BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of	:	**DOCKET NO. 990007-EI**
Environmental cost recovery clause	:	

VOLUME 2

Pages 146 through 288

PROCEEDINGS: **HEARING**

BEFORE: COMMISSIONER J. TERRY DEASON
COMMISSIONER SUSAN F. CLARK
COMMISSIONER E. LEON JACOBS, Jr.

DATE: **Monday, November 22, 1999**

TIME: Commenced at 9:30 a.m.

PLACE: Betty Easley Conference Center
Room 148
4075 Esplanade Way
Tallahassee, Florida

REPORTED BY: KIMBERLY K. BERENS, CSR, RPR
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(As heretofore noted.)

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PROCEEDINGS

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COMMISSIONER DEASON: Call the hearing back to order. Staff, you have identified two exhibits. You wish to move them at this time?

MS. JAYE: Yes. I would like to move Exhibit 6 and 7 into the record.

COMMISSIONER DEASON: Without objection, show then Exhibit 6 and 7 are admitted.

(Exhibit Nos. 6 and 7 received in evidence.)

COMMISSIONER DEASON: TECO.

MR. BEASLEY: Call our next witness. Ms. Zwolak.

- - - - -

KAREN O. ZWOLAK

was called as a witness on behalf of Tampa Electric Company and, having been duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. BEASLEY:

Q Would you please state your name and your business address.

A My name is Karen Zwolak. I work for Tampa Electric, and my business is address is 702 North

Franklin, Tampa, Florida 33602.

Q And by whom are you employed and in what capacity, Ms. Zwolak.

A I am employed by Tampa Electric Company. I'm a manager in the electric regulatory affairs department as manager of energy issues.

Q Did you prepare and submit in this proceeding prepared direct testimony of Karen O. Zwolak?

A Yes, I have.

Q Do you have any corrections or changes to make to your testimony?

A Yes, I do. On the bottom half of Page 5, I mention that the two new environmental programs that were scheduled to be considered by the Commission in Docket No. the 990976-EI. By the way of an update these programs have now been approved by the Commission and the order approving them became final November 15, 1999.

Also, I submitted a revised exhibit, KOZ-1, which requires a number of corrections to my testimony. And we will hand that out at this point.

MR. BEASLEY: Yes. Commissioner, could I just suggest that this be marked as an exhibit to save time on making these corrections.

COMMISSIONER DEASON: That will be fine. The corrections that you just distributed will be identified as Exhibit No. 8.

(Exhibit No. 8 marked for identification.)

MR. BEASLEY: Thank you.

Q **(By Mr. Beasley)** With that update and the corrections you've indicated, if I were to ask you the questions contained in your prepared testimony, would your answers be the same?

A Yes, they would.

MR. BEASLEY: I ask that Ms. Zwolak's testimony as corrected be inserted into the record as though read.

COMMISSIONER DEASON: Without objection, it shall be so inserted.

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KAREN O. ZWOLAK

Q. Please state your name, address, occupation and employer.

A. My name is Karen O. Zwolak. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "Company") in the position of Manager, Energy Issues in the Electric Regulatory Affairs Department.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Bachelor of Arts Degree in Microbiology in 1977 and a Bachelor of Science degree in Chemical Engineering in 1985 from the University of South Florida. I began my engineering career in 1986 at the Florida Department of Environmental Regulation and was employed as a Permitting Engineer in the Industrial Wastewater Program. In 1990, I joined Tampa Electric Company as an engineer in the Environmental Planning Department and was responsible for permitting and compliance issues relating

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

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

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

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

January 1, 2000 through December 31, 2000?

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

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

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

A detailed calculation supporting the estimated true-up is shown on Forms 42-1E through 42-8E of Exhibit No. 9 (KOZ-1).

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?

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

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.

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

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

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

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

Q. Are any other capital project costs included in the

calculation of the environmental factors for 2000?

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

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

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

of $14,812,842.

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

A. Yes. In addition to the Big Bend 1 and 2 FGD System and the EPA Mercury Emissions Information Collection Effort, Tampa Electric proposes continued recovery for O&M costs associated with four previously-approved projects. These projects include Big Bend Unit 3 FGD Integration, Big Bend 1 and 2 Flue Gas Conditioning, SO_2 Emission Allowance costs and National Pollutant Discharge Elimination System (NPDES) Permit Fees.

Q. How does Tampa Electric treat SO_2 emission allowance costs associated with wholesale sales?

A. Tampa Electric credits the ECRC for SO_2 emission costs associated with wholesale sales that are served by Tampa Electric's generating resources.

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

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

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

Q. Do you have a schedule providing the description and progress reports for environmental compliance activities and projects?

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

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

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

Q. How were environmental cost recovery factors calculated?

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

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

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

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

Rate Class	Factor (¢/kWh)
RS, RST	0.135
GS, GST, TS	0.135
GSD, GSDT	0.134
GSLD, GSLDT, SBF	0.132
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	0.127
SL, OL	0.133
Average Factor	0.133

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

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

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

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

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

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

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

Q. Please summarize your testimony.

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

Q. Does this conclude your testimony?

A. Yes, it does.

Q (By Mr. Beasley) Ms. Zwolak, was the exhibit that accompanied your prepared testimony, KOZ-1, prepared under your direction and supervision?

A Yes, it was.

Q Have you submitted any corrections to that exhibit?

A Yes. On November 3rd we refiled my exhibit, KOZ-1, to make a number of revisions as we just showed in this early exhibit. These revisions and corrections are described in a two page document that accompanied the refiling. All these revisions and corrections did not change any of the factors other than the average factor due to rounding. This prehearing order contains the correct factors.

Q Thank you.

MR. BEASLEY: I ask that Ms. Zwolak's Exhibit KOZ-1 be marked for identification.

COMMISSIONER DEASON: It will be identified as Exhibit 9.

(Exhibit No. 9 marked for identification.)

Q (By Mr. Beasley) Would you please summarize your testimony for us?

A Yes, I will. Good morning, Commissioners. My testimony and exhibit show the calculation of the appropriate environmental cost recovery factors to be

applied by Tampa Electric during the calendar year 2000. As shown in the testimony and exhibits of the various Tampa Electric witnesses in this proceeding, these cost recovery factors reflect compliance costs that qualify for recovery under the criteria contained in environmental cost recovery statutes as interpreted in prior decisions by this Commission. This includes an appropriate allocation of cost between wholesale and retail jurisdiction as well.

Q Thank you.

MR. BEASLEY: We tender Ms. Zwolak for questions.

COMMISSIONER DEASON: Mr. McWhirter.

CROSS EXAMINATION

BY MR. MCWHIRTER:

Q Ms. Zwolak, you can hear me, but you can't see me. If you'd like to move down two chairs then we can look eye to eye while we talk. Ms. Zwolak, for the year 1999, as I understand it, the fuel cost recovery clause yielded about $4 million to Tampa Electric and this year it's going to be $22 million?

A Pardon me? Could you restate that? You talking about the fuel clause?

Q Yes. No. From the environmental cost recovery clause, will yield -- will move from $4

million to $22 million?

A Yes, that's correct.

Q We have in this case an Issue 14H and you're listed as the person that is going to talk about that. And the issue is, if the recovery of the cost of TECO's scrubbers is on a kilowatt hour basis, should wholesale customers bear a portion of the cost responsibility based on their consumption.

Now, as I understand it, under the Environmental Cost Recovery Clause, about 98% of the cost is recovered through an energy charge; is that correct?

A There is a wholesale jurisdiction separation based on energy and there is a demand separation as well.

Q Yes. But 98% goes on energy and 2% goes on demand; is that correct?

A It varies month to month depending on the wholesale sale.

Q Well, don't accept what I say. What do you say is the average for the year?

A The average for the year historically has been between 90% and 95%.

Q Now, Tampa Electric's position on this issue that I just read is yes, and I guess it's yes the

wholesale customers should bear a responsibility. And you say as it pertains to long-term firm transactions the fixed costs for these environmental projects such as Big Bend 1 and 2, FGD, are separated and allocated to these wholesale customers. How is this separation and allocation performed?

A Tampa Electric is consistent in previous Commission methodologies and we separate long-term firm wholesale sales from the retail jurisdiction. That's the retail jurisdiction minus the wholesale sales are put over the total sales to get a jurisdictional separation factor.

Q All right. So what's happened is that if you'll refresh your recollection as to what you filed in another docket, the 01 docket, you show that for the fourth coming year, you project that you will sell 17.9 million megawatt hours and you indicate that about $1.7 million will go to the wholesale jurisdiction. Is that a fair summary of what you -- how your sales will project next year?

A I'm not looking at the document you have on the fuel docket, but that may be correct. But in the fuel docket there's -- we only separate out the wholesale jurisdiction for PR and AR.

Q Uh-huh. Okay. So what portion of your

sales -- this doesn't show in the fuel docket. What portion of your sales will go to the Schedule D and the separated sales?

A All separated sales are included in the separation factor in the Environmental Cost Recovery Clause docket.

Q Okay. Can you tell me what that percentage of megawatts hours is?

A Offhand I can't right now, no. It's greater than what would be separated out in the fuel because we include the non- sales as well in the Environmental Cost Recovery Clause.

Q You include non what kind of sale?

A Nonpartial requirements or all requirements sales.

Q Okay. Well, let's go to the contract you have with Florida Municipal Power Authority. Can you tell me what environmental costs will be imposed upon Florida Municipal Power Authority?

A Tampa Electric proposes for the FMPA treatment -- and it's being heard in the fuel docket and will be addressed by Tom Hernandez later on the regulatory treatment. But what we're proposing for the environmental docket is that incremental costs will be passed through to the retail ratepayers for

SO2 allowance costs. Also, any gains from the FMPA sale will be credited to ratepayers to help offset any fixed cost the ratepayers have, and that will be through the fuel clause.

Q As I understand it, FMPA will be charged for the SO2 allowances that Tampa Electric purchases; is that correct?

A Yes, that's correct.

Q And that money will flow into the environmental clause. Does FMPA pay anything more than for the allowances for an environmental charge?

A We are not proposing that, no.

Q All right.

A Other than the gains that flow through the fuel clause, but through the environmental it would be the incremental SO2 cost.

Q Now, 145 megawatts of Big Bend 4 is dedicated to the Seminole. What portion of the new scrubbers at Big Bend 1 and Big Bend 2 will be passed along to Seminole under your proposal?

A The Seminole contract currently is separated into the ECRC as well as a long-term separable sale, so they are allocated costs as well. The costs are separated out for Seminole.

Q I understand that they're separated out, but

if you had $100 in cost, what portion of that $100 would be paid by Seminole?

A It would depend on the megawatt hours that Seminole took during each money that we calculate a separation factor. We take the megawatt hours and put that over the total.

Q And it would pay based on the energy that it consumes?

A Yes, it would.

Q All right. Now, with respect to nonseparated sales, you proposed in this docket or Mr. Hernandez is, that there's a gain over and above fuel costs and 80% of that gain goes to the retail ratepayers and 20% of the gain goes to the stockholders?

A Can I make a correction? No, we'll flow 100% of the gains for the FMPA sale through the fuel clause.

Q I talking about other nonseparated sales.

A Other nonseparated sales as well, we flow 100% back. The only sales that we separate on the 80/20 are the economy C and X transactions.

Q Is that the only sales that you separate -- the only sales to which you apply the 80/20 --

A Yes, it is.

Q -- are economy sales? You don't do it to other nonseparated sales?

A Correct.

Q All right. With respect to economy sales, what portion of the environmental costs -- you've indicated that you would not allocate any of the environmental cost to these sales because that would reduce a potentiality for making the sale; is that correct?

A The sales -- the economy sales we do flow through incremental costs. The incremental SO2 costs associated with the economy transactions are flowed through as a credit to the retail ratepayers.

Q Let me read you what you say and maybe -- I don't think I'm understanding what you're telling me. "However, it is inappropriate to allocate fixed costs to nonseparated short-term wholesale transactions since such an opportunity sales are based on incremental pricing and are designed to alleviate the burdens of other ratepayers by capturing an incremental contribution to fixed cost." Can you say that so that a fourth grade person could understand it?

A These sales, these nonfirm sales or opportunity sales, are not separated from the total

cost of the Environmental Cost Recovery Clause. However, there are some benefits that are flowed back. The incremental costs for SO2 are credited back to retail ratepayers, as well as any gains from the sale are flowed back through the fuel clause.

Q Okay. So are you saying that 100% of all the revenues on all nonseparated sales go to either the con -- either the Environmental Recovery Clause or the fuel clause?

A With the exception of Schedule C and Schedule X sales, which are separated on an 80/20. The rest are 100% flow back of gains.

Q So the theory there is that this additional contribution over and above fuel cost should cover the environmental cost?

A I didn't say it would cover that, but it helps to offset the fixed cost. Absent these wholesale sales the retail ratepayers would have to shoulder the whole burden.

Q All right. Well, that's what this issue is all about and that's whether these people should -- since they're purchasing the power and it's allocated on the energy cost, should they pay some portion of that cost.

MR. BEASLEY: Commissioner, I object. As a

witness that wants to testify, that's fine, but Mr. McWhirter doesn't need to.

COMMISSIONER DEASON: Mr. McWhirter, let's limit your comments to questions as much as you can.

MR. MCWHIRTER: All right, sir.

Q (By Mr. Mcwhirter) On nonseparated C and X sales the retail customers get 80% of the gain over fuel cost and stockholders get 20%; is that correct?

A That is correct.

Q Do stockholders pay any share of the environmental cost from their share of this additional money?

A I don't believe they -- they're passed on the cost, no.

Q The final sentence in your position statement is, "the consequence of allocating fixed costs to nonseparated short-term wholesale transactions would be an increase in cost and most likely a reduction if not elimination of these kinds of sales." Would it also reduce the SO2 and the NOX that's discharged into the environment if the sales were not made?

A Yes. The incremental cost -- we are passing back incremental costs that are associated with the sales. So to the extent that there's additional

incremental costs of SO2, we are making the ratepayers whole for those at this point whether we make the sale.

Q All right. Now, there's been a dramatic increase, as you pointed out, from $4 million a year to $22 million a year for you're environmental cost recovery. Can you tell us today whether this additional contribution to fixed costs that's made from these short-term wholesale sales will cover the these sales' share of that additional cost?

A I haven't done an analysis to assess how close or far off it would be.

Q Can you tell us the amount of money that will be derived from -- in your estimate, from this extra component over and above incremental fuel costs for the fourth coming year?

A The total cost for the scrubber, you know, makes up the majority of the increase in costs in the environmental cost recovery clause. And the wholesale -- the firm wholesale separation factor, I don't have the projected overall annual factor in front of me, but I would say it was about 5% of those costs, and then any additional nonfirm sales would go to offset the already fixed costs.

MR. MCWHIRTER: I think that's all the

questions that I have of this witness.

COMMISSIONER DEASON: Mr. Burgess.

MR. BURGESS: No.

COMMISSIONER DEASON: Staff.

MS. JAYE: No questions.

COMMISSIONER DEASON: Commissioners.

MR. BEASLEY: No redirect.

COMMISSIONER DEASON: No redirect. Exhibits.

MR. BEASLEY: Like to move Ms. Zwolak's exhibit as well as the correction sheet.

COMMISSIONER DEASON: Okay. That will be Exhibits 8 and 9. Without objection show that they are admitted.

(Exhibits 8 and 9 received in evidence.)

COMMISSIONER DEASON: You may call your next witness.

MR. BEASLEY: Call Mr. Barringer. We would propose to present Mr. Barringer for both direct and rebuttal at the same time if there are no objections.

COMMISSIONER DEASON: Hearing no objection, that will be fine.

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PHIL L. BARRINGER

was called as a witness on behalf of Tampa Electric

Company and, having been duly sworn, testified as follows:

DIRECT EXAMINATION

BY MR. BEASLEY:

Q Mr. Barringer, could you please state your full name and your business address?

A Bill Lewis Barringer. I work for Tampa Electric Company and my business address is 702 North Franklin Street, Tampa, Florida 33602.

Q What is your position with Tampa Electric, sir?

A I'm the vice president and controller of Tampa Electric Company.

Q Mr. Barringer, did you prepare and submit in this proceeding a document entitled Prepared Direct Testimony of Phil L. Barringer?

A Yes, I did.

Q Do you have any corrections or additions to make to that testimony?

A Yes, I have two. In my prepared direct testimony I have one typo on Page 12, Line 20, Rule 25-6.0414 should read, Rule 25-6.0141. And my second one is, now that Mr. Slemkewicz's testimony has been withdrawn, I'm withdrawing that related portion of my rebuttal testimony and that portion begins on Page 6,

Line 12, and ends on Page 8, Line 8 of my rebuttal testimony.

Q With those changes to your direct and rebuttal testimony, Mr. Barringer, if I were to ask you the questions contained in those testimonies, would your answers be the same?

A Yes, sir.

MR. BEASLEY: I ask that Mr. Barringer's direct and rebuttal testimony be inserted into the docket -- the record as though read.

COMMISSIONER DEASON: Without objection, both the direct and rebuttal will be inserted into the record.

MR. BEASLEY: Thank you.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

PHIL L. BARRINGER

Q. Please state your name, address, occupation and employer.

A. My name is Phil Barringer. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "the company") in the position of Vice President - Controller.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Biology degree from Davidson College and an Accounting Degree from the University of South Florida. I earned my CPA designation in 1984. I spent seven years in the banking industry and a year with Coopers & Lybrand before joining Tampa Electric in 1984. Prior to my current position, I have held the positions of Director of Business Planning, Director - Pricing and Financial Analysis in the Regulatory Department and Assistant

Controller. My current position is Vice President-Controller with responsibility for accounting, financial reporting and budgeting practices. I am a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present Tampa Electric's position on minimum filing requirements for the Environmental Cost Recovery Clause ("ECRC"), timing of petitions, the appropriate methodology for treatment of retirements of replaced plant-in-service items, and the appropriate methodology for reflecting payroll charges included in environmental projects. I will also address miscellaneous items that impact the company's ECRC filing as sponsored by Tampa Electric witness Karen O. Zwolak.

Minimum Filing Requirements

Q. Has the Florida Public Service Commission ("Commission") set minimum filing requirements for utilities when filing a petition for approval for recovery of new projects through the ECRC?

A. No. Although the Commission has consistently requested certain documents to determine project prudency, it has not set minimum filing requirements.

Q. Should the Commission set minimum filing requirements for utilities upon a petition for approval for recovery of new projects through the ECRC?

A. No. While Tampa Electric does not believe that minimum filing requirements are necessary, the company is willing to provide the Commission Staff with prompt and thorough support for approval for recovery of new projects through the ECRC. This has been facilitated this year through the flexible procedures the Staff has used in gathering and analyzing the material submitted in support of ECRC proposals and in asking for additional information on an as-needed basis. This process has worked well and utilities have developed an understanding of the type and detail of information the Commission and its Staff need in order to evaluate new projects. The company would urge a continuation of this process rather than the adoption of minimum filing requirements, which could create unnecessary work for all parties involved. This process allows for specific and necessary information to evolve rather than be determined by more rigid minimum

filing requirements.

Timing of Petitions

Q. Has the Commission required utilities to petition for approval for recovery of new environmental projects through the ECRC prior to the due date for filing projected testimony?

A. No. Typically utilities have petitioned for new project approval coincidental with its annual cost recovery filings.

Q. Should the Commission require utilities to petition for approval for recovery of new projects through the ECRC prior to the due date for filing projected cost testimony when the company becomes aware that a project will be necessary in the upcoming projection period?

A. No. While the company believes utilities should promptly seek approval for recovery of new projects through the ECRC once the need is determined, that decision needs to be deliberate and not rushed in order to meet a deadline prior to filing projected cost testimony. New environmental requirements and decisions on how to comply can occur at any time during the year. Tampa Electric

does not believe that an earlier, fixed due date is necessary or appropriate.

Replacement of Existing Assets

Q. What is the appropriate treatment for existing environmental equipment that must be replaced?

A. The Commission has determined that existing plant-in-service has been prudently incurred and, therefore, is recoverable through base rates. The existing assets are not yet fully recovered and, as such, the company should continue to depreciate this investment as a part of its rate base. Replacing this original investment with new environmental equipment does not make the original investment imprudent. Continuing to recover the initial investment through base rates and recovering the new environmental equipment through the ECRC is not double recovery of the same assets because the investment in the replaced assets needs to be fully recovered, and the new investment will need to be fully recovered.

Q. What is the basis for this treatment of replaced plant-in-service that is being recovered through base rates?

A. The ECRC was established to provide a mechanism by which

utilities could recover required environmental costs that were not included in the utility's last rate case. The Commission and Legislature recognized that a mechanism such as the ECRC would encourage utilities to comply with ever-increasing environmental requirements. The ECRC allows utilities to recover these associated costs in a more timely fashion and between utility's rate cases.

In reviewing costs that are eligible for recovery through the ECRC, the Commission established specific criteria on which to base the appropriateness of costs incurred by public utilities for environmental compliance activities. As set forth in Order No. PSC-94-0044-FOF-EI ("Order No. 94-0044"), issued in February 1994, the Commission ruled that environmental costs may be recovered only if the following criteria are met:

1. Such costs were prudently incurred after April 13, 1993;
2. The activity is legally required to comply with a governmentally imposed environmental regulation enacted, became effective, or whose effect was triggered after the company's last test year upon which rates are based; and
3. Such costs are not recovered through some other cost recovery mechanism or through base rates.

Order No. 94-0044 further stated,

"...the solution is to allow recovery of costs associated with activities which were not included in the test year of the utility's last rate case. This proposal satisfies the legislative intent and is consistent with regulatory theory.

A problem arises if a new environmental regulation requires the utility to increase the scope of an activity which was considered in the last rate case. Regulatory theory indicates that the utility is already being compensated for such changes in scope. But the legislative intent is to allow utilities to recover increased costs due to new environmental requirements. We find that the cost of the scope change shall be allowed for recovery through the environmental cost recovery clause, because we consider the scope change to be a new activity."

It is clear from this order that the Commission supports full recovery of all prudent costs associated with new environmental activities and does not attempt to deny recovery of appropriate costs previously incurred by utilities in providing electric service.

Q. In conclusion, what is the appropriate methodology for

making adjustments to the ECRC to reflect replaced plant-in-service items?

A. There does not need to be any adjustment to the ECRC to reflect replaced equipment as the result of a new environmental requirement. A new environmental requirement that dictates the replacement of current plant-in-service does not make the original investment any less prudent or negate the rationale for full recovery of the original investment through base rates. However, the new environmental requirement does impose new capital project costs that should also be fully recoverable through the ECRC based upon an appropriate recovery period. There are two separate and distinct paths for recovery of two separate investments. There is no double recovery.

ECRC Payroll Charges

Q. What is the appropriate methodology for making adjustments to ECRC project costs to reflect payroll charges that may be included and recovered through base rates?

A. There is no adjustment needed to ECRC project costs to reflect payroll charges provided the projects

are new and not included in the company's base rates.

Q. How does the company determine whether these payroll charges are not already being recovered in base rates?

A. The company has consistently applied the methodology advocated by Commission Staff and set forth in Order No. 94-0044. In that proceeding, it was anticipated that it could be difficult to earmark specific payroll expenses to newly required environmental projects. Commission Staff suggested that "the solution is to allow recovery of costs associated with activities which were not included in the test year of the utility's last rate case. This proposal satisfies the legislative intent and is consistent with regulatory theory." As such, it was clear from this order that all prudent costs associated with new environmental activities qualify for recovery through the ECRC. Therefore, when costs are related to a new environmental activity, issues relating to other increases or decreases in the utility's total labor hours, total payroll costs, or the total number of employees since the last rate case are not pertinent to ECRC recovery.

Even when resource utilization is considered, the commitment of company employees to new environmental projects does not remove the need to devote resources to providing basic electric service. Removal of payroll charges from environmental projects would ignore this fact and would result in a disallowance of prudent expenditures.

Another way of considering this would be to consider alternatives to company personnel performing the activities related to new environmental projects. Clearly one alternative would be to use sub-contracted labor. These very similar costs have been accepted as prudent, incremental costs for recovery through the ECRC. Sub-contracted labor would be performing the same functions as company personnel at, most likely, higher costs and with less expertise. This is clearly not the intent of the ECRC.

Q. In conclusion, what is the appropriate methodology for making adjustments to ECRC project costs to reflect payroll charges that may be included and recovered through base rates?

A. Payroll charges should be fully recoverable through the ECRC for all new environmental projects. These charges are incurred to construct or install equipment required by new or changed environmental requirements. Since the new environmental activity requested for recovery was not included in the test year of the company's last rate case, payroll and all other capital and O & M costs associated with the new environmental activity are appropriate for recovery through the ECRC. Thus, no adjustment is warranted or appropriate for payroll costs included in total project costs to be recorded through the ECRC.

Other Items

Q. Were any adjustments made to the ECRC projections included in the schedules sponsored by Tampa Electric witness Karen O. Zwolak?

A. Yes. Two adjustments were included totaling $24,864. The first adjustment for $19,166 was associated with the removal of a portion of the return requirements on the replaced Gannon Ignition Oil tank and the Big Bend Unit 4 Continuous Emission Monitoring pursuant to Audit Disclosure No. 2, Audit Control No. 99-042-2-1 in Docket No. 990007-EI. The second adjustment for $5,689 was the

result of a correction in the calculation for return on investment for projects in construction work-in-progress. Both of these adjustments include the interest impact of removing the aforementioned items from prior periods in the ECRC.

Q. What is the projected allowance for funds used during construction ("AFUDC") associated with the company's Big Bend 1 and 2 flue gas desulfurization system ("FGD system")?

A. The projected AFUDC is $1,523,490.

Q. Was the AFUDC calculated in a manner consistent with that ordered by this Commission in Docket No. 980693-EI, Order No. 99-0075-FOF-EI, issued January 11, 1999?

A. Yes. Tampa Electric has only accrued AFUDC for the FGD system to the extent that it complies with the criteria set forth in Rule 25-6.~~0414~~0141, Florida Administrative Code.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED REBUTTAL TESTIMONY

OF

PHIL L. BARRINGER

Q. Please state your name, address, occupation and employer.

A. My name is Phil Barringer. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "the company") in the position of Vice President - Controller.

Q. Are you the same Phil L. Barringer who submitted testimony in this proceeding on October 1, 1999?

A. Yes, I am.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to point out deficiencies in certain positions advanced in the testimony filed in this proceeding by Commission Staff witnesses, G. John Slemkewicz and Patricia S. Lee, and Florida Industrial Power Users Group's ("FIPUG") witness, Kent D. Taylor, as

they relate to Environmental Cost Recovery Clause ("ECRC") issues including: 1) timing of petitions, 2) appropriate methodology for treatment of retirements of replaced plant-in-service items, and 3) appropriate methodology for determining base rate recovery versus ECRC factor recovery. I will also address certain assertions advanced by Mr. Taylor with regard to Tampa Electric's Big Bend 1 and 2 FGD system ("FGD system"). All of these issues have been previously and conclusively addressed by this Commission and are inappropriate for this proceeding.

Timing of Petitions

Q. Do you agree with FIPUG's proposal that there should be at least three months between the filing of utility testimony and projections and the due date of intervenor testimony?

A. No. Although all parties most likely feel time constraints under the current ECRC filing schedule, FIPUG's proposal is unnecessary and imprudent. To allow such an extended period of time for intervenor testimony would mean that utilities would need to file testimony and projections on or around July 1 for the subsequent calendar year. This Commission has procedures in place

that allow for utilities to seek timely approval for recovery of costs for new projects throughout the year. Intervenors have the opportunity to participate in this process. Tampa Electric does not believe that an earlier, fixed due date is necessary or appropriate.

Replacement of Existing Assets

Q. Please comment on the direct testimony of Commission Staff witness, Patricia S. Lee.

A. Although I agree with several points Ms. Lee presents in her testimony, I disagree with her proposed methodology for determining whether specific costs are being recovered through base rates. Ms. Lee's methodology is inconsistent with prior positions of Staff, which were adopted as policy of this Commission in January 1994. Consequently, her definition of "incremental" as cost differentials versus new environmental activities not included in the test year of the utility's last rate case is inconsistent with the prior decisions of this Commission. In Order No. PSC-94-0044-FOF-EI ("Order 94-0044"), issued January 12, 1994, set out the appropriate methodology as follows:

> Staff witness Bass proposed the solution is to allow recovery of costs associated with activities which were not included in the test year of the utility's last rate case. This proposal satisfies the legislative intent and is consistent with regulatory theory.

Order 94-0044 goes on to conclude that scope changes, as the result of new environmental requirements, are also new or incremental activities. It is clear from this precedent-setting order that the Commission supports full recovery of all prudent costs associated with required environmental projects implemented after 1993, not simply cost differentials associated with these new activities. Therefore, utilities should not be denied full recovery of all prudently incurred costs associated with environmental requirements.

Staff witness Lee, in effect, supports the treatment Tampa Electric has proposed which is that no adjustment should be made to total costs associated with capital projects recoverable through the ECRC. In her prepared testimony she states:

> Under the group depreciation concept, it is recognized that some assets within the group will live a life shorter or longer than the expected average, but on the whole, the group will live the expected average. Under normal conditions of patterns of variations in plant activity and life and salvage projects, recovery over the remaining life of the account should suffice.

Although the replaced asset may be retired earlier than anticipated due to new environmental requirements, the group depreciation concept acknowledges this can occur without the need to adjust depreciation on an individual asset by asset basis.

Q. Do you agree with witness Lee's overall position that an ECRC adjustment should be made associated with the retirement of an existing investment?

A. No. The existing asset was a prudent and necessary investment. Likewise, the investment in the new environmental asset has also been deemed to be a prudent investment required for environmental compliance. The company has properly applied Commission-approved

depreciation methods to the original investment amount. To make an ECRC adjustment as proposed by Ms. Lee would effectively be disallowing recovery of a portion of the total dollars spent on these two prudent investments. Nothing associated with the new environmental project renders the original investment imprudent. Nothing associated with the ECRC renders Commission-approved depreciation practices inappropriate. An adjustment to reduce recovery is inconsistent with Commission policy and runs against the intent of the environmental statute.

Base Rate Versus ECRC Recovery

Q. Do you agree with Staff witness Mr. Slemkewicz that the starting point for evaluating whether any environmental costs are currently recovered through base rates is the time of the most recent revision to the utilities base rates?

A. No. For those stipulations that call for permanent or temporary base rate reductions, I do agree that base rates are modified. This, however, does not provide a new point of beginning for evaluating whether environmental costs are currently recovered through base rates unless the stipulation specifically so provides. Stipulations are not mini-rate cases whereby all

revenues, expenses and investments are analyzed. When Tampa Electric entered into its current stipulation that called for temporary base rate reductions, no particular or specific costs were earmarked to make up those reductions. It would be against Commission policy of encouraging settlements and voluntary rate reductions to then disallow environmental cost recovery by using the date of any rate reduction included in a stipulation unless that result is specifically included in the stipulation.

Q. Do you agree with Mr. Slemkewicz that current earnings could be used to determine whether environmental costs are allowed for recovery through the ECRC?

A. No. The ECRC was established to provide a mechanism by which utilities could recover required environmental costs that were not included in the utility's last rate case. The Commission and Legislature recognized that a mechanism such as the ECRC would encourage utilities to comply with ever-increasing environmental requirements. As the Commission stated in Order 94-0044,

> Accordingly, we find that if the utility is currently earning a fair rate of return that it

should be able to recover, upon petition, prudently incurred environmental compliance costs through the ECRC . . .

The environmental law allows utilities to recover these associated costs in a timely manner, between utility's rate cases regardless of the current revenues generated by the base rates that are in effect.

Other Issues Already Decided

Q. Has Mr. Taylor included in his testimony issues that have been resolved by this Commission?

A. Yes.

Q. What is the first issue in Mr. Taylor's testimony that has been considered and decided upon by this Commission?

A. Mr. Taylor states that he believes 10.75%, which is the lowest point in Tampa Electric's current return on equity range, is the appropriate return Tampa Electric should be allowed on its FGD system investment. This Commission has already reached the conclusion on this issue in a number of ECRC decisions that a utility should use the midpoint of its last authorized return on equity range

for purposes of capital investment recovery under the ECRC. The current midpoint of Tampa Electric's authorized return on equity is 11.75%. The initial precedent was set in Order 94-0044 where the Commission stated:

> Section 366.8255(1)(d)(1), Florida Statutes, clearly states that an electric utility be allowed to earn its last authorized rate of return on equity on in-service capital investments incurred by the utility in complying with environmental laws or regulations.

It is inappropriate for this issue to be considered again in this proceeding.

Q. What is the second point in Mr. Taylor's testimony that has been considered and decided upon by this Commission?

A. FIPUG's witness suggests that Tampa Electric should not begin recovering on the FGD system until 2003 when he asserts, without basis, benefits begin. However, Mr. Taylor misses the point entirely. The question of benefits is only relevant to the decision of which compliance alternative is the most cost effective, a

matter that this Commission has already resolved in Order No. PSC-99-0075-FOF-EI, issued January 11, 1999 in Docket No. 980693-EI. The reason for moving forward expeditiously with the construction of the most cost effective compliance alternative is to meet a legal compliance obligation. Florida law and Commission precedence entitles utilities to begin recovering costs incurred at the time eligible project expenses are incurred.

Q. What is the third issue in Mr. Taylor's testimony that has been considered and decided upon by this Commission?

A. Mr. Taylor states that it is not appropriate to recover the FGD system through the ECRC. This is inconsistent with this Commission's final decision granting Tampa Electric's petition for recovery of the FGD system through the ECRC. It is unnecessary for this decision to be reheard in this proceeding.

Q. Does this conclude your testimony?

A. Yes, it does.

Q **(By Mr. Beasley)** Mr. Barringer, would you please summarize your direct and rebuttal testimonies?

A Yes. Thank you. Good morning, Commissioners. My prepared direct and rebuttal testimony addresses several issues and the parties have stipulated to most of them. I would like to summarize those that remain.

In my rebuttal testimony, I point out that FIPUG's witness has reached several incorrect conclusions related to Tampa Electric's Big Bend 1 and 2 FGD system.

First, he suggests that the appropriate allowed return on equity for this environmental project should be the lowest point in our current range. This Commission has already reached the conclusion on this issue in a number of ECRC decisions that a utility should use the midpoint of its last authorized return on equity range which is 11.75 for Tampa Electric.

FIPUG also suggests that recovery of the FGD project costs should not begin until projected savings begin to materialize. This Commission has already resolved the cost-effectiveness question in its January 1999 Order No. PSC-99-0075-FOF-EI.

The reason for moving forward expeditiously

with the construction of this most cost-effective compliance alternative is to meet a legal compliance obligation. Florida laws and Commission precedents entitle utilities to begin recovering costs incurred at the time eligible project expenses are incurred.

Thank you, Commissioners. This completes my summary.

MR. BEASLEY: We would submit Mr. Barringer for questions.

COMMISSIONER DEASON: Mr. McWhirter.

CROSS EXAMINATION

BY MR. MCWHIRTER:

Q Mr. Barringer, you're an accountant and a biologist; is that correct?

A I have a biology degree, sir. I can't say that I'm a biologist.

Q Ms. Zwolak is a microbiologist.

A We don't debate at all on those subjects.

Q Okay. The return on equity decision, you say some years ago the Commission determined that the return on equity should be at the midpoint and once the decision is made -- the Commission has made a decision like that, it's your position that it can never change its mind on the subject?

A I think the Commission can change its mind.

However, it sets ROEs in specific forums and when it sets those allowed return on equities, it says that -- it states that they should be used for all regulatory purposes until those are reset in an ROE venue where those are heard.

Q And it can't ever change its mind on that subject?

A I think the Commission can take what discretion it sees fit.

Q All right. With respect to when the payments begin, you talked about a cost-effectiveness study and that -- as I understand it, the cost-effectiveness study is made for the entire life of this new scrubbers?

A Yes, sir.

Q And the net present value shows that -- when it's compared to net present values of other mechanisms shows this was the best of the group that was selected to look at; is that correct?

A Yes, sir, that's correct.

Q All right. Now, when you have a net present value in your study -- are you familiar with the study and the conclusions reached in that study?

A Generally familiar, yes, sir.

Q And one of the bases for that study was that

once these scrubbers are in place you can use lower cost, high sulfur fuel rather than the low sulfur fuel that is now being used; is that correct?

A That's correct.

Q And is it generally also correct that high sulfur coal is less expensive than low sulfur coal?

A That's correct, I believe.

Q So, when the scrubbers go into place your fuel cost will go down; is that correct?

A That is my understanding, yes, sir.

Q And so the customers who will be customers at the time these fuel savings materialize will get the benefit of reduced fuel cost?

A Yes, sir.

Q Now, let me draw on your mind not as a biologist but as an accountant, and talk to you about taxings. This Commission has a philosophy on normalized taxes. Are you familiar with that concept?

A Yes, sir.

Q Would you explain briefly what it is?

A Well, briefly it means that we normalize or spread over the term of tax effects in a prorated fashion in the future -- I mean over a period of time tax impacts occur.

Q Let me see if I can explain it like a fourth

grader would understand it. What happens is, you use accelerated depreciation in the early years and as a consequence, the tax bill to the electric company is lower in the early years, but you have to pay those taxes at some future point in time, is that --

MR. BEASLEY: Commissioner, I don't know that anyone has submitted any testimony along this line, other than Mr. McWhirter.

COMMISSIONER DEASON: You're objecting to the question?

MR. BEASLEY: Yes, sir.

COMMISSIONER DEASON: Beyond the scope of the prefiled direct?

MR. BEASLEY: Yes, sir.

COMMISSIONER DEASON: There's an objection Mr. McWhirter. Beyond the scope of the prefiled direct.

MR. MCWHIRTER: Did you want to hear what I have to say about that or did you --

COMMISSIONER DEASON: I want you to respond to the objection before we entertain the questions.

MR. MCWHIRTER: Well, he, in his rebuttal testimony, has criticized the concept that has promulgated by the witness Mr. Taylor in this case in which he suggests that the surcharges be matched to

the savings. And I was asking him about other situations in which costs were matched to savings and ask him how -- I going to then go on to ask him how this situation is different than normalized taxes, which is another way that they try to price electricity consistent for all --

COMMISSIONER DEASON: I will allow the question as it relates to comparing the two policies, but, obviously, we're not going to get into -- there is no issues related to tax normalization in this docket.

MR. MCWHIRTER: That's correct.

Q **(By Mr. Mcwhirter)** Is tax normalization a methodology for matching costs to -- over the useful life of the system?

A Yes, it is for the tax based recovery. I think ECRC recovery and the scrubber are different in that these are mandated required investments for the utility to make.

Q And taxes are a mandatory payment that utilities have to make; is that not correct?

A They are mandatory payments that we have to make, but there's a Commission policy that addresses the normalization issue.

Q And the tax normalization issue requires

today's customers to pay more taxes than the utility actually has to pay to the federal government, isn't that correct?

A I'm sorry. Repeat that please.

MR. BEASLEY: Commissioner, that's another affirmative statement by Mr. McWhirter followed by "isn't that correct", which goes afield from this witness' testimony and constitutes testimony in and of itself.

MR. MCWHIRTER: Some people call that a leading question and sometimes when have you a hostile witness it's necessary for cross-examiners to ask leading questions.

COMMISSIONER DEASON: I will allow the question. Please proceed.

Q **(By Mr. Mcwhirter)** Do you remember the question?

A No, sir. I will ask you to repeat it.

Q I've forgotten it too. Could you read it?

(Thereupon, the question appearing on Page 203, Line 25 through Page 204, Line 3, was read back by the reporter.)

WITNESS VICK: That's correct.

MR. MCWHIRTER: I'm going to end that comparison and go on to something else, Mr. Beasley.

MR. BEASLEY: Thank you.

Q (By Mr. Mcwhirter) On Page 12 of your testimony, Mr. Barringer, you indicate that --

COMMISSIONER DEASON: Is this the direct or the rebuttal?

MR. MCWHIRTER: It's on the direct testimony.

Q (By Mr. Mcwhirter) You include a projected allowance for funds used during construction associated with the company's Big Bend 1 and 2 flue gas desulfurization system; is that correct?

A Yes, sir.

Q And that amount of money is for the period of construction which will end next month?

A That's correct. That's a projection of those costs, yes, sir.

Q So, essentially what that is is the carrying cost on the construction work in progress?

A Yes, sir.

Q All right. Are you familiar with the surveillance report that your company filed in connect -- well, each month?

A Yes, sir.

Q And in '97 and '98 your company moved -- it apparently changed its philosophy and it formally had

large amounts of AFUDC, about $16 million a year, and this year it moved it to CWIP. Are you sure that the AFUDC that's related to this plant was not included in the construction work in progress in the surveillance reports?

A Yes, sir, I'm sure that it's not included.

Q All right. Go back to Page 5 and under the heading replacement of existing assets. What do you classify as a replacement of an existing asset?

A What do you I classify as a replacement of an existing asset?

Q Yes, sir.

A I'm -- in this section I'm talking about an asset that is currently in service that would be replaced by the requirement for -- to comply with the new environmental regulations.

Q Say that another way. If you had an asset called a wing-ding and you recovered about half the cost of the wing-ding and EPC said wing-dings aren't any good anymore, we want you to put in a floppity-gibit, and so you had to retire the wing-ding before the floppity-gibit came in. Is that what you're -- after when it came in. Is that what you're talking about?

A I believe that's pretty close, yes, sir.

Q Now, depreciation expense is another form of noncash expense, is it not, from your accounting training?

A Yes, sir.

Q And the purpose of a depreciation expense is to allow a utility to recover its investment in an asset over the useful life of the asset; is that correct?

A Yes, sir.

Q So, if you put in a widget and it was in place for 10 years with a useful life of 20 years, would it be fair to say that the depreciation expense for the first 10 years would have recovered half the cost of that asset?

A Yes, sir, in your example.

MR. BEASLEY: Commissioner, can I inquire as to which issue Mr. McWhirter's questioning pertains?

COMMISSIONER DEASON: Yes. Which issue, Mr. McWhirter?

MR. MCWHIRTER: The issue on depreciation.

MR. BEASLEY: I think that's been settled or stipulated.

MR. MCWHIRTER: Issue No. 10. What is the appropriate methodology for making an adjustment to the ECRC projected costs and so forth.

COMMISSIONER DEASON: I don't have Issue 10 as being a contested issue.

MR. MCWHIRTER: So we've stricken this portion of his testimony?

COMMISSIONER DEASON: Mr. Beasley.

MR. BEASLEY: We can do that.

COMMISSIONER DEASON: Okay. Can you identify that readily or do we need like a recess?

WITNESS BARRINGER: I think I can take a minute to look at that, but -- I mean, I didn't realize we were supposed to strike things that were stipulated. So I apologize if I was suppose to be prepared for that.

COMMISSIONER DEASON: It wasn't required but if it will limit cross examination it may be fruitful.

MR. MCWHIRTER: To eliminate the time I'll terminate the questioning on this issue at this juncture.

COMMISSIONER DEASON: Do you wish for the witness to identify that testimony at a later time and have it removed?

MR. MCWHIRTER: No.

COMMISSIONER DEASON: Okay. Mr. Burgess.

MR. BURGESS: No questions.

COMMISSIONER DEASON: Staff.

MS. JAYE: No questions.

COMMISSIONER DEASON: Commissioners. Redirect.

MR. BEASLEY: No redirect, sir.

COMMISSIONER DEASON: Okay. Thank you. There are no exhibits for this witness. Very well. Thank you, Mr. Barringer.

WITNESS BARRINGER: Thank you.

COMMISSIONER DEASON: Ms. Kaufman.

MS. KAUFMAN: FIPUG would call Mr. Kent Taylor.

- - - - -

KENT D. TAYLOR

was called as a witness on behalf of Florida Industrial Power Users Group and, having been duly sworn, testified as follows:

DIRECT EXAMINATION

BY MS. KAUFMAN:

Q Would you state your name and address for the record, please?

A I'm Kent Taylor. 4909 Pearl East Circle, Boulder, Colorado, 80301.

Q And by whom are you employed and in what capacity?

A KTM is my employer. I'm the chairman there.

And KTM is an energy consulting firm finishing its 15th year based in Boulder. We work all over the United States almost exclusively for large industrial energy users and for the most part in pursuit of their financial interests.

Q And on whose behalf are you appearing in this proceeding?

A FIPUG.

Q Mr. Taylor, did you cause to be filed in this proceeding four pages of testimony?

A Yes, ma'am.

Q Do you have any changes or corrections to this testimony?

A No.

MS. KAUFMAN: Commissioner Deason, I would ask that Mr. Taylor's testimony be inserted in the record as though read.

COMMISSIONER DEASON: Without objection it shall be so inserted.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Environmental Cost Recovery Clause	)	**Docket No. 990007-EI**
	)	**Filed: October 18, 1999**

DIRECT TESTIMONY AND EXHIBIT OF

KENT D. TAYLOR

ON BEHALF OF FLORIDA INDUSTRIAL POWER USERS GROUP

KTM
Energy Consulting Services
4909 Pearl East Circle, Suite 104
Boulder, Colorado 80301

214

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY AND EXHIBIT

OF

KENT D. TAYLOR

ON BEHALF OF

THE FLORIDA INDUSTRIAL POWER USERS GROUP

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. Kent D. Taylor, 4909 Pearl East Circle, Suite 104, Boulder, Colorado, 80301.

Q. ON WHOSE BEHALF IS YOUR TESTIMONY PRESENTED?

A. The Florida Industrial Power Users Group (FIPUG).

Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?

A. I am the Chairman of KTM, an energy consulting firm.

Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND RELEVANT BUSINESS EXPERIENCE.

A. The information is shown on Exhibit No. 10 (KDT-1).

Q. HAVE YOU TESTIFIED BEFORE OTHER REGULATORY BODIES?

A. Yes, I have testified before the Federal Energy Regulatory Commission, the Colorado Public Utilities Commission, the Public Service Commission of Nevada, Regie Du Gaz Natural Du Quebec, and the Florida Public Service Commission.

Q. IN WHAT CAPACITY?

A. I have testified as a cost of service, cost allocation and rate design witness and also as a

client management representative.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. I will advance FIPUG's position that the rates which are proposed by Tampa Electric in this docket are unjust.

Q. ARE YOU PRESENTING EXHIBITS IN SUPPORT OF YOUR TESTIMONY?

A. No. Time constraints did not allow for detailed quantitative analysis. Consequently, the conclusions and positions offered are conceptual rather than specific.

Q. WHAT RETURN ON EQUITY SHOULD BE GRANTED BY THE COMMISSION ON THE BIG BEND SCRUBBER INVESTMENTS?

A. If risk of revenue recovery is the primary determinant of the appropriate return then surely the low end of the acceptable range is what is appropriate - 10.75%. The probability that TECO will under recover its costs is nonexistent because the return is guaranteed.

Q. DO YOU BELIEVE IT IS APPROPRIATE TO INCLUDE THE SCRUBBER INVESTMENTS AND ASSOCIATED REVENUES IN THIS FILING FOR RECOVERY?

A. No. The benefits from the scrubber will not occur until 2003. I believe the ratepayers will be better served if they begin paying for the facility at the same time the benefits begin. Matching costs and revenues is sound regulatory policy. During the interim, TECo could continue to capitalize interest.

Q. ARE THERE OTHER REASONS WHY REVENUE RECOVERY SHOULD BE DELAYED?

A. Yes. The materiality of the scrubber investment - in excess of $83 million - requires that

this issue be vetted through a general rate case. For instance, TECo's capital structure is heavily weighted in favor of common equity, presumably causing ratepayers to pay significantly more than would be required were a more reasonable capital structure used.

Q. DO YOU HAVE OTHER GENERIC RECOMMENDATIONS REGARDING THIS DOCKET?

A. Yes. The current Commission policy is to require intervenor testimony a week after the utility files its ECRC and FAC projections and testimony. This severe time constraint impairs the quality of the intervention and the ability of intervenors to meaningfully participate. I recommend that there be at least three months between the filing of utility testimony and projections and the due date of intervenor testimony.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

Q (By Ms. Kaufman) Do you have any exhibits to your testimony, Mr. Taylor?

A Other than the credential statement, no.

MS. KAUFMAN: We would ask for an exhibit number, Mr. Deason, for Mr. Taylor's one exhibit.

COMMISSIONER DEASON: That will be identified as Exhibit 10.

(Exhibit No. 10 marked for identification.)

Q (By Ms. Kaufman) Do you have any changes to that exhibit, Mr. Taylor?

A No, ma'am.

Q Have you prepared a summary of your testimony?

A Yes.

Q Would you please give that?

MR. BEASLEY: We would be willing to stipulate to allow Mr. Taylor to simply read his testimony because if you exclude the part about, does that conclude your testimony, he only answers four substantive questions. It might be quicker just for him to read his testimony.

MS. KAUFMAN: He's prepared a summary. I don't think it would be any quicker one way or the other. I ask that he --

COMMISSIONER DEASON: I will allow the

witness to give the summary, but we just caution the witness that his testimony is short and that the summary should not exceed the testimony.

MS. KAUFMAN: I don't think it will.

WITNESS TAYLOR: My testimony addresses several issues related to TECO's Big Bend scrubber project investment recovery.

First, I recommend that the Commission consider approving the lowest end of the return on equity range, 10.75%, as the appropriate return on equity for that project. And that is because there is a complete, and as far as I understand it, absolute lack of risk attached to the return on and of investment for this project.

Second, if the Commission permits recovery of the scrubbers, that such recovery should not begin until the ratepayers receive financial benefits from the investment.

And finally, I recommend that at least three months be allowed between the filing of utility projections and intervenor testimony in order to allow intervenors the time to meaningfully participate in this proceeding.

Q **(By Ms. Kaufman)** Does that conclude your summary?

A Yes.

MS. KAUFMAN: Mr. Taylor is available for cross.

COMMISSIONER DEASON: Mr. Beasley?

MR. BEASLEY: No questions.

COMMISSIONER DEASON: Mr. Burgess? Staff?

MS. JAYE: No questions.

COMMISSIONER DEASON: Commissioners. Thank you, Mr. Taylor. I believe there's no redirect.

MS. KAUFMAN: Okay. I would move -- ask to move Mr. Taylor's Exhibit No. 10.

COMMISSIONER DEASON: Without objection, Exhibit 10 is admitted.

(Exhibit 10 received in evidence.)

COMMISSIONER DEASON: Staff you may call your witness.

MS. JAYE: Commissioner, before we do, if I could ask, since Issue 10 is the only issue that Ms. Lee's testimony addresses and it has been stipulated, I would like to understand exactly what the questions would be for her at this point.

COMMISSIONER DEASON: Mr. McWhirter.

MR. MCWHIRTER: It would be substantially along the same line that I was going to ask Mr. Barringer. You may recall that it was stipulated

by some of the parties but not all the parties because we didn't understand the nature of the stipulation and as a consequence --

COMMISSIONER DEASON: Staff I'm going to allow cross examination. Your other alternative is simply to withdraw the testimony.

MS. JAYE: Could we have a moment?

COMMISSIONER DEASON: Surely.

MR. BEASLEY: Commissioner, while they're doing that I can identify the portion of Mr. Barringer's prepared direct --

COMMISSIONER DEASON: There is no need because Mr. McWhirter indicated that he doesn't have a problem with having that testimony stand.

MR. BEASLEY: Okay. Thank you.

MS. JAYE: Commission Staff calls witness Patricia Lee and the witness has not been sworn.

COMMISSIONER DEASON: Raise your right hand.

(Witness sworn.)

COMMISSIONER DEASON: Thank you. Please be seated.

PATRICIA S. LEE

was called as a witness on behalf of Commission Staff and, having been duly sworn, testified as follows:

DIRECT EXAMINATION

BY MS. JAYE:

Q Ms. Lee, would you please identify yourself for the record giving your business address?

A My name is Patricia Lee. My business address is 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399.

Q And are you the same Patricia Lee who caused to be prefiled in this docket --

A Yes.

Q -- testimony on October 18, 1999?

A Yes, I am.

Q Okay. And you also sponsored an Exhibit PSL-1 in this docket?

A Yes, I did.

Q Okay. Do you have any changes or corrections to your testimony?

A Yes, I do. On Page 2 Line 15, there should be the word "and", A-N-D, inserted at the beginning of the line there. Also on Page 5, Line 5, the sentence beginning with Witness Slemkewicz, that line should be stricken. And I believe -- I believe those are the

only corrections I have.

MS. JAYE: Staff would request that Witness Lee's testimony and exhibit be marked.

COMMISSIONER DEASON: The testimony without objection shall be inserted and we will identify the exhibit attached to that testimony as Exhibit 11.

DIRECT TESTIMONY OF PATRICIA S. LEE

Q. Please state your name and business address.

A. My name is Patricia S. Lee. My business address is 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0865.

Q. By whom are you employed and in what capacity?

A. I am employed by the Florida Public Service Commission. My current position is Utility Systems Communications Engineer Supervisor of the Depreciation Section in the Bureau of Financial Analysis of the Division of Auditing and Financial Analysis.

Q. Will you briefly describe your educational background and business experience?

A. I graduated from Appalachian State University in Boone, North Carolina in December, 1970 receiving a Bachelor's degree in mathematics. I was employed as a high school mathematics teacher from 1971-1974, when I began working in the area of statistical analysis for the State of Florida. I joined the Public Service Commission staff in 1978 as a Research Assistant in the Depreciation section of the Engineering Department. Since that time, I have held various positions in the depreciation area, each with increased responsibility. On January 2, 1989 I became Chief of the Bureau of Depreciation. During the reorganization of the Division of Auditing and Financial Analysis in 1991, the Depreciation Bureau became the Depreciation Section of the Bureau of Financial Analysis. At that time, I became a Utility Systems Communications Engineer Supervisor.

Additionally, I gained the professional status of a Certified Depreciation Professional (CDP) by the Society of Depreciation Professionals

(SDP) in 1999.

Q. What are your duties as Utility Systems Communications Engineer Supervisor of the Depreciation section?

A. I supervise the analysis of depreciation rates and the capital recovery positions of Florida regulated utilities and the valuation of assets in a competitive market. My position also serves as the interface within the Commission and with the utilities and other governmental bodies on capital recovery matters in both the regulated and deregulated environments. Additionally, on behalf of the Commission, I have been a faculty member of the National Association of Regulatory Utility Commissioners (NARUC) Annual Regulatory Studies Program, am a member and current chair of the NARUC Staff Subcommittee on Depreciation, am a member of the Society of Depreciation Professionals (SDP) and current chair of the Journal Committee, and am a member of the National Conference of Regulatory Utility Commission Engineers and current chair of the Program Committee.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to address whether an adjustment to ECRC project costs should be made to reflect the resulting replacement and retirement of in-plant costs that are currently being recovered through base rates and, if so, the appropriate methodology to quantify the adjustment.

Q. Why is it important to make an adjustment if costs are currently being recovered through base rates?

A. On April 13, 1993, Section 366.8255, Florida Statutes, was enacted into law establishing an environmental cost recovery clause. This statute authorized the recovery of prudently incurred environmental compliance costs

through the environmental cost recovery factor. Capital investments incurred in complying with environmental laws or regulations are specifically listed as environmental compliance costs recoverable through ECRC. The statute also states that:

> (a)n adjustment for the level of costs currently being recovered through base rates or other rate-adjustment clauses must be included in the filing.

Finally, the statute provides that:

> (r)ecovery of environmental compliance costs under this section does not preclude inclusion of such costs in base rates in subsequent rate proceedings, if that inclusion is necessary and appropriate; however, <u>any costs recovered in base rates may not also be recovered in the environmental cost-recovery clause</u>. (Emphasis added.) (Section 366.8255 (5), Florida Statutes)

One of the questions facing the Commission in 1993, as it is today in this current proceeding, was how to determine whether specific costs are being recovered through base rates and how to quantify the amount currently being recovered. By Order No. PSC-94-0044-FOF-EI (94-0044), issued January 12, 1994 in Docket No. 930613-EI, the Commission found that all costs associated with activities included in the test year of the utility's last rate case are being recovered in base rates unless new legal requirements caused costs to change from the level included in the test year. If new legal requirements caused an increase, or decrease, in costs from the level included in the test year of the last rate case, the amount recovered through base rates would be determined to be the amount included in the test year. The incremental amount

not included in the test year would then be allowed to be recovered through the ECRC. Thus, at the time of Order 94-0044, the term "base rates" was determined to relate to the company's last test year.

An issue raised in recent ECRC dockets relates to new projects that result in the replacement of existing assets. Assuming the new project meets the criteria to be recovered through the ECRC, the question becomes what is the appropriate amount to be recovered.

Q. When an ECRC project results in the retirement of assets currently being recovered through base rates, should the total cost of the ECRC project be recovered through the ECRC?

A. No. In accord with the statute, when an ECRC project results in the retirement of existing assets, I believe only the expenses that are incremental to those currently being recovered through base rates should be recoverable through the ECRC.

Q. How would you determine the incremental expenses that should be recovered through the ECRC?

A. The difference between the depreciation expense and return on the investment being retired and the depreciation expense and return on the new investment being added to comply with environmental regulations would be the incremental cost to be recovered through the ECRC.

Q. What assumptions would you make in determining the return on the retiring investment?

A. Since the level of costs currently recovered through base rates includes many expenses not specifically considered at the time base rates were last set and since base rates no longer include expenses, or the level of expenses,

specifically considered when base rates were initially established, I believe there are several options available to determine the return on the retiring investment: the company's last rate case test year, the most recent surveillance report, or the most recent stipulation where base rates were changed. ~~Witness Stemkewicz discusses these options in his testimony.~~

Q. Do you have an exhibit illustrating the determination of expenses incremental to the level currently being recovered through base rates that should be recoverable through the ECRC?

A. Yes. Exhibit PSL-1 is an example of the incremental expenses recoverable through the ECRC when the new project results in the retirement of existing assets. The base rate recovery returns are shown for each of the options listed above for each company.

Q. How are the depreciation expense and accumulated depreciation amounts determined for the new investment?

A. The depreciation expense and accumulated depreciation or reserve amounts for the new investment added for environmental reasons are based on the assumptions that the investment is placed in service at the beginning of the year and the currently prescribed depreciation rate for the account to which this investment is recorded is 4.0%.

Q. How is the depreciation expense associated with the investment subject to retirement determined?

A. Depreciation expense is based on the assumption that the investment is retired at the end of the year and the currently prescribed depreciation rate is 4.0%.

Q. How is the accumulated depreciation amount associated with the

investment subject to retirement determined?

A. The accumulated depreciation for electric utilities is maintained on a depreciable account basis. For this reason, the appropriate accumulated depreciation associated with investments being retired and replaced with the new investment will have to be estimated. Some of the more common methods for estimating the accumulated depreciation are the following:

1. Using the currently prescribed curve shape, synthesize the account accumulated depreciation by vintage. The original placement vintage of the investment being retired is then used to assign the appropriate accumulated depreciation percent.
2. If the original placement vintage of the investment being retired is unknown, the accumulated depreciation percent applicable to the account in which the investment resides may be assumed as being appropriate.
3. Where the age of the investment being retired is known and a history of the prescribed depreciation rates is known, an accumulated depreciation amount can be determined by multiplying the age times the investment times the applicable depreciation rate(s).

If the investment subject to replacement and retirement is comprised of several individual assets having different original placement dates, the accumulated deprecation should be estimated for each asset.

Q. Which of these methods have you used in determining the accumulated depreciation for the retiring investment on your exhibit?

A. For simplicity, I have assumed that the retiring investment is one asset

and that the age and a history of the prescribed depreciation rates are known. The age is assumed to be 10 years. Assuming that depreciation rates are prescribed every four years, I have assumed a prescribed 2.5% depreciation rate (40 year life, zero net salvage) for the first four years, a prescribed 3.3% depreciation rate (30 year life, zero net salvage) for the next four years, and a 4.0% currently prescribed depreciation rate (25 year life, zero net salvage).

Q. Should any unrecovered cost associated with the retirement of existing investment be recovered through the ECRC?

A. No. As with any retirement, the associated unrecovered cost becomes part of the reserve for the account in which the retiring investment is recorded. Any reserve deficiency or surplus will be part of the reserve position included in the remaining life depreciation rate design during the company's next depreciation study. The reserve imbalance will be corrected over the remaining life of the associated account unless another approach is determined to be appropriate. Under the group depreciation concept, it is recognized that some assets within the group will live a life shorter or longer than the expected average, but on the whole, the group will live the expected average. Under normal conditions of patterns of variations in plant activity and life and salvage projections, recovery over the remaining life of the account should suffice. In cases where the imbalance is substantial, other approaches of reserve correction should be considered.

Q. Does this complete your testimony?

A. Yes, it does.

(Exhibit No. 11 marked for identification.)

MS. JAYE: Could we move Exhibit 11 into the record?

COMMISSIONER DEASON: Is there any objection at this point to Exhibit 11 going into the record even before cross? Hearing no objection, it shall be admitted.

(Exhibit No. 11 received in evidence.)

COMMISSIONER DEASON: Is the witness tendered or is there going to be a summary?

MS. JAYE: The witness, I believe, has a summary.

COMMISSIONER DEASON: Very well.

WITNESS LEE: Thank you, and I will try to keep this very short. My testimony addresses whether an adjustment should be made to ECRC project costs if the ECRC project results in the replacement and retirement of existing in-plant assets that are currently being recovered through base rates. I submit that only those expenses that are incremental to those currently being recovered through base rates, should be recoverable through the ECRC. That concludes my summary.

MS. JAYE: The witness is available for cross.

COMMISSIONER DEASON: Mr. McWhirter.

CROSS EXAMINATION

BY MR. MCWHIRTER:

Q Ms. Lee, your concept is that there should be no recovery from the environmental cost recovery clause when an asset is replaced -- strike that question and rephrase it please. A new asset comes in and an old asset is written off. How do you plan to treat that in the Environmental Cost Recovery Clause?

A I believe that an adjustment should be made for the depreciation expense that is currently being recoverable -- recovered through base rates. In other words, when the asset retires there is no -- there is no change in the rate base. However, the depreciation expense related to that retired asset continues. And if it is being recovered through base rates then I believe that it should only be the incremental cost between that expense and the expense on the new assets being placed into service because of the new environmental regulations. That incremental piece should be allowable for recovery through the ECRC.

Q So if the new asset was worth $100 and the replaced asset has a depreciation expense of $50, how would you treat the $50 component?

A Let me make sure, first of all, I understand

your question. The asset that is currently in service is -- does it have an in-plant cost of $100 or is it its depreciation expense is $100?

Q Well, the asset that's being replaced had an original cost of $100. It's depreciated down to $50 and it's replaced and a new asset costing $100 comes in.

A Again, it would depend on the amount of depreciation expense that is currently being recorded on that $100. Even though that $100 asset only has $50 in the reserve so it does have reserve shortfall of $50 when it is retired, that deficiency of $50 is taken into consideration at the time depreciation rates are next prescribed for that particular company. The effect on rate base is you retire $100 from plant. You also retire the same amount from the reserve. So it has a zero effect on net plant.

Q What about in the Environmental Cost Recovery? Is any portion of the new asset reduced from the Environmental Cost Recovery because of the asset being replaced?

A It would be -- what I submit is that it would be the depreciation expense that's related on the $100 that is now being retired; the difference between that and the expense on the new $100 which is

the replacement for ECRC purposes. That incremental expense should be recoverable through ECRC.

Q So $50 would be recovered through ECRC and $50 would be recovered through the base rates that are already in place. Is that what you're saying?

A It depends on what the depreciation rate is. If the -- let's do this. Let's say the depreciation rate is 2%. Okay. Then your depreciation expense is going to be $100 times 2% or if my calculation is correct, $20. Okay. Is that right?

COMMISSIONER DEASON: I believe it will be $2.

WITNESS LEE: $2. See, that's why I asked. Therefore, your depreciation expense is $2. It is $2 on the asset that is currently in service that is being retired which has an in-plant cost of $100. It is also the depreciation expense on the new ECRC investment of $100.

In this particular case, the incremental expense would be zero because the expense on both the old and the new are the same. But the expense of the existing asset is currently being recovered through current base rates, through normal surveillance. Depreciation is one of those things which as long as the company is earning a profit, that expense is being

recovered. So they are recovering that $200 through their current revenues -- I mean $2 through their current revenues. The incremental expense over that $2 for the new asset is zero.

Q **(By Mr. Mcwhirter)** Okay. We have $100 asset.

A Uh-huh.

Q Is any portion of the new asset not recovered through the Environmental Cost Recovery Clause?

A The expense recoverable through the ECRC clause for the new ECRC investment is zero.

COMMISSIONER DEASON: I think the question, though, related to the $100 of new capital investment.

WITNESS LEE: Oh, I'm sorry. I misunderstood the question. The $100 investment, yes, is the cost of the new asset and it would be capitalized as investment on the books of the company. You are not reducing the gross plant cost.

Q **(By Mr. Mcwhirter)** All right. If you had the original $100 investment and half of its useful life is gone?

A Yes.

Q But you haven't had a rate case, so you're still collecting a depreciation expense on $100 for

the original investment. Would there be some logic? And since the original -- half the life of the original investment is gone, that you take $50 off of the new asset and say that's covered through base rates and we'll only charge the Environmental Cost Recovery Clause with $50?

A No. I don't agree with that.

Q And would you explain why?

A If I understand what you were saying, if I followed it all, the $50 -- the $50 relates to how much of the original $100 has been recovered to date; is that correct?

Q Correct.

A That relates to the -- that relates to the existing asset. It has nothing to do with the new one, the new asset that's being placed into service because of ECR -- because of environmental regulations. That $50 to me means that the in-plant -- the original asset that is now being replaced because of new environmental regulations is going to have a $50 reserve deficiency that is going to be recovered through normal depreciation purposes. It has absolutely nothing to do with the cost of the new environmental project or its recoverability.

Q What about the return on the part of the

asset that's already been recovered? Are you a return expert as well as a depreciation expert?

A No, I am not a return expert.

Q Would you prefer not to answer that question?

A Please.

Q Would you prefer not to answer the question?

A Please.

Q Please no?

MR. MCWHIRTER: All right. I have no further questions.

COMMISSIONER DEASON: Commissioners?

MR. STONE: Commissioner, just for the record, it was my understanding that this issue was stipulated, and therefore, I am dispensing with cross examination in favor of the stipulation that the parties had reached.

COMMISSIONER DEASON: Very well. Redirect.

MS. JAYE: None.

COMMISSIONER DEASON: Okay. Thank you, Ms. Lee. Exhibits. I believe it's Exhibit 11. Without objection, show then that Exhibit 11 is admitted.

(Exhibit No. 11 received in evidence.)

COMMISSIONER DEASON: I believe that's the

last witness in this docket, correct?

MS. JAYE: I believe so, yes.

COMMISSIONER DEASON: Okay. Is Staff prepared to make a recommendation in this docket or needs time to prepare that?

MS. JAYE: I believe the Staff members are ready.

COMMISSIONER DEASON: Commissioners, are you willing to entertain a recommendation at this point?

Okay. Please proceed with your recommendation.

MS. JAYE: Commissioner, Staff would, first of all, ask that all the stipulations that have been reached in this docket be voted upon and approved. Staff recommends them for approval.

COMMISSIONER DEASON: Just for clarification, that would not include Issues 8, 13, 14G, H and I; correct?

MS. JAYE: That's right.

COMMISSIONER DEASON: Okay. Do I have a motion to that effect?

COMMISSIONER JACOBS: So moved.

COMMISSIONER DEASON: Second.

COMMISSIONER CLARK: Second.

COMMISSIONER DEASON: Without objection,

show then the stipulated issues approved and we will --

COMMISSIONER JACOBS: I'm sorry. Just so that I'm clear, on Issue 1, there was no stipulated position there. I assume -- on all these fallouts. I assume the stipulated position are the fallout issues?

COMMISSIONER DEASON: The fallout issues will be determined as a result of all of the issues and we have not yet addressed some of those issues so they are dependent upon the outcome of those.

COMMISSIONER JACOBS: Okay.

MS. JAYE: That is correct.

COMMISSIONER DEASON: Okay. Staff willing -- are we going to address Issue 8 first?

MS. JAYE: Yes, sir. Issue 8 and Issue 13 would be the ones that we would address first.

COMMISSIONER DEASON: Okay.

MS. JAYE: And I believe that Staff does have a recommendation to make on Issue 8, and I'll turn it over to the appropriate staff member at this point.

MR. BREMAN: Commissioners, on Issue 8 the basic difference is whether or not we should get the projection filings 90 days before the hearing as opposed to 60 days before the hearing. Staff is of

the opinion that it would be good to allow the projections to be closely coupled with the budget projections. Therefore, there is a significant question whether the projections filed by companies for a full year ahead would be adequate and sufficient for the Commission's review if we pushed the filing times very far back. This is the only question in Staff's mind with respect to moving the filing date from 60 days before the hearing to 90 days before the hearing.

COMMISSIONER DEASON: Is there an alternative recommendation or is that on a different --

MR. BREMAN: Well, I believe FIPUG is asking for 90 days before the hearing. The projection filings and the estimated actual filings will be filed 90 days before the hearing.

COMMISSIONER DEASON: I understand that, but is there a Staff member with a different recommendation than your recommendation -- I assume your recommendation is to leave it at 60?

MR. BREMAN: Yes, sir.

COMMISSIONER DEASON: Okay. Is there a different recommendation from Staff. All Staff members agree?

MR. BREMAN: I believe so.

COMMISSIONER JACOBS: For a moment, walk me through this now. As I understand it, what you're saying is, if you bump it back to 90 days that causes difficulties in the other schedule, I suppose, as to all those items that have to be filed a year in advance. Is that your contention?

MR. BREMAN: What's happening is the companies are budgeting and they're going through a budget review process. The degree that that is completed directly reflects on the accuracy of their projections, and that is what is at issue if we move the timing of their projection filings for a full year ahead back. I'm not sure if I answered your question.

COMMISSIONER DEASON: If I understand what you're saying, you're saying the projected data is dependent on the budget data and that if you don't allow sufficient time for the budget data to be complete, well, then you're putting into jeopardy the accuracy of the projection data.

MR. BREMAN: That's correct.

COMMISSIONER JACOBS: Is strikes me that 30 days would not render that much of a disruption there.

MR. BREMAN: It's your pleasure, Commissioners. I'm just relating what I've observed

from the companies and the quality of the information and they are very hesitant to go to the 90 days, and that was one reason why I went with the 60 days and arrived in agreement with them regarding that.

COMMISSIONER JACOBS: We're talking about annual budgets here, right?

MR. BREMAN: We're talking about annual budgets.

COMMISSIONER DEASON: When are the budgets normally completed?

MR. BREMAN: It varies by company, sir. I believe each company can give the correction to this, but I don't believe any of the budget cycles are exactly completed by the time the projection filings for the ECRC are in.

COMMISSIONER DEASON: But it's your belief, though, that it would -- changing it to 90 days would jeopardize the accuracy of the projection data?

MR. BREMAN: It is.

COMMISSIONER JACOBS: Did I understand that you said that presently few of them actually complete those by the time they file anyway, and so this would exacerbate that?

MR. BREMAN: Exactly.

COMMISSIONER DEASON: I take it then that

Staff has adequate time under the current schedule to review the projection data?

MR. BREMAN: Yes, sir.

COMMISSIONER DEASON: Do the parties have access to that information in the same time frame that Staff has access to that data?

MR. BREMAN: Yes, sir. These would be public filings. It would go through Records and Reporting just like they do now.

COMMISSIONER DEASON: There is not information that you get -- that you get before the parties get? All the parties, including Staff, get this information at the same time and that's when it's filed?

MR. BREMAN: Yes, sir.

COMMISSIONER DEASON: Further questions or motions?

COMMISSIONER JACOBS: My first thought is 30 days shouldn't be such a great deal on -- but as I'm understanding Staff, they are saying that they can review it under the present time schedule.

COMMISSIONER CLARK: I'm going to move the stipulation on 8.

COMMISSIONER JACOBS: I will second that.

COMMISSIONER DEASON: Okay. But it's really

not a stipulation because it was contested, but you're moving the position that we thought was stipulated?

COMMISSIONER CLARK: Right.

COMMISSIONER DEASON: Okay. There's been a motion. There's been a second?

COMMISSIONER JACOBS: Yes.

COMMISSIONER DEASON: Show then that that motion is approved unanimously and that disposes of Issue 8.

Issue 13.

MR. BREMAN: Issue 13 is with respect to the proposed project of Gulf Power. We heard some interesting language from the witness. I think the most significant is the word limbo. The witness characterized the regulation that they are incurring the costs for as being in limbo. The eight-hour ozone standard is under litigation. It is under remanding orders back to EPA. We don't know what it's going to say. Those are the characterizations of the witness.

Therefore, since there is no agreement or rule or permit that Gulf would be in violation of if Gulf did not participate in this study, I believe there is no environmental compliance cost to be incurred or recovered through the ECRC. Therefore, the project should not be approved for recovery.

COMMISSIONER DEASON: Is there a statutory language which limits the Commission's discretion to those costs which are necessitated by rule, permit or agreement? Or how has that standard developed?

MS. JAYE: It is my understanding, Commissioners, that that language that you are concerned about is in Chapter 366.8255.

COMMISSIONER DEASON: Would you read that please?

MS. JAYE: I believe if you look under Sub D, "Environmental compliance costs includes all costs or expenses incurred by an electric utility in complying with environmental laws or regulations including but not limited to", and there's a laundry list. "Environmental laws or regulations are defined in Sub C, which is immediately preceding what I just read. Environmental laws or regulations includes all federal, state or local statutes, administrative regulations, orders, ordinances, resolutions, or other requirements that apply to electric utilities and are designed to protect the environment."

It's Staff's position that this is not a requirement. It is, as the witness stated, preengineering, and it would be imprudent in Staff's opinion to approve preengineering when the company is

not reacting to a current law or administrative regulation, an order, ordinance or resolution or other requirement.

COMMISSIONER DEASON: Okay.

COMMISSIONER CLARK: I think we have that -- the whole statute was given to us as part of a -- the argument.

I have a question about that. With respect to, say, other -- if this expense was disallowed and ultimately those -- the requirements were upheld. Is there an opportunity for them to ask for that?

MS. JAYE: I would certainly think so. If the eight-hour regulation became enforced after remand, it was once again litigated and became something that was a requirement of a company, then certainly any kind of an activity or a program that the company designed in order to comply with such a requirement or a regulation would be something they could bring in.

COMMISSIONER DEASON: Well, let me ask. So you're saying that the cost would not be recoverable unless there is some type of specific regulation which is adopted which this study directly addresses?

MS. JAYE: That is Staff's position, that until there is a solid regulation in force until the

eight-hour standard is actually set or a standard such as the eight-hour standard is actually set for this particular company's region, that we really don't know if there will be such a standard and we do not know whether it will be an eight-hour, a three-hour, something entirely different.

It would be Staff's position that if this were brought in once a standard has been established and upheld, then it would be ripe for review by the Commission to determine whether or not it is a compliance activity for which the company may get reimbursed under this clause.

COMMISSIONER DEASON: And if there is no such standard established then the cost would not be recoverable?

MS. JAYE: It is Staff's position that they would not be.

COMMISSIONER DEASON: Okay.

MR. BREMAN: For the ECRC.

MR. STONE: Commissioner Deason, may I ask for clarification of Staff's recommendation?

COMMISSIONER DEASON: No. Right now the record is closed. This is as if we were in an agenda conference right now. So unless a Commissioner has a question to direct to you, I'm going to limit it at

this point.

I guess, my question to Staff is, do you have any concern that these costs are being incurred imprudently?

MR. BREMAN: No. In fact, we had much discussion on that, Commissioner. We all think that it's a good project. It's a sound thing to do. It's a reasonable practice of the company to do research and to try to find out what the right thing to do is, Commissioner.

COMMISSIONER DEASON: Well, I tend to agree with you, that it is -- it struck me that it was something that a prudent person or corporation would engage in at this point. I guess the question that I have is, if we make the decision that it is not proper recovery through the ECCR, are we sending a signal to utilities that you should not engage in these type activities, and therefore, are we -- and if that's the signal that we send, are we not perhaps indirectly increasing ultimate costs at some future time that customers would have to bear?

MR. BREMAN: I don't believe so, Commissioner; whatever the scope of the ECRC is. That was defined for us when it was made a law and if that scope is inappropriate or needs to be changed, we need

to do that. As it exists right now we have a definition and there is no activity which benefits the environment and it's not in force. In other words, if Gulf Power doesn't proceed with this project there is no harm to the environment. No violations will be issued. Gulf Power is not liable by any environmental regulator or any form of environmental regulation. Therefore, based on the criteria I have before me I can't recommend recovery of this as an appropriate bona fide ECRC project.

COMMISSIONER DEASON: Well, how do you interpret then the language in the statute which your Staff counsel just referenced us? In that language it says, not limited to, and it's got, you know, six specific items there. But it says not limited to those specific items.

So, even with that language, you think that these preengineering costs that are associated with this study do not fit into the definitions there?

MS. JAYE: Commissioner, if I could address that just for a moment. It is my understanding of the statute that the including but not limited to and that followed by the laundry list, those are environmental compliance costs that are incurred by an electric utility in complying with environmental laws or

regulations and environmental laws and regulations are defined in Subsection C immediately preceding this particular section, and I believe that the including but not limited to language must be read in pari materia with the environmental laws and regulations language.

COMMISSIONER DEASON: So you're saying that we should limit our interpretation to those environmental laws and regulations and not anticipated standards that maybe are under contemplation?

MS. JAYE: That would be my interpretation, Commissioner.

COMMISSIONER CLARK: Let me ask a question of Staff. This is a study. And I presume this study is designed to find out what is contributing to the nonattainment and to draw some conclusions as to what changes will have to be made to attain those ambient air standards.

MR. BREMAN: Right. This effort is to get a model and to try to get an ozone modeling model right. The costs are -- 33,000 of them or approximately 33,000 of them have been identified as specific to the base case that will be generically applicable to all participants in the study. Some of those additional costs are specific for scenarios that Gulf Power is

interested in, specifically for the Gulf Power service area.

COMMISSIONER CLARK: Right. They have an interest in seeing the modeling is done right so they are not -- they are not potentially targeted for some compliance that won't have the effect of achieving the ambient air quality standards.

MR. BREMAN: Right. At deposition we discussed -- I was trying to come up with the particular reference -- of whether or not the expenses -- going to something to Mr. Deason suggested and also tieing to something that you're talking about; whether or not the expenses would be appropriate to be booked and attributed to the capital project -- of some future capital project that the company might pursue along the lines of whatever enforcement actually came forward.

And the company's response had to do with they didn't think that was appropriate that they needed to expense it now because it is an O&M expense and not something that they expect to capitalize or put over there and reserve it until a new project actually comes forward. So we did explore that area with them and their intent is to expense it now.

COMMISSIONER CLARK: Let me ask you, what is

the debate in the lawsuit? Is it the standard? I guess what I'm asking is, there will be some standard. We just don't know what it will be; is that correct?

MR. BREMAN: The scope of the standard is not understood right now and the timing of when it is to be implemented is also at issue. So we don't know when, what, will be enforced on the utility.

COMMISSIONER CLARK: And those factors would have a material impact on how you would do a study?

MR. BREMAN: Not necessarily, no.

COMMISSIONER CLARK: Well, I guess, there is going to be a standard -- a change in the standard. Is there any doubt with respect to that?

MR. BREMAN: I don't doubt it.

COMMISSIONER CLARK: Well, let me ask this. In Title 1 of the Clean Air Act is there some date within which standards have to be put out and then potential or targeted --

MR. BREMAN: There was various dates put out, but my understanding is a lot of this litigation has caused those standards and those deadline dates to try to change. I believe the initiation of the rules were back in 1997 and litigation has brought them to where they are now and they're still in litigation.

Basically EPA has to revisit all of those and come forward with something new in a new time table. So everything is being pushed back.

COMMISSIONER CLARK: Let me ask the question a different way. Is it your view that a study like this would have to be made in terms of deciding what needs to be done to meet any standard that may be adopted?

MR. BREMAN: Yes.

COMMISSIONER DEASON: Further questions?

COMMISSIONER JACOBS: There was a question in my mind on the allocation mechanism, and I'm sorry. I wasn't real clear on the criteria by which the actual numbers were arrived at. But it occurs to me that Gulf is -- what benefit they will get out of this will accrue to -- and I think the witness said to their territory. What about reflecting that in the cost that they pay? I.e., if the whole study region is five states and Gulf is only going to get benefits that would accrue to the Pan Handle, should that be reflective in the cost that they pay?

MR. BREMAN: I'm not exactly sure how to answer that question succinctly, Commissioner. Modeling is a great idea and it's a great thing to do, but absent to knowing if there is a problem, in other

words, is there a standard and how can we get there, it's very difficult. I don't disagree that the modeling is a smart thing to do. It's a great thing to do. But the question is, whether or not it's an enforced -- the costs are enviromental compliance costs.

And there is nothing that requires Gulf to participate other than smart practice and my concern is whether or not the Commission adheres to the policies and descriptions that it has adhered to to date and begins a new policy on a generic basis of allowing quasi elective projects or quasi R and D projects through the ECRC. I think there is some substantial history in the ECRC of not allowing elective R and D projects.

COMMISSIONER JACOBS: The concern I have is parallel to concern of the Commissioners. But even I think it goes beyond that. You can go and speculate on all of the ultimate impacts of ozone depletion, but I think there are some indications that they are impacts to weather. Okay. I.e., there are weather patterns, outcomes of ozone depletion. And here we have a company whose, not only if they are -- if there is severe weather, will incur costs, but even the weather pattern disruption can effect their business

cycles. And to the extent that, if you look outside of just, okay, these costs and immediate obligations under some order, the message we're sending is, don't look beyond your nose. I mean --

COMMISSIONER CLARK: But I think what Staff is struggling with is the language of the environmental cost recovery. It may otherwise be a prudent business expense for them to undertake. And the question is, was it the intent of this section to allow that kind of recovery. It strikes me that if one of the things we have to deal with is, if they don't do this kind of modeling there's a risk that they could be required to do more than what is their appropriate undertaking. It may be the modeling will show it comes more from transportation type pollutants.

I guess Staff has indicated you think it's a prudent expense. Do you also think that if there are -- if at the District Court or whatever court has reversed them, that it is -- that it would be a prudent expense and it would be allowable under the cost recovery clause?

MR. BREMAN: If I can word it in the phrase of the backwards question. If there is something that you're going to violate by not doing it -- which is

the case which you just described, Commissioner. In other words, if there was a rule on the books, okay, even if the compliance date was 2003 or 2010, and the modeling proposal was before us in that environment, I would be recommending approval of those costs.

COMMISSIONER CLARK: Well, then you are saying, that if they didn't -- if the EPA standard had been upheld, you would recommend this be included.

MR. BREMAN: Yes, ma'am.

COMMISSIONER DEASON: If the EPA standard had been upheld you would be recommending approval of these costs?

MS. JAYE: Yes, Commissioner. They would then be costs incurred pursuant to environmental laws and regulations.

COMMISSIONER CLARK: But the environmental law and regulation clearly gives the authority to set a standard and it's just really what that standard is going to be. There will be a new standard. There's no doubt about that; that EPA has the authority to do that under Title 1 of the Clean Air Act.

MS. JAYE: They certainly do. On a prospective basis, they probably will set a standard and I think that what Staff is reacting to is the fact a standard has not yet been set and that this would

be -- as Staff member Jim Breman has just mentioned, it would be a major policy shift in this docket to allow recovery prospectively when it appears as if a new standard will be set by an environmental regulatory board or Commission or governmental entity and a company wants to come in as that standard is being considered and begin working on compliance for that standard before it is even reduced to paper.

COMMISSIONER CLARK: Let me ask it a different way. You're saying that this would be an appropriate study, just not now?

MS. JAYE: Yes.

COMMISSIONER CLARK: And at the time it is clear what the standards are they should begin the modeling?

MS. JAYE: Yes.

COMMISSIONER CLARK: Will they have time to do the modeling?

MS. JAYE: That would depend upon the time table set by EPA once the standard is actually reduced to something that will be a requirement.

COMMISSIONER CLARK: Do you know if in the -- is there a -- when they finally set a standard, are they required to give a certain amount of time before that standard is enforced?

MR. BREMAN: All of that is -- my understanding, that whole time table issue is subject to review because we don't know what those new standards are. EPA is going to have to come up with its own CASR for the issue, if I may say it in those terms.

COMMISSIONER DEASON: Is the -- the result of this study, is that going to be relevant information in setting the new standards or just in how those new standards will be complied with?

MR. BREMAN: It will help give insight as to what retrofit technologies, if any, can be used at specific sites to achieve compliance with whatever standard is in place.

COMMISSIONER JACOBS: Is that technology going to change dramatically if you have one versus the other?

MR. BREMAN: I have no idea.

COMMISSIONER JACOBS: It strikes me that it wouldn't. I mean, perhaps bigger, but not different technology.

MR. BREMAN: It might change if we have a substantial change in the local area. For example, if the local area starts bringing in distributed generation; if the local area starts going to electric

buses. All of these things that impact suburban areas and urban areas will impact the results of what you're going to do so that technology you're going to achieve or install is all dependent on the circumstances you find yourself in at the time that you have to make a decision. What Gulf is asking for is simply costs to do a study to make sure that the model is not unduly prejudiced; that it's a good model; it's a sound model, robust. And that's what they're asking for. We're not disagreeing that that's a smart thing to do. We're just saying that it doesn't seem to be a qualified project based on the definitions we've used to date and the statute.

COMMISSIONER CLARK: Mr. Chairman, I'd like to think about this issue a little bit more and I'd like some information as to -- I guess, I'm not hearing what I would -- I think there appears to be some inconsistencies. You think modeling is a good idea, and had the case itself affirmed the standards, you would view it as something that can be recovered. And you have -- you believe that there will be standards. We just don't know what standards they will be.

And my concern, it seems like that this study would be relevant but then you seem to indicate

that it wouldn't be relevant because it may be -- the standards may be so different that you wouldn't -- the study itself does not model the right things.

MR. BREMAN: That's a possibility because the timing issue, Commissioner. I don't mean to sound convoluted, but there's certainly a timing issue with litigation. Litigation can cause something to be postponed for quite some time, and the world changes. It keeps ongoing and doesn't change. So the facts and the circumstances, even the basic nature of the model might be somewhat out of date by the time the standards become approved.

So I have some questions whether or not the model per say today is appropriate without having a standard out there that I know I'm going to have to be achieving.

COMMISSIONER JACOBS: What would you consider in terms of how we consider it? You say you want time.

COMMISSIONER CLARK: I would -- we can leave that out to be briefed by the parties and have a recommendation to consider it at agenda. Is that provided for in the CASR for this?

MS. JAYE: I don't believe that's provided in the CASR as it now stands, but we can certainly

revise it to reflect that.

COMMISSIONER DEASON: Well, let me -- I think it's certainly permissible, but the question is, we're going -- we need to determine what the environmental cost recovery factor is going to be beginning January 1. And so then that by necessity leaves the question what do we do with these specific costs. Do we exclude them and then add them in at a later time. I don't think they'll rise to the level that it would be a midcourse correction. It doesn't appear to me that it would be that way. Or do we include them and then with the provision that there could be a refund, and I assume that all of these type costs are subject to true-ups and that sort of thing.

So that's something we need to consider as to how we're going to -- because we do need to have a factor to implement when billing begins next year. Does Staff have any thoughts on that?

MS. JAYE: I'm sorry, Commissioner.

COMMISSIONER DEASON: Do you have any thoughts on the timing of things and if we delay the vote on this specific issue how it should be handled in the interim period?

MS. JAYE: It would be my thought, Commissioners, that probably the least resistence path

would be to allow it and to have it then subject to refund should you decide in the interim that it is not something that would be allowed in for cost recovery. That would then allow us to go ahead and set the factors in case that something cannot be brought down to agenda before the first of the year, and then an order issued. I'm not sure even now if there would be time enough to have an order become final before the first of the year should this be brought down to agenda.

COMMISSIONER DEASON: Just one word of caution. The Commission had a little bit of experience with including costs before they're approved. And that seems to have struck a nerve with a lot of folks and I think the Commission has expressed some concern about doing that. So that's another thing that we need to consider.

MS. JAYE: Well, certainly it's at your pleasure, Commissioners, and Staff will comply with your wishes.

COMMISSIONER CLARK: You know, it strikes me that -- how much will the factor change? What is the request being made? Is it -- what is the dollar figure? Is there any for '99 and then some for 2000?

MR. BREMAN: I believe all of it's for 2000.

COMMISSIONER CLARK: And how much is it for 2000?

MR. BREMAN: $253,000. I don't have the factor change with me.

MR. STONE: Commissioner, I have that information if that would be helpful to you.

COMMISSIONER CLARK: I thought we just heard that Gulf Power's share is $33,000.

COMMISSIONER DEASON: That's from the Southern Company Services allocation, but there's also costs in addition this that allocation, as I understand it.

MR. STONE: That's the way I understood.

COMMISSIONER DEASON: Mr. Stone, I'll ask you the question then. How would excluding the $253,000 effect your factor?

MR. STONE: Commissioner, there is one minor complication I need to share with you. We discovered in the course of preparing a late-filed exhibit that we had inadvertently left some costs out of our factors, so I have four different options available.

COMMISSIONER DEASON: Maybe I will withdraw my question.

MR. STONE: But if we take the factors as filed and simply remove the G-Coast expenses, they

would reduce the factors as filed, reading from the top on that Issue 7. The .124 for RS would be .121. The .123 for GS would be .121. For GSD, GSDT it would change from .113 to .110. For LP, LPT it would change from .103 to .100. For the PX class and all those other rates schedules on that class, it would change from .096 to .094. For OS1, OS2, from .081 to .079. From OS3 it's point -- changes from .101 to .099. And then for the last one, OS4 from .158 to .156. That, again, is just simply taking the as refiled numbers and removing the expenses -- projected expenses G-Coast.

COMMISSIONER DEASON: Okay. You had another scenario.

MR. STONE: Yes. If we would add back in the expenses for -- projected expenses for 2000 that had been inadvertently been omitted --

COMMISSIONER DEASON: Is Staff aware of this inadvertent omission?

MR. STONE: When we sent them the late-filed exhibits to the deposition we advised them of that error on our part. And as I recall, we were suppose to come up with what these numbers would be. At that time they did not want us to refile the schedules. I may be mistaken on that.

COMMISSIONER DEASON: Staff in agreement with that?

MR. BREMAN: Yes.

COMMISSIONER DEASON: Would it be beneficial to go and hear these numbers at this point or you already have them?

MR. BREMAN: Go ahead.

MR. STONE: Okay. If I were to add back in the missing dollars but leave G-Coast out, the factors, reading from the top would be; for RS, 123; for GS, 123; for GSD, 112; for LP, 102; for PX, 095; for OS1, OS2, 080; for OS3, .100, and for OS4, .159.

And, again, that's with adding back in the dollars that were inadvertently omitted but removing G-Coast. And then I also have it if we were to add back in the missing dollars and leave G-Coast in if you need those.

COMMISSIONER DEASON: Give us that too, please.

MR. STONE: Okay. Reading again from the top, RS would be .126; GS, .125; GSD, .114; LP, .104, PX, .098; OS1, .082; OS3, .103, and OS4, .161.

COMMISSIONER DEASON: $253,000 is not that significant of an amount in relation to those factors. I mean it changes it some 3/1,000ths; is that correct?

MR. STONE: Between two and three depending on which class.

COMMISSIONER CLARK: Mr. Chairman, given that I would propose that we not allow the recovery at this point, but we leave that matter to be decided within the near future. I would like to see it briefed. And I suppose there is a possibility of needing more testimony on it, but I think it would be helpful to have it briefed.

I'm concerned about how applicable this modeling may be to a future standard, and, hence, whether it's prudent to continue to be part of the modeling.

COMMISSIONER DEASON: Okay. Let me just say that I'm not opposed to doing that. I am concerned that we don't send the wrong signal because even our own Staff is in agreement that these type studies probably are the prudent thing to do and I think they have the -- if not the likelihood at least the possibility of minimizing costs in the future and hopefully tailoring compliance strategies so as to get the most compliance with the least amount of dollars expended. So from that standpoint, I think there's a lot of -- these type of expenditures probably are worthwhile.

If we're going to have it briefed, I would appreciate the parties giving some thought to and perhaps making proposals as to how these costs should be accounted for in the interim period, and what would trigger they're inclusion in the clause for recovery.

So that I would not want these costs to somehow get lost in the shuffle and that it needs to be a proper accounting so that Staff is comfortable that if something triggers to have them included, that the amount is readily available.

So there's been a motion.

COMMISSIONER JACOBS: I second. I'd like to add in that as well, I don't think we ever did get clarity on how the standards -- what will happen with and how applicable -- I guess we can't determine what would happen in the litigation but I'd like some clarity on what the potential standards are and how the benefits from that could accrue to Gulf, if that's not already discussed.

COMMISSIONER DEASON: Okay. I'm going to ask the parties at this point, is there -- the parties understand what we're going to do. We're going to not decide the issue at this point. The issue is still ripe for determination but we're going to allow the parties to brief it.

MR. STONE: I understand that, Commissioner. I further understand that you're looking for us, as part of that briefing, to identify a mechanism for accounting for the costs that are incurred in the interim so that whatever the decision is, that they're not lost in the shuffle.

COMMISSIONER DEASON: Absolutely. Any other?

COMMISSIONER CLARK: Let me just ask a question. We do have a deposition of Mr. Vick in evidence and that would be where this issue would be explored perhaps more fully than it was on cross examination.

MR. STONE: Yes, Commissioner. But we'd be happy to provide additional testimony if that would be helpful to the Commission.

MS. JAYE: Commissioner, we would need to set a briefing schedule. There is not one in the CASR as currently filed and I -- in looking at the CASR as it is currently filed, I show transcripts due from this hearing on 12-6. I would ask the parties if perhaps on 12-15 we could have their briefs.

COMMISSIONER DEASON: Let me ask this question. Since we're not going to be able to incorporate in the factors that are going to come out

of this docket, what's the rush?

MS. JAYE: No rush. I was under the impression that you wanted to get the answer as soon as possible, Commissioners, but if you have no rush, then we can set this for after the first of the year and just have them file briefs later on in December or after the winter break.

COMMISSIONER DEASON: Do the parties have any preference? Now is the time to state them. Mr. Burgess.

MR. BURGESS: Either way. The 15th was acceptable. If you want to push it past the beginning of the year, that's fine as well.

COMMISSIONER DEASON: Mr. Stone, do you have a preference?

MR. STONE: I don't have a preference. I guess part of the question would be, if there's a need for additional testimony, it might be more appropriate for the parties to meet and try and work out a schedule in that regard before we go through briefing.

COMMISSIONER CLARK: My view is that we would rely on what's in the record now and then if we're still uncomfortable with it we might proceed for a supplemental hearing.

COMMISSIONER DEASON: Okay. Staff your

suggestion is transcripts due 12-6 and briefs due 12-15?

MS. JAYE: Yes, sir, that was my suggestion, but if it is not comport well what with the parties and the Commission desire, then certainly we can change that.

MR. STONE: Commissioner, we just as soon wait until after the first of the year if that's okay with the Commission.

COMMISSIONER DEASON: Staff have any objection?

MS. JAYE: Staff does not have an objection and Staff will be glad to get with the parties and work out a schedule and file a revised CASR on this issue on bring it before the Commission as soon as practicable.

COMMISSIONER DEASON: Very well. That will suffice.

COMMISSIONER DEASON: Okay. We can now proceed then with issues 14G, H and I.

14G. Do we have a recommendation? Hold on just one second.

We're going to take a lunch recess at this time and give Staff a little bit more time. And let me announce to the parties, it's my intention that

we're going to conclude today at 5:00 o'clock. And I mean, the hearing is going to terminate at 5:00. If we're finished, that's fine. And if we are not, we will be coming back tomorrow. So just for you to plan, we are not going to be working late this evening. So if you want to get out of here today, take that into consideration in your cross examination.

We will reconvene at 1:40 p.m.

(Thereupon, lunch recess was taken at 1:00 p.m.)

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CHAIRMAN DEASON: Call the hearing back to order. Staff.

MR. BREMAN: 14.G., I believe, is where we were. Our position is, yes, we agree with FIPUG.

CHAIRMAN DEASON: Okay. Commissioners, questions? So your position is that you agree with FIPUG that there should -- these costs should not be recovered until there are savings attributable to the fuel?

MR. BREMAN: I'm sorry. I was looking at an older copy.

CHAIRMAN DEASON: Okay. We're on 14.G.

MR. BREMAN: We agree that the scrubber costs should be recovered through the ECRC.

CHAIRMAN DEASON: And there should not be a delay in that recovery, correct?

MR. BREMAN: I don't believe there is -- there should be a delay.

CHAIRMAN DEASON: Should not be a delay?

MR. BREMAN: It would be a new policy and a new evaluation that hasn't been presented to the commissioner that would lead me to a different recommendation.

CHAIRMAN DEASON: Okay. We have a recommendation. Do we have a motion?

COMMISSIONER CLARK: And that is consistent with what we have done in the past?

MR. BREMAN: It is.

COMMISSIONER CLARK: I would move staff on 14.G.

CHAIRMAN DEASON: We have a motion. Is there a second?

CHAIRMAN JACOBS: Second.

CHAIRMAN DEASON: Moved and seconded. Show then that staff's recommendation on 14.G. is approved unanimously.

14.H.

CHAIRMAN JACOBS: Excuse me. I'm sorry. Can I go back on that one real quick? What does it mean "when incurred?" When do they incur these costs?

MR. BREMAN: They've been incurring them. It's just a question of whether or not the equipment is in service, and then they can start recovering them from the ratepayers.

CHAIRMAN JACOBS: My question is: What is the magic moment that incurring begins? Is it at the time that the project is initiated, or is it prior to that?

MR. BREMAN: It's when the project is a bona fide project on the utility's budget.

CHAIRMAN DEASON: These costs can be recoverable before the actual equipment is in service; is that correct?

MR. BREMAN: If we're talking specifically with respect to the scrubber?

CHAIRMAN DEASON: Yes.

CHAIRMAN JACOBS: Right.

MR. BREMAN: The scrubber will be in service before any costs are recovered. The scrubber is projected to be in service in mid December, and --

COMMISSIONER JACOBS: Okay.

CHAIRMAN DEASON: But that's not a -- It just happened to work out that way. That's not necessarily a requirement; is that correct, or not?

MR. BREMAN: You can't recover a cost before they're incurred. I'm not --

CHAIRMAN DEASON: No, you just indicated costs have been incurred. They've been incurred for some time, and they continue to be incurred. The question is: When do we initiate the recovery through the clause for these costs?

MR. BREMAN: For capital projects, when they're in service.

CHAIRMAN DEASON: Right. And I guess my question is: It works out this time that these

costs -- this scrubber is going to be in service in December, and this cost recovery does not start until January, so it's not an issue at this point.

MR. BREMAN: That's correct.

CHAIRMAN DEASON: The issue is really: Should the costs be deferred until there are material cost savings that flow through to customers through the fuel?

MR. BREMAN: Okay. That's an analysis that's not before you, and it would be a different analysis than we have ever considered in the environmental cost recovery clause.

CHAIRMAN DEASON: Right, and that's the reason your recommendation is to disagree with FIPUG and to allow these costs to be recovered starting with the next recovery period?

MR. BREMAN: Yes.

CHAIRMAN DEASON: Okay.

MR. BREMAN: I agree with the yes part of FIPUG. I apologize for the confusion.

COMMISSIONER CLARK: Well, the statute says that costs can be -- environmental compliance costs includes all costs or expenses incurred by a utility in complying with environmental laws and regulations, including but not limited to in-service

capital investments. It says that's -- it indicates that's when it's supposed to be recovered as opposed to delaying it where any benefits may be realized through the fuel adjustment; is that right?

MR. BREMAN: I agree with that.

CHAIRMAN DEASON: So you're saying it does require it to be in service then; is that correct?

COMMISSIONER CLARK: Yeah, at least on capital investments it says in service.

CHAIRMAN JACOBS: Okay. Thank you.

CHAIRMAN DEASON: Okay. I think we've already voted on 14.G.

CHAIRMAN JACOBS: Right.

CHAIRMAN DEASON: Okay. 14.H.

MR. WHEELER: Commissioners, this issue was raised by FIPUG and concerns the separation of costs of the scrubber for Big Bend Units 1 and 2 between the retail and wholesale jurisdictions. Currently, in the environmental cost recovery clause, TECO determines the cost to be recovered from the retail jurisdiction by applying two jurisdictional separation factors. An energy-related jurisdictional factor is applied to those costs that are allocated to the rate classes on an energy basis, and a demand-related factor are used for

those costs that are allocated to the ratepayers' rate classes on a demand basis. These factors are determined based on the level of kilowatt hour sales and coincident peak demand of TECO's long-term firm separated wholesale transactions and its retail ratepayers.

The scrubbers for Big Bend Units 1 and 2 are being allocated to the rate classes on an energy basis, and this is pursuant to Commission Order PSC 94044-FOF-EI in Docket 930613-EI, which required that all costs related to Clean Air Act compliance amendments of 1990 be allocated on an energy basis. TECO, thus, separates these costs between the retail and wholesale jurisdictions based on the respective kilowatt hour sales, and staff does believe this is an appropriate treatment.

Based on FIPUG's cross examination, it's my understanding that they believe that perhaps the separation between retail and wholesale should also include those wholesale transactions that are currently not separated between the retail and wholesale jurisdictions, in other words, those that remain within the retail jurisdiction. Staff does not believe that a change in Commission policy with regard to which sales, which wholesale sales would

be subject to separation, is appropriate.

The current regulatory treatment for a nonseparated type transaction does require the utility to flow back a substantial portion of the gains from these sales to the ratepayers through the adjustment clauses, and these revenues do serve to offset the fixed costs that are supported by the general body of ratepayers. Staff believes that requiring TECO to add a cost component to these sales to reflect the cost of the scrubbers could, indeed, result in fewer sales and fewer benefits to the retail ratepayers. Such a treatment really is also inconsistent with the manner in which wholesale transactions are separated in the rate case process and through continuing surveillance. The staff believes that the evidence in the record simply does not justify a departure from the established Commission policy with regard to this separation of environmental costs. No witness has proposed any specific alternative to the current treatment, and staff recommends that the separation of environmental costs continue to be based solely on separated wholesale transactions. That's all I have.

CHAIRMAN DEASON: Questions or a motion?

COMMISSIONER CLARK: Just so I understand, you're saying that you would separate the costs for non -- you would allocate the costs for nonseparated sales on the same basis you do it now for nonseparated -- other costs that are nonseparated I guess? We're going to treat them the same way as we treat the revenues from sales of wholesale sales? They get credited back rather than trying to do a separation?

MR. WHEELER: Right. Basically, from what I understand they were trying to get at, is that we would -- for the purpose of this particular clause or even this particular scrubber cost, that we would require a separation that we wouldn't require for those sales for other types of costs.

COMMISSIONER CLARK: Okay.

CHAIRMAN JACOBS: The formula for allocating between wholesale and retail, I assume -- that's normally used for the clause, I assume yields a lower percentage to wholesale than what FIPUG seeks to get here?

MR. WHEELER: Well, the current methodology separates based on --

CHAIRMAN JACOBS: Two factors, right?

MR. WHEELER: Right. There's an energy

separation factor, and there's a demand factor. The factor that's kind of at issue here is the energy because that happens to be the way that these costs for the scrubber are allocated. So basically what they do is they look at the total kilowatt hour sales and divide -- they divide the sales into the retail portion and into the separated wholesale portion.

CHAIRMAN JACOBS: Okay. I see, so --

MR. WHEELER: And that results --

CHAIRMAN JACOBS: So if it's a nonseparated it never gets into that bucket?

MR. WHEELER: Correct.

CHAIRMAN JACOBS: I see.

MR. WHEELER: And the way the separation -- I think TECO's witness testified that that separation factor for the projection period is about 90%. In other words, 90% of the costs would fall to the retail side, and 10% to the wholesale, based on the current methodology.

CHAIRMAN JACOBS: And the justification for continuing that way is that these nonseparated transactions are yielding some level of revenues that are at least as beneficial, if not more beneficial, on the back end because they reduce

the -- they serve to net out.

MR. WHEELER: Right. Nonseparated sales are sales that occur from a plant that's being supported by the retail ratepayers through their base rates. And to the extent that the utility can utilize those plants to make additional sales, the revenues from those sales, with the exception of the 20% shareholder incentive on certain types of wholesale transactions, is flowed back to the ratepayers through the adjustment clauses.

CHAIRMAN JACOBS: So the cost for this scrubber could be impacted by netting out some of this revenue; is that a fair statement?

MR. WHEELER: Right. To the extent the utilities can make these nonfirm transactions and flow the revenues back, yes, that cost will be mitigated.

CHAIRMAN JACOBS: Okay.

CHAIRMAN DEASON: Do I have a motion?

COMMISSIONER CLARK: I move staff.

CHAIRMAN JACOBS: Second.

CHAIRMAN DEASON: Moved and seconded. Show then staff's recommendation as approved.

That brings us to issue 14.I.

MR. DRAPER: Commission, Issue 14.I., staff

believes that Section 366-82.55, Paragraph 1, Subsection D. 1. of the Florida Statutes clearly states that an electric utility be allowed to earn its last authorized rate of return on equity on in-service capital investments incurred by the utility in compliance with environmental laws and regulations. Based on the record in this proceeding, staff recommends that Tampa Electric be allowed to earn its currently authorized return on equity of 11.75% on capital investment costs.

CHAIRMAN DEASON: The mid point?

MR. DRAPER: Yes, sir.

CHAIRMAN DEASON: Okay. Do I have a motion?

COMMISSIONER CLARK: As I understand staff's recommendation, to do otherwise, we would require a change in the statute?

MR. DRAPER: Yes, ma'am.

COMMISSIONER CLARK: I move staff.

CHAIRMAN DEASON: What language in the statute -- Could you repeat that language again?

MR. DRAPER: Yes, sir. This is from Section 366-82.55 Paragraph 1, Sub D. 1. It reads: In-service capital investments, including electric utilities last authorized rate of return on the equity, and therein it states on what it would be

recovered on.

CHAIRMAN DEASON: So you're saying it states the utility's last authorized rate of return; that means mid point?

MR. DRAPER: Yes, sir.

CHAIRMAN DEASON: Okay. Let me just state that I'm not so sure that language necessarily ties our hands, that it has to be the mid point, even though I think the mid point is the correct number to use. It seems to me that the FIPUG witness indicated that these type of cost-recovery mechanisms is the lower risk factor involved in those, and that may be true; but when we determine the overall rate of return for our companies in Florida, the market has already responded to the fact that we allow a significant amount of costs to flow through these clauses. And to try to have one ROE for fuel adjustment purposes or environmental cost recovery purposes and another one for base rate proceedings, I think, adds an amount of complication that's not necessary. It seems to me that if we determine overall cost of capital, which is based to a large degree on market, and the market takes into consideration costs that are recovered through base rate proceedings and costs that are recovered through fuel adjustment

proceedings, that it all equals out in the end. And I think that the mid point is the appropriate amount to -- it's the appropriate return on equity to utilize. And I base that because I think it's the correct amount, not necessarily that our hands are tied by language in the statute. It may be. It just so happens that I'm in agreement either way, but I think that the Commission may have some discretion, but that we should exercise our discretion to set it at the mid point.

CHAIRMAN JACOBS: Very good analysis. I largely concur, and I don't think that the statute ties our hands from setting another return in this proceeding.

I'm persuaded by their witnesses, but I think I'm even more persuaded by the rationale here. If we're going to look at it, we need to look at it for real, not just -- I mean we could do this piecemeal in every one of these proceedings. That wouldn't be a good way of proceeding. I think we ought to look at it on the whole if we want to look at the ROE, and so --

CHAIRMAN DEASON: It seems to me that if we try to determine the risk factors for adjustment clauses and assign a lower rate of return then we probably

would be obligated to determine additional risks in base rate proceedings and allow a higher rate of return in those type proceedings, and I don't think that's going to be a useful exercise.

COMMISSIONER CLARK: I don't -- I guess it doesn't bother me what the rationale of it is. I would point out that other statutes where they indicate that there's -- that we're supposed to use the bottom of the range or the top of the range it's so indicated in the statute.

CHAIRMAN JACOBS: That's correct.

COMMISSIONER CLARK: And I think it's been construed to mean last authorized rate of return, whatever we authorize. We do authorize the range, but there is a point at which we set the rates, but I think it's immaterial.

CHAIRMAN DEASON: I think it's immaterial too. If we're all in agreement that it's the mid point, I think we can determine the issue.

COMMISSIONER CLARK: That is consistent with what we have done before.

CHAIRMAN DEASON: Yes.

CHAIRMAN JACOBS: Did we second? I'll second it.

CHAIRMAN DEASON: Okay. It's been moved and

seconded to use the mid point. Hearing no objection, then show that it is the unanimous decision to use the mid-point return on equity. And that disposes of Issue 14.I. And I believe that disposes of all remaining issues in the 07 docket.

MS. JAYE: I believe so. I believe we have voted on the stipulations, and we have gone through those items that were not stipulated. If there are other matters, then I would request the parties to bring them to our attention.

CHAIRMAN DEASON: Very well. And we do have an outstanding issue that is going to be briefed. The 253 thousand dollars in question will not be included in rate recovery until that issue is finally decided by the Commission.

MR. STONE: Yes, Commissioner. I know I'm speaking for Gulf; I may be speaking for other utilities as well. Even though they are fallout issues, we do need factors approved at this hearing. In Gulf's case, it's because we begin actually making quotations to customers effective December 1st, and so -- I had given you four options on factors for Gulf. I know two of them are now eliminated by your decision on 13, Issue 13, and

wasn't sure how we would proceed with which set of those factors under Issue 7.

CHAIRMAN DEASON: Staff, how are we going to determine the final factors to be utilized with the beginning of the recovery period?

MS. JAYE: Staff would request an opportunity to look at the schedules and run the numbers and make sure that we are in agreement. After all, the stipulations have taken effect on the numbers themselves, and once that is done, and if it is that we are all in agreement, then staff would certainly be in agreement with going forward with the proposal.

CHAIRMAN DEASON: Well, I guess my question is: Do you need to actually bring those numbers themselves back for the Commission to vote upon?

MR. BEASLEY: Commissioner Deason, what you've done in the past is just direct the companies to resubmit their filings consistent with what you've ruled on for staff administrative approval, and we've done that and made staff happy with our numbers.

CHAIRMAN DEASON: It seems to be that's the most expeditious way to do it.

MS. JAYE: That would be staff's

recommendation.

CHAIRMAN DEASON: Hearing no objection from any party, that's the procedure we will follow then.

I believe that concludes the 07 docket. We will now proceed to the 01 docket.

STATE OF FLORIDA)
: CERTIFICATE OF REPORTERS
COUNTY OF LEON)

We, KIMBERLY BERENS, CSR, RPR and NANCY S. METZKE, RPR, CCR,

DO HEREBY CERTIFY that the Hearing in Docket No. 990007-EI was heard by the Florida Public Service Commission at the time and place herein stated; it is further

CERTIFIED that we stenographically reported the said proceedings; that the same has been transcribed by us; and that this transcript, consisting of 287 pages, constitutes a true transcription of our notes of said proceedings and the insertion of the prescribed prefiled testimony of the witnesses.

DATED this 6th day of December, 1999.

Kimberly L. Berens

KIMBERLY BERENS, CSR, RPR
FPSC Commission Reporter
(850) 413-6736

Nancy S. Metzke

NANCY S. METZKE, RPR, CCR
C & N REPORTERS
TALLAHASSEE, FLORIDA 32315

EXHIBIT LIST

DOCKET NO. 990007 DATE 11-22-23 CASE NAME Environmental

EXHIBIT NO.	ID	AD	WITNESS AND TITLE
1	✓	✓	Dubin — Prefiled KMD 1-4
2	✓	✓	Ritenour — " SDR 1-2
3	✓	✓	Nelson — " GMN-1
4	✓	✓	Pless — " DEP-1
5	✓	✓	Staff — Nelson Depo; Pless Depo; TECO Audit & Response
6	✓	✓	Vick — Depo Transcript & LF Ex. No. 3
7	✓	✓	Vick — LF Depo Ex. No. 3
8	✓	✓	Zwolak — Revisions to Testimony
9	✓	✓	" — Prefiled KOZ 1-4
10	✓	✓	Taylor — Prefiled KOT-1
11	✓	✓	Lee — Prefiled PSL-1

APPENDIX I

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS 42-1A - 42-8A

OCTOBER 1997 - SEPTEMBER 1998

KMD-1
DOCKET NO 990007-EI
FPL WITNESS: K. M. DUBIN
EXHIBIT _____
PAGES 1-32
APRIL 1, 1999

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 1
COMPANY/ WITNESS: Dubin
DATE: 11-22-99

Form 42-1A

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up for the 15 Month Period
October 1997 through December 1998

Line No.				
	12 Month Period ending September 30, 1998			
1	Over/(Under) Recovery for the Current Period (Form 42-2A Page 1 of 2, Line 5)	($570,476)		
2	Interest Provision (Form 42-2A Page 1 of 2, Line 6)	96		
3	Total		($570,380)	
4	Estimated/Actual Over/(Under) Recovery for the Same Period	($989,353)		
5	Interest Provision	30,403		
6	Total		($958,950)	
7	Net True-Up for the period			$388,570
	Three Month Period ending December 31, 1998			
8	Over/(Under) Recovery for the Current Period (Form 42-2A, Line 5)	$1,870,348		
9	Interest Provision (Form 42-2A, Line 6)	33,021		
10	Total		$1,903,369	
11	Estimated/Actual Over/(Under) Recovery for the Same Period	$1,586,557		
12	Interest Provision	27,223		
13	Total		$1,613,780	
14	Net True-Up for the period			$289,589
15	Net True-Up to be refunded/(recovered) in January through December 2000 Period			$678,159

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
October 1997 through September 1998

Line No.		October	November	December	January	February	March	End of Period Amount
1	*ECRC Revenues (net of Revenue Taxes)*	$1,927,193	$1,688,325	$1,609,762	$1,727,670	$1,545,022	$1,548,742	$10,046,713
2	True-up Provision (Order No. PSC-97-1047-FOF-EI)	(172,307)	(172,307)	(172,307)	(172,307)	(172,307)	(172,307)	(1,033,842)
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,754,886	1,516,018	1,437,455	1,555,363	1,372,715	1,376,435	9,012,871
4	Jurisdictional ECRC Costs							
	a - O&M Activities (Form 42-5A, Line 9)	706,664	692,438	1,115,030	645,032	2,467,117	975,890	6,602,171
	b - Capital Investment Projects (Form 42-7A, Line 9)	*469,757*	*468,715*	*471,556*	*475,458*	*474,847*	*473,415*	2,833,748
	c - Total Jurisdictional ECRC Costs	1,176,421	1,161,153	1,586,586	1,120,490	2,941,964	1,449,305	9,435,919
5	Over/(Under) Recovery (Line 3 - Line 4c)	578,465	354,865	(149,131)	434,873	(1,569,249)	(72,870)	(423,048)
6	Interest Provision (Form 42-3A, Line 10)	2,146	5,133	6,560	8,010	6,075	3,136	31,060
7	Beginning Balance True-Up & Interest Provision	(2,067,684)	(1,314,766)	(782,461)	(752,725)	(137,535)	(1,526,402)	(2,067,684)
	a - Deferred True-Up from Oct 1996 to Sep 1997 (Form 42-1A, Filed January 2, 1998, Line 9)	2,157,919	2,157,919	2,157,919	2,157,919	2,157,919	2,157,919	2,157,919
8	True-Up Collected /(Refunded) (See Line 2)	172,307	172,307	172,307	172,307	172,307	172,307	1,033,842
9	End of Period True-Up (Lines 5+6+7+7a+8)	843,153	1,375,458	1,405,194	2,020,384	629,517	732,090	732,090
10	Adjustments to Period Total True-Up Including Interest							
11	End of Period Total Net True-Up (Lines 9+10)	$843,153	$1,375,458	$1,405,194	$2,020,384	$629,517	$732,090	$732,090

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
October 1997 through September 1998

Line No.		April	May	June	July	August	September	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	$1,588,965	$1,710,331	$2,155,447	$2,343,338	$2,254,537	$2,263,771	$12,316,389
2	True-up Provision (Order No. PSC-98-1224-FOF-EI)	(237,638)	(237,638)	(237,638)	(237,638)	(237,638)	(237,638)	(1,425,830)
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,351,327	1,472,692	1,917,809	2,105,700	2,016,899	2,026,132	10,890,559
4	Jurisdictional ECRC Costs							
	a - O&M Activities (Form 42-5A, Line 9)	1,592,994	1,069,768	843,154	1,152,245	1,497,004	751,783	6,906,948
	b - Capital Investment Projects (Form 42-7A, Line 9)	1,765,143	550,772	551,802	558,257	562,287	565,826	4,554,087
	c - Total Jurisdictional ECRC Costs	3,358,137	1,620,540	1,394,956	1,710,502	2,059,291	1,317,609	11,461,035
5	Over/(Under) Recovery (Line 3 - Line 4c)	(2,006,810)	(147,848)	522,853	395,198	(42,392)	708,523	(570,476)
6	Interest Provision (Form 42-3A, Line 10)	(701)	(4,563)	(2,647)	566	2,476	4,965	96
7	Beginning Balance True-Up & Interest Provision	(1,425,830)	(3,195,703)	(3,110,475)	(2,352,631)	(1,719,229)	(1,521,507)	(1,425,830)
	a - Deferred True-Up from Oct 1996 to Sep 1997 (Form 42-1A, Filed January 2, 1998, Line 9)	2,157,919	2,157,919	2,157,919	2,157,919	2,157,919	2,157,919	2,157,919
8	True-Up Collected /(Refunded) (See Line 2)	237,638	237,638	237,638	237,638	237,638	237,638	1,425,830
9	End of Period True-Up (Lines 5+6+7+7a+8)	(1,037,784)	(952,556)	(194,712)	438,690	636,412	1,587,539	1,587,539
10	Adjustments to Period Total True-Up Including Interest							
11	End of Period Total Net True-Up (Lines 9+10)	($1,037,784)	($952,556)	($194,712)	$438,690	$636,412	$1,587,539	$1,587,539

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
October 1997 through September 1998

Interest Provision (in Dollars)

Line No.		October	November	December	January	February	March	End of Period Amount
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$90,235	$843,153	$1,375,458	$1,405,194	$2,020,384	$629,517	$6,363,941
2	Ending True-Up Amount before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	841,007	1,370,325	1,398,634	2,012,374	623,442	728,954	6,974,736
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	$931,242	$2,213,478	$2,774,092	$3,417,568	$2,643,826	$1,358,471	$13,338,677
4	Average True-Up Amount (Line 3 x 1/2)	$465,621	$1,106,739	$1,387,046	$1,708,784	$1,321,913	$679,236	$6,669,339
5	Interest Rate (First Day of Reporting Month)	5.53000%	5.53000%	5.60000%	5.75000%	5.50000%	5.53000%	N/A
6	Interest Rate (First Day of Subsequent Month)	5.53000%	5.60000%	5.75000%	5.50000%	5.53000%	5.55000%	N/A
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	11.06000%	11.13000%	11.35000%	11.25000%	11.03000%	11.08000%	N/A
8	Average Interest Rate (Line 7 x 1/2)	5.53000%	5.56500%	5.67500%	5.62500%	5.51500%	5.54000%	N/A
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.46083%	0.46375%	0.47292%	0.46875%	0.45958%	0.46167%	N/A
10	Interest Provision for the Month (Line 4 x Line 9)	$2,146	$5,133	$6,560	$8,010	$6,075	$3,136	$31,060

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
October 1997 through September 1998

Interest Provision (in Dollars)

Line No.		April	May	June	July	August	September	End of Period Amount
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$732,089	($1,037,784)	($952,556)	($194,712)	$438,690	$636,412	($377,861)
2	Ending True-Up Amount before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	(1,037,083)	(947,993)	(192,065)	438,124	633,936	1,582,574	477,493
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	($304,994)	($1,985,777)	($1,144,621)	$243,412	$1,072,626	$2,218,986	$99,632
4	Average True-Up Amount (Line 3 x 1/2)	($152,497)	($992,889)	($572,311)	$121,706	$536,313	$1,109,493	$49,816
5	Interest Rate (First Day of Reporting Month)	5.50000%	5.53000%	5.50000%	5.60000%	5.56000%	5.52000%	N/A
6	Interest Rate (First Day of Subsequent Month)	5.53000%	5.50000%	5.60000%	5.56000%	5.52000%	5.22000%	N/A
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	11.03000%	11.03000%	11.10000%	11.16000%	11.08000%	10.74000%	N/A
8	Average Interest Rate (Line 7 x 1/2)	5.51500%	5.51500%	5.55000%	5.58000%	5.54000%	5.37000%	N/A
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.45958%	0.45958%	0.46250%	0.46500%	0.46167%	0.44750%	N/A
10	Interest Provision for the Month (Line 4 x Line 9)	($701)	($4,563)	($2,647)	$566	$2,476	$4,965	$96

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1997 - September 1998

Variance Report of O&M Activities
(in Dollars)

Line		(1) Actual	(2) Estimated Actual	(3) Variance Amount	(4) Variance Percent
1	Description of O&M Activities				
1	Air Operating Permit Fees-O&M	$1,925,902	$1,925,459	$443	0.0%
3a	Continuous Emission Monitoring Systems-O&M	$494,622	$512,511	($17,889)	-3.5%
4a	Clean Closure Equivalency-O&M	$0	$0	$0	0.0%
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	$1,604,924	$1,778,102	($173,178)	-9.7%
8a	Oil Spill Cleanup/Response Equipment-O&M	$315,701	$312,636	$3,065	1.0%
13	RCRA Corrective Action-O&M	$484,109	$440,241	$43,868	10.0%
14	NPDES Permit Fees-O&M	$118,900	$118,043	$857	0.7%
17a	Disposal of Noncontainerized Liquid Waste-O&M	$348,209	$337,711	$10,498	3.1%
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	$6,288,571	$6,451,242	($162,671)	-2.5%
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	$2,671,026	$2,602,501	$68,525	2.6%
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	($560,232)	($560,232)	$0	0.0%
20	Wastewater Discharge Elimination & Reuse	$0	$0	$0	100.0%
2	Total O&M Activities	$13,691,732	$13,918,214	($226,482)	-1.6%
3	Recoverable Costs Allocated to Energy	$3,268,350	$3,266,962	$1,388	0.0%
4a	Recoverable Costs Allocated to CP Demand	$4,414,927	$4,480,126	($65,199)	-1.5%
4b	Recoverable Costs Allocated to GCP Demand	$6,008,455	$6,171,126	($162,671)	-2.6%

Notes:
Column(1) is the End of Period Totals on Form 42-5A
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)

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1997 - September 1998

O&M Activities
(in Dollars)

Line		Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	End 6-Month Sub-Total
1	Description of O&M Activities							
1	Air Operating Permit Fees-O&M	$ 4,773	$ 4,773	$ 4,773	$ 4,773	$ 1,870,298	$ 5,216	$ 1,894,606
3a	Continuous Emission Monitoring Systems-O&M	13,928	82,334	121,046	9,317	60,645	24,193	311,463
4a	Clean Closure Equivalency-O&M	0	0	0	0	0	0	0
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	233,325	185,581	179,049	87,881	128,645	123,141	937,622
8a	Oil Spill Cleanup/Response Equipment-O&M	21,263	46,671	39,720	97,031	6,471	(11,624)	199,532
13	RCRA Corrective Action-O&M	147,923	55,021	156,399	(13,324)	19,523	(15,208)	350,334
14	NPDES Permit Fees-O&M	0	0	0	124,400	0	6,000	130,400
17a	Disposal of Noncontainerized Liquid Waste-O&M	39,420	39,107	54,690	12,744	34,383	26,605	206,949
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	290,313	289,302	344,307	198,065	321,904	699,364	2,143,255
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	14,397	46,774	282,024	182,909	110,635	173,557	810,296
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	(46,686)	(46,686)	(46,686)	(46,686)	(46,686)	(46,686)	(280,116)
2	Total of O&M Activities	$ 718,656	$ 702,877	$ 1,135,322	$ 657,110	$ 2,505,818	$ 984,558	$ 6,704,341
3	Recoverable Costs Allocated to Energy	$ 78,696	$ 174,687	$ 240,128	$ 136,139	$ 1,978,512	$ 55,945	$ 2,664,107
4a	Recoverable Costs Allocated to CP Demand	$ 372,990	$ 262,231	$ 574,230	$ 346,249	$ 228,745	$ 252,592	$ 2,037,037
4b	Recoverable Costs Allocated to GCP Demand	$ 266,970	$ 265,959	$ 320,964	$ 174,722	$ 298,561	$ 676,021	$2,003,197
5	Retail Energy Jurisdictional Factor	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%	
6a	Retail CP Demand Jurisdictional Factor	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%	
6b	Retail GCP Demand Jurisdictional Factor	99.89826%	99.89826%	99.89826%	99.89826%	99.89826%	99.89826%	
7	Jurisdictional Energy Recoverable Costs (A)	$ 77,423	$ 171,863	$ 236,245	$ 133,938	$ 1,946,523	$ 55,040	$ 2,621,032
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 362,543	$ 254,866	$ 558,147	$ 336,551	$ 222,339	$ 245,517	$ 1,979,983
8b	Jurisdictional GCP Demand Recoverable Costs (C)	$266,698	$265,688	$320,637	$174,544	$298,257	$675,333	$2,001,157
9	Total Jurisdictional Recoverable Costs for O&M Activities	$ 706,664	$ 692,437	$ 1,115,029	$ 645,033	$ 2,467,119	$ 975,890	$ 6,602,172

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

Totals may not tie due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1997 - September 1998

O&M Activities
(in Dollars)

Line		Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG	Actual SEP	6-Month Sub-Total	12-Month Total	Method of Classification CP Demand	GCP Demand	Energy
1	Description of O&M Activities											
1	Air Operating Permit Fees-O&M	$ 5,216	$ 5,216	$ 5,216	$ 5,216	$ 5,216	$ 5,216	$ 31,296	$ 1,925,902	-		$ 1,925,902
3a	Continuous Emission Monitoring Systems-O&M	27,851	16,390	26,355	54,188	32,264	26,111	183,159	494,622	-		494,622
4a	Clean Closure Equivalency-O&M	0	0	0	0	0	0	0	0	-		-
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	172,130	43,656	148,829	96,651	179,214	26,822	667,302	1,604,924	1,604,924		-
8a	Oil Spill Cleanup/Response Equipment-O&M	1,949	15,242	13,415	8,280	48,218	29,065	116,169	315,701	-		315,701
13	RCRA Corrective Action-O&M	2,501	3,903	2,188	35,252	46,063	43,868	133,775	484,109	484,109		-
14	NPDES Permit Fees-O&M	(857)	0	(11,500)	0	0	857	(11,500)	118,900	118,900		-
17a	Disposal of Noncontainerized Liquid Waste-O&M	38,333	19,406	3,536	28,073	31,414	20,498	141,260	348,209			348,209
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	942,346	820,560	475,667	668,589	808,806	429,348	4,145,316	6,288,571		6,288,571	
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	469,283	199,917	237,080	316,525	412,028	225,897	1,860,730	2,671,026	2,465,562		205,464
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	(46,686)	(46,686)	(46,686)	(46,686)	(46,686)	(46,686)	(280,116)	(560,232)	(258,569)	(280,116)	(21,547)
2	Total of O&M Activities	$ 1,612,066	$ 1,077,604	$ 854,100	$ 1,166,088	$ 1,516,537	$ 760,996	$ 6,987,391	$ 13,691,732	$ 4,414,927	$ 6,008,455	$ 3,268,350
3	Recoverable Costs Allocated to Energy	$ 107,652	$ 69,837	$ 64,963	$ 118,309	$ 147,011	$ 96,471	$ 604,243	$ 3,268,350			
4a	Recoverable Costs Allocated to CP Demand	$ 585,411	$ 210,550	$ 336,813	$ 402,533	$ 584,063	$ 258,520	$ 2,377,890	$ 4,414,927			
4b	Recoverable Costs Allocated to GCP Demand	$ 919,003	$ 797,217	$ 452,324	$ 645,246	$ 785,463	$ 406,005	$ 4,005,258	$ 6,008,455			
5	Retail Energy Jurisdictional Factor	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%					
6a	Retail CP Demand Jurisdictional Factor	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%					
6b	Retail GCP Demand Jurisdictional Factor	99.89826%	99.89826%	99.89826%	99.89826%	99.89826%	99.89826%					
7	Jurisdictional Energy Recoverable Costs (A)	$ 105,912	$ 68,707	$ 63,913	$ 116,397	$ 144,634	$ 94,911	$ 594,474	$ 3,215,506			
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 569,015	$ 204,653	$ 327,379	$ 391,258	$ 567,705	$ 251,279	$ 2,311,289	$ 4,291,272			
8b	Jurisdictional GCP Demand Recoverable Costs (C)	$918,068	$796,406	$ 451,864	$ 644,590	$ 784,664	$ 405,592	$ 4,001,184	$ 6,002,341			
9	Total Jurisdictional Recoverable Costs for O&M Activities	$ 1,592,995	$ 1,069,766	$ 843,156	$ 1,152,245	$ 1,497,003	$ 751,782	$ 6,906,947	$ 13,509,119			

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

Totals may not tie due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1997 - September 1998

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

Line		(1) Actual	(2) Estimated Actual	(3) Variance Amount	(4) Variance Percent
1	Description of Investment Projects				
2	Low NOx Burner Technology-Capital	$ 3,695,748	$ 3,695,746	$2	0.0%
3b	Continuous Emission Monitoring Systems-Capital	2,339,616	2,339,619	(3)	0.0%
4b	Clean Closure Equivalency-Capital	9,467	9,468	(1)	0.0%
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	1,321,752	1,325,817	(4,065)	-0.3%
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	3,944	3,944	0	0.0%
8b	Oil Spill Cleanup/Response Equipment-Capital	125,068	124,658	410	0.3%
10	Relocate Storm Water Runoff-Capital	14,868	14,868	0	0.0%
NA	SO2 Allowances-Negative Return on Investment	(138,451)	(138,451)	0	0.0%
12	Scherer Discharge Pipeline-Capital	110,753	110,750	3	0.0%
17b	Disposal of Noncontainerized Liquid Wate-Capital	44,597	44,595	2	0.0%
2	Total Investment Projects-Recoverable Costs	$ 7,527,362	$ 7,531,014	$ (3,652)	0.0%
3	Recoverable Costs Allocated to Energy	$ 6,022,332	$ 6,022,614	$ (282)	0.0%
4	Recoverable Costs Allocated to Demand	$ 1,505,030	$ 1,508,400	$ (3,370)	-0.2%

Notes:
Column(1) is the End of Period Totals on Form 42-7A
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)

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1997 - September 1998

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Actual MAR	6-Month Sub-Total
1	Description of Investment Projects (A)							
2	Low NOx Burner Technology-Capital	$216,583	$215,936	$215,288	$214,640	$213,993	$213,345	$1,289,785
3b	Continuous Emission Monitoring Systems-Capital	163,554	163,431	163,096	162,897	162,706	162,214	977,898
4b	Clean Closure Equivalency-Capital	659	658	656	655	652	651	3,931
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	83,797	83,605	87,625	91,980	92,114	91,903	531,024
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	333	333	332	330	330	329	1,987
8b	Oil Spill Cleanup/Response Equipment-Capital	10,192	10,123	10,052	10,600	10,720	10,646	62,333
10	Relocate Storm Water Runoff-Capital	1,253	1,250	1,247	1,246	1,243	1,240	7,479
NA	SO2 Allowances-Negative Return on Investment	(10,784)	(10,784)	(10,784)	(10,784)	(10,784)	(10,784)	(64,704)
12	Scherer Discharge Pipeline-Capital	9,340	9,320	9,300	9,280	9,260	9,239	55,739
17	Disposal of NonContainerized Liquid Waste-Capital	3,766	3,757	3,749	3,739	3,730	3,721	22,462
2	Total Investment Projects - Recoverable Costs	$ 478,693	$ 477,629	$ 480,561	$ 484,583	$ 483,964	$ 482,504	$2,887,934
3	Recoverable Costs Allocated to Energy	$ 377,764	$ 376,971	$ 376,289	$ 375,817	$ 374,996	$ 373,831	$ 2,255,668
4	Recoverable Costs Allocated to Demand	$ 100,929	$ 100,658	$ 104,272	$ 108,766	$ 108,968	$ 108,673	$ 632,266
5	Retail Energy Jurisdictional Factor	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%	
6	Retail Demand Jurisdictional Factor	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%	
7	Jurisdictional Energy Recoverable Costs (B)	$ 371,656	$ 370,876	$ 370,205	$ 369,741	$ 368,933	$ 367,787	$ 2,219,198
8	Jurisdictional Demand Recoverable Costs (C)	$ 98,102	$ 97,839	$ 101,351	$ 105,720	$ 105,916	$ 105,629	$ 614,558
9	Total Jurisdictional Recoverable Costs for Investment Projects	$ 469,758	$ 468,715	$ 471,557	$ 475,460	$ 474,849	$ 473,416	$ 2,833,755

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

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1997 - September 1998

Capital Investment Projects-Recoverable Costs
(In Dollars)

Line		Actual APR	Actual MAY	Actual JUN	Actual JUL	Actual AUG	Actual SEP	6-Month Sub-Total	End of Period Total	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)										
2	Low NOx Burner Technology-Capital	$1,102,366	$263,114	$261,917	$260,719	$259,523	$258,324	$2,405,963	$3,695,748	-	$3,695,748
3b	Continuous Emission Monitoring Systems-Capital	472,401	179,231	178,547	177,863	177,180	176,496	$1,361,718	$2,339,616	-	2,339,616
4b	Clean Closure Equivalency-Capital	1,951	722	720	717	714	712	$5,536	$9,467	8,739	728
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	205,731	104,908	109,038	117,835	123,989	129,227	$790,728	$1,321,752	1,220,079	101,673
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	328	327	327	327	324	324	$1,957	$3,944	3,641	303
8b	Oil Spill Cleanup/Response Equipment-Capital	10,572	10,498	10,424	10,351	10,276	10,614	$62,735	$125,068	115,447	9,621
10	Relocate Storm Water Runoff-Capital	1,238	1,235	1,233	1,229	1,228	1,226	$7,389	$14,868	13,724	1,144
NA	SO2 Allowances-Negative Return on Investment	(10,784)	(11,669)	(12,708)	(12,862)	(12,862)	(12,862)	($73,747)	($138,451)	-	(138,451)
12	Scherer Discharge Pipeline-Capital	9,220	9,199	9,179	9,159	9,138	9,119	$55,014	$110,753	102,234	8,519
17	*Disposal of Noncontainerized Liquid Waste-Capital*	3,712	3,703	3,693	3,685	3,675	3,667	$22,135	$44,597	41,166	3,431
2	Total Investment Projects - Recoverable Costs	$ 1,796,735	$ 561,268	$ 562,370	$ 569,023	$ 573,185	$ 576,847	$ 4,639,428	$7,527,362	$1,505,030	$6,022,332
3	Recoverable Costs Allocated to Energy	$ 1,581,887	$ 440,722	$ 438,111	$ 436,743	$ 435,329	$ 433,873	$ 3,766,664	$ 6,022,332		
4	Recoverable Costs Allocated to Demand	$ 214,848	$ 120,546	$ 124,259	$ 132,280	$ 137,856	$ 142,974	$ 872,764	$ 1,505,030		
5	Retail Energy Jurisdictional Factor	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%	98.38318%				
6	*Retail Demand Jurisdictional Factor*	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%	97.19921%				
7	Jurisdictional Energy Recoverable Costs (B)	$ 1,556,311	$ 433,596	$ 431,027	$ 429,682	$ 428,291	$ 426,858	$ 3,705,764	$ 5,924,962		
8	Jurisdictional Demand Recoverable Costs (C)	$ 208,831	$ 117,170	$ 120,779	$ 128,575	$ 133,995	$ 138,970	$ 848,319	$ 1,462,877		
9	Total Jurisdictional Recoverable Costs for Investment Projects	$ 1,765,141	$ 550,766	$ 551,806	$ 558,257	$ 562,285	$ 565,828	$ 4,554,083	$ 7,387,839		

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

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burner Technology (Project No. 2)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$17,611,468	17,611,468	17,611,468	17,611,468	17,611,468	17,611,468	17,611,468	n/a
3.	Less: Accumulated Depreciation (B)	1,710,009	1,780,180	1,850,351	1,920,522	1,990,694	2,060,865	2,131,036	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$15,901,459	$15,831,288	$15,761,117	$15,690,945	$15,620,774	$15,550,603	$15,480,432	n/a
6.	Average Net Investment		15,866,372	15,796,202	15,726,031	15,655,860	15,585,689	15,515,518	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		102,190	101,738	101,286	100,834	100,382	99,930	606,359
	b. Debt Component (Line 6 x 3.3446% x 1/12)		44,222	44,027	43,831	43,635	43,440	43,244	262,400
8.	Investment Expenses								
	a. Depreciation (D)		70,171	70,171	70,171	70,171	70,171	70,171	421,027
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$216,583	$215,936	$215,288	$214,640	$213,993	$213,345	$1,289,786

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burner Technology (Project No. 2)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$17,611,468	17,611,468	17,611,468	17,611,468	17,611,468	17,611,468	17,611,468	n/a
3.	Less: Accumulated Depreciation (B)	2,131,036	3,094,998	3,224,755	3,354,513	3,484,270	3,614,027	3,743,784	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$15,480,432	$14,516,470	$14,386,712	$14,256,955	$14,127,198	$13,997,441	$13,867,684	n/a
6.	Average Net Investment		14,998,450	14,451,591	14,321,834	14,192,077	14,062,319	13,932,562	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		96,600	93,078	92,242	91,406	90,570	89,735	1,159,989
	b. Debt Component (Line 6 x 3.3446% x 1/12)		41,803	40,279	39,917	39,556	39,194	38,832	501,982
8.	Investment Expenses								
	a. Depreciation (D)		129,757	129,757	129,757	129,757	129,757	129,757	1,199,570
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)		834,205						834,205
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,102,366	$263,114	$261,917	$260,719	$259,523	$258,324	$3,695,749

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) April adjustment to record implementation of the proposed depreciation rates at six steam generation sites, on a preliminary basis as of January 1, 1997, in accordance with Order No. PSC-97-1015-PCO-EI.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Continuous Emissions Monitoring (Project No. 3b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$50,612	$34,904	($1,420)	$29,434	$0	($150)	$113,380
	c. Retirements		($63,149)	($50,158)		($33,438)			($146,745)
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$13,538,495	13,525,958	13,510,705	13,509,284	13,505,280	13,505,280	13,505,130	n/a
3.	Less: Accumulated Depreciation (B)	1,541,863	1,531,585	1,534,081	1,586,922	1,606,348	1,659,498	1,712,497	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$11,996,632	$11,994,373	$11,976,624	$11,922,362	$11,898,932	$11,845,782	$11,792,633	n/a
6.	Average Net Investment		11,995,502	11,985,498	11,949,493	11,910,647	11,872,357	11,819,208	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		77,259	77,194	76,962	76,712	76,466	76,123	460,717
	b. Debt Component (Line 6 x 3.3446% x 1/12)		33,433	33,406	33,305	33,197	33,090	32,942	199,374
8.	Investment Expenses								
	a. Depreciation (D)		52,862	52,831	52,829	52,988	53,150	53,149	317,808
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$163,554	$163,431	$163,096	$162,897	$162,706	$162,214	$977,899

Notes:
(A) N/A
(B) Reserve reflects retirements of ($63,149) in October, ($50,158) in November and ($33,438) in January.
Reserve reflects cost of removal of (-$9), ($178), (-$12), ($123) and ($150) for October, November, December, January and March, respectively.
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Continuous Emissions Monitoring (Project No. 3b)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$113,380
	c. Retirements								($146,745)
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$13,505,130	13,505,130	13,505,130	13,505,130	13,505,130	13,505,130	13,505,130	n/a
3.	Less: Accumulated Depreciation (B)	1,712,497	2,077,763	2,151,888	2,226,012	2,300,137	2,374,262	2,448,386	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$11,792,633	$11,427,367	$11,353,242	$11,279,117	$11,204,993	$11,130,868	$11,056,744	n/a
6.	Average Net Investment		11,609,999	11,390,304	11,316,180	11,242,055	11,167,931	11,093,806	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		74,776	73,361	72,884	72,406	71,929	71,451	897,523
	b. Debt Component (Line 6 x 3.3446% x 1/12)		32,359	31,747	31,540	31,333	31,127	30,920	388,400
8.	Investment Expenses								
	a. Depreciation (D)		74,125	74,125	74,125	74,125	74,125	74,125	762,556
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)		291,142						291,142
9.	Total System Recoverable Expenses (Lines 7 & 8)		$472,401	$179,231	$178,547	$177,863	$177,180	$176,496	$2,339,620

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) April adjustment to record implementation of the proposed depreciation rates at six steam generation sites, on a preliminary basis as of January 1, 1997, in accordance with Order No. PSC-97-1015-PCO-EI.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Clean Closure Equivalency (Project No. 4b)
(In Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$58,866	58,866	58,866	58,866	58,866	58,866	58,866	n/a
3.	Less: Accumulated Depreciation (B)	7,669	7,857	8,045	8,233	8,420	8,608	8,796	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$51,197	$51,009	$50,821	$50,633	$50,445	$50,258	$50,070	n/a
6.	Average Net Investment		51,103	50,915	50,727	50,539	50,352	50,164	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		329	328	327	326	324	323	1,957
	b. Debt Component (Line 6 x 3.3446% x 1/12)		142	142	141	141	140	140	847
8.	Investment Expenses								
	a. Depreciation (D)		188	188	188	188	188	188	1,127
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$659	$658	$656	$655	$652	$651	$3,930

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Clean Closure Equivalency (Project No. 4b)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$58,866	58,866	58,866	58,866	58,866	58,866	58,866	n/a
3.	Less: Accumulated Depreciation (B)	8,796	10,293	10,568	10,843	11,118	11,393	11,668	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$50,070	$48,573	$48,298	$48,023	$47,748	$47,473	$47,198	n/a
6.	Average Net Investment		49,321	48,435	48,160	47,885	47,610	47,335	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		318	312	310	308	307	305	3,817
	b. Debt Component (Line 6 x 3.3446% x 1/12)		137	135	134	133	133	132	1,652
8.	Investment Expenses								
	a. Depreciation (D)		275	275	275	275	275	275	2,778
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)		1,222						1,222
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,951	$722	$720	$717	$714	$712	$9,466

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) April adjustment to record implementation of the proposed depreciation rates at six steam generation sites, on a preliminary basis as of January 1, 1997, in accordance with Order No. PSC-97-1015-PCO-EI.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Maintenance of Above Ground Storage Tanks (Project No. 5b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$699,123	$57,012	$119	$0	$756,254
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$7,007,785	7,007,785	7,007,785	7,706,908	7,763,920	7,764,039	7,764,039	n/a
3.	Less: Accumulated Depreciation (B)	165,083	185,832	206,581	228,321	251,131	274,022	296,914	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$6,842,702	$6,821,953	$6,801,204	$7,478,587	$7,512,789	$7,490,017	$7,467,125	n/a
6.	Average Net Investment		6,832,327	6,811,578	7,139,895	7,495,688	7,501,403	7,478,571	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		44,005	43,871	45,986	48,277	48,314	48,167	278,619
	b. Debt Component (Line 6 x 3.3446% x 1/12)		19,043	18,985	19,900	20,892	20,908	20,844	120,571
8.	Investment Expenses								
	a. Depreciation (D)		20,749	20,749	21,740	22,811	22,892	22,892	131,832
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$83,797	$83,605	$87,625	$91,980	$92,114	$91,903	$531,026

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equ
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service dur Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month a
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Maintenance of Above Ground Storage Tanks (Project No. 5b)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$532,621	$1,200	$629,855	$778,583	$351,029	$629,310	$3,678,852
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$7,764,039	8,296,660	8,297,860	8,927,715	9,706,298	10,057,327	10,686,637	n/a
3.	Less: Accumulated Depreciation (B)	296,914	431,906	464,385	498,387	535,016	572,928	611,911	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$7,467,125	$7,864,754	$7,833,476	$8,429,328	$9,171,282	$9,484,399	$10,074,726	n/a
6.	Average Net Investment		7,665,940	7,849,115	8,131,402	8,800,305	9,327,841	9,779,562	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		49,374	50,553	52,371	56,680	60,077	62,987	610,661
	b. Debt Component (Line 6 x 3.3446% x 1/12)		21,366	21,877	22,664	24,528	25,998	27,257	264,261
8.	Investment Expenses								
	a. Depreciation (D)		31,388	32,478	34,003	36,629	37,912	38,983	343,225
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)		103,604						103,604
9.	Total System Recoverable Expenses (Lines 7 & 8)		$205,731	$104,908	$109,038	$117,835	$123,989	$129,227	$1,321,755

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) April adjustment to record implementation of the proposed depreciation rates at six steam generation sites, on a preliminary basis as of January 1, 1997, in accordance with Order No. PSC-97-1015-PCO-EI.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Relocate Turbine Oil Underground Piping (Project No. 7)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$31,030	31,030	31,030	31,030	31,030	31,030	31,030	n/a
3.	Less: Accumulated Depreciation (B)	4,413	4,500	4,588	4,676	4,764	4,852	4,940	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$26,617	$26,530	$26,442	$26,354	$26,266	$26,178	$26,090	n/a
6.	Average Net Investment		26,574	26,486	26,398	26,310	26,222	26,134	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		171	171	170	169	169	168	1,018
	b. Debt Component (Line 6 x 3.3446% x 1/12)		74	74	74	73	73	73	441
8.	Investment Expenses								
	a. Depreciation (D)		88	88	88	88	88	88	528
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$333	$333	$332	$330	$330	$329	$1,987

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Relocate Turbine Oil Underground Piping (Project No. 7)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$31,030	31,030	31,030	31,030	31,030	31,030	31,030	n/a
3.	Less: Accumulated Depreciation (B)	4,940	5,027	5,115	5,203	5,291	5,379	5,467	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$26,090	$26,003	$25,915	$25,827	$25,739	$25,651	$25,563	n/a
6.	Average Net Investment		26,047	25,959	25,871	25,783	25,695	25,607	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		168	167	167	166	165	165	2,016
	b. Debt Component (Line 6 x 3.3446% x 1/12)		73	72	72	72	72	71	873
8.	Investment Expenses								
	a. Depreciation (D)		88	88	88	88	88	88	1,056
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$328	$327	$327	$327	$324	$324	$3,944

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) N/A

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Oil Spill Cleanup/Response Equipment (Project No. 8b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		($2)	$0	$0	$41,827	$0	$0	$41,825
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$620,110	620,108	620,108	620,108	661,935	661,935	661,935	n/a
3.	Less: Accumulated Depreciation (B)	331,233	338,791	346,351	353,912	361,900	369,887	377,875	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$288,878	$281,317	$273,757	$266,196	$300,035	$292,048	$284,060	n/a
6.	Average Net Investment		285,097	277,537	269,976	283,116	296,042	288,054	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,836	1,788	1,739	1,823	1,907	1,855	10,948
	b. Debt Component (Line 6 x 3.3446% x 1/12)		795	774	752	789	825	803	4,738
8.	Investment Expenses								
	a. Depreciation (D)		7,561	7,561	7,561	7,988	7,988	7,988	46,645
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$10,192	$10,123	$10,052	$10,600	$10,720	$10,646	$62,330

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Oil Spill Cleanup/Response Equipment (Project No. 8b)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$21,795	$63,620
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$661,935	661,935	661,935	661,935	661,935	661,935	683,730	n/a
3.	Less: Accumulated Depreciation (B)	377,875	385,862	393,850	401,837	409,825	417,812	426,111	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$284,061	$276,073	$268,085	$260,098	$252,110	$244,123	$257,619	n/a
6.	Average Net Investment		280,066	272,079	264,092	256,104	248,117	250,871	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,804	1,752	1,701	1,649	1,598	1,616	21,068
	b. Debt Component (Line 6 x 3.3446% x 1/12)		781	758	736	714	692	699	9,118
8.	Investment Expenses								
	a. Depreciation (D)		7,988	7,988	7,988	7,988	7,988	8,299	94,881
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$10,572	$10,498	$10,424	$10,351	$10,276	$10,614	$125,065

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Relocate Storm Water Runoff (Project No. 10)
(In Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$117,794	117,794	117,794	117,794	117,794	117,794	117,794	n/a
3.	Less: Accumulated Depreciation (B)	11,155	11,425	11,695	11,965	12,235	12,504	12,774	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$106,639	$106,369	$106,099	$105,829	$105,558	$105,290	$105,020	n/a
6.	Average Net Investment		106,504	106,234	105,964	105,693	105,424	105,155	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		686	684	682	681	679	677	4,090
	b. Debt Component (Line 6 x 3.3446% x 1/12)		297	296	295	295	294	293	1,770
8.	Investment Expenses								
	a. Depreciation (D)		270	270	270	270	270	270	1,621
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,253	$1,250	$1,247	$1,246	$1,243	$1,240	$7,480

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Relocate Storm Water Runoff (Project No. 10)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$117,794	117,794	117,794	117,794	117,794	117,794	117,794	n/a
3.	Less: Accumulated Depreciation (B)	12,774	13,044	13,315	13,585	13,855	14,125	14,395	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$105,020	$104,750	$104,479	$104,209	$103,939	$103,669	$103,399	n/a
6.	Average Net Investment		104,885	104,615	104,344	104,074	103,804	103,534	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		676	674	672	670	669	667	8,117
	b. Debt Component (Line 6 x 3.3446% x 1/12)		292	292	291	290	289	289	3,513
8.	Investment Expenses								
	a. Depreciation (D)		270	270	270	270	270	270	3,242
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,238	$1,235	$1,233	$1,229	$1,228	$1,226	$14,870

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) N/A

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Schedule of Negative Return on
Deferred Gain on Sales of Emission Allowances
For the Period October 1997 through March 1998

Line No.	Description	Beginning of Period	October	November	December	January	February	March	Six Month Subtotal	Line No.
1	Additions									
2	Net Investment	($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)		1
3	Average Net Investment		($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)	($1,168,670)	n/a	2
4	Return on Average Net Investment (a)									3
	a. Equity Component grossed up for taxes (A)		(7,527)	(7,527)	(7,527)	(7,527)	(7,527)	(7,527)	(45,162)	4
	b. Debt Component (Line 3 x 3.3446% /12)		(3,257)	(3,257)	(3,257)	(3,257)	(3,257)	(3,257)	(19,544)	
5	Total Return Requirements (Line 4b + 4c)		(10,784)	(10,784)	(10,784)	(10,784)	(10,784)	(10,784)	(64,703)	5

Notes:

(A) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component of 4.7474% reflects a 12% return on equity.

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded the sales of emissions allowances as a regulatory liability. This schedule reflects the return on that regulatory liability.

Form 42-8A

Florida Power & Light Company
Schedule of Negative Return on
Deferred Gain on Sales of Emission Allowances
For the Period April 1998 through September 1998

Line No.	Description	Beginning of Period	April	May	June	July	August	September	End of 12 Month Period Amount	Line No.
1	Additions			($191,786)	($33,407)					
2	Net Investment	($1,168,670)	($1,168,670)	($1,360,457)	($1,393,864)	($1,393,864)	($1,393,864)	($1,393,864)		1
3	Average Net Investment		($1,168,670)	($1,264,564)	($1,377,160)	($1,393,864)	($1,393,864)	($1,393,864)	n/a	2
4	Return on Average Net Investment (a)									3
	a. Equity Component grossed up for taxes (A)		(7,527)	(8,145)	(8,870)	(8,977)	(8,977)	(8,977)	(96,636)	4
	b. Debt Component (Line 3 x 3.3446% /12)		(3,257)	(3,525)	(3,838)	(3,885)	(3,885)	(3,885)	(41,819)	
5	Total Return Requirements (Line 4b + 4c)		(10,784)	(11,669)	(12,708)	(12,862)	(12,862)	(12,862)	(138,452)	5

Notes:

(A) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component of 4.7474% reflects a 12% return on equity.

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded the sales of emissions allowances as a regulatory liability. This schedule reflects the return on that regulatory liability.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$864,260	864,260	864,260	864,260	864,260	864,260	864,260	n/a
3.	Less: Accumulated Depreciation (B)	87,861	90,047	92,232	94,418	96,603	98,789	100,975	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$776,399	$774,213	$772,028	$769,843	$767,657	$765,471	$763,286	n/a
6.	Average Net Investment		775,306	773,121	770,935	768,750	766,564	764,379	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		4,993	4,979	4,965	4,951	4,937	4,923	29,750
	b. Debt Component (Line 6 x 3.3446% x 1/12)		2,161	2,155	2,149	2,143	2,137	2,130	12,874
8.	Investment Expenses								
	a. Depreciation (D)		2,186	2,186	2,186	2,186	2,186	2,186	13,114
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$9,340	$9,320	$9,300	$9,280	$9,260	$9,239	$55,735

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$864,260	864,260	864,260	864,260	864,260	864,260	864,260	n/a
3.	Less: Accumulated Depreciation (B)	100,975	103,160	105,346	107,531	109,717	111,903	114,088	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$763,286	$761,099	$758,915	$756,729	$754,543	$752,358	$750,172	n/a
6.	Average Net Investment		762,193	760,007	757,822	755,636	753,451	751,265	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		4,909	4,895	4,881	4,867	4,853	4,839	58,993
	b. Debt Component (Line 6 x 3.3446% x 1/12)		2,124	2,118	2,112	2,106	2,100	2,094	25,529
8.	Investment Expenses								
	a. Depreciation (D)		2,186	2,186	2,186	2,186	2,186	2,186	26,228
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$9,220	$9,199	$9,179	$9,159	$9,138	$9,119	$110,749

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) N/A

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1997 through March 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Noncontainerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	January	February	March	End of Six Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$311,009	311,009	311,009	311,009	311,009	311,009	311,009	n/a
3.	Less: Accumulated Depreciation (B)	9,111	10,096	11,081	12,066	13,050	14,035	15,020	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$301,898	$300,913	$299,928	$298,943	$297,959	$296,974	$295,989	n/a
6.	Average Net Investment		301,406	300,421	299,436	298,451	297,466	296,481	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,941	1,935	1,929	1,922	1,916	1,910	11,552
	b. Debt Component (Line 6 x 3.3446% x 1/12)		840	837	835	832	829	826	4,999
8.	Investment Expenses								
	a. Depreciation (D)		985	985	985	985	985	985	5,909
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$3,766	$3,757	$3,749	$3,739	$3,730	$3,721	$22,461

Notes:
(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.
(E) N/A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period April 1998 through September1998

Return on Capital Investments, Depreciation and Taxes
For Project: Noncontainerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	April	May	June	July	August	September	End of 12 Month Period Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$311,009	311,009	311,009	311,009	311,009	311,009	311,009	n/a
3.	Less: Accumulated Depreciation (B)	15,020	16,005	16,990	17,975	18,960	19,945	20,929	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$295,989	$295,004	$294,019	$293,034	$292,049	$291,064	$290,080	n/a
6.	Average Net Investment		295,496	294,511	293,527	292,542	291,557	290,572	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,903	1,897	1,891	1,884	1,878	1,871	22,876
	b. Debt Component (Line 6 x 3.3446% x 1/12)		824	821	818	815	813	810	9,899
8.	Investment Expenses								
	a. Depreciation (D)		985	985	985	985	985	985	11,818
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$3,712	$3,703	$3,693	$3,685	$3,675	$3,667	$44,597

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equity.

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month activity.

(E) N/A

Totals may not add due to rounding.

APPENDIX II

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS 42-1A - 42-8A

OCTOBER 1998 - DECEMBER 1998

KMD-2
DOCKET NO 990007-EI
FPL WITNESS: K. M. DUBIN
EXHIBIT _____
PAGES 1-18
APRIL 1, 1999

Form 42-1A

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up for the 15 Month Period
October 1997 through December 1998

Line No.				
	12 Month Period ending September 30, 1998			
1	Over/(Under) Recovery for the Current Period (Form 42-2A	($601,536)		
2	Interest Provision (Form 42-2A	31,156		
3	Total		($570,380)	
4	Estimated/Actual Over/(Under) Recovery for the Same Period	($989,353)		
5	Interest Provision	30,403		
6	Total		($958,950)	
7	Net True-Up for the period			$388,570
	Three Month Period ending December 31, 1998			
8	Over/(Under) Recovery for the Current Period (Form 42-2A	$1,870,348		
9	Interest Provision (Form 42-2A	33,021		
10	Total		$1,903,369	
11	Estimated/Actual Over/(Under) Recovery for the Same Period	$1,686,557		
12	Interest Provision	27,223		
13	Total		$1,613,780	
14	Net True-Up for the period			$289,589
15	Net True-Up to be refunded/(recovered) in January through December 2000 Period			$678,159

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
October 1998 through December 1998

Line No.		October	November	December	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	$2,144,643	$1,891,901	$1,791,666	$5,828,210
2	True-up Provision (Order No. PSC-98-1224-FOF-EI)	102,641	102,641	102,641	307,923
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	2,247,284	1,994,542	1,894,307	6,136,133
4	Jurisdictional ECRC Costs				
	a - O&M Activities (Form 42-5A, Line 9)	776,620	907,127	1,234,904	2,918,651
	b - Capital Investment Projects (Form 42-7A, Line 9)	569,316	569,201	208,617	1,347,134
	c - Total Jurisdictional ECRC Costs	1,345,936	1,476,328	1,443,521	4,265,785
5	Over/(Under) Recovery (Line 3 - Line 4c)	901,348	518,214	450,786	1,870,348
6	Interest Provision (Form 42-3A, Line 10)	8,544	11,495	12,982	33,021
7	Beginning Balance True-Up & Interest Provision	307,923	1,115,174	1,542,242	307,923
	a - Deferred True-Up from April 1997 to March 1998 (Form 42-1A, Line 9)	1,279,616	1,279,616	1,279,616	1,279,616
8	True-Up Collected /(Refunded) (See Line 2)	(102,641)	(102,641)	(102,641)	(307,923)
9	End of Period True-Up (Lines 5+6+7+7a+8)	2,394,790	2,821,858	3,182,985	3,182,985
10	Adjustments to Period Total True-Up Including Interest				
11	End of Period Total Net True-Up (Lines 9+10)	$2,394,790	$2,821,858	$3,182,985	$3,182,985

Form 42-3A

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
October 1998 through December 1998

Interest Provision (in Dollars)

Line No.		October	November	December	End of Period Amount
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$1,587,539	$2,394,790	$2,821,858	$6,804,187
2	Ending True-Up Amount before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	2,386,248	2,810,363	3,170,003	8,366,614
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	$3,973,787	$5,205,153	$5,991,861	$15,170,801
4	Average True-Up Amount (Line 3 x 1/2)	$1,986,894	$2,602,577	$2,995,931	$7,585,401
5	Interest Rate (First Day of Reporting Month)	5.22000%	5.10000%	5.50000%	N/A
6	Interest Rate (First Day of Subsequent Month)	5.10000%	5.50000%	4.90000%	N/A
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	10.32000%	10.60000%	10.40000%	N/A
8	Average Interest Rate (Line 7 x 1/2)	5.16000%	5.30000%	5.20000%	N/A
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.43000%	0.44167%	0.43333%	N/A
10	Interest Provision for the Month (Line 4 x Line 9)	$8,544	$11,495	$12,982	$33,021

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1998 - December 1998

Variance Report of O&M Activities
(in Dollars)

Line		(1) Actual	(2) Estimated Actual	(3) Variance Amount	(4) Variance Percent
1	Description of O&M Activities				
1	Air Operating Permit Fees-O&M	$14,467	$14,319	$148	1.0%
3a	Continuous Emission Monitoring Systems-O&M	$344,024	$132,000	$212,024	160.6%
4a	Clean Closure Equivalency-O&M	$0	$0	$0	0.0%
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	$410,723	$0	$410,723	100.0%
8a	Oil Spill Cleanup/Response Equipment-O&M	$174,475	$78,000	$96,475	123.7%
13	RCRA Corrective Action-O&M	$163,544	$0	$163,544	100.0%
14	NPDES Permit Fees-O&M	$0	$0	$0	0.0%
17a	Disposal of Noncontainerized Liquid Waste-O&M	$68,102	$55,000	$13,102	23.8%
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	$1,555,997	$1,776,057	($220,060)	-12.4%
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	$362,620	$472,116	($109,496)	-23.2%
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	($140,058)	($140,058)	$0	0.0%
20	Wastewater Discharge Elimination & Reuse	$0	$0	$0	0.0%
2	Total O&M Activities	$2,953,894	$2,387,434	$566,460	23.7%
3	Recoverable Costs Allocated to Energy	$623,575	$310,249	$313,326	101.0%
4a	Recoverable Costs Allocated to CP Demand	$844,351	$371,157	$473,194	127.5%
4b	Recoverable Costs Allocated to GCP Demand	$1,485,968	$1,706,028	($220,060)	-12.9%

Notes:
Column(1) is the End of Period Totals on Form 42-5A
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)

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1998 -December 1998

O&M Activities
(In Dollars)

Line		Actual OCT	Actual NOV	Actual DEC	Total	Method of Classification CP Demand	GCP Demand	Energy
1	Description of O&M Activities							
1	Air Operating Permit Fees-O&M	$4,035	$5,216	$5,216	$14,467			$14,467
3a	Continuous Emission Monitoring Systems-O&M	52,978	44,375	246,671	344,024			344,024
4a	Clean Closure Equivalency-O&M	0	0	0	0	0		0
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	232,932	59,629	118,162	410,723	410,723		
8a	Oil Spill Cleanup/Response Equipment-O&M	17,443	85,317	71,715	174,475			174,475
13	RCRA Corrective Action-O&M	15,310	30,440	117,794	163,544	163,544		
14	NPDES Permit Fees-O&M	0	0	0	0	0		
17a	Disposal of Noncontainerized Liquid Waste-O&M	5,334	25,544	37,224	68,102			68,102
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	382,078	585,239	588,680	1,555,997		1,555,997	
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	124,545	126,540	111,535	362,620	334,726		27,894
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	(46,686)	(46,686)	(46,686)	(140,058)	(64,642)	(70,029)	(5,387)
2	Total of O&M Activities	$ 787,969	$ 915,614	$ 1,250,311	$ 2,953,894	$ 844,351	$ 1,485,968	$ 623,575
3	Recoverable Costs Allocated to Energy	$ 87,575	$ 168,390	$ 367,610	$ 623,575			
4a	Recoverable Costs Allocated to CP Demand	$ 341,659	$ 185,328	$ 317,364	$ 844,351			
4b	Recoverable Costs Allocated to GCP Demand	$ 358,735	$ 561,896	$ 565,337	$ 1,485,968			
5	Retail Energy Jurisdictional Factor	98.38318%	98.38318%	98.38318%				
6a	Retail CP Demand Jurisdictional Factor	97.19921%	97.19921%	97.19921%				
6b	Retail GCP Demand Jurisdictional Factor	99.89826%	99.89826%	99.89826%				
7	Jurisdictional Energy Recoverable Costs (A)	$ 86,159	$ 165,668	$ 361,666	$ 613,493			
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 332,090	$ 180,137	$ 308,475	$ 820,702			
8b	Jurisdictional GCP Demand Recoverable Costs (C)	$ 358,370	$ 561,324	$ 564,762	$ 1,484,456			
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$ 776,619	$ 907,129	$ 1,234,904	$ 2,918,652			

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

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1998 - December 1998

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

Line		(1) Actual	(2) Estimated Actual	(3) Variance Amount	(4) Variance Percent
1	Description of Investment Projects				
2	Low NOx Burner Technology-Capital	$ 574,366	$ 763,233	$ (188,867)	-24.7%
3b	Continuous Emission Monitoring Systems-Capital	410,021	521,739	(111,718)	-21.4%
4b	Clean Closure Equivalency-Capital	1,783	2,105	(322)	-15.3%
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	338,564	419,672	(81,108)	-19.3%
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	1,676	960	716	74.6%
8b	Oil Spill Cleanup/Response Equipment-Capital	31,723	30,093	1,630	5.4%
10	Relocate Storm Water Runoff-Capital	4,147	3,628	519	14.3%
NA	SO2 Allowances-Negative Return on Investment	(38,367)	(38,124)	(243)	0.6%
12	Scherer Discharge Pipeline-Capital	36,470	26,985	9,485	35.1%
17b	Disposal of Noncontainerized Liquid Wate-Capital	13,653	10,848	2,805	25.9%
2	Total Investment Projects-Recoverable Costs	$ 1,374,036	$ 1,741,139	$ (367,103)	-21.1%
3	Recoverable Costs Allocated to Energy	$ 978,944	$ 1,284,870	$ (305,926)	-23.8%
4	Recoverable Costs Allocated to Demand	$ 395,092	$ 456,269	$ (61,177)	-13.4%

Notes:
Column(1) is the End of Period Totals on Form 42-7A
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)

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
October 1998 -December 1998

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Actual OCT	Actual NOV	Actual DEC	Total	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)						
2	Low NOx Burner Technology-Capital	$ 257,127	$ 255,930	$ 61,309	$ 574,366		$ 574,366
3b	Continuous Emission Monitoring Systems-Capital	175,812	175,128	59,081	410,021		410,021
4b	Clean Closure Equivalency-Capital	709	707	367	1,783	1,646	137
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	134,726	136,536	67,302	338,564	312,521	26,043
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	323	323	1,030	1,676	1,547	129
8b	Oil Spill Cleanup/Response Equipment-Capital	10,638	10,578	10,507	31,723	29,283	2,440
10	Relocate Storm Water Runoff-Capital	1,224	1,222	1,701	4,147	3,828	319
NA	SO2 Allowances-Negative Return on Investment	(12,862)	(12,789)	(12,716)	(38,367)		(38,367)
12	Scherer Discharge Pipeline-Capital	9,099	9,079	18,292	36,470	33,665	2,805
17b	Disposal of Noncontainerized Liquid Waste-Capital	3,658	3,649	6,346	13,653	12,603	1,050
2	Total Investment Projects - Recoverable Costs	$ 580,454	$ 580,363	$ 213,219	$1,374,036	$ 395,092	$ 978,944
3	Recoverable Costs Allocated to Energy	$ 432,414	$ 430,738	$ 115,793	$ 978,944		
4	Recoverable Costs Allocated to Demand	$ 148,040	$ 149,625	$ 97,426	$ 395,092		
5	Retail Energy Jurisdictional Factor	98.38318%	98.38318%	98.38318%			
6	Retail Demand Jurisdictional Factor	97.19921%	97.19921%	97.19921%			
7	Jurisdictional Energy Recoverable Costs (B)	$ 425,422	$ 423,774	$ 113,921	$ 963,117		
8	Jurisdictional Demand Recoverable Costs (C)	$ 143,894	$ 145,435	$ 94,697	$ 384,026		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$ 569,316	$ 569,208	$ 208,618	$1,347,143		

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

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burner Technology (Project No. 2)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$17,611,468	17,611,468	17,611,468	17,611,468	n/a
3.	Less: Accumulated Depreciation (B)	3,743,784	3,873,541	4,003,298	3,938,736	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$13,867,684	$13,737,927	$13,608,169	$13,672,731	n/a
6.	Average Net Investment		13,802,805	13,673,048	13,640,450	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		88,899	88,063	87,853	264,816
	b. Debt Component (Line 6 x 3.3446% x 1/12)		38,471	38,109	38,018	114,598
8.	Investment Expenses					
	a. Depreciation (D)		129,757	129,757	112,092	371,606
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)				(176,654)	(176,654)
9.	Total System Recoverable Expenses (Lines 7 & 8)		$257,127	$255,930	$61,309	$574,366

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12%

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to

(E) December adjustment to record implementation of the depreciation rates proposed in Docket No. 971660-EI as authorized in Order No. PSC-99-0073-FOF-EI, issued January 8, 1999.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Continuous Emissions Monitoring (Project No. 3b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					$0
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$13,505,130	13,505,130	13,505,130	13,505,130	n/a
3.	Less: Accumulated Depreciation (B)	2,448,386	2,522,511	2,596,635	2,554,862	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$11,056,744	$10,982,619	$10,908,495	$10,950,268	n/a
6.	Average Net Investment		11,019,682	10,945,557	10,929,381	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		70,974	70,496	70,392	211,863
	b. Debt Component (Line 6 x 3.3446% x 1/12)		30,714	30,507	30,462	91,683
8.	Investment Expenses					
	a. Depreciation (D)		74,125	74,125	68,023	216,272
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)				(109,796)	(109,796)
9.	Total System Recoverable Expenses (Lines 7 & 8)		$175,812	$175,128	$59,081	$410,024

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior mo

(E) December adjustment to record implementation of the depreciation rates proposed in Docket No. 971660-EI as authorized in Order No. PSC-99-0073-FOF-EI, issued January 8, 1999.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Clean Closure Equivalency (Project No. 4b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$58,866	58,866	58,866	58,866	n/a
3.	Less: Accumulated Depreciation (B)	11,668	11,943	12,218	12,155	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$47,198	$46,923	$46,648	$46,711	n/a
6.	Average Net Investment		47,060	46,785	46,679	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		303	301	301	905
	b. Debt Component (Line 6 x 3.3446% x 1/12)		131	130	130	392
8.	Investment Expenses					
	a. Depreciation (D)		275	275	244	795
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)				(308)	(308)
9.	Total System Recoverable Expenses (Lines 7 & 8)		$709	$707	$367	$1,783

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior mo

(E) December adjustment to record implementation of the depreciation rates proposed in Docket No. 971660-EI as authorized in Order No. PSC-99-0073-FOF-EI, issued January 8, 1999.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Maintenance of Above Ground Storage Tanks (Project No. 5b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$391,082	$17,882	($69)	$408,896
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$10,686,637	11,077,719	11,095,601	11,095,533	n/a
3.	Less: Accumulated Depreciation (B)	611,911	652,051	692,484	663,643	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,074,726	$10,425,669	$10,403,117	$10,431,889	n/a
6.	Average Net Investment		10,250,197	10,414,393	10,417,503	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		66,018	67,075	67,095	200,189
	b. Debt Component (Line 6 x 3.3446% x 1/12)		28,569	29,027	29,035	86,631
8.	Investment Expenses					
	a. Depreciation (D)		40,140	40,433	33,517	114,090
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)				(62,346)	(62,346)
9.	Total System Recoverable Expenses (Lines 7 & 8)		$134,726	$136,536	$67,302	$338,564

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equ

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service du
Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month a

(E) December adjustment to record implementation of the depreciation rates proposed in Docket No. 971660-EI
as authorized in Order No. PSC-99-0073-FOF-EI, issued January 8, 1999.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Relocate Turbine Oil Underground Piping (Project No. 7)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$31,030	31,030	31,030	31,030	n/a
3.	Less: Accumulated Depreciation (B)	5,467	5,555	5,643	6,442	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$25,563	$25,475	$25,387	$24,588	n/a
6.	Average Net Investment		25,519	25,431	24,988	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		164	164	161	489
	b. Debt Component (Line 6 x 3.3446% x 1/12)		71	71	70	212
8.	Investment Expenses					
	a. Depreciation (D)		88	88	799	975
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)					
9.	Total System Recoverable Expenses (Lines 7 & 8)		$323	$323	$1,030	$1,676

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior mo

(E) N/A

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Oil Spill Cleanup/Response Equipment (Project No. 8b)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$1,315	$0	$1,315
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$683,730	683,730	685,045	685,045	n/a
3.	Less: Accumulated Depreciation (B)	426,111	434,410	442,719	451,028	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$257,619	$249,320	$242,325	$234,016	n/a
6.	Average Net Investment		253,470	245,823	238,171	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		1,633	1,583	1,534	4,750
	b. Debt Component (Line 6 x 3.3446% x 1/12)		706	685	664	2,055
8.	Investment Expenses					
	a. Depreciation (D)		8,299	8,309	8,309	24,917
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)					
9.	Total System Recoverable Expenses (Lines 7 & 8)		$10,638	$10,578	$10,507	$31,723

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior mo

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Relocate Storm Water Runoff (Project No. 10)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$117,794	117,794	117,794	117,794	n/a
3.	Less: Accumulated Depreciation (B)	14,395	14,665	14,935	15,689	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$103,399	$103,129	$102,859	$102,105	n/a
6.	Average Net Investment		103,264	102,994	102,482	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		665	663	660	1,988
	b. Debt Component (Line 6 x 3.3446% x 1/12)		288	287	286	861
8.	Investment Expenses					
	a. Depreciation (D)		270	270	314	854
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)				440	440
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,224	$1,222	$1,701	$4,146

Notes:

(A) N/A
(B) N/A
(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on equ
(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant in Service du
Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior month a
(E) December adjustment to record implementation of the depreciation rates proposed in Docket No. 971660-EI
as authorized in Order No. PSC-99-0073-FOF-EI, issued January 8, 1999.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Schedule of Negative Return on
Deferred Gain on Sales of Emission Allowances
For the Period October 1998 through December 1998

Line No.	Description	Beginning of Period	October	November	December	Three Month Subtotal	Line No.
1	Additions			15,809		15,809	
2	Net Investment	($1,393,864)	($1,393,864)	($1,378,055)	($1,378,055)		1
3	Average Net Investment		($1,393,864)	($1,385,959)	($1,378,055)	n/a	2
4	*Return on Average Net Investment (a)*						3
	a. Equity Component grossed up for taxes (A)		(8,977)	(8,926)	(8,876)	(26,779)	4
	b. Debt Component (Line 3 x 3.3446% /12)		(3,885)	(3,863)	(3,841)	(11,589)	
5	*Total Return Requirements (Line 4b + 4c)*		(12,862)	(12,789)	(12,716)	(38,368)	5

Notes:

(A) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the monthly Equity Component of 4.7474% reflects a 12% return on equity.

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded the sales of emissions allowances as a regulatory liability.
This schedule reflects the return on that regulatory liability.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	Investments					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$864,260	864,260	864,260	864,260	n/a
3.	Less: Accumulated Depreciation (B)	114,088	116,274	118,459	129,921	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$750,172	$747,987	$745,801	$734,339	n/a
6.	Average Net Investment		749,080	746,894	740,070	
7.	Return on Average Net Investment					
	a. Equity Component grossed up for taxes (C)		4,825	4,810	4,767	14,402
	b. Debt Component (Line 6 x 3.3446% x 1/12)		2,088	2,082	2,063	6,232
8.	Investment Expenses					
	a. Depreciation (D)		2,186	2,186	3,029	7,400
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)				8,433	8,433
9.	Total System Recoverable Expenses (Lines 7 & 8)		$9,099	$9,079	$18,292	$36,470

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on e

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service d Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts shown above apply to prior mont

(E) December adjustment to record implementation of the depreciation rates proposed in Docket No. 971660-EI as authorized in Order No. PSC-99-0073-FOF-EI, issued January 8, 1999.

Totals may not add due to rounding.

Form 42-8A

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period October 1998 through December 1998

Return on Capital Investments, Depreciation and Taxes
For Project: Noncontainerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	October	November	December	End of Period Amount
1.	*Investments*					
	a. Expenditures/Additions					
	b. Clearings to Plant		$0	$0	$0	$0
	c. Retirements					
	d. Other (A)					
2.	Plant-In-Service/Depreciation Base	$311,009	311,009	311,009	311,009	n/a
3.	Less: Accumulated Depreciation (B)	20,929	21,914	22,899	26,602	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$290,080	$289,095	$288,110	$284,407	n/a
6.	Average Net Investment		289,588	288,603	286,258	
7.	*Return on Average Net Investment*					
	a. Equity Component grossed up for taxes (C)		1,865	1,859	1,844	5,568
	b. Debt Component (Line 6 x 3.3446% x 1/12)		807	804	798	2,409
8.	Investment Expenses					
	a. Depreciation (D)		*985*	*985*	*3,704*	*5,673*
	b. Amortization					
	c. Dismantlement					
	d. Property Expenses					
	e. Other (E)					
9.	Total System Recoverable Expenses (Lines 7 & 8)		$3,658	$3,649	$6,346	$13,653

Notes:

(A) N/A

(B) N/A

(C) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component of 4.7474% reflects a 12% return on

(D) Depreciation expense is calculated using the appropriate site and account rates. Half month depreciation is calculated on additions closing to Plant In Service Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. *Amounts shown above apply to prior mo*

(E) N/A

Totals may not add due to rounding.

Schedule 42-1P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered

For the Projected Period
January 2000 - December 2000

Line No.		Energy ($)	Demand ($)	Total ($)
1	Total Jurisdictional Rev. Req. for the projected period			
	a Projected O & M Activities (Schedule 42-2P, Lines 7, 8 & 9)	1,397,393	2,077,865	3,475,258
	b Projected Capital Projects (Schedule 42-3P, Lines 7, 8 & 9)	5,863,387	2,404,496	8,267,883
	c Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)	7,260,780	4,482,361	11,743,141
2	True-Up for Estimated Over/(Under) Recovery for the period January 1999 - December 1999 (Schedule 42-2E, Lines 5 + 6 + 10)	193,834	110,076	303,910
3	Final True-Up for the Periods:			
	a October 1997 - September 1998 (Schedule 1A-1 Line 3)	(8,317)	(6,646)	(14,963)
	b October 1998 - December 1998 (Schedule 1A-2 Line 3)	35,255	29,983	65,238
4	Total Jurisdictional Amount to be Recovered/(Refunded) in the projection period January 2000 - December 2000 (Line 1 - Line 2 - Line 3)	7,040,008	4,348,948	11,388,956
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	7,152,437	4,418,401	11,570,838

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

DOCUMENT NUMBER-DATE
11846 OCT-1 99
FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 2
COMPANY/ WITNESS: Ritenour/Gy
DATE: 11-22-99

Schedule 42-2P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

O & M Activities
(in Dollars)

Line		January	February	March	April	May	June	July	August	September	October	November	December	End of Period 12-Month	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
	.1 Sulfur	875	875	875	875	875	875	875	875	875	875	875	875	10,500		10,500
	.2 Air Emission Fees	0	588,000	0	0	0	0	0	0	123,000	0	0	0	711,000		711,000
	.3 Title V	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,476	65,767		65,767
	.4 Asbestos Fees	364	364	364	364	364	364	364	364	364	364	360	1,500	5,500	5,500	
	.5 Emission Monitoring	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,624	307,389		307,389
	.6 General Water Quality	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,907	563,005	563,005	
	.7 Groundwater Contamination Investigation	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,478	1,445,670	1,445,670	
	.8 State NPDES Administration	34,500	0	7,500	0	0	0	0	0	0	0	0	0	42,000	42,000	
	.9 Lead and Copper Rule	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	
	.10 Env Auditing/Assessment	0	0	0	0	0	0	0	0	23,000	0	0	0	23,000	23,000	
	.11 General Solid & Hazardous Waste	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,709	68,442	68,442	
	.12 Above Ground Storage Tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	.13 Low Nox	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	.14 Ash Pond Diversion Curtains	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	.15 Mercury Emissions	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	.16 Sodium Injection	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000		100,000
	.17 Gulf Coast Ozone Study	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,087	253,000		253,000
2	Total of O & M Activities	269,844	823,344	242,844	235,344	235,344	235,344	235,344	235,344	381,344	235,344	235,340	236,493	3,601,273	2,153,617	1,447,656
3	Recoverable Costs Allocated to Energy	61,387	649,387	61,387	61,387	61,387	61,387	61,387	61,387	184,387	61,387	61,387	61,399	1,447,656		
4	Recoverable Costs Allocated to Demand	208,457	173,957	181,457	173,957	173,957	173,957	173,957	173,957	196,957	173,957	173,953	175,094	2,153,617		
5	Retail Energy Jurisdictional Factor	0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (A)	59,351	626,038	59,238	59,227	59,437	59,490	59,373	59,372	178,273	59,156	59,131	59,307	1,397,393		
8	Jurisdictional Demand Recoverable Costs (B)	201,125	167,838	175,075	167,838	167,838	167,838	167,838	167,838	190,029	167,838	167,835	168,935	2,077,865		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	260,476	793,876	234,313	227,065	227,275	227,328	227,211	227,210	368,302	226,994	226,966	228,242	3,475,258		

Notes:

(A) Line 3 x Line 5 x 1.0014 line loss multiplier

(B) Line 4 x Line 6

Schedule 42-3P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	End of Period Total	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)															
	.1 Air Quality Assurance Testing	3,139	3,113	3,088	3,062	3,038	3,011	2,987	2,961	2,936	2,910	2,886	2,859	35,990	0	35,990
	.2 Crist 5, 6 & 7 Precipitator Projects	252,494	251,734	250,976	250,218	249,459	248,700	247,941	247,183	246,424	245,665	244,907	244,148	2,979,849	0	2,979,849
	.3 Crist 7 Flue Gas Conditioning	21,931	21,871	21,813	21,754	21,695	21,636	21,578	21,518	21,460	21,401	21,342	21,283	259,282	0	259,282
	.4 Low Nox Burners, Crist 6 & 7	167,637	167,213	166,790	166,367	165,943	165,520	165,097	164,673	164,250	163,827	163,403	162,980	1,983,700	0	1,983,700
	.5 CEMs- Crist 1,4-7, Scholz 1, Smith 1&2, Daniel	52,580	53,134	53,694	54,350	55,098	55,032	55,116	54,997	54,879	54,761	54,644	54,526	652,811	0	652,811
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	4,049	4,040	4,031	4,022	4,013	4,003	3,994	3,985	3,976	3,967	3,958	3,948	47,986	44,295	3,691
	.7 Crist Cooling Tower Cell	9,198	9,172	9,147	9,122	9,096	9,071	9,046	9,020	8,995	8,970	8,944	8,919	108,700	100,336	8,364
	.8 Crist 1-5 Dechlorination	3,199	3,191	3,184	3,175	3,167	3,160	3,151	3,144	3,136	3,127	3,120	3,112	37,866	34,954	2,912
	.9 Crist Diesel Fuel Oil Remediation	496	496	494	493	492	490	489	488	487	486	484	483	5,878	5,426	452
	.10 Crist Bulk Tanker Unload Sec Contain Struc	1,063	1,062	1,059	1,056	1,053	1,051	1,048	1,045	1,043	1,041	1,038	1,035	12,594	11,625	969
	.11 Crist IWW Sampling System	621	620	618	617	615	614	612	611	609	608	606	605	7,356	6,789	567
	.12 Smith Sodium Injection System	914	911	910	908	907	904	902	901	899	896	895	893	10,840	0	10,840
	.13 Smith Stormwater Collection System	29,053	28,986	28,920	28,855	28,788	28,722	28,656	28,590	28,524	28,457	28,391	28,326	344,268	317,786	26,482
	.14 Smith Waste Water Treatment Facility	1,781	1,777	1,772	1,768	1,764	1,760	1,756	1,751	1,747	1,744	1,739	1,735	21,094	19,472	1,622
	.15 Daniel Ash Management Project	170,600	170,288	169,977	169,666	169,354	169,043	168,731	168,420	168,109	167,797	167,486	167,175	2,026,646	1,870,752	155,894
	.16 Underground Fuel Tank Replacement	7,528	7,484	7,440	7,396	7,354	7,308	7,266	7,220	7,178	7,133	7,090	7,046	87,443	80,717	6,726
	.17 SO2 Allowances	(4,933)	(5,148)	(5,179)	(5,086)	(5,008)	(4,892)	(4,878)	(4,859)	(5,036)	(5,170)	(5,140)	(5,115)	(60,444)	0	(60,444)
2	Total Investment Projects - Recoverable Costs	721,350	719,944	718,734	717,743	716,828	715,133	713,492	711,648	709,616	707,620	705,793	703,958	8,561,859	2,492,152	6,069,707
3	Recoverable Costs Allocated to Energy	511,269	510,300	509,526	508,970	508,494	507,235	506,031	504,626	503,026	501,469	500,080	498,681	6,069,707		
4	Recoverable Costs Allocated to Demand	210,081	209,644	209,208	208,773	208,334	207,898	207,461	207,022	206,590	206,151	205,713	205,277	2,492,152		
5	Retail Energy Jurisdictional Factor	0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (A)	494,309	491,952	491,692	491,062	492,342	491,558	489,432	488,058	486,347	483,240	481,702	481,693	5,863,387		
8	Jurisdictional Demand Recoverable Costs (B)	202,692	202,270	201,850	201,430	201,006	200,586	200,164	199,740	199,324	198,900	198,477	198,057	2,404,496		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	697,001	694,222	693,542	692,492	693,348	692,144	689,596	687,798	685,671	682,140	680,179	679,750	8,267,883		

Notes:

(A) Each project's Total System Recoverable Expenses on Schedule 42-4P, Line 9
(B) Line 3 x Line 5 x 1.0014 line loss multiplier

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E. 1006
(in Dollars)

Line	Description	Beginning of Period Amount	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	End of Period Amount
1	Investments														
	a Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	
3	Less: Accumulated Depreciation (B)	(204,957)	(207,804)	(210,650)	(213,497)	(216,343)	(219,190)	(222,036)	(224,883)	(227,729)	(230,576)	(233,422)	(236,269)	(239,115)	
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)	34,158	31,311	28,465	25,618	22,772	19,925	17,079	14,232	11,386	8,539	5,693	2,846	0	
6	Average Net Investment		32,735	29,888	27,042	24,195	21,349	18,502	15,656	12,809	9,963	7,116	4,270	1,423	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		196	179	162	145	128	111	94	77	60	43	26	9	1,230
	b Debt Component (Line 6 x 3.5137% x 1/12)		96	88	79	71	63	54	46	38	29	21	13	4	602
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		2,847	2,846	2,847	2,846	2,847	2,846	2,847	2,846	2,847	2,846	2,847	2,846	34,158
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,139	3,113	3,088	3,062	3,038	3,011	2,987	2,961	2,936	2,910	2,886	2,859	35,990
	a Recoverable Costs Allocated to Energy		3,139	3,113	3,088	3,062	3,038	3,011	2,987	2,961	2,936	2,910	2,886	2,859	35,990
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		3,035	3,001	2,980	2,954	2,942	2,918	2,889	2,864	2,839	2,804	2,780	2,762	34,768
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,035	3,001	2,980	2,954	2,942	2,918	2,889	2,864	2,839	2,804	2,780	2,762	34,768

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 5, 6 & 7 Precipitator Projects
P.E.s 1119, 1216, 1243
(in Dollars)

Line	Description	Beginning of Period Amount	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	
3	Less: Accumulated Depreciation (B)	(5,612,419)	(5,697,606)	(5,782,793)	(5,867,980)	(5,953,167)	(6,038,354)	(6,123,541)	(6,208,728)	(6,293,915)	(6,379,102)	(6,464,289)	(6,549,476)	(6,634,663)	
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)	18,828,406	18,743,219	18,658,032	18,572,845	18,487,658	18,402,471	18,317,284	18,232,097	18,146,910	18,061,723	17,976,536	17,891,349	17,806,162	
6	Average Net Investment		18,785,813	18,700,626	18,615,439	18,530,252	18,445,065	18,359,878	18,274,691	18,189,504	18,104,317	18,019,130	17,933,943	17,848,756	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		112,302	111,792	111,283	110,774	110,265	109,755	109,246	108,737	108,228	107,718	107,209	106,700	1,314,009
	b Debt Component (Line 6 x 3.5137% x 1/12)		55,005	54,755	54,506	54,257	54,007	53,758	53,508	53,259	53,009	52,760	52,511	52,261	643,596
8	Investment Expenses														
	a Depreciation		71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	855,528
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	166,716
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		252,494	251,734	250,976	250,218	249,459	248,700	247,941	247,183	246,424	245,665	244,907	244,148	2,979,849
	a Recoverable Costs Allocated to Energy		252,494	251,734	250,976	250,218	249,459	248,700	247,941	247,183	246,424	245,665	244,907	244,148	2,979,849
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		244,118	242,683	242,192	241,414	241,535	241,013	239,808	239,068	238,253	236,735	235,907	235,831	2,878,557
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		244,118	242,683	242,192	241,414	241,535	241,013	239,808	239,068	238,253	236,735	235,907	235,831	2,878,557

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 7 Flue Gas Conditioning
P.E. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	
3	Less: Accumulated Depreciation (B)	(455,378)	(461,985)	(468,592)	(475,199)	(481,806)	(488,413)	(495,020)	(501,627)	(508,234)	(514,841)	(521,448)	(528,055)	(534,662)	
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)	1,723,867	1,717,260	1,710,653	1,704,046	1,697,439	1,690,832	1,684,225	1,677,618	1,671,011	1,664,404	1,657,797	1,651,190	1,644,583	
6	Average Net Investment		1,720,564	1,713,957	1,707,350	1,700,743	1,694,136	1,687,529	1,680,922	1,674,315	1,667,708	1,661,101	1,654,494	1,647,887	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		10,286	10,246	10,207	10,167	10,128	10,088	10,049	10,009	9,970	9,930	9,891	9,851	120,822
	b Debt Component (Line 6 x 3.5137% x 1/12)		5,038	5,018	4,999	4,980	4,960	4,941	4,922	4,902	4,883	4,864	4,844	4,825	59,176
8	Investment Expenses														
	a Depreciation		6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	76,284
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		250	250	250	250	250	250	250	250	250	250	250	250	3,000
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		21,931	21,871	21,813	21,754	21,695	21,636	21,578	21,518	21,460	21,401	21,342	21,283	259,282
	a Recoverable Costs Allocated to Energy		21,931	21,871	21,813	21,754	21,695	21,636	21,578	21,518	21,460	21,401	21,342	21,283	259,282
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		21,204	21,085	21,050	20,989	21,006	20,967	20,870	20,812	20,748	20,623	20,558	20,558	250,470
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		21,204	21,085	21,050	20,989	21,006	20,967	20,870	20,812	20,748	20,623	20,558	20,558	250,470

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Low Nox Burners, Crist 6 & 7
P.E.s 1236 & 1242
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	
3	Less: Accumulated Depreciation (B)	(2,787,203)	(2,834,739)	(2,882,275)	(2,929,811)	(2,977,347)	(3,024,883)	(3,072,419)	(3,119,955)	(3,167,491)	(3,215,027)	(3,262,563)	(3,310,099)	(3,357,635)	
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)	13,509,157	13,461,621	13,414,085	13,366,549	13,319,013	13,271,477	13,223,941	13,176,405	13,128,869	13,081,333	13,033,797	12,986,261	12,938,725	
6	Average Net Investment		13,485,389	13,437,853	13,390,317	13,342,781	13,295,245	13,247,709	13,200,173	13,152,637	13,105,101	13,057,565	13,010,029	12,962,493	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		80,616	80,331	80,047	79,763	79,479	79,195	78,911	78,626	78,342	78,058	77,774	77,490	948,632
	b Debt Component (Line 6 x 3.5137% x 1/12)		39,485	39,346	39,207	39,068	38,928	38,789	38,650	38,511	38,372	38,233	38,093	37,954	464,636
8	Investment Expenses														
	a Depreciation		47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	570,432
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		167,637	167,213	166,790	166,367	165,943	165,520	165,097	164,673	164,250	163,827	163,403	162,980	1,983,700
	a Recoverable Costs Allocated to Energy		167,637	167,213	166,790	166,367	165,943	165,520	165,097	164,673	164,250	163,827	163,403	162,980	1,983,700
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		162,076	161,201	160,952	160,513	160,672	160,404	159,681	159,267	158,804	157,872	157,398	157,428	1,916,268
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		162,076	161,201	160,952	160,513	160,672	160,404	159,681	159,267	158,804	157,872	157,398	157,428	1,916,268

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: CEMs- Crist 1,4-7, Scholz 1, Smith 1&2, Daniel
P.E.s 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1441, 1442, 1459, 1460, 1558
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	150,000	0	150,000	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	150,000	0	150,000	0	0	0	0	0	0	0	
	c Retirements		0	0	38,798	0	54,112	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	1,100	1,100	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	1,200	1,200	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	4,880,153	4,880,153	4,880,153	4,991,355	4,991,355	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	
3	Less: Accumulated Depreciation (B)	(572,265)	(584,954)	(597,643)	(570,434)	(583,320)	(543,394)	(556,436)	(569,678)	(582,920)	(596,162)	(609,404)	(622,646)	(635,888)	
4	CWIP - Non Interest Bearing	0	0	150,000	0	150,000	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	4,307,888	4,295,199	4,432,510	4,420,921	4,558,035	4,543,849	4,530,807	4,517,565	4,504,323	4,491,081	4,477,839	4,464,597	4,451,355	
6	Average Net Investment		4,301,544	4,363,855	4,426,716	4,489,478	4,550,942	4,537,328	4,524,186	4,510,944	4,497,702	4,484,460	4,471,218	4,457,976	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		25,715	26,087	26,463	26,838	27,206	27,124	27,046	26,966	26,887	26,808	26,729	26,650	320,519
	b Debt Component (Line 6 x 3.5137% x 1/12)		12,595	12,777	12,961	13,145	13,325	13,285	13,247	13,208	13,169	13,130	13,092	13,053	156,987
8	Investment Expenses														
	a Depreciation		12,689	12,689	12,689	12,786	12,986	13,042	13,242	13,242	13,242	13,242	13,242	13,242	156,333
	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		1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		52,580	53,134	53,694	54,350	55,098	55,032	55,116	54,997	54,879	54,761	54,644	54,526	652,811
	a Recoverable Costs Allocated to Energy		52,580	53,134	53,694	54,350	55,098	55,032	55,116	54,997	54,879	54,761	54,644	54,526	652,811
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		50,836	51,224	51,815	52,438	53,348	53,331	53,308	53,191	53,059	52,770	52,636	52,669	630,625
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		50,836	51,224	51,815	52,438	53,348	53,331	53,308	53,191	53,059	52,770	52,636	52,669	630,625

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E. 1007 & 3400
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	
3	Less: Accumulated Depreciation (B)	(30,177)	(31,208)	(32,239)	(33,270)	(34,301)	(35,332)	(36,363)	(37,394)	(38,425)	(39,456)	(40,487)	(41,518)	(42,549)	
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)	339,472	338,441	337,410	336,379	335,348	334,317	333,286	332,255	331,224	330,193	329,162	328,131	327,100	
6	Average Net Investment		338,957	337,926	336,895	335,864	334,833	333,802	332,771	331,740	330,709	329,678	328,647	327,616	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,026	2,020	2,014	2,008	2,002	1,995	1,989	1,983	1,977	1,971	1,965	1,958	23,908
	b Debt Component (Line 6 x 3.5137% x 1/12)		992	989	986	983	980	977	974	971	968	965	962	959	11,706
8	Investment Expenses														
	a Depreciation		896	896	896	896	896	896	896	896	896	896	896	896	10,752
	b Amortization		135	135	135	135	135	135	135	135	135	135	135	135	1,620
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,049	4,040	4,031	4,022	4,013	4,003	3,994	3,985	3,976	3,967	3,958	3,948	47,986
	a Recoverable Costs Allocated to Energy		311	311	310	309	309	308	307	307	306	305	304	304	3,691
	b Recoverable Costs Allocated to Demand		3,738	3,729	3,721	3,713	3,704	3,695	3,687	3,678	3,670	3,662	3,654	3,644	44,295
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		301	300	299	298	299	298	297	297	296	294	293	294	3,566
13	Retail Demand-Related Recoverable Costs (F)		3,607	3,598	3,590	3,582	3,574	3,565	3,557	3,549	3,541	3,533	3,525	3,516	42,737
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,908	3,898	3,889	3,880	3,873	3,863	3,854	3,846	3,837	3,827	3,818	3,810	46,303

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Cooling Tower Cell
P.E. 1232
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	
3	Less: Accumulated Depreciation (B)	(191,879)	(194,724)	(197,569)	(200,414)	(203,259)	(206,104)	(208,949)	(211,794)	(214,639)	(217,484)	(220,329)	(223,174)	(226,019)	
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)	714,780	711,935	709,090	706,245	703,400	700,555	697,710	694,865	692,020	689,175	686,330	683,485	680,640	
6	Average Net Investment		713,358	710,513	707,668	704,823	701,978	699,133	696,288	693,443	690,598	687,753	684,908	682,063	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		4,264	4,247	4,230	4,213	4,196	4,179	4,162	4,145	4,128	4,111	4,094	4,077	50,046
	b Debt Component (Line 6 x 3.5137% x 1/12)		2,089	2,080	2,072	2,064	2,055	2,047	2,039	2,030	2,022	2,014	2,005	1,997	24,514
8	Investment Expenses														
	a Depreciation		2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	31,740
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		200	200	200	200	200	200	200	200	200	200	200	200	2,400
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,198	9,172	9,147	9,122	9,096	9,071	9,046	9,020	8,995	8,970	8,944	8,919	108,700
	a Recoverable Costs Allocated to Energy		708	706	704	702	700	698	696	694	692	690	688	686	8,364
	b Recoverable Costs Allocated to Demand		8,490	8,466	8,443	8,420	8,396	8,373	8,350	8,326	8,303	8,280	8,256	8,233	100,336
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		685	681	679	677	678	676	673	671	669	665	663	663	8,080
13	Retail Demand-Related Recoverable Costs (F)		8,191	8,168	8,146	8,124	8,101	8,078	8,056	8,033	8,011	7,989	7,966	7,943	96,806
14	Total Juris. Recoverable Costs (Lines 12 + 13)		8,876	8,849	8,825	8,801	8,779	8,754	8,729	8,704	8,680	8,654	8,629	8,606	104,886

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	
3	Less: Accumulated Depreciation (B)	(45,712)	(46,603)	(47,494)	(48,385)	(49,276)	(50,167)	(51,058)	(51,949)	(52,840)	(53,731)	(54,622)	(55,513)	(56,404)	
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)	259,611	258,720	257,829	256,938	256,047	255,156	254,265	253,374	252,483	251,592	250,701	249,810	248,919	
6	Average Net Investment		259,166	258,275	257,384	256,493	255,602	254,711	253,820	252,929	252,038	251,147	250,256	249,365	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,549	1,544	1,539	1,533	1,528	1,523	1,517	1,512	1,507	1,501	1,496	1,491	18,240
	b Debt Component (Line 6 x 3.5137% x 1/12)		759	756	754	751	748	746	743	741	738	735	733	730	8,934
8	Investment Expenses														
	a Depreciation		891	891	891	891	891	891	891	891	891	891	891	891	10,692
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,199	3,191	3,184	3,175	3,167	3,160	3,151	3,144	3,136	3,127	3,120	3,112	37,866
	a Recoverable Costs Allocated to Energy		246	245	245	244	244	243	242	242	241	241	240	239	2,912
	b Recoverable Costs Allocated to Demand		2,953	2,946	2,939	2,931	2,923	2,917	2,909	2,902	2,895	2,886	2,880	2,873	34,954
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		238	236	236	235	236	235	234	234	233	232	231	231	2,811
13	Retail Demand-Related Recoverable Costs (F)		2,849	2,842	2,836	2,828	2,820	2,814	2,807	2,800	2,793	2,784	2,779	2,772	33,724
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,087	3,078	3,072	3,063	3,056	3,049	3,041	3,034	3,026	3,016	3,010	3,003	36,535

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Diesel Fuel Oil Remediation
P.E. 1270
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	
3	Less: Accumulated Depreciation (B)	(7,836)	(7,976)	(8,116)	(8,256)	(8,396)	(8,536)	(8,676)	(8,816)	(8,956)	(9,096)	(9,236)	(9,376)	(9,516)	
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)	40,119	39,979	39,839	39,699	39,559	39,419	39,279	39,139	38,999	38,859	38,719	38,579	38,439	
6	Average Net Investment		40,049	39,909	39,769	39,629	39,489	39,349	39,209	39,069	38,929	38,789	38,649	38,509	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		239	239	238	237	236	235	234	234	233	232	231	230	2,818
	b Debt Component (Line 6 x 3.5137% x 1/12)		117	117	116	116	116	115	115	114	114	114	113	113	1,380
8	Investment Expenses														
	a Depreciation		140	140	140	140	140	140	140	140	140	140	140	140	1,680
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		496	496	494	493	492	490	489	488	487	486	484	483	5,878
	a Recoverable Costs Allocated to Energy		38	38	38	38	38	38	38	38	37	37	37	37	452
	b Recoverable Costs Allocated to Demand		458	458	456	455	454	452	451	450	450	449	447	446	5,426
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		37	37	37	37	37	37	37	37	36	36	36	36	440
13	Retail Demand-Related Recoverable Costs (F)		442	442	440	439	438	436	435	434	434	433	431	430	5,234
14	Total Juris. Recoverable Costs (Lines 12 + 13)		479	479	477	476	475	473	472	471	470	469	467	466	5,674

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Bulk Tanker Unload Sec Contain Struc
P.E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less: Accumulated Depreciation (B)	(15,125)	(15,421)	(15,717)	(16,013)	(16,309)	(16,605)	(16,901)	(17,197)	(17,493)	(17,789)	(18,085)	(18,381)	(18,677)	
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)	86,370	86,074	85,778	85,482	85,186	84,890	84,594	84,298	84,002	83,706	83,410	83,114	82,818	
6	Average Net Investment		86,222	85,926	85,630	85,334	85,038	84,742	84,446	84,150	83,854	83,558	83,262	82,966	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		515	514	512	510	508	507	505	503	501	500	498	496	6,069
	b Debt Component (Line 6 x 3.5137% x 1/12)		252	252	251	250	249	248	247	246	246	245	244	243	2,973
8	Investment Expenses														
	a Depreciation		296	296	296	296	296	296	296	296	296	296	296	296	3,552
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,063	1,062	1,059	1,056	1,053	1,051	1,048	1,045	1,043	1,041	1,038	1,035	12,594
	a Recoverable Costs Allocated to Energy		82	82	81	81	81	81	81	80	80	80	80	80	969
	b Recoverable Costs Allocated to Demand		981	980	978	975	972	970	967	965	963	961	958	955	11,625
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		79	79	78	78	78	78	78	77	77	77	77	77	933
13	Retail Demand-Related Recoverable Costs (F)		946	946	944	941	938	936	933	931	929	927	924	921	11,216
14	Total Juris. Recoverable Costs (Lines 12 + 13)		1,025	1,025	1,022	1,019	1,016	1,014	1,011	1,008	1,006	1,004	1,001	998	12,149

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist IWW Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
3	Less: Accumulated Depreciation (B)	(9,196)	(9,370)	(9,544)	(9,718)	(9,892)	(10,066)	(10,240)	(10,414)	(10,588)	(10,762)	(10,936)	(11,110)	(11,284)	
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)	50,347	50,173	49,999	49,825	49,651	49,477	49,303	49,129	48,955	48,781	48,607	48,433	48,259	
6	Average Net Investment		50,260	50,086	49,912	49,738	49,564	49,390	49,216	49,042	48,868	48,694	48,520	48,346	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		300	299	298	297	296	295	294	293	292	291	290	289	3,534
	b Debt Component (Line 6 x 3.5137% x 1/12)		147	147	146	146	145	145	144	144	143	143	142	142	1,734
8	Investment Expenses														
	a Depreciation		174	174	174	174	174	174	174	174	174	174	174	174	2,088
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		621	620	618	617	615	614	612	611	609	608	606	605	7,356
	a Recoverable Costs Allocated to Energy		48	48	48	47	47	47	47	47	47	47	47	47	567
	b Recoverable Costs Allocated to Demand		573	572	570	570	568	567	565	564	562	561	559	558	6,789
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		46	46	46	45	46	46	45	45	45	45	45	45	545
13	Retail Demand-Related Recoverable Costs (F)		553	552	550	550	548	547	545	544	542	541	539	538	6,549
14	Total Juris. Recoverable Costs (Lines 12 + 13)		599	598	596	595	594	593	590	589	587	586	584	583	7,094

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Sodium Injection System
P.E. 1413
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	
3	Less: Accumulated Depreciation (B)	(105)	(316)	(527)	(738)	(949)	(1,160)	(1,371)	(1,582)	(1,793)	(2,004)	(2,215)	(2,426)	(2,637)	
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)	79,009	78,798	78,587	78,376	78,165	77,954	77,743	77,532	77,321	77,110	76,899	76,688	76,477	
6	Average Net Investment		78,904	78,693	78,482	78,271	78,060	77,849	77,638	77,427	77,216	77,005	76,794	76,583	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		472	470	469	468	467	465	464	463	462	460	459	458	5,577
	b Debt Component (Line 6 x 3.5137% x 1/12)		231	230	230	229	229	228	227	227	226	225	225	224	2,731
8	Investment Expenses														
	a Depreciation		211	211	211	211	211	211	211	211	211	211	211	211	2,532
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		914	911	910	908	907	904	902	901	899	896	895	893	10,840
	a Recoverable Costs Allocated to Energy		914	911	910	908	907	904	902	901	899	896	895	893	10,840
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		884	878	878	876	878	876	872	871	869	863	862	863	10,470
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		884	878	878	876	878	876	872	871	869	863	862	863	10,470

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Stormwater Collection System
P.E. 1446
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (B)	(350,029)	(357,450)	(364,871)	(372,292)	(379,713)	(387,134)	(394,555)	(401,976)	(409,397)	(416,818)	(424,239)	(431,660)	(439,081)	
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)	2,432,571	2,425,150	2,417,729	2,410,308	2,402,887	2,395,466	2,388,045	2,380,624	2,373,203	2,365,782	2,358,361	2,350,940	2,343,519	
6	Average Net Investment		2,428,861	2,421,440	2,414,019	2,406,598	2,399,177	2,391,756	2,384,335	2,376,914	2,369,493	2,362,072	2,354,651	2,347,230	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		14,520	14,475	14,431	14,387	14,342	14,298	14,254	14,209	14,165	14,120	14,076	14,032	171,309
	b Debt Component (Line 6 x 3.5137% x 1/12)		7,112	7,090	7,068	7,047	7,025	7,003	6,981	6,960	6,938	6,916	6,894	6,873	83,907
8	Investment Expenses														
	a Depreciation		7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	89,052
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		29,053	28,986	28,920	28,855	28,788	28,722	28,656	28,590	28,524	28,457	28,391	28,326	344,268
	a Recoverable Costs Allocated to Energy		2,235	2,230	2,225	2,220	2,214	2,209	2,204	2,199	2,194	2,189	2,184	2,179	26,482
	b Recoverable Costs Allocated to Demand		26,818	26,756	26,695	26,635	26,574	26,513	26,452	26,391	26,330	26,268	26,207	26,147	317,786
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		2,161	2,150	2,147	2,142	2,144	2,141	2,132	2,127	2,121	2,109	2,104	2,105	25,583
13	Retail Demand-Related Recoverable Costs (F)		25,875	25,815	25,756	25,698	25,639	25,580	25,522	25,463	25,404	25,344	25,285	25,227	306,608
14	Total Juris. Recoverable Costs (Lines 12 + 13)		28,036	27,965	27,903	27,840	27,783	27,721	27,654	27,590	27,525	27,453	27,389	27,332	332,191

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Waste Water Treatment Facility
P.E. 1466
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	
3	Less: Accumulated Depreciation (B)	(27,461)	(27,928)	(28,395)	(28,862)	(29,329)	(29,796)	(30,263)	(30,730)	(31,197)	(31,664)	(32,131)	(32,598)	(33,065)	
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)	147,739	147,272	146,805	146,338	145,871	145,404	144,937	144,470	144,003	143,536	143,069	142,602	142,135	
6	Average Net Investment		147,506	147,039	146,572	146,105	145,638	145,171	144,704	144,237	143,770	143,303	142,836	142,369	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		882	879	876	873	871	868	865	862	859	857	854	851	10,397
	b Debt Component (Line 6 x 3.5137% x 1/12)		432	431	429	428	426	425	424	422	421	420	418	417	5,093
8	Investment Expenses														
	a Depreciation		467	467	467	467	467	467	467	467	467	467	467	467	5,604
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,781	1,777	1,772	1,768	1,764	1,760	1,756	1,751	1,747	1,744	1,739	1,735	21,094
	a Recoverable Costs Allocated to Energy		137	137	136	136	136	135	135	135	134	134	134	133	1,622
	b Recoverable Costs Allocated to Demand		1,644	1,640	1,636	1,632	1,628	1,625	1,621	1,616	1,613	1,610	1,605	1,602	19,472
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		132	132	131	131	132	131	131	131	130	129	129	128	1,567
13	Retail Demand-Related Recoverable Costs (F)		1,586	1,582	1,578	1,575	1,571	1,568	1,564	1,559	1,556	1,553	1,549	1,546	18,787
14	Total Juris. Recoverable Costs (Lines 12 + 13)		1,718	1,714	1,709	1,706	1,703	1,699	1,695	1,690	1,686	1,682	1,678	1,674	20,354

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Daniel Ash Management Project
P.E. 1535
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	
3	Less: Accumulated Depreciation (B)	(2,001,406)	(2,036,366)	(2,071,326)	(2,106,286)	(2,141,246)	(2,176,206)	(2,211,166)	(2,246,126)	(2,281,086)	(2,316,046)	(2,351,006)	(2,385,966)	(2,420,926)	
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)	11,241,063	11,206,103	11,171,143	11,136,183	11,101,223	11,066,263	11,031,303	10,996,343	10,961,383	10,926,423	10,891,463	10,856,503	10,821,543	
6	Average Net Investment		11,223,583	11,188,623	11,153,663	11,118,703	11,083,743	11,048,783	11,013,823	10,978,863	10,943,903	10,908,943	10,873,983	10,839,023	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		67,095	66,886	66,677	66,468	66,259	66,050	65,841	65,632	65,423	65,214	65,005	64,796	791,346
	b Debt Component (Line 6 x 3.5137% x 1/12)		32,863	32,760	32,658	32,556	32,453	32,351	32,248	32,146	32,044	31,941	31,839	31,737	387,596
8	Investment Expenses														
	a Depreciation		26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	317,820
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	101,700
	d Property Taxes		35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	428,184
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		170,600	170,288	169,977	169,666	169,354	169,043	168,731	168,420	168,109	167,797	167,486	167,175	2,026,646
	a Recoverable Costs Allocated to Energy		13,123	13,099	13,075	13,051	13,027	13,003	12,979	12,955	12,931	12,907	12,884	12,860	155,894
	b Recoverable Costs Allocated to Demand		157,477	157,189	156,902	156,615	156,327	156,040	155,752	155,465	155,178	154,890	154,602	154,315	1,870,752
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		12,688	12,628	12,617	12,592	12,613	12,601	12,553	12,530	12,502	12,438	12,411	12,422	150,595
13	Retail Demand-Related Recoverable Costs (F)		151,938	151,660	151,383	151,106	150,829	150,552	150,274	149,997	149,720	149,442	149,164	148,887	1,804,952
14	Total Juris. Recoverable Costs (Lines 12 + 13)		164,626	164,288	164,000	163,698	163,442	163,153	162,827	162,527	162,222	161,880	161,575	161,309	1,955,547

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Underground Fuel Tank Replacement
P.E. 4397
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	
3	Less: Accumulated Depreciation (B)	(162,681)	(167,602)	(172,522)	(177,443)	(182,363)	(187,284)	(192,204)	(197,125)	(202,045)	(206,966)	(211,886)	(216,807)	(221,727)	
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)	295,238	290,317	285,397	280,476	275,556	270,635	265,715	260,794	255,874	250,953	246,033	241,112	236,192	
6	Average Net Investment		292,778	287,857	282,937	278,016	273,096	268,175	263,255	258,334	253,414	248,493	243,573	238,652	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,750	1,721	1,691	1,662	1,633	1,603	1,574	1,544	1,515	1,485	1,456	1,427	19,061
	b Debt Component (Line 6 x 3.5137% x 1/12)		857	843	828	814	800	785	771	756	742	728	713	699	9,336
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		4,921	4,920	4,921	4,920	4,921	4,920	4,921	4,920	4,921	4,920	4,921	4,920	59,046
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,528	7,484	7,440	7,396	7,354	7,308	7,266	7,220	7,178	7,133	7,090	7,046	87,443
	a Recoverable Costs Allocated to Energy		579	576	572	569	566	562	559	555	552	549	545	542	6,726
	b Recoverable Costs Allocated to Demand		6,949	6,908	6,868	6,827	6,788	6,746	6,707	6,665	6,626	6,584	6,545	6,504	80,717
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		560	555	552	549	548	545	541	537	534	529	525	524	6,499
13	Retail Demand-Related Recoverable Costs (F)		6,705	6,665	6,626	6,587	6,549	6,509	6,471	6,431	6,393	6,352	6,315	6,275	77,878
14	Total Juris. Recoverable Costs (Lines 12 + 13)		7,265	7,220	7,178	7,136	7,097	7,054	7,012	6,968	6,927	6,881	6,840	6,799	84,377

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance	(645,055)	(645,871)	(646,478)	(647,059)	(647,739)	(648,503)	(649,390)	(650,300)	(651,236)	(652,003)	(652,643)	(653,319)	(654,026)	
3	Less: Accumulated Depreciation (B)	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	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	(645,055)	(645,871)	(646,478)	(647,059)	(647,739)	(648,503)	(649,390)	(650,300)	(651,236)	(652,003)	(652,643)	(653,319)	(654,026)	
6	Average Net Investment		(645,463)	(646,175)	(646,769)	(647,399)	(648,121)	(648,947)	(649,845)	(650,768)	(651,620)	(652,323)	(652,981)	(653,673)	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		(3,859)	(3,863)	(3,866)	(3,870)	(3,874)	(3,879)	(3,885)	(3,890)	(3,895)	(3,900)	(3,904)	(3,908)	(46,593)
	b Debt Component (Line 6 x 3.5137% x 1/12)		(1,890)	(1,892)	(1,894)	(1,896)	(1,898)	(1,900)	(1,903)	(1,905)	(1,908)	(1,910)	(1,912)	(1,914)	(22,822)
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		816	607	581	680	764	887	910	936	767	640	676	707	8,971
9	Total System Recoverable Expenses (Lines 7 + 8)		(4,933)	(5,148)	(5,179)	(5,086)	(5,008)	(4,892)	(4,878)	(4,859)	(5,036)	(5,170)	(5,140)	(5,115)	(60,444)
	a Recoverable Costs Allocated to Energy		(4,933)	(5,148)	(5,179)	(5,086)	(5,008)	(4,892)	(4,878)	(4,859)	(5,036)	(5,170)	(5,140)	(5,115)	(60,444)
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		(4,769)	(4,963)	(4,998)	(4,907)	(4,849)	(4,741)	(4,718)	(4,699)	(4,869)	(4,982)	(4,951)	(4,941)	(58,387)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(4,769)	(4,963)	(4,998)	(4,907)	(4,849)	(4,741)	(4,718)	(4,699)	(4,869)	(4,982)	(4,951)	(4,941)	(58,387)

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Emission Allowance Expense
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Air Quality Assurance Testing
PE 1006

Description:
Audit test trailer with associated support equipment to conduct Relative Accuracy Audits (RATA's) on the Continued Emission Monitoring Systems (CEM's) as required by the 1990 Clean Air Act Amendments.

Accomplishments:
All RATA's have been performed in a timely and cost-effective manner and provided assurance of CEMs performance.

Project-to-Date: $239,115

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 5, 6 & 7 Precipitator Projects
PE's 1119, 1216, 1243

Description:
These projects are necessary to improve particulate removal capabilities from the burning of low sulfur coal. The larger precipitators and increased collection areas improve particulate collection efficiency.

Accomplishments:
No visible emission violations have occurred since installation and opacity has been substantially reduced. The precipitators have functioned successfully in burning low sulfur coal.

Project-to-Date: $24,440,825

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 7 Flue Gas Conditioning
PE 1228

Description:
Injection of sulfur trioxide into the flue gas to improve particulate removal and improve the collection characteristics of fly ash.

Accomplishments:
System has proven effective in enhanced particulate removal in precipitators.

Project-to-Date: $2,179,245

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Low NOx Burners, Crist 6 & 7
PE's 1236, 1242

Description:
These are unique burners installed to decrease the quantities of NOx which is formed in the combustion process. This equipment is a requirement of the 1990 Clean Air Act Amendments.

Accomplishments:
System has proven effective in reduced NOx emissions.

Project-to-Date: $16,296,360

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: CEMs - Crist 1, 4-7, 6 & 7 Upgrade; Scholz 1; Smith 1 & 2; Daniel PE's 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1441, 1442, 1459, 1460, 1558

Description:
This equipment is dilution extraction continuous emission monitors that measure concentrations of sulfur dioxide (SO2) and nitrogen oxides (NOx) in the flue gas. Additionally, opacity and flow monitors were also installed. All monitors were installed pursuant to the 1990 Clean Air Act Amendments.

Accomplishments:
The systems at both Gulf and Mississippi Power have successfully exceeded all quality assurance/quality control (QA/QC) audits as required by the 1990 Clean Air Act Amendments.

Project-to-Date: $4,880,153

Progress Summary: In-Service

Projections: Smith Units 1 & 2 Flow Monitor Upgrade projected for installation and to be placed in service in 2000. Expenditures projected at $300,000. Existing flow monitors at Smith Units 1 & 2 (currently in ECRC) will be retired.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Substation Contamination Mobile Groundwater Treatment System
PE's 1007, 3400

Description:
This capital purchase was the result of Gulf's decision to purchase a previously leased treatment system which proved effective in contaminated groundwater treatment. The direct purchase of this system resulted in a reduction in long-term project expenditures.

Accomplishments:
System has proven effective in groundwater remediation at reduced costs.

Project-to-Date: $369,649

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Cooling Tower Cell
PE 1232

Description:
Pollution control device which allows condenser cooling water to be continually reinjected into the condenser. The cooling tower function limits water discharge temperatures to meet National Pollution Discharge Elimination System (NPDES) requirements.

Accomplishments:
The additional cooling tower cell has effectively enhanced temperature discharge compliance limits as required by the Industrial Waste Water Permit.

Project-to-Date: $906,659

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 1-5 Dechlorination
PE 1248

Description:
State and Federal NPDES permits require significant reductions in chlorine discharge from the plant. This equipment injects sulfur trioxide (SO3) into the cooling water canal to chemically eliminate the residual chlorine present in discharge water.

Accomplishments:
The system has been effective in maintaining chlorine discharge limits.

Project-to-Date: $305,323

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Diesel Fuel Oil Remediation
PE 1270

Description:
Installation of monitor wells in the vicinity of storage tank systems to determine if groundwater contamination was present. The project included installation of an impervious cap to prevent potential migration of contaminants to surface or groundwaters.

Accomplishments:
This activity was effective.

Project-to-Date: $47,955

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Bulk Tanker Unloading Secondary Containment
PE 1271

Description:
This project was necessary to address deficiencies identified during the August 1992 Environmental Audit of Plant Crist and to minimize the potential risk of an uncontrolled discharge of pollutants into the waters of the United States. It is also expected to be a new requirement of the Federal Spill Prevention Control and Countermeasures Regulations presently under revision.

Accomplishments:
Unloading secondary containment complies with regulatory requirements.

Project-to-Date: $101,495

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist IWW Sampling System
PE 1275

Description:
The 1993 revision to Plant Crist's wastewater discharge permit moved the compliance point from the end of the discharge canal to a point upstream of Thompson's Bayou. To allow for this sample point modification, a dock with access was constructed in the discharge canal. The work includes a small building for the needed monitoring and sampling equipment.

Accomplishments:
Dock is complete and sampling events are collected at the required compliance point.

Project-to-Date: $59,543

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
July 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Sodium Injection System
PE 1413

Description:
To construct and maintain a silo storage tank system and components which will inject sodium bicarbonate directly onto the coal feeder belt to enhance precipitator performance. The injection of sodium bicarbonate as an additive to low sulfur coal will reduce opacity levels to maintain compliance with Clean Air Act provisions.

Accomplishments:
The silo storage tank and components have been purchased. The construction phase for the system is expected to take approximately six weeks for completion. Test burns are expected to occur in early October and last through December 1999. The system is expected to be fully operational in January 2000.

Project-to-Date: $79,114

Progress Summary: Test period to begin in October 1999.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Stormwater Collection System
PE 1446

Description:
The National Pollution Discharge Elimination System (NPDES) requires that industrial facilities install stormwater management systems in order to prevent the unpermitted discharge of contaminated stormwater runoff to the surface waters of the United States.

Accomplishments:
No unpermitted discharges have occurred since system installation.

Project-to-Date: $2,782,600

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Waste Water Treatment Facility
PE 1466

Description:
The system replaced the existing septic tank system installed in the early 1960's. The new system is designed to provide secondary treatment of raw sewage and domestic waste from the plant proper. The treatment will include aeration, chlorination, and dechlorination of the wastewater prior to discharging into a drain field. This project assures compliance with our industrial waste water permits requirements.

Accomplishments: Compliance maintained.

Project-to-Date: $175,200

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Daniel Ash Management Project
PE 1535

Description:
Provide for a dry ash transport system, lining of the existing bottom ash pond, capping the existing flyash pond and constructing a dry ash storage cell. This project is required to comply with existing groundwater quality standards.

Accomplishments: No reportable exceedances have occurred since system installation.

Project-to-Date: $13,242,469

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Underground Fuel Tank Replacement
PE 4397

Description:
To provide for the replacement of all of Gulf's underground tanks with new above-ground tanks. The environmental laws regarding underground tanks are more stringent in regard to monitoring requirements. The risk of potential discharges of petroleum products which could result in groundwater contamination and subsequent remediation are significantly reduced with the installation of above ground systems.

Accomplishments: All underground tanks have been replaced with above ground tank systems.

Project-to-Date: $457,919

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.1

Title: Sulfur/Ammonia

Description:
The Crist Unit 7 sulfur trioxide (SO3) flue gas system allows the injection of SO3 into the flue gas stream. The addition of sulfur trioxide to the flue gas improves the collection efficiency of the precipitator when burning a low sulfur coal. Ammonia agglomerates the particles, which in turn enhances the collection efficiency of the precipitator.

Accomplishments:
The flue gas injection system has improved the efficiency of the Crist Unit 7 precipitator allowing the unit to burn low sulfur coal in compliance with the Clean Air Act Amendments of 1990. Presently, the coal supply at Plant Crist is of such quality in sulfur content that sulfur injection is not necessary to meet the sulfur dioxide emission requirements of the Clean Air Act Amendments (CAAA).

Fiscal Expenditures: N/A

Progress Summary: Pending.

Projections: $10,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.2

Title: Air Emission Fees

Description:
These expenses are the annual fees required by the Florida Department of Environmental Protection (FDEP) under Title IV of the Clean Air Act Amendments of 1990.

Accomplishments:
Fees have been paid by due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $711,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.3

Title: Title V

Description:
These are expenses associated with the preparation of the Clean Air Act Amendments Title V permit applications and the subsequent implementation of Title V permits.

Accomplishments:
Title V permits have yet to be issued for Plants Crist, Smith or Scholz.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $65,767

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000
Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.4

Title: Asbestos Fees

Description:
These are both annual and individual project fees due to the Florida Department of Environmental Protection (FDEP) for asbestos abatement projects. These expenses are also associated with required annual State asbestos fees.

Accomplishments:
Fees paid as required and on a timely basis.

Fiscal Expenditures: N/A

Projections: $5,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.5

Title: Emission Monitoring

Description:
This program provides quality assurance/quality control testing for CEMs, including Relative Accuracy Test Audits and Linearity Tests as required by the Clean Air Act Amendments of 1990.

Accomplishments:
All systems are in compliance.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $307,389

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.6

Title: General Water Quality

Description:
These are ongoing activities undertaken pursuant to the Company's Industrial Waste Water (IWW) permit and also include extensive surface and groundwater monitoring studies.

Accomplishments:
All activities are on-going and comply with all applicable environmental laws, rules, and regulations. For the ECRC approved Plant Smith CT Soil Contamination Studies, Gulf was successful in convincing FDEP that air treatment for the designed remediation system was unnecessary; air treatment and related air equipment installation, operation and maintenance can significantly increase costs of such systems. Through successful negotiations for the omission of air treatment, Gulf significantly reduced expenses for this project.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $563,005

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.7

Title: Groundwater Contamination Investigation

Description:
This project includes sampling and testing to determine possible environmental impacts to groundwater from past herbicide applications at various substation sites.

Accomplishments:
The Florida Department of Environmental Protection has issued No Further Action (NFA) at 20 sites.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $1,445,670

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.8

Title: State NPDES Administration

Description:
This is the fee that is required by the State Of Florida's National Pollution Discharge Elimination System (NPDES) program administration. The purpose of these fees is the renewal of NPDES permitting at Plant Smith and Scholz.

Accomplishments:
Compliance with fee due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $42,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.9

Title: Lead & Copper Rule

Description:
These are sampling and analytical costs for lead and copper in drinking water as required by the Florida of Environmental Protection (FDEP) regulations.

Accomplishments:
All sampling and analytical protocols are current.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $6,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.10

Title: Environmental Auditing/Assessment

Description:
This program ensures continued compliance with environmental laws, rules, and regulations through auditing and/or assessment of company facilities and operations.

Accomplishments:
Audits and assessments accomplished to date have demonstrated compliance with environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: 1999 audits are scheduled for October.

Projections: $23,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.11

Title: General Solid and Hazardous Waste

Description:
This program provides for the proper identification, handling, storage, transportation and disposal of solid and hazardous wastes.

Accomplishments:
Gulf has complied with all hazardous and solid wastes regulations.

Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $68,442

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.12

Title: Above Ground Storage Tank Integrity and Secondary Containment Upgrades

Description:
This project is required under the provisions of Chapter 62-762 F.A.C. and includes specifies performance standards applicable to existing field-erected storage tank systems. These performance standards include installation of secondary containment, cathodic protection and tank integrity inspections.

Accomplishments:
Gulf has complied with all petroleum storage tank system requirements.

Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.13

Title: Low NOx

Description:
This project refers to the purchase and installation costs of Low NOx burner tips on Crist Units 4 & 5 and Smith Unit 1 in order to comply with Phase II requirements of the Clean Air Act Amendments.

Accomplishments: Burner tips on Crist Unit 5 are installed and in-service. Burner tips on Crist Unit 4 are currently being installed and are expected to be in-service in October. Burner tips on Smith Unit 1 are installed and in-service.

Expenditures: $1,332,939 in 1999.

Progress Summary: See Accomplishments

Projections: $0

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.14

Title: Crist 4-7 Ash Pond Diversion Curtains

Description:
This project refers to the installation of additional flow diversion curtains at the Plant Crist ash pond to effectively increase water retention time in the ash pond, thereby allowing for the sedimentation/precipiation treatment process to be more effective in reducing levels of suspended particulates from the outfall at the Plant Crist ash pond.

Accomplishments: The diversion curtains have been installed.

Expenditures: $71,800 in 1999.

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.15

Title: Mercury Emissions

Description:
This project refers to EPA requirements to analyze coal shipments for mercury and chlorine content.

Accomplishments: Coal shipments are being analyzed as required.

Expenditures: $14,100 in 1999.

Progress Summary: Sampling and analytical requirements are not expected in 2000.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.16

Title: Sodium Injection

Description:
This project refers to the installation of a sodium injection system at Plant Smith. The activity involves sodium injection to the coal supply at Plant Smith to enhance precipitator efficiencies when burning low sulfur coal.

Accomplishments: Sodium carbonate has been delivered to Plant Smith.

Expenditures: $37,000 in 1999.

Progress Summary: Test period to begin in October 1999.

Projections: $100,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.17

Title: Gulf Coast Ozone Study (GCOS)

Description:
Escambia and Santa Rosa counties are identified as potential ozone non-attainment areas due to the new eight-hour ambient air quality standards adopted by the U.S. Environmental Protection Agency (EPA) in accordance with Title I of the Clean Air Act Amendments of 1990. This project refers to Gulf's participation in the Gulf Coast Ozone Study (GCOS) which is a joint modeling analysis between Gulf Power and the State of Florida to provide an improved basis for assessment of eight-hour ozone air quality for Northwest Florida.

Accomplishements: N/A

Expenditures: N/A

Progress Summary: N/A

Projections: $253,000

Schedule 42-6P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2000 - December 2000

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Jan - Dec. 2000 Projected Sales at Meter (KWH)	(3) Projected Avg 12 CP at Meter (KW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (KWH)	(7) Projected Avg 12 CP at Generation (KW)	(8) Percentage of KWH Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)
RS, RST	57.217702%	4,669,455,000	931,604.71	1.1019333	1.0766175	5,027,216,968	1,026,566.25	47.18085%	56.09219%
GS, GST	57.820776%	263,808,000	52,083.47	1.1019255	1.0766135	284,019,254	57,392.10	2.66554%	3.13594%
GSD, GSDT	72.316857%	2,195,727,000	346,604.90	1.1016647	1.0764011	2,363,482,958	381,842.38	22.18148%	20.86409%
LP, LPT	85.738506%	1,088,382,000	144,910.99	1.0601470	1.0444167	1,136,724,337	153,626.95	10.66825%	8.39427%
PX, PXT, RTP, SBS	97.623712%	1,680,197,000	196,472.05	1.0313379	1.0235079	1,719,694,903	202,629.07	16.13947%	11.07177%
OS-I, OS-II	299.917227%	87,532,000	3,331.67	1.1020255	1.0766162	94,238,369	3,671.59	0.88443%	0.20062%
OS-III	98.962375%	23,970,000	2,764.99	1.1024447	1.0766529	25,807,370	3,048.25	0.24220%	0.16656%
OS-IV	34.482597%	3,739,000	1,237.80	1.1024447	1.0766529	4,025,605	1,364.61	0.03778%	0.07456%
TOTAL	67.948463%	10,012,810,000	1,679,010.58			10,655,209,764	1,830,141.20	100.00000%	100.00000%

Notes:
(1) Average 12 CP load factor based on actual 1997 load research data
(2) Projected KWH sales for the period January 2000 - December 2000
(3) Calculated: (Col 2) / (8,760 x Col 1), (8,760 hours = the # of hours in 1 year)
(4) Based on 1990 demand losses
(5) Based on 1990 energy losses
(6) Col 2 x Col 5
(7) Col 3 x Col 4
(8) Col 6 / total for Col 6
(9) Col 7 / total for Col 7

Schedule 42-7P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2000 - December 2000

Rate Class	(1) Percentage of KWH Sales at Generation (%)	(2) Percentage of 12 CP Demand at Generation (%)	(3) Energy-Related Costs	(4) Demand-Related Costs	(5) Total Environmental Costs	(6) Projected Sales at Meter (KWH)	(7) Environmental Cost Recovery Factors (¢/KWH)
RS, RST	47.18085%	56.09219%	3,374,582	2,478,379	5,852,961	4,669,455,000	0.125
GS, GST	2.66554%	3.13594%	190,651	138,558	329,209	263,808,000	0.125
GSD, GSDT	22.18148%	20.86409%	1,586,516	921,859	2,508,375	2,195,727,000	0.114
LP, LPT	10.66825%	8.39427%	763,040	370,893	1,133,933	1,088,382,000	0.104
PX, PXT, RTP, SBS	16.13947%	11.07177%	1,154,365	489,195	1,643,560	1,680,197,000	0.098
OS-I, OS-II	0.88443%	0.20062%	63,258	8,864	72,122	87,532,000	0.082
OS-III	0.24220%	0.16656%	17,323	7,359	24,682	23,970,000	0.103
OS-IV	0.03778%	0.07456%	2,702	3,294	5,996	3,739,000	0.160
TOTAL	100.00000%	100.00000%	$7,152,437	$4,418,401	$11,570,838	10,012,810,000	0.116

Notes:
(1) From Schedule 42-6P, Col 8
(2) From Schedule 42-6P, Col 9
(3) Col 1 x Total Energy $ from Schedule 42-1P, line 5
(4) Col 2 x Total Demand $ from Schedule 42-1P, line 5
(5) Col 3 + Col 4
(6) Projected KWH sales for the period January 2000 - December 2000
(7) Col 5 / Col 6 x 100

Schedule 42-1E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Line		Period Amount ($)
1	Over/(Under) Recovery for the current period (Schedule 42-2E, Line 5)	201,782
2	Interest Provision (Schedule 42-2E, Line 6)	102,128
3	Sum of Current Period Adjustments (Schedule 42-2E, Line 10)	0
4	Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 - December 2000 (Lines 1 + 2 + 3)	303,910

Schedule 42-2E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Current Period True-Up Amount
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	639,006	520,170	547,563	608,853	682,845	792,350	890,896	926,143	750,866	601,515	564,459	677,355	8,202,021
2	True-Up Provision (Orders No. PSC-98-1764&1224-FOF-EI)	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,612	3,943,355
3	**ECRC Revenues Applicable to Period (Lines 1 + 2)**	967,619	848,783	876,176	937,466	1,011,458	1,120,963	1,219,509	1,254,756	1,079,479	930,128	893,072	1,005,967	12,145,376
4	Jurisdictional ECRC Costs													
	a O & M Activities (Schedule 42-5E, line 9)	146,660	777,075	44,985	51,266	586,331	300,129	137,913	46,565	553,916	352,642	471,938	237,493	3,706,913
	b Capital Investment Projects (Schedule 42-7E, line 9)	721,528	717,428	716,427	683,725	680,471	679,323	677,707	675,314	674,145	671,450	669,659	669,504	8,236,681
	c **Total Jurisdictional ECRC Costs**	868,188	1,494,503	761,412	734,991	1,266,802	979,452	815,620	721,879	1,228,061	1,024,092	1,141,597	906,997	11,943,594
5	**Over/(Under) Recovery (Line 3 - Line 4c)**	99,431	(645,720)	114,764	202,475	(255,344)	141,511	403,889	532,877	(148,582)	(93,964)	(248,525)	98,970	201,782
6	Interest Provision (Schedule 42-3E, Line 10)	15,695	13,254	10,995	10,297	8,880	7,556	7,542	8,383	7,827	5,908	3,763	2,028	102,128
7	Beginning Balance True-Up & Interest Provision	3,943,355	3,729,868	2,768,789	2,565,935	2,450,094	1,875,017	1,695,471	1,778,289	1,990,936	1,521,568	1,104,899	531,524	3,943,355
	a Deferred True-Up from October 1997 - September 1998 (Schedule 1A-1, Line 3)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)
	b Deferred True-Up from October 1998 - December 1998 (Schedule 1A-2, Line 3)	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238
8	True-Up Collected/(Refunded) (see Line 2)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,612)	(3,943,355)
9	End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,564	2,041,211	1,571,843	1,155,174	581,799	354,185	354,185
10	Adjustments to Period Total True-Up Including Interest													0
11	**Current Period Total Net True-Up (Lines 9 + 10)**	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,564	2,041,211	1,571,843	1,155,174	581,799	354,185	354,185

Schedule 42-3E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1 Beg. True-Up Amount (Schedule 42-2E, Lines 7 + 7a +7b+ 10)	3,993,630	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,564	2,041,211	1,571,843	1,155,174	581,799	
2 Ending True-Up Amount Before Interest (Line 1 + Schedule 42-2E, Lines 5 + 8)	3,764,448	2,805,810	2,605,215	2,490,072	1,916,412	1,738,190	1,821,022	2,032,828	1,564,016	1,149,266	578,036	352,157	
3 Total of Beginning & Ending True-up (Lines 1 + 2)	7,758,078	6,585,953	5,424,279	5,106,282	4,416,781	3,663,482	3,566,768	3,861,392	3,605,227	2,721,109	1,733,210	933,956	
4 Average True-Up Amount (Line 3 x 1/2)	3,879,039	3,292,977	2,712,140	2,553,141	2,208,391	1,831,741	1,783,384	1,930,696	1,802,614	1,360,555	866,605	466,978	
5 Interest Rate (First Day of Reporting Business Month)	0.049000	0.048100	0.048500	0.048800	0.048000	0.048500	0.050500	0.051000	0.053200	0.051000	0.053200	0.051000	
6 Interest Rate (First Day of Subsequent Business Month)	0.048100	0.048500	0.048800	0.048000	0.048500	0.050500	0.051000	0.053200	0.051000	0.053200	0.051000	0.053200	
7 Total of Beginning and Ending Interest Rates (Line 5 + Line 6)	0.097100	0.096600	0.097300	0.096800	0.096500	0.099000	0.101500	0.104200	0.104200	0.104200	0.104200	0.104200	
8 Average Interest Rate (Line 7 x 1/2)	0.048550	0.048300	0.048650	0.048400	0.048250	0.049500	0.050750	0.052100	0.052100	0.052100	0.052100	0.052100	
9 Monthly Average Interest Rate (Line 8 x 1/12)	0.004046	0.004025	0.004054	0.004033	0.004021	0.004125	0.004229	0.004342	0.004342	0.004342	0.004342	0.004342	
10 Interest Provision for the Month (Line 4 x Line 9)	15,695	13,254	10,995	10,297	8,880	7,556	7,542	8,383	7,827	5,908	3,763	2,028	102,128

Schedule 42-4E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Variance Report of O & M Activities
(in Dollars)

Line		(1) Estimated/ Actual	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1	Description of O & M Activities				
	.1 Sulfur	26,567	10,500	16,067	153.0 %
	.2 Air Emission Fees	142,078	149,332	(7,254)	(4.9) %
	.3 Title V	59,038	10,000	49,038	490.4 %
	.4 Asbestos Fees	200	5,000	(4,800)	(96.0) %
	.5 Emission Monitoring	242,009	454,800	(212,791)	(46.8) %
	.6 General Water Quality	412,713	414,990	(2,277)	(0.5) %
	.7 Groundwater Contamination Investigation	1,182,654	1,182,627	27	0.0 %
	.8 State NPDES Administration	34,500	49,500	(15,000)	(30.3) %
	.9 Lead and Copper Rule	5,852	12,000	(6,148)	(51.2) %
	.10 Env Auditing/Assessment	23,772	23,772	0	0.0 %
	.11 General Solid & Hazardous Waste	215,702	170,508	45,194	26.5 %
	.12 Above Ground Storage Tanks	38,971	25,000	13,971	55.9 %
	.13 Low Nox	1,332,939	1,301,112	31,827	2.4 %
	.14 Ash Pond Diversion Curtains	71,800	66,000	5,800	8.8 %
	.15 Mercury Emissions	14,100	0	14,100	100.0 %
	.16 Sodium Injection	37,000	0	37,000	100.0 %
2	Total O & M Activities	3,839,895	3,875,141	(35,246)	(0.9) %
3	Recoverable Costs Allocated to Energy	1,925,531	1,991,744	(66,213)	(3.3) %
4	Recoverable Costs Allocated to Demand	1,914,364	1,883,397	30,967	1.6 %

Notes:

Column (1) is the End of Period Totals on Schedule 42-5E
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)

Schedule 42-5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

O & M Activities
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
	.1 Sulfur	0	0	1,616	0	0	0	0	0	21,552	1,133	1,133	1,133	26,567		26,567
	.2 Air Emission Fees	0	140,170	0	0	0	0	0	0	0	1,908	0	0	142,078		142,078
	.3 Title V	0	887	4,782	3,091	1,342	2,401	2,029	854	4,678	12,818	6,978	19,178	59,038		59,038
	.4 Asbestos Fees	0	0	0	0	0	0	0	0	200	0	0	0	200	200	
	.5 Emission Monitoring	22,492	3,241	14,955	13,918	29,703	13,637	28,265	11,172	39,821	31,993	16,756	16,056	242,009		242,009
	.6 General Water Quality	10,224	40,649	23,189	14,873	11,231	21,237	47,345	10,516	58,362	58,363	58,362	58,362	412,713	412,713	
	.7 Groundwater Contamination Investigation	64,118	89,233	4,121	(38)	260,074	189,261	31,012	21,231	130,910	130,910	130,910	130,912	1,182,654	1,182,654	
	.8 State NPDES Administration	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
	.9 Lead and Copper Rule	0	59	2,277	118	59	59	384	59	2,417	140	140	140	5,852	5,852	
	.10 Env Auditing/Assessment	0	0	0	0	0	0	0	0	0	23,772	0	0	23,772	23,772	
	.11 General Solid & Hazardous Waste	20,560	13,472	21,183	19,033	12,181	29,766	23,197	4,410	17,975	17,975	17,975	17,975	215,702	215,702	
	.12 Above Ground Storage Tanks	0	5,949	(2,996)	1,279	21,948	2,190	10,601	0	0	0	0	0	38,971	38,971	
	.13 Low Nox	0	511,245	(22,500)	810	270,251	52,248	0	0	253,385	12,500	255,000	0	1,332,939		1,332,939
	.14 Ash Pond Diversion Curtains	0	0	0	0	0	0	0	0	0	71,800	0	0	71,800		71,800
	.15 Mercury Emissions	0	0	0	0	0	0	0	0	7,050	2,350	2,350	2,350	14,100		14,100
	.16 Sodium Injection	0	0	0	0	0	0	0	0	37,000	0	0	0	37,000		37,000
2	Total of O & M Activities	151,894	804,905	46,627	53,084	606,789	310,799	142,833	48,242	573,350	365,662	489,604	246,106	3,839,895	1,914,364	1,925,531
3	Recoverable Costs Allocated to Energy	22,492	655,543	(1,147)	17,819	301,296	68,286	30,294	12,026	363,486	134,502	282,217	38,717	1,925,531		
4	Recoverable Costs Allocated to Demand	129,402	149,362	47,774	35,265	305,493	242,513	112,539	36,216	209,864	231,160	207,387	207,389	1,914,364		
5	Retail Energy Jurisdictional Factor	0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (A)	21,809	632,966	(1,109)	17,241	291,583	66,146	29,332	11,623	351,434	129,613	271,845	37,398	1,859,881		
8	Jurisdictional Demand Recoverable Costs (B)	124,851	144,109	46,094	34,025	294,748	233,983	108,581	34,942	202,482	223,029	200,093	200,095	1,847,032		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	146,660	777,075	44,985	51,266	586,331	300,129	137,913	46,565	553,916	352,642	471,938	237,493	3,706,913		

Notes:
(A) Line 3 x Line 5 x 1.0014 line loss multiplier
(B) Line 4 x Line 6

Schedule 42-6E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

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

Line		(1) Estimated/ Actual	(2) Original Projected	(3) Variance Amount	(4) Variance Percent	
1	Description of Investment Projects					
.1	Air Quality Assurance Testing	39,638	39,643	(5)	(0.0)	%
.2	Crist 5, 6 & 7 Precipitator Projects	3,089,086	3,089,098	(12)	(0.0)	%
.3	Crist 7 Flue Gas Conditioning	267,760	267,758	2	0.0	%
.4	Low NOx Burners, Crist 6 & 7	2,044,670	2,044,665	5	0.0	%
.5	CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1 & 2; Daniel	640,278	639,732	546	0.1	%
.6	Sub. Contam. Mobile Groundwater Treat. Sys.	49,315	48,964	351	0.7	%
.7	Crist Cooling Tower Cell	112,351	112,352	(1)	(0.0)	%
.8	Crist 1-5 Dechlorination	39,005	39,009	(4)	(0.0)	%
.9	Crist Diesel Fuel Oil Remediation	6,055	6,057	(2)	(0.0)	%
.10	Crist Bulk Tanker Unload Sec Contain Struc	12,974	12,973	1	0.0	%
.11	Crist IWW Sampling System	7,579	7,583	(4)	(0.1)	%
.12	Smith Sodium Injection System	2,571	0	2,571	100.0	%
.13	Smith Stormwater Collection System	353,786	353,784	2	0.0	%
.14	Smith Waste Water Treatment Facility	21,696	21,693	3	0.0	%
.15	Daniel Ash Management Project	2,087,465	2,074,792	12,673	0.6	%
.16	Underground Fuel Tank Replacement	93,755	93,754	1	0.0	%
.17	SO2 Allowances	(342,663)	(42,712)	(299,951)	(702.3)	%
2	Total Investment Projects - Recoverable Costs	8,525,321	8,809,145	(283,824)	(3.2)	%
3	Recoverable Costs Allocated to Energy	5,955,488	6,251,334	(295,846)	(4.7)	%
4	Recoverable Costs Allocated to Demand	2,569,833	2,557,811	12,022	0.5	%

Notes:
Column (1) is the End of Period Totals on Schedule 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)

Schedule 42-7E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)															
	.1 Air Quality Assurance Testing	3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,215	3,190	3,164	39,638	0	39,638
	.2 Crist 5, 6 & 7 Precipitator Projects	261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,768	254,011	253,252	3,089,086	0	3,089,086
	.3 Crist 7 Flue Gas Conditioning	22,637	22,578	22,520	22,460	22,402	22,343	22,284	22,225	22,166	22,107	22,049	21,989	267,760	0	267,760
	.4 Low NOx Burners, Crist 6 & 7	172,719	172,294	171,872	171,447	171,025	170,601	170,177	169,754	169,330	168,907	168,484	168,060	2,044,670	0	2,044,670
	.5 CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1	53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,075	52,961	52,848	52,736	640,278	0	640,278
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	4,159	4,152	4,143	4,132	4,124	4,115	4,104	4,097	4,087	4,076	4,068	4,058	49,315	45,521	3,794
	.7 Crist Cooling Tower Cell	9,502	9,477	9,451	9,427	9,400	9,376	9,350	9,324	9,299	9,274	9,248	9,223	112,351	103,711	8,640
	.8 Crist 1-5 Dechlorination	3,293	3,287	3,278	3,270	3,262	3,255	3,245	3,239	3,231	3,223	3,215	3,207	39,005	36,004	3,001
	.9 Crist Diesel Fuel Oil Remediation	510	511	508	508	507	505	504	503	502	500	499	498	6,055	5,590	465
	.10 Crist Bulk Tanker Unload Sec Contain Struc	1,097	1,093	1,090	1,087	1,085	1,083	1,080	1,077	1,075	1,072	1,069	1,066	12,974	11,977	997
	.11 Crist IWW Sampling System	639	639	636	636	633	633	630	630	628	627	625	623	7,579	6,997	582
	.12 Smith Sodium Injection System	0	0	0	0	0	0	0	0	352	705	705	809	2,571	0	2,571
	.13 Smith Stormwater Collection System	29,846	29,780	29,714	29,647	29,582	29,515	29,449	29,383	29,317	29,251	29,184	29,118	353,786	326,571	27,215
	.14 Smith Waste Water Treatment Facility	1,831	1,827	1,824	1,818	1,815	1,809	1,806	1,802	1,797	1,793	1,789	1,785	21,696	20,026	1,670
	.15 Daniel Ash Management Project	175,667	175,357	175,044	174,735	174,423	174,111	173,800	173,488	173,177	172,866	172,554	172,243	2,087,465	1,926,893	160,572
	.16 Underground Fuel Tank Replacement	8,054	8,011	7,966	7,923	7,880	7,835	7,792	7,746	7,703	7,658	7,615	7,572	93,755	86,543	7,212
	.17 SO2 Allowances	(3,761)	(3,945)	(3,725)	(36,170)	(37,776)	(37,563)	(37,171)	(36,931)	(36,800)	(36,484)	(36,292)	(36,045)	(342,663)	0	(342,663)
2	Total Investment Projects - Recoverable Costs	745,207	743,182	741,540	707,247	703,789	702,149	700,684	699,077	697,708	696,519	694,861	693,358	8,525,321	2,569,833	5,955,488
3	Recoverable Costs Allocated to Energy	528,655	527,059	525,859	492,002	488,980	487,775	486,751	485,579	484,647	483,896	482,676	481,609	5,955,488		
4	Recoverable Costs Allocated to Demand	216,552	216,123	215,681	215,245	214,809	214,374	213,933	213,498	213,061	212,623	212,185	211,749	2,569,833		
5	Retail Energy Jurisdictional Factor	0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	*Jurisdictional Energy* Recoverable Costs (B)	512,593	508,907	508,332	476,051	473,217	472,489	471,299	469,325	468,578	466,306	464,937	465,203	5,757,237		
8	Jurisdictional Demand Recoverable Costs (C)	208,935	208,521	208,095	207,674	207,254	206,834	206,408	205,989	205,567	205,144	204,722	204,301	2,479,444		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	721,528	717,428	716,427	683,725	680,471	679,323	677,707	675,314	674,145	671,450	669,659	669,504	8,236,681		

Notes:

(A) Each project's Total System Recoverable Expenses on Schedule 42-8E, Line 9
(B) Line 3 x Line 5 x 1.0014 line loss multiplier
(C) Line 4 x Line 6

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E. 1006
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	
3	Less: Accumulated Depreciation (B)	(170,799)	(173,646)	(176,492)	(179,339)	(182,185)	(185,031)	(187,877)	(190,723)	(193,569)	(196,416)	(199,263)	(202,110)	(204,957)	
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)	68,316	65,469	62,623	59,776	56,930	54,084	51,238	48,392	45,546	42,699	39,852	37,005	34,158	
6	Average Net Investment		66,893	64,046	61,200	58,353	55,507	52,661	49,815	46,969	44,123	41,276	38,429	35,582	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		400	383	366	349	332	315	298	281	264	247	230	213	3,678
	b Debt Component (Line 6 x 3.5137% x 1/12)		196	188	179	171	163	154	146	138	129	121	113	104	1,802
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		2,847	2,846	2,847	2,846	2,846	2,846	2,846	2,846	2,847	2,847	2,847	2,847	34,158
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,215	3,190	3,164	39,638
	a Recoverable Costs Allocated to Energy		3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,215	3,190	3,164	39,638
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		3,338	3,299	3,279	3,257	3,233	3,211	3,186	3,156	3,133	3,098	3,073	3,056	38,319
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,338	3,299	3,279	3,257	3,233	3,211	3,186	3,156	3,133	3,098	3,073	3,056	38,319

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 5, 6 & 7 Precipitator Projects
P.E.s 1119, 1216, 1243
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements														
	d Other (A)														
	e Salvage														
2	Plant-in-Service/Depreciation Base	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	
3	Less: Accumulated Depreciation (B)	(4,590,187)	(4,675,373)	(4,760,559)	(4,845,744)	(4,930,930)	(5,016,115)	(5,101,301)	(5,186,486)	(5,271,672)	(5,356,859)	(5,442,045)	(5,527,232)	(5,612,419)	
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)	19,850,638	19,765,452	19,680,266	19,595,081	19,509,895	19,424,710	19,339,524	19,254,339	19,169,153	19,083,966	18,998,780	18,913,593	18,828,406	
6	Average Net Investment		19,808,045	19,722,859	19,637,674	19,552,488	19,467,303	19,382,117	19,296,932	19,211,746	19,126,560	19,041,373	18,956,187	18,871,000	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		118,412	117,903	117,394	116,885	116,376	115,866	115,357	114,848	114,339	113,829	113,320	112,811	1,387,340
	b Debt Component (Line 6 x 3.5137% x 1/12)		57,998	57,749	57,499	57,250	57,000	56,751	56,501	56,252	56,003	55,753	55,504	55,254	679,514
8	Investment Expenses														
	a Depreciation		71,293	71,294	71,293	71,294	71,293	71,294	71,293	71,294	71,294	71,294	71,294	71,295	855,525
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		13,893	13,892	13,892	13,892	13,892	13,892	13,892	13,892	13,893	13,892	13,893	13,892	166,707
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,768	254,011	253,252	3,089,086
	a Recoverable Costs Allocated to Energy		261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,768	254,011	253,252	3,089,086
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		253,648	251,855	251,409	250,913	250,226	249,724	248,883	247,707	247,057	245,507	244,676	244,625	2,986,230
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		253,648	251,855	251,409	250,913	250,226	249,724	248,883	247,707	247,057	245,507	244,676	244,625	2,986,230

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 7 Flue Gas Conditioning
P.E. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	
3	Less: Accumulated Depreciation (B)	(376,092)	(382,699)	(389,306)	(395,914)	(402,521)	(409,128)	(415,736)	(422,343)	(428,950)	(435,557)	(442,164)	(448,771)	(455,378)	
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)	1,803,153	1,796,546	1,789,939	1,783,331	1,776,724	1,770,117	1,763,509	1,756,902	1,750,295	1,743,688	1,737,081	1,730,474	1,723,867	
6	Average Net Investment		1,799,850	1,793,243	1,786,635	1,780,028	1,773,421	1,766,813	1,760,206	1,753,599	1,746,992	1,740,385	1,733,778	1,727,171	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		10,760	10,720	10,681	10,641	10,602	10,562	10,523	10,483	10,444	10,404	10,365	10,325	126,510
	b Debt Component (Line 6 x 3.5137% x 1/12)		5,270	5,251	5,231	5,212	5,193	5,173	5,154	5,135	5,115	5,096	5,077	5,057	61,964
8	Investment Expenses														
	a Depreciation		6,356	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	76,283
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		251	250	251	250	250	251	250	250	250	250	250	250	3,003
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		22,637	22,578	22,520	22,460	22,402	22,343	22,284	22,225	22,166	22,107	22,049	21,989	267,760
	a Recoverable Costs Allocated to Energy		22,637	22,578	22,520	22,460	22,402	22,343	22,284	22,225	22,166	22,107	22,049	21,989	267,760
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		21,949	21,800	21,769	21,732	21,680	21,643	21,577	21,481	21,431	21,303	21,239	21,240	258,844
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		21,949	21,800	21,769	21,732	21,680	21,643	21,577	21,481	21,431	21,303	21,239	21,240	258,844

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burners, Crist 6 & 7
P.E.s 1236 and 1242
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements														
	d Other (A)														
	e Salvage														
2	Plant-in-Service/Depreciation Base	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	
3	Less: Accumulated Depreciation (B)	(2,216,766)	(2,264,304)	(2,311,840)	(2,359,378)	(2,406,914)	(2,454,451)	(2,501,987)	(2,549,523)	(2,597,059)	(2,644,595)	(2,692,131)	(2,739,667)	(2,787,203)	
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)	14,079,594	14,032,056	13,984,520	13,936,982	13,889,446	13,841,909	13,794,373	13,746,837	13,699,301	13,651,765	13,604,229	13,556,693	13,509,157	
6	Average Net Investment		14,055,825	14,008,288	13,960,751	13,913,214	13,865,678	13,818,141	13,770,605	13,723,069	13,675,533	13,627,997	13,580,461	13,532,925	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		84,026	83,742	83,457	83,173	82,889	82,605	82,321	82,037	81,752	81,468	81,184	80,900	989,554
	b Debt Component (Line 6 x 3.5137% x 1/12)		41,155	41,016	40,877	40,738	40,599	40,460	40,320	40,181	40,042	39,903	39,764	39,624	484,679
8	Investment Expenses														
	a Depreciation		47,538	47,536	47,538	47,536	47,537	47,536	47,536	47,536	47,536	47,536	47,536	47,536	570,437
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		172,719	172,294	171,872	171,447	171,025	170,601	170,177	169,754	169,330	168,907	168,484	168,060	2,044,670
	a Recoverable Costs Allocated to Energy		172,719	172,294	171,872	171,447	171,025	170,601	170,177	169,754	169,330	168,907	168,484	168,060	2,044,670
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		167,471	166,360	166,143	165,888	165,512	165,255	164,775	164,072	163,716	162,767	162,292	162,335	1,976,586
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		167,471	166,360	166,143	165,888	165,512	165,255	164,775	164,072	163,716	162,767	162,292	162,335	1,976,586

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1 & 2; Daniel
P.E.s 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1459, 1460 & 1558
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	
3	Less: Accumulated Depreciation (B)	(420,003)	(432,688)	(445,377)	(458,063)	(470,753)	(483,441)	(496,129)	(508,818)	(521,508)	(534,197)	(546,886)	(559,575)	(572,265)	
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)	4,460,150	4,447,465	4,434,776	4,422,090	4,409,400	4,396,712	4,384,024	4,371,335	4,358,645	4,345,956	4,333,267	4,320,578	4,307,888	
6	Average Net Investment		4,453,808	4,441,121	4,428,433	4,415,745	4,403,056	4,390,368	4,377,680	4,364,990	4,352,301	4,339,612	4,326,923	4,314,233	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		26,625	26,549	26,473	26,397	26,321	26,246	26,170	26,094	26,018	25,942	25,866	25,790	314,491
	b Debt Component (Line 6 x 3.5137% x 1/12)		13,041	13,004	12,966	12,929	12,892	12,855	12,818	12,781	12,744	12,706	12,669	12,632	154,037
8	Investment Expenses														
	a Depreciation		12,685	12,689	12,686	12,690	12,688	12,688	12,689	12,690	12,689	12,689	12,689	12,690	152,262
	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		1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	19,488
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,075	52,961	52,848	52,736	640,278
	a Recoverable Costs Allocated to Energy		53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,075	52,961	52,848	52,736	640,278
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		52,335	52,011	51,958	51,901	51,800	51,739	51,609	51,409	51,315	51,036	50,906	50,940	618,959
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		52,335	52,011	51,958	51,901	51,800	51,739	51,609	51,409	51,315	51,036	50,906	50,940	618,959

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E. 1007 & 3400
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	
3	Less: Accumulated Depreciation (B)	(17,804)	(18,835)	(19,867)	(20,899)	(21,930)	(22,961)	(23,993)	(25,023)	(26,055)	(27,086)	(28,116)	(29,147)	(30,177)	
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)	351,845	350,814	349,782	348,750	347,719	346,688	345,656	344,626	343,594	342,563	341,533	340,502	339,472	
6	Average Net Investment		351,330	350,299	349,267	348,235	347,204	346,173	345,141	344,111	343,079	342,048	341,018	339,987	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,100	2,094	2,088	2,082	2,076	2,069	2,064	2,057	2,051	2,045	2,038	2,033	24,797
	b Debt Component (Line 6 x 3.5137% x 1/12)		1,028	1,026	1,023	1,019	1,017	1,014	1,010	1,008	1,005	1,001	999	995	12,145
8	Investment Expenses														
	a Depreciation		896	896	897	895	896	896	895	896	896	895	896	895	10,749
	b Amortization		135	136	135	136	135	136	135	136	135	135	135	135	1,624
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,159	4,152	4,143	4,132	4,124	4,115	4,104	4,097	4,087	4,076	4,068	4,058	49,315
	a Recoverable Costs Allocated to Energy		320	320	318	318	318	316	316	315	314	314	313	312	3,794
	b Recoverable Costs Allocated to Demand		3,839	3,832	3,825	3,814	3,806	3,799	3,788	3,782	3,773	3,762	3,755	3,746	45,521
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		310	309	307	308	308	306	306	304	304	303	301	301	3,667
13	Retail Demand-Related Recoverable Costs (F)		3,704	3,697	3,690	3,680	3,672	3,665	3,655	3,649	3,640	3,630	3,623	3,614	43,919
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		4,014	4,006	3,997	3,988	3,980	3,971	3,961	3,953	3,944	3,933	3,924	3,915	47,586

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Cooling Tower Cell
P.E. 1232
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	
3	Less: Accumulated Depreciation (B)	(157,742)	(160,586)	(163,431)	(166,275)	(169,120)	(171,964)	(174,809)	(177,654)	(180,499)	(183,344)	(186,189)	(189,034)	(191,879)	
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)	748,917	746,073	743,228	740,384	737,539	734,695	731,850	729,005	726,160	723,315	720,470	717,625	714,780	
6	Average Net Investment		747,495	744,651	741,806	738,962	736,117	733,273	730,428	727,583	724,738	721,893	719,048	716,203	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		4,469	4,452	4,435	4,418	4,401	4,384	4,366	4,349	4,332	4,315	4,298	4,281	52,500
	b Debt Component (Line 6 x 3.5137% x 1/12)		2,189	2,180	2,172	2,164	2,155	2,147	2,139	2,130	2,122	2,114	2,105	2,097	25,714
8	Investment Expenses														
	a Depreciation		2,644	2,645	2,644	2,645	2,644	2,645	2,645	2,645	2,645	2,645	2,645	2,645	31,737
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		200	200	200	200	200	200	200	200	200	200	200	200	2,400
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,502	9,477	9,451	9,427	9,400	9,376	9,350	9,324	9,299	9,274	9,248	9,223	112,351
	a Recoverable Costs Allocated to Energy		731	729	727	725	723	721	719	717	715	713	711	709	8,640
	b Recoverable Costs Allocated to Demand		8,771	8,748	8,724	8,702	8,677	8,655	8,631	8,607	8,584	8,561	8,537	8,514	103,711
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		709	704	703	701	700	698	696	693	691	687	685	685	8,352
13	Retail Demand-Related Recoverable Costs (F)		8,462	8,440	8,417	8,396	8,372	8,351	8,327	8,304	8,282	8,260	8,237	8,215	100,063
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		9,171	9,144	9,120	9,097	9,072	9,049	9,023	8,997	8,973	8,947	8,922	8,900	108,415

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amoun	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	
3	Less: Accumulated Depreciation (B)	(35,024)	(35,914)	(36,805)	(37,695)	(38,586)	(39,476)	(40,367)	(41,257)	(42,148)	(43,039)	(43,930)	(44,821)	(45,712)	
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)	270,299	269,409	268,518	267,628	266,737	265,847	264,956	264,066	263,175	262,284	261,393	260,502	259,611	
6	Average Net Investment		269,854	268,964	268,073	267,183	266,292	265,402	264,511	263,621	262,730	261,839	260,948	260,057	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,613	1,608	1,603	1,597	1,592	1,587	1,581	1,576	1,571	1,565	1,560	1,555	19,008
	b Debt Component (Line 6 x 3.5137% x 1/12)		790	788	785	782	780	777	774	772	769	767	764	761	9,309
8	Investment Expenses														
	a Depreciation		890	891	890	891	890	891	890	891	891	891	891	891	10,688
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,293	3,287	3,278	3,270	3,262	3,255	3,245	3,239	3,231	3,223	3,215	3,207	39,005
	a Recoverable Costs Allocated to Energy		253	253	252	252	251	250	250	249	249	248	247	247	3,001
	b Recoverable Costs Allocated to Demand		3,040	3,034	3,026	3,018	3,011	3,005	2,995	2,990	2,982	2,975	2,968	2,960	36,004
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		245	244	244	244	243	242	242	241	241	239	238	239	2,902
13	Retail Demand-Related Recoverable Costs (F)		2,933	2,927	2,920	2,912	2,905	2,899	2,890	2,885	2,877	2,870	2,864	2,856	34,738
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,178	3,171	3,164	3,156	3,148	3,141	3,132	3,126	3,118	3,109	3,102	3,095	37,640

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Diesel Fuel Oil Remediation
P.E. 1270
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	
3	Less: Accumulated Depreciation (B)	(6,158)	(6,297)	(6,437)	(6,576)	(6,716)	(6,856)	(6,996)	(7,136)	(7,276)	(7,416)	(7,556)	(7,696)	(7,836)	
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)	41,797	41,658	41,518	41,379	41,239	41,099	40,959	40,819	40,679	40,539	40,399	40,259	40,119	
6	Average Net Investment		41,728	41,588	41,449	41,309	41,169	41,029	40,889	40,749	40,609	40,469	40,329	40,189	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		249	249	248	247	246	245	244	244	243	242	241	240	2,938
	b Debt Component (Line 6 x 3.5137% x 1/12)		122	122	121	121	121	120	120	119	119	118	118	118	1,439
8	Investment Expenses														
	a Depreciation		139	140	139	140	140	140	140	140	140	140	140	140	1,678
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		510	511	508	508	507	505	504	503	502	500	499	498	6,055
	a Recoverable Costs Allocated to Energy		39	39	39	39	39	39	39	39	39	38	38	38	465
	b Recoverable Costs Allocated to Demand		471	472	469	469	468	466	465	464	463	462	461	460	5,590
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		38	38	38	38	38	38	38	38	38	37	37	37	453
13	Retail Demand-Related Recoverable Costs (F)		454	455	453	453	452	450	449	448	447	446	445	444	5,396
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		492	493	491	491	490	488	487	486	485	483	482	481	5,849

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Bulk Tanker Unload Sec Contain Struc
P.E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less: Accumulated Depreciation (B)	(11,572)	(11,869)	(12,165)	(12,461)	(12,757)	(13,053)	(13,349)	(13,645)	(13,941)	(14,237)	(14,533)	(14,829)	(15,125)	
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)	89,923	89,626	89,330	89,034	88,738	88,442	88,146	87,850	87,554	87,258	86,962	86,666	86,370	
6	Average Net Investment		89,775	89,478	89,182	88,886	88,590	88,294	87,998	87,702	87,406	87,110	86,814	86,518	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		537	535	533	531	530	528	526	524	523	521	519	517	6,324
	b Debt Component (Line 6 x 3.5137% x 1/12)		263	262	261	260	259	259	258	257	256	255	254	253	3,097
8	Investment Expenses														
	a Depreciation		297	296	296	296	296	296	296	296	296	296	296	296	3,553
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,097	1,093	1,090	1,087	1,085	1,083	1,080	1,077	1,075	1,072	1,069	1,066	12,974
	a Recoverable Costs Allocated to Energy		84	84	84	84	83	83	83	83	83	82	82	82	997
	b Recoverable Costs Allocated to Demand		1,013	1,009	1,006	1,003	1,002	1,000	997	994	992	990	987	984	11,977
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		81	81	81	81	80	80	80	80	80	79	79	79	961
13	Retail Demand-Related Recoverable Costs (F)		977	974	971	968	967	965	962	959	957	955	952	949	11,556
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,058	1,055	1,052	1,049	1,047	1,045	1,042	1,039	1,037	1,034	1,031	1,028	12,517

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist IWW Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
3	Less: Accumulated Depreciation (B)	(7,112)	(7,285)	(7,459)	(7,632)	(7,806)	(7,979)	(8,153)	(8,326)	(8,500)	(8,674)	(8,848)	(9,022)	(9,196)	
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)	52,431	52,258	52,084	51,911	51,737	51,564	51,390	51,217	51,043	50,869	50,695	50,521	50,347	
6	Average Net Investment		52,345	52,171	51,998	51,824	51,651	51,477	51,304	51,130	50,956	50,782	50,608	50,434	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		313	312	311	310	309	308	307	306	305	304	303	301	3,689
	b Debt Component (Line 6 x 3.5137% x 1/12)		153	153	152	152	151	151	150	150	149	149	148	148	1,806
8	Investment Expenses														
	a Depreciation		173	174	173	174	173	174	173	174	174	174	174	174	2,084
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		639	639	636	636	633	633	630	630	628	627	625	623	7,579
	a Recoverable Costs Allocated to Energy		49	49	49	49	49	49	48	48	48	48	48	48	582
	b Recoverable Costs Allocated to Demand		590	590	587	587	584	584	582	582	580	579	577	575	6,997
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		48	47	47	47	47	47	46	46	46	46	46	46	559
13	Retail Demand-Related Recoverable Costs (F)		569	569	566	566	563	563	562	562	560	559	557	555	6,751
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		617	616	613	613	610	610	608	608	606	605	603	601	7,310

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Sodium Injection System
P.E. 1413
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	79,114	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	79,114	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	0	0	0	0	0	0	0	0	0	0	0	79,114	79,114	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	0	(105)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	79,114	79,114	0	0	
5	Net Investment (Lines 2 - 3 + 4)	0	0	0	0	0	0	0	0	0	79,114	79,114	79,114	79,009	
6	Average Net Investment		0	0	0	0	0	0	0	0	39,557	79,114	79,114	79,062	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	236	473	473	473	1,655
	b Debt Component (Line 6 x 3.5137% x 1/12)		0	0	0	0	0	0	0	0	116	232	232	231	811
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	105	105
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	352	705	705	809	2,571
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	352	705	705	809	2,571
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	340	679	679	781	2,479
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	340	679	679	781	2,479

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Stormwater Collection System
P.E. 1446
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (B)	(260,975)	(268,397)	(275,818)	(283,240)	(290,661)	(298,082)	(305,503)	(312,924)	(320,345)	(327,766)	(335,187)	(342,608)	(350,029)	
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)	2,521,625	2,514,203	2,506,782	2,499,360	2,491,939	2,484,518	2,477,097	2,469,676	2,462,255	2,454,834	2,447,413	2,439,992	2,432,571	
6	Average Net Investment		2,517,914	2,510,493	2,503,071	2,495,650	2,488,229	2,480,808	2,473,387	2,465,966	2,458,545	2,451,124	2,443,703	2,436,282	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		15,052	15,008	14,963	14,919	14,875	14,830	14,786	14,742	14,697	14,653	14,608	14,564	177,697
	b Debt Component (Line 6 x 3.5137% x 1/12)		7,372	7,351	7,329	7,307	7,286	7,264	7,242	7,220	7,199	7,177	7,155	7,133	87,035
8	Investment Expenses														
	a Depreciation		7,422	7,421	7,422	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	89,054
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		29,846	29,780	29,714	29,647	29,582	29,515	29,449	29,383	29,317	29,251	29,184	29,118	353,786
	a Recoverable Costs Allocated to Energy		2,296	2,291	2,286	2,281	2,276	2,270	2,265	2,260	2,255	2,250	2,245	2,240	27,215
	b Recoverable Costs Allocated to Demand		27,550	27,489	27,428	27,366	27,306	27,245	27,184	27,123	27,062	27,001	26,939	26,878	326,571
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		2,226	2,212	2,210	2,207	2,203	2,199	2,193	2,184	2,180	2,168	2,162	2,164	26,308
13	Retail Demand-Related Recoverable Costs (F)		26,581	26,522	26,463	26,403	26,346	26,287	26,228	26,169	26,110	26,051	25,991	25,933	315,084
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		28,807	28,734	28,673	28,610	28,549	28,486	28,421	28,353	28,290	28,219	28,153	28,097	341,392

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Waste Water Treatment Facility
P.E. 1466
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	
3	Less: Accumulated Depreciation (B)	(21,854)	(22,322)	(22,789)	(23,257)	(23,724)	(24,192)	(24,659)	(25,126)	(25,593)	(26,060)	(26,527)	(26,994)	(27,461)	
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)	153,346	152,878	152,411	151,943	151,476	151,008	150,541	150,074	149,607	149,140	148,673	148,206	147,739	
6	Average Net Investment		153,112	152,645	152,177	151,710	151,242	150,775	150,308	149,841	149,374	148,907	148,440	147,973	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		915	913	910	907	904	901	899	896	893	890	887	885	10,800
	b Debt Component (Line 6 x 3.5137% x 1/12)		448	447	446	444	443	441	440	439	437	436	435	433	5,289
8	Investment Expenses														
	a Depreciation		468	467	468	467	468	467	467	467	467	467	467	467	5,607
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,831	1,827	1,824	1,818	1,815	1,809	1,806	1,802	1,797	1,793	1,789	1,785	21,696
	a Recoverable Costs Allocated to Energy		141	141	140	140	140	139	139	139	138	138	138	137	1,670
	b Recoverable Costs Allocated to Demand		1,690	1,686	1,684	1,678	1,675	1,670	1,667	1,663	1,659	1,655	1,651	1,648	20,026
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		137	136	135	135	135	135	135	134	133	133	133	132	1,613
13	Retail Demand-Related Recoverable Costs (F)		1,631	1,627	1,625	1,619	1,616	1,611	1,608	1,605	1,601	1,597	1,593	1,590	19,323
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,768	1,763	1,760	1,754	1,751	1,746	1,743	1,739	1,734	1,730	1,726	1,722	20,936

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Daniel Ash Management Project
P.E. 1535
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	
3	Less: Accumulated Depreciation (B)	(1,581,883)	(1,616,843)	(1,651,804)	(1,686,764)	(1,721,725)	(1,756,685)	(1,791,645)	(1,826,605)	(1,861,566)	(1,896,526)	(1,931,486)	(1,966,446)	(2,001,406)	
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)	11,660,586	11,625,626	11,590,665	11,555,705	11,520,744	11,485,784	11,450,824	11,415,864	11,380,903	11,345,943	11,310,983	11,276,023	11,241,063	
6	Average Net Investment		11,643,106	11,608,146	11,573,185	11,538,225	11,503,264	11,468,304	11,433,344	11,398,384	11,363,423	11,328,463	11,293,503	11,258,543	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		69,602	69,393	69,184	68,976	68,767	68,558	68,349	68,140	67,931	67,722	67,513	67,304	821,439
	b Debt Component (Line 6 x 3.5137% x 1/12)		34,091	33,989	33,886	33,784	33,682	33,579	33,477	33,374	33,272	33,170	33,067	32,965	402,336
8	Investment Expenses														
	a Depreciation		26,484	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	317,819
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		8,476	8,476	8,475	8,476	8,475	8,475	8,475	8,476	8,475	8,475	8,475	8,475	101,704
	d Property Taxes		37,014	37,014	37,014	37,014	37,014	37,014	37,014	37,013	37,014	37,014	37,014	37,014	444,167
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		175,667	175,357	175,044	174,735	174,423	174,111	173,800	173,488	173,177	172,866	172,554	172,243	2,087,465
	a Recoverable Costs Allocated to Energy		13,513	13,489	13,465	13,441	13,417	13,393	13,369	13,345	13,321	13,297	13,273	13,249	160,572
	b Recoverable Costs Allocated to Demand		162,154	161,868	161,579	161,294	161,006	160,718	160,431	160,143	159,856	159,569	159,281	158,994	1,926,893
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		13,102	13,024	13,016	13,005	12,984	12,973	12,945	12,898	12,879	12,814	12,785	12,798	155,223
13	Retail Demand-Related Recoverable Costs (F)		156,451	156,175	155,896	155,621	155,343	155,065	154,788	154,510	154,233	153,956	153,679	153,402	1,859,119
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		169,553	169,199	168,912	168,626	168,327	168,038	167,733	167,408	167,112	166,770	166,464	166,200	2,014,342

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Underground Fuel Tank Replacement
P.E. 4397
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	
3	Less: Accumulated Depreciation (B)	(103,634)	(108,555)	(113,476)	(118,397)	(123,318)	(128,239)	(133,160)	(138,081)	(143,001)	(147,921)	(152,841)	(157,761)	(162,681)	
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)	354,285	349,364	344,443	339,522	334,601	329,680	324,759	319,838	314,918	309,998	305,078	300,158	295,238	
6	Average Net Investment		351,825	346,904	341,983	337,062	332,141	327,220	322,299	317,378	312,458	307,538	302,618	297,698	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,103	2,074	2,044	2,015	1,986	1,956	1,927	1,897	1,868	1,838	1,809	1,780	23,297
	b Debt Component (Line 6 x 3.5137% x 1/12)		1,030	1,016	1,001	987	973	958	944	929	915	900	886	872	11,411
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		4,921	4,921	4,921	4,921	4,921	4,921	4,921	4,920	4,920	4,920	4,920	4,920	59,047
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		8,054	8,011	7,966	7,923	7,880	7,835	7,792	7,746	7,703	7,658	7,615	7,572	93,755
	a Recoverable Costs Allocated to Energy		620	616	613	609	606	603	599	596	593	589	586	582	7,212
	b Recoverable Costs Allocated to Demand		7,434	7,395	7,353	7,314	7,274	7,232	7,193	7,150	7,110	7,069	7,029	6,990	86,543
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		601	595	593	589	586	584	580	576	573	568	564	562	6,971
13	Retail Demand-Related Recoverable Costs (F)		7,173	7,135	7,094	7,057	7,018	6,978	6,940	6,899	6,860	6,820	6,782	6,744	83,500
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		7,774	7,730	7,687	7,646	7,604	7,562	7,520	7,475	7,433	7,388	7,346	7,306	90,471

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Purchases/Sales of Allowances		0	0	0	(435,986)	0	(3,671)	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 (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance	(474,825)	(475,295)	(475,584)	(476,097)	(881,960)	(851,905)	(825,483)	(795,530)	(765,550)	(735,433)	(705,365)	(675,221)	(645,055)	
3	Less: Accumulated Depreciation (B)	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	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	(474,825)	(475,295)	(475,584)	(476,097)	(881,960)	(851,905)	(825,483)	(795,530)	(765,550)	(735,433)	(705,365)	(675,221)	(645,055)	
6	Average Net Investment		(475,060)	(475,440)	(475,841)	(679,029)	(866,933)	(838,694)	(810,507)	(780,540)	(750,492)	(720,399)	(690,293)	(660,138)	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		(2,840)	(2,842)	(2,845)	(4,059)	(5,183)	(5,014)	(4,845)	(4,666)	(4,486)	(4,307)	(4,127)	(3,946)	(49,160)
	b Debt Component (Line 6 x 3.5137% x 1/12)		(1,391)	(1,392)	(1,393)	(1,988)	(2,538)	(2,456)	(2,373)	(2,285)	(2,197)	(2,109)	(2,021)	(1,933)	(24,076)
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		470	289	513	(30,123)	(30,055)	(30,093)	(29,953)	(29,980)	(30,117)	(30,068)	(30,144)	(30,166)	(269,427)
9	Total System Recoverable Expenses (Lines 7 + 8)		(3,761)	(3,945)	(3,725)	(36,170)	(37,776)	(37,563)	(37,171)	(36,931)	(36,800)	(36,484)	(36,292)	(36,045)	(342,663)
	a Recoverable Costs Allocated to Energy		(3,761)	(3,945)	(3,725)	(36,170)	(37,776)	(37,563)	(37,171)	(36,931)	(36,800)	(36,484)	(36,292)	(36,045)	(342,663)
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		(3,647)	(3,809)	(3,601)	(34,997)	(36,558)	(36,386)	(35,991)	(35,695)	(35,580)	(35,158)	(34,958)	(34,817)	(331,197)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		(3,647)	(3,809)	(3,601)	(34,997)	(36,558)	(36,386)	(35,991)	(35,695)	(35,580)	(35,158)	(34,958)	(34,817)	(331,197)

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Emission Allowance Expense/(Amortization of Gain on Sales of Allowances)
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Schedule 42-1P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered

For the Projected Period
January 2000 - December 2000

Line No.		Energy ($)	Demand ($)	Total ($)
1	Total Jurisdictional Rev. Req. for the projected period			
	a Projected O & M Activities (Schedule 42-2P, Lines 7, 8 & 9)	1,397,393	2,077,865	3,475,258
	b Projected Capital Projects (Schedule 42-3P, Lines 7, 8 & 9)	5,863,387	2,404,496	8,267,883
	c Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)	7,260,780	4,482,361	11,743,141
2	True-Up for Estimated Over/(Under) Recovery for the period January 1999 - December 1999 (Schedule 42-2E, Lines 5 + 6 + 10)	193,834	110,076	303,910
3	Final True-Up for the Periods:			
	a October 1997 - September 1998 (Schedule 1A-1 Line 3)	(8,317)	(6,646)	(14,963)
	b October 1998 - December 1998 (Schedule 1A-2 Line 3)	35,255	29,983	65,238
4	Total Jurisdictional Amount to be Recovered/(Refunded) in the projection period January 2000 - December 2000 (Line 1 - Line 2 - Line 3)	7,040,008	4,348,948	11,388,956
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	7,152,437	4,418,401	11,570,838

Notes:

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

Schedule 42-2P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

O & M Activities
(in Dollars)

Line		January	February	March	April	May	June	July	August	September	October	November	December	End of Period 12-Month	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
	.1 Sulfur	875	875	875	875	875	875	875	875	875	875	875	875	10,500		10,500
	.2 Air Emission Fees	0	588,000	0	0	0	0	0	0	123,000	0	0	0	711,000		711,000
	.3 Title V	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,481	5,476	65,767		65,767
	.4 Asbestos Fees	364	364	364	364	364	364	364	364	364	364	360	1,500	5,500	5,500	
	.5 Emission Monitoring	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,615	25,624	307,389		307,389
	.6 General Water Quality	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,918	46,907	563,005	563,005	
	.7 Groundwater Contamination Investigation	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,472	120,478	1,445,670	1,445,670	
	.8 State NPDES Administration	34,500	0	7,500	0	0	0	0	0	0	0	0	0	42,000	42,000	
	.9 Lead and Copper Rule	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	
	.10 Env Auditing/Assessment	0	0	0	0	0	0	0	0	23,000	0	0	0	23,000	23,000	
	.11 General Solid & Hazardous Waste	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,703	5,709	68,442	68,442	
	.12 Above Ground Storage Tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	.13 Low Nox	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	.14 Ash Pond Diversion Curtains	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	.15 Mercury Emissions	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	.16 Sodium Injection	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,337	100,000		100,000
	.17 Gulf Coast Ozone Study	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,083	21,087	253,000		253,000
2	Total of O & M Activities	269,844	823,344	242,844	235,344	235,344	235,344	235,344	235,344	381,344	235,344	235,340	236,493	3,601,273	2,153,617	1,447,656
3	Recoverable Costs Allocated to Energy	61,387	649,387	61,387	61,387	61,387	61,387	61,387	61,387	184,387	61,387	61,387	61,399	1,447,656		
4	Recoverable Costs Allocated to Demand	208,457	173,957	181,457	173,957	173,957	173,957	173,957	173,957	196,957	173,957	173,953	175,094	2,153,617		
5	Retail Energy Jurisdictional Factor	0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (A)	59,351	626,038	59,238	59,227	59,437	59,490	59,373	59,372	178,273	59,156	59,131	59,307	1,397,393		
8	Jurisdictional Demand Recoverable Costs (B)	201,125	167,838	175,075	167,838	167,838	167,838	167,838	167,838	190,029	167,838	167,835	168,935	2,077,865		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	260,476	793,876	234,313	227,065	227,275	227,328	227,211	227,210	368,302	226,994	226,966	228,242	3,475,258		

Notes:

(A) Line 3 x Line 5 x 1.0014 line loss multiplier

(B) Line 4 x Line 6

Schedule 42-3P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	End of Period Total	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)															
	.1 Air Quality Assurance Testing	3,139	3,113	3,088	3,062	3,038	3,011	2,987	2,961	2,936	2,910	2,886	2,859	35,990	0	35,990
	.2 Crist 5, 6 & 7 Precipitator Projects	252,494	251,734	250,976	250,218	249,459	248,700	247,941	247,183	246,424	245,665	244,907	244,148	2,979,849	0	2,979,849
	.3 Crist 7 Flue Gas Conditioning	21,931	21,871	21,813	21,754	21,695	21,636	21,578	21,518	21,460	21,401	21,342	21,283	259,282	0	259,282
	.4 Low Nox Burners, Crist 6 & 7	167,637	167,213	166,790	166,367	165,943	165,520	165,097	164,673	164,250	163,827	163,403	162,980	1,983,700	0	1,983,700
	.5 CEMs- Crist 1,4-7, Scholz 1, Smith 1&2, Daniel	52,580	53,134	53,694	54,350	55,098	55,032	55,116	54,997	54,879	54,761	54,644	54,526	652,811	0	652,811
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	4,049	4,040	4,031	4,022	4,013	4,003	3,994	3,985	3,976	3,967	3,958	3,948	47,986	44,295	3,691
	.7 Crist Cooling Tower Cell	9,198	9,172	9,147	9,122	9,096	9,071	9,046	9,020	8,995	8,970	8,944	8,919	108,700	100,336	8,364
	.8 Crist 1-5 Dechlorination	3,199	3,191	3,184	3,175	3,167	3,160	3,151	3,144	3,136	3,127	3,120	3,112	37,866	34,954	2,912
	.9 Crist Diesel Fuel Oil Remediation	496	496	494	493	492	490	489	488	487	486	484	483	5,878	5,426	452
	.10 Crist Bulk Tanker Unload Sec Contain Struc	1,063	1,062	1,059	1,056	1,053	1,051	1,048	1,045	1,043	1,041	1,038	1,035	12,594	11,625	969
	.11 Crist IWW Sampling System	621	620	618	617	615	614	612	611	609	608	606	605	7,356	6,789	567
	.12 Smith Sodium Injection System	914	911	910	908	907	904	902	901	899	896	895	893	10,840	0	10,840
	.13 Smith Stormwater Collection System	29,053	28,986	28,920	28,855	28,788	28,722	28,656	28,590	28,524	28,457	28,391	28,326	344,268	317,786	26,482
	.14 Smith Waste Water Treatment Facility	1,781	1,777	1,772	1,768	1,764	1,760	1,756	1,751	1,747	1,744	1,739	1,735	21,094	19,472	1,622
	.15 Daniel Ash Management Project	170,600	170,288	169,977	169,666	169,354	169,043	168,731	168,420	168,109	167,797	167,486	167,175	2,026,646	1,870,752	155,894
	.16 Underground Fuel Tank Replacement	7,528	7,484	7,440	7,396	7,354	7,308	7,266	7,220	7,178	7,133	7,090	7,046	87,443	80,717	6,726
	.17 SO2 Allowances	(4,933)	(5,148)	(5,179)	(5,086)	(5,008)	(4,892)	(4,878)	(4,859)	(5,036)	(5,170)	(5,140)	(5,115)	(60,444)	0	(60,444)
2	Total Investment Projects - Recoverable Costs	721,350	719,944	718,734	717,743	716,828	715,133	713,492	711,648	709,616	707,620	705,793	703,958	8,561,859	2,492,152	6,069,707
3	Recoverable Costs Allocated to Energy	511,269	510,300	509,526	508,970	508,494	507,235	506,031	504,626	503,026	501,469	500,080	498,681	6,069,707		
4	Recoverable Costs Allocated to Demand	210,081	209,644	209,208	208,773	208,334	207,898	207,461	207,022	206,590	206,151	205,713	205,277	2,492,152		
5	Retail Energy Jurisdictional Factor	0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (A)	494,309	491,952	491,692	491,062	492,342	491,558	489,432	488,058	486,347	483,240	481,702	481,693	5,863,387		
8	Jurisdictional Demand Recoverable Costs (B)	202,692	202,270	201,850	201,430	201,006	200,586	200,164	199,740	199,324	198,900	198,477	198,057	2,404,496		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	697,001	694,222	693,542	692,492	693,348	692,144	689,596	687,798	685,671	682,140	680,179	679,750	8,267,883		

Notes:

(A) Each project's Total System Recoverable Expenses on Schedule 42-4P, Line 9
(B) Line 3 x Line 5 x 1.0014 line loss multiplier

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E. 1006
(in Dollars)

Line	Description	Beginning of Period Amount	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	End of Period Amount
1	Investments														
	a Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	
3	Less: Accumulated Depreciation (B)	(204,957)	(207,804)	(210,650)	(213,497)	(216,343)	(219,190)	(222,036)	(224,883)	(227,729)	(230,576)	(233,422)	(236,269)	(239,115)	
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)	34,158	31,311	28,465	25,618	22,772	19,925	17,079	14,232	11,386	8,539	5,693	2,846	0	
6	Average Net Investment		32,735	29,888	27,042	24,195	21,349	18,502	15,656	12,809	9,963	7,116	4,270	1,423	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		196	179	162	145	128	111	94	77	60	43	26	9	1,230
	b Debt Component (Line 6 x 3.5137% x 1/12)		96	88	79	71	63	54	46	38	29	21	13	4	602
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		2,847	2,846	2,847	2,846	2,847	2,846	2,847	2,846	2,847	2,846	2,847	2,846	34,158
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,139	3,113	3,088	3,062	3,038	3,011	2,987	2,961	2,936	2,910	2,886	2,859	35,990
	a Recoverable Costs Allocated to Energy		3,139	3,113	3,088	3,062	3,038	3,011	2,987	2,961	2,936	2,910	2,886	2,859	35,990
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		3,035	3,001	2,980	2,954	2,942	2,918	2,889	2,864	2,839	2,804	2,780	2,762	34,768
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,035	3,001	2,980	2,954	2,942	2,918	2,889	2,864	2,839	2,804	2,780	2,762	34,768

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 5, 6 & 7 Precipitator Projects
P.E.s 1119, 1216, 1243
(in Dollars)

Line	Description	Beginning of Period Amount	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	
3	Less: Accumulated Depreciation (B)	(5,612,419)	(5,697,606)	(5,782,793)	(5,867,980)	(5,953,167)	(6,038,354)	(6,123,541)	(6,208,728)	(6,293,915)	(6,379,102)	(6,464,289)	(6,549,476)	(6,634,663)	
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)	18,828,406	18,743,219	18,658,032	18,572,845	18,487,658	18,402,471	18,317,284	18,232,097	18,146,910	18,061,723	17,976,536	17,891,349	17,806,162	
6	Average Net Investment		18,785,813	18,700,626	18,615,439	18,530,252	18,445,065	18,359,878	18,274,691	18,189,504	18,104,317	18,019,130	17,933,943	17,848,756	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		112,302	111,792	111,283	110,774	110,265	109,755	109,246	108,737	108,228	107,718	107,209	106,700	1,314,009
	b Debt Component (Line 6 x 3.5137% x 1/12)		55,005	54,755	54,506	54,257	54,007	53,758	53,508	53,259	53,009	52,760	52,511	52,261	643,596
8	Investment Expenses														
	a Depreciation		71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	71,294	855,528
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	13,893	166,716
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		252,494	251,734	250,976	250,218	249,459	248,700	247,941	247,183	246,424	245,665	244,907	244,148	2,979,849
	a Recoverable Costs Allocated to Energy		252,494	251,734	250,976	250,218	249,459	248,700	247,941	247,183	246,424	245,665	244,907	244,148	2,979,849
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		244,118	242,683	242,192	241,414	241,535	241,013	239,808	239,068	238,253	236,735	235,907	235,831	2,878,557
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		244,118	242,683	242,192	241,414	241,535	241,013	239,808	239,068	238,253	236,735	235,907	235,831	2,878,557

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 7 Flue Gas Conditioning
P.E. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	
3	Less: Accumulated Depreciation (B)	(455,378)	(461,985)	(468,592)	(475,199)	(481,806)	(488,413)	(495,020)	(501,627)	(508,234)	(514,841)	(521,448)	(528,055)	(534,662)	
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)	1,723,867	1,717,260	1,710,653	1,704,046	1,697,439	1,690,832	1,684,225	1,677,618	1,671,011	1,664,404	1,657,797	1,651,190	1,644,583	
6	Average Net Investment		1,720,564	1,713,957	1,707,350	1,700,743	1,694,136	1,687,529	1,680,922	1,674,315	1,667,708	1,661,101	1,654,494	1,647,887	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		10,286	10,246	10,207	10,167	10,128	10,088	10,049	10,009	9,970	9,930	9,891	9,851	120,822
	b Debt Component (Line 6 x 3.5137% x 1/12)		5,038	5,018	4,999	4,980	4,960	4,941	4,922	4,902	4,883	4,864	4,844	4,825	59,176
8	Investment Expenses														
	a Depreciation		6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	76,284
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		250	250	250	250	250	250	250	250	250	250	250	250	3,000
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		21,931	21,871	21,813	21,754	21,695	21,636	21,578	21,518	21,460	21,401	21,342	21,283	259,282
	a Recoverable Costs Allocated to Energy		21,931	21,871	21,813	21,754	21,695	21,636	21,578	21,518	21,460	21,401	21,342	21,283	259,282
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		21,204	21,085	21,050	20,989	21,006	20,967	20,870	20,812	20,748	20,623	20,558	20,558	250,470
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		21,204	21,085	21,050	20,989	21,006	20,967	20,870	20,812	20,748	20,623	20,558	20,558	250,470

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Low Nox Burners, Crist 6 & 7
P.E.s 1236 & 1242
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	
3	Less: Accumulated Depreciation (B)	(2,787,203)	(2,834,739)	(2,882,275)	(2,929,811)	(2,977,347)	(3,024,883)	(3,072,419)	(3,119,955)	(3,167,491)	(3,215,027)	(3,262,563)	(3,310,099)	(3,357,635)	
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)	13,509,157	13,461,621	13,414,085	13,366,549	13,319,013	13,271,477	13,223,941	13,176,405	13,128,869	13,081,333	13,033,797	12,986,261	12,938,725	
6	Average Net Investment		13,485,389	13,437,853	13,390,317	13,342,781	13,295,245	13,247,709	13,200,173	13,152,637	13,105,101	13,057,565	13,010,029	12,962,493	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		80,616	80,331	80,047	79,763	79,479	79,195	78,911	78,626	78,342	78,058	77,774	77,490	948,632
	b Debt Component (Line 6 x 3.5137% x 1/12)		39,485	39,346	39,207	39,068	38,928	38,789	38,650	38,511	38,372	38,233	38,093	37,954	464,636
8	Investment Expenses														
	a Depreciation		47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	47,536	570,432
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		167,637	167,213	166,790	166,367	165,943	165,520	165,097	164,673	164,250	163,827	163,403	162,980	1,983,700
	a Recoverable Costs Allocated to Energy		167,637	167,213	166,790	166,367	165,943	165,520	165,097	164,673	164,250	163,827	163,403	162,980	1,983,700
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		162,076	161,201	160,952	160,513	160,672	160,404	159,681	159,267	158,804	157,872	157,398	157,428	1,916,268
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		162,076	161,201	160,952	160,513	160,672	160,404	159,681	159,267	158,804	157,872	157,398	157,428	1,916,268

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: CEMs- Crist 1,4-7, Scholz 1, Smith 1&2, Daniel
P.E.s 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1441, 1442, 1459, 1460, 1558
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	150,000	0	150,000	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	150,000	0	150,000	0	0	0	0	0	0	0	
	c Retirements		0	0	38,798	0	54,112	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	1,100	1,100	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	1,200	1,200	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	4,880,153	4,880,153	4,880,153	4,991,355	4,991,355	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	
3	Less: Accumulated Depreciation (B)	(572,265)	(584,954)	(597,643)	(570,434)	(583,320)	(543,394)	(556,436)	(569,678)	(582,920)	(596,162)	(609,404)	(622,646)	(635,888)	
4	CWIP - Non Interest Bearing	0	0	150,000	0	150,000	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	4,307,888	4,295,199	4,432,510	4,420,921	4,558,035	4,543,849	4,530,807	4,517,565	4,504,323	4,491,081	4,477,839	4,464,597	4,451,355	
6	Average Net Investment		4,301,544	4,363,855	4,426,716	4,489,478	4,550,942	4,537,328	4,524,186	4,510,944	4,497,702	4,484,460	4,471,218	4,457,976	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		25,715	26,087	26,463	26,838	27,206	27,124	27,046	26,966	26,887	26,808	26,729	26,650	320,519
	b Debt Component (Line 6 x 3.5137% x 1/12)		12,595	12,777	12,961	13,145	13,325	13,285	13,247	13,208	13,169	13,130	13,092	13,053	156,987
8	Investment Expenses														
	a Depreciation		12,689	12,689	12,689	12,786	12,986	13,042	13,242	13,242	13,242	13,242	13,242	13,242	156,333
	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		1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		52,580	53,134	53,694	54,350	55,098	55,032	55,116	54,997	54,879	54,761	54,644	54,526	652,811
	a Recoverable Costs Allocated to Energy		52,580	53,134	53,694	54,350	55,098	55,032	55,116	54,997	54,879	54,761	54,644	54,526	652,811
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		50,836	51,224	51,815	52,438	53,348	53,331	53,308	53,191	53,059	52,770	52,636	52,669	630,625
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		50,836	51,224	51,815	52,438	53,348	53,331	53,308	53,191	53,059	52,770	52,636	52,669	630,625

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E. 1007 & 3400
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	
3	Less: Accumulated Depreciation (B)	(30,177)	(31,208)	(32,239)	(33,270)	(34,301)	(35,332)	(36,363)	(37,394)	(38,425)	(39,456)	(40,487)	(41,518)	(42,549)	
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)	339,472	338,441	337,410	336,379	335,348	334,317	333,286	332,255	331,224	330,193	329,162	328,131	327,100	
6	Average Net Investment		338,957	337,926	336,895	335,864	334,833	333,802	332,771	331,740	330,709	329,678	328,647	327,616	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,026	2,020	2,014	2,008	2,002	1,995	1,989	1,983	1,977	1,971	1,965	1,958	23,908
	b Debt Component (Line 6 x 3.5137% x 1/12)		992	989	986	983	980	977	974	971	968	965	962	959	11,706
8	Investment Expenses														
	a Depreciation		896	896	896	896	896	896	896	896	896	896	896	896	10,752
	b Amortization		135	135	135	135	135	135	135	135	135	135	135	135	1,620
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,049	4,040	4,031	4,022	4,013	4,003	3,994	3,985	3,976	3,967	3,958	3,948	47,986
	a Recoverable Costs Allocated to Energy		311	311	310	309	309	308	307	307	306	305	304	304	3,691
	b Recoverable Costs Allocated to Demand		3,738	3,729	3,721	3,713	3,704	3,695	3,687	3,678	3,670	3,662	3,654	3,644	44,295
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		301	300	299	298	299	298	297	297	296	294	293	294	3,566
13	Retail Demand-Related Recoverable Costs (F)		3,607	3,598	3,590	3,582	3,574	3,565	3,557	3,549	3,541	3,533	3,525	3,516	42,737
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,908	3,898	3,889	3,880	3,873	3,863	3,854	3,846	3,837	3,827	3,818	3,810	46,303

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Cooling Tower Cell
P.E. 1232
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	
3	Less: Accumulated Depreciation (B)	(191,879)	(194,724)	(197,569)	(200,414)	(203,259)	(206,104)	(208,949)	(211,794)	(214,639)	(217,484)	(220,329)	(223,174)	(226,019)	
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)	714,780	711,935	709,090	706,245	703,400	700,555	697,710	694,865	692,020	689,175	686,330	683,485	680,640	
6	Average Net Investment		713,358	710,513	707,668	704,823	701,978	699,133	696,288	693,443	690,598	687,753	684,908	682,063	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		4,264	4,247	4,230	4,213	4,196	4,179	4,162	4,145	4,128	4,111	4,094	4,077	50,046
	b Debt Component (Line 6 x 3.5137% x 1/12)		2,089	2,080	2,072	2,064	2,055	2,047	2,039	2,030	2,022	2,014	2,005	1,997	24,514
8	Investment Expenses														
	a Depreciation		2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	31,740
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		200	200	200	200	200	200	200	200	200	200	200	200	2,400
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,198	9,172	9,147	9,122	9,096	9,071	9,046	9,020	8,995	8,970	8,944	8,919	108,700
	a Recoverable Costs Allocated to Energy		708	706	704	702	700	698	696	694	692	690	688	686	8,364
	b Recoverable Costs Allocated to Demand		8,490	8,466	8,443	8,420	8,396	8,373	8,350	8,326	8,303	8,280	8,256	8,233	100,336
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		685	681	679	677	678	676	673	671	669	665	663	663	8,080
13	Retail Demand-Related Recoverable Costs (F)		8,191	8,168	8,146	8,124	8,101	8,078	8,056	8,033	8,011	7,989	7,966	7,943	96,806
14	Total Juris. Recoverable Costs (Lines 12 + 13)		8,876	8,849	8,825	8,801	8,779	8,754	8,729	8,704	8,680	8,654	8,629	8,606	104,886

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	
3	Less: Accumulated Depreciation (B)	(45,712)	(46,603)	(47,494)	(48,385)	(49,276)	(50,167)	(51,058)	(51,949)	(52,840)	(53,731)	(54,622)	(55,513)	(56,404)	
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)	259,611	258,720	257,829	256,938	256,047	255,156	254,265	253,374	252,483	251,592	250,701	249,810	248,919	
6	Average Net Investment		259,166	258,275	257,384	256,493	255,602	254,711	253,820	252,929	252,038	251,147	250,256	249,365	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,549	1,544	1,539	1,533	1,528	1,523	1,517	1,512	1,507	1,501	1,496	1,491	18,240
	b Debt Component (Line 6 x 3.5137% x 1/12)		759	756	754	751	748	746	743	741	738	735	733	730	8,934
8	Investment Expenses														
	a Depreciation		891	891	891	891	891	891	891	891	891	891	891	891	10,692
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,199	3,191	3,184	3,175	3,167	3,160	3,151	3,144	3,136	3,127	3,120	3,112	37,866
	a Recoverable Costs Allocated to Energy		246	245	245	244	244	243	242	242	241	241	240	239	2,912
	b Recoverable Costs Allocated to Demand		2,953	2,946	2,939	2,931	2,923	2,917	2,909	2,902	2,895	2,886	2,880	2,873	34,954
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		238	236	236	235	236	235	234	234	233	232	231	231	2,811
13	Retail Demand-Related Recoverable Costs (F)		2,849	2,842	2,836	2,828	2,820	2,814	2,807	2,800	2,793	2,784	2,779	2,772	33,724
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,087	3,078	3,072	3,063	3,056	3,049	3,041	3,034	3,026	3,016	3,010	3,003	36,535

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Diesel Fuel Oil Remediation
P.E. 1270
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	
3	Less: Accumulated Depreciation (B)	(7,836)	(7,976)	(8,116)	(8,256)	(8,396)	(8,536)	(8,676)	(8,816)	(8,956)	(9,096)	(9,236)	(9,376)	(9,516)	
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)	40,119	39,979	39,839	39,699	39,559	39,419	39,279	39,139	38,999	38,859	38,719	38,579	38,439	
6	Average Net Investment		40,049	39,909	39,769	39,629	39,489	39,349	39,209	39,069	38,929	38,789	38,649	38,509	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		239	239	238	237	236	235	234	234	233	232	231	230	2,818
	b Debt Component (Line 6 x 3.5137% x 1/12)		117	117	116	116	116	115	115	114	114	114	113	113	1,380
8	Investment Expenses														
	a Depreciation		140	140	140	140	140	140	140	140	140	140	140	140	1,680
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		496	496	494	493	492	490	489	488	487	486	484	483	5,878
	a Recoverable Costs Allocated to Energy		38	38	38	38	38	38	38	38	37	37	37	37	452
	b Recoverable Costs Allocated to Demand		458	458	456	455	454	452	451	450	450	449	447	446	5,426
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		37	37	37	37	37	37	37	37	36	36	36	36	440
13	Retail Demand-Related Recoverable Costs (F)		442	442	440	439	438	436	435	434	434	433	431	430	5,234
14	Total Juris. Recoverable Costs (Lines 12 + 13)		479	479	477	476	475	473	472	471	470	469	467	466	5,674

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Bulk Tanker Unload Sec Contain Struc
P.E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less: Accumulated Depreciation (B)	(15,125)	(15,421)	(15,717)	(16,013)	(16,309)	(16,605)	(16,901)	(17,197)	(17,493)	(17,789)	(18,085)	(18,381)	(18,677)	
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)	86,370	86,074	85,778	85,482	85,186	84,890	84,594	84,298	84,002	83,706	83,410	83,114	82,818	
6	Average Net Investment		86,222	85,926	85,630	85,334	85,038	84,742	84,446	84,150	83,854	83,558	83,262	82,966	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		515	514	512	510	508	507	505	503	501	500	498	496	6,069
	b Debt Component (Line 6 x 3.5137% x 1/12)		252	252	251	250	249	248	247	246	246	245	244	243	2,973
8	Investment Expenses														
	a Depreciation		296	296	296	296	296	296	296	296	296	296	296	296	3,552
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,063	1,062	1,059	1,056	1,053	1,051	1,048	1,045	1,043	1,041	1,038	1,035	12,594
	a Recoverable Costs Allocated to Energy		82	82	81	81	81	81	81	80	80	80	80	80	969
	b Recoverable Costs Allocated to Demand		981	980	978	975	972	970	967	965	963	961	958	955	11,625
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		79	79	78	78	78	78	78	77	77	77	77	77	933
13	Retail Demand-Related Recoverable Costs (F)		946	946	944	941	938	936	933	931	929	927	924	921	11,216
14	Total Juris. Recoverable Costs (Lines 12 + 13)		1,025	1,025	1,022	1,019	1,016	1,014	1,011	1,008	1,006	1,004	1,001	998	12,149

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Crist IWW Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
3	Less: Accumulated Depreciation (B)	(9,196)	(9,370)	(9,544)	(9,718)	(9,892)	(10,066)	(10,240)	(10,414)	(10,588)	(10,762)	(10,936)	(11,110)	(11,284)	
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)	50,347	50,173	49,999	49,825	49,651	49,477	49,303	49,129	48,955	48,781	48,607	48,433	48,259	
6	Average Net Investment		50,260	50,086	49,912	49,738	49,564	49,390	49,216	49,042	48,868	48,694	48,520	48,346	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		300	299	298	297	296	295	294	293	292	291	290	289	3,534
	b Debt Component (Line 6 x 3.5137% x 1/12)		147	147	146	146	145	145	144	144	143	143	142	142	1,734
8	Investment Expenses														
	a Depreciation		174	174	174	174	174	174	174	174	174	174	174	174	2,088
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		621	620	618	617	615	614	612	611	609	608	606	605	7,356
	a Recoverable Costs Allocated to Energy		48	48	48	47	47	47	47	47	47	47	47	47	567
	b Recoverable Costs Allocated to Demand		573	572	570	570	568	567	565	564	562	561	559	558	6,789
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		46	46	46	45	46	46	45	45	45	45	45	45	545
13	Retail Demand-Related Recoverable Costs (F)		553	552	550	550	548	547	545	544	542	541	539	538	6,549
14	Total Juris. Recoverable Costs (Lines 12 + 13)		599	598	596	595	594	593	590	589	587	586	584	583	7,094

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Sodium Injection System
P.E. 1413
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	79,114	
3	Less: Accumulated Depreciation (B)	(105)	(316)	(527)	(738)	(949)	(1,160)	(1,371)	(1,582)	(1,793)	(2,004)	(2,215)	(2,426)	(2,637)	
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)	79,009	78,798	78,587	78,376	78,165	77,954	77,743	77,532	77,321	77,110	76,899	76,688	76,477	
6	Average Net Investment		78,904	78,693	78,482	78,271	78,060	77,849	77,638	77,427	77,216	77,005	76,794	76,583	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		472	470	469	468	467	465	464	463	462	460	459	458	5,577
	b Debt Component (Line 6 x 3.5137% x 1/12)		231	230	230	229	229	228	227	227	226	225	225	224	2,731
8	Investment Expenses														
	a Depreciation		211	211	211	211	211	211	211	211	211	211	211	211	2,532
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		914	911	910	908	907	904	902	901	899	896	895	893	10,840
	a Recoverable Costs Allocated to Energy		914	911	910	908	907	904	902	901	899	896	895	893	10,840
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		884	878	878	876	878	876	872	871	869	863	862	863	10,470
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		884	878	878	876	878	876	872	871	869	863	862	863	10,470

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Stormwater Collection System
P.E. 1446
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (B)	(350,029)	(357,450)	(364,871)	(372,292)	(379,713)	(387,134)	(394,555)	(401,976)	(409,397)	(416,818)	(424,239)	(431,660)	(439,081)	
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)	2,432,571	2,425,150	2,417,729	2,410,308	2,402,887	2,395,466	2,388,045	2,380,624	2,373,203	2,365,782	2,358,361	2,350,940	2,343,519	
6	Average Net Investment		2,428,861	2,421,440	2,414,019	2,406,598	2,399,177	2,391,756	2,384,335	2,376,914	2,369,493	2,362,072	2,354,651	2,347,230	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		14,520	14,475	14,431	14,387	14,342	14,298	14,254	14,209	14,165	14,120	14,076	14,032	171,309
	b Debt Component (Line 6 x 3.5137% x 1/12)		7,112	7,090	7,068	7,047	7,025	7,003	6,981	6,960	6,938	6,916	6,894	6,873	83,907
8	Investment Expenses														
	a Depreciation		7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	89,052
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		29,053	28,986	28,920	28,855	28,788	28,722	28,656	28,590	28,524	28,457	28,391	28,326	344,268
	a Recoverable Costs Allocated to Energy		2,235	2,230	2,225	2,220	2,214	2,209	2,204	2,199	2,194	2,189	2,184	2,179	26,482
	b Recoverable Costs Allocated to Demand		26,818	26,756	26,695	26,635	26,574	26,513	26,452	26,391	26,330	26,268	26,207	26,147	317,786
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		2,161	2,150	2,147	2,142	2,144	2,141	2,132	2,127	2,121	2,109	2,104	2,105	25,583
13	Retail Demand-Related Recoverable Costs (F)		25,875	25,815	25,756	25,698	25,639	25,580	25,522	25,463	25,404	25,344	25,285	25,227	306,608
14	Total Juris. Recoverable Costs (Lines 12 + 13)		28,036	27,965	27,903	27,840	27,783	27,721	27,654	27,590	27,525	27,453	27,389	27,332	332,191

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Waste Water Treatment Facility
P.E. 1466
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	
3	Less: Accumulated Depreciation (B)	(27,461)	(27,928)	(28,395)	(28,862)	(29,329)	(29,796)	(30,263)	(30,730)	(31,197)	(31,664)	(32,131)	(32,598)	(33,065)	
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)	147,739	147,272	146,805	146,338	145,871	145,404	144,937	144,470	144,003	143,536	143,069	142,602	142,135	
6	Average Net Investment		147,506	147,039	146,572	146,105	145,638	145,171	144,704	144,237	143,770	143,303	142,836	142,369	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		882	879	876	873	871	868	865	862	859	857	854	851	10,397
	b Debt Component (Line 6 x 3.5137% x 1/12)		432	431	429	428	426	425	424	422	421	420	418	417	5,093
8	Investment Expenses														
	a Depreciation		467	467	467	467	467	467	467	467	467	467	467	467	5,604
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,781	1,777	1,772	1,768	1,764	1,760	1,756	1,751	1,747	1,744	1,739	1,735	21,094
	a Recoverable Costs Allocated to Energy		137	137	136	136	136	135	135	135	134	134	134	133	1,622
	b Recoverable Costs Allocated to Demand		1,644	1,640	1,636	1,632	1,628	1,625	1,621	1,616	1,613	1,610	1,605	1,602	19,472
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		132	132	131	131	132	131	131	131	130	129	129	128	1,567
13	Retail Demand-Related Recoverable Costs (F)		1,586	1,582	1,578	1,575	1,571	1,568	1,564	1,559	1,556	1,553	1,549	1,546	18,787
14	Total Juris. Recoverable Costs (Lines 12 + 13)		1,718	1,714	1,709	1,706	1,703	1,699	1,695	1,690	1,686	1,682	1,678	1,674	20,354

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Daniel Ash Management Project
P.E. 1535
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	
3	Less: Accumulated Depreciation (B)	(2,001,406)	(2,036,366)	(2,071,326)	(2,106,286)	(2,141,246)	(2,176,206)	(2,211,166)	(2,246,126)	(2,281,086)	(2,316,046)	(2,351,006)	(2,385,966)	(2,420,926)	
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)	11,241,063	11,206,103	11,171,143	11,136,183	11,101,223	11,066,263	11,031,303	10,996,343	10,961,383	10,926,423	10,891,463	10,856,503	10,821,543	
6	Average Net Investment		11,223,583	11,188,623	11,153,663	11,118,703	11,083,743	11,048,783	11,013,823	10,978,863	10,943,903	10,908,943	10,873,983	10,839,023	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		67,095	66,886	66,677	66,468	66,259	66,050	65,841	65,632	65,423	65,214	65,005	64,796	791,346
	b Debt Component (Line 6 x 3.5137% x 1/12)		32,863	32,760	32,658	32,556	32,453	32,351	32,248	32,146	32,044	31,941	31,839	31,737	387,596
8	Investment Expenses														
	a Depreciation		26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	317,820
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	8,475	101,700
	d Property Taxes		35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	35,682	428,184
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		170,600	170,288	169,977	169,666	169,354	169,043	168,731	168,420	168,109	167,797	167,486	167,175	2,026,646
	a Recoverable Costs Allocated to Energy		13,123	13,099	13,075	13,051	13,027	13,003	12,979	12,955	12,931	12,907	12,884	12,860	155,894
	b Recoverable Costs Allocated to Demand		157,477	157,189	156,902	156,615	156,327	156,040	155,752	155,465	155,178	154,890	154,602	154,315	1,870,752
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		12,688	12,628	12,617	12,592	12,613	12,601	12,553	12,530	12,502	12,438	12,411	12,422	150,595
13	Retail Demand-Related Recoverable Costs (F)		151,938	151,660	151,383	151,106	150,829	150,552	150,274	149,997	149,720	149,442	149,164	148,887	1,804,952
14	Total Juris. Recoverable Costs (Lines 12 + 13)		164,626	164,288	164,000	163,698	163,442	163,153	162,827	162,527	162,222	161,880	161,575	161,309	1,955,547

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Underground Fuel Tank Replacement
P.E. 4397
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	
3	Less: Accumulated Depreciation (B)	(162,681)	(167,602)	(172,522)	(177,443)	(182,363)	(187,284)	(192,204)	(197,125)	(202,045)	(206,966)	(211,886)	(216,807)	(221,727)	
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)	295,238	290,317	285,397	280,476	275,556	270,635	265,715	260,794	255,874	250,953	246,033	241,112	236,192	
6	Average Net Investment		292,778	287,857	282,937	278,016	273,096	268,175	263,255	258,334	253,414	248,493	243,573	238,652	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,750	1,721	1,691	1,662	1,633	1,603	1,574	1,544	1,515	1,485	1,456	1,427	19,061
	b Debt Component (Line 6 x 3.5137% x 1/12)		857	843	828	814	800	785	771	756	742	728	713	699	9,336
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		4,921	4,920	4,921	4,920	4,921	4,920	4,921	4,920	4,921	4,920	4,921	4,920	59,046
	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	
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,528	7,484	7,440	7,396	7,354	7,308	7,266	7,220	7,178	7,133	7,090	7,046	87,443
	a Recoverable Costs Allocated to Energy		579	576	572	569	566	562	559	555	552	549	545	542	6,726
	b Recoverable Costs Allocated to Demand		6,949	6,908	6,868	6,827	6,788	6,746	6,707	6,665	6,626	6,584	6,545	6,504	80,717
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		560	555	552	549	548	545	541	537	534	529	525	524	6,499
13	Retail Demand-Related Recoverable Costs (F)		6,705	6,665	6,626	6,587	6,549	6,509	6,471	6,431	6,393	6,352	6,315	6,275	77,878
14	Total Juris. Recoverable Costs (Lines 12 + 13)		7,265	7,220	7,178	7,136	7,097	7,054	7,012	6,968	6,927	6,881	6,840	6,799	84,377

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance	(645,055)	(645,871)	(646,478)	(647,059)	(647,739)	(648,503)	(649,390)	(650,300)	(651,236)	(652,003)	(652,643)	(653,319)	(654,026)	
3	Less: Accumulated Depreciation (B)	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	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	(645,055)	(645,871)	(646,478)	(647,059)	(647,739)	(648,503)	(649,390)	(650,300)	(651,236)	(652,003)	(652,643)	(653,319)	(654,026)	
6	Average Net Investment		(645,463)	(646,175)	(646,769)	(647,399)	(648,121)	(648,947)	(649,845)	(650,768)	(651,620)	(652,323)	(652,981)	(653,673)	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		(3,859)	(3,863)	(3,866)	(3,870)	(3,874)	(3,879)	(3,885)	(3,890)	(3,895)	(3,900)	(3,904)	(3,908)	(46,593)
	b Debt Component (Line 6 x 3.5137% x 1/12)		(1,890)	(1,892)	(1,894)	(1,896)	(1,898)	(1,900)	(1,903)	(1,905)	(1,908)	(1,910)	(1,912)	(1,914)	(22,822)
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	
	e Other (D)		816	607	581	680	764	887	910	936	767	640	676	707	8,971
9	Total System Recoverable Expenses (Lines 7 + 8)		(4,933)	(5,148)	(5,179)	(5,086)	(5,008)	(4,892)	(4,878)	(4,859)	(5,036)	(5,170)	(5,140)	(5,115)	(60,444)
	a Recoverable Costs Allocated to Energy		(4,933)	(5,148)	(5,179)	(5,086)	(5,008)	(4,892)	(4,878)	(4,859)	(5,036)	(5,170)	(5,140)	(5,115)	(60,444)
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9654767	0.9626967	0.9636507	0.9634666	0.9668827	0.9677380	0.9658454	0.9658165	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		(4,769)	(4,963)	(4,998)	(4,907)	(4,849)	(4,741)	(4,718)	(4,699)	(4,869)	(4,982)	(4,951)	(4,941)	(58,387)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(4,769)	(4,963)	(4,998)	(4,907)	(4,849)	(4,741)	(4,718)	(4,699)	(4,869)	(4,982)	(4,951)	(4,941)	(58,387)

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Emission Allowance Expense
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Air Quality Assurance Testing
PE 1006

Description:
Audit test trailer with associated support equipment to conduct Relative Accuracy Audits (RATA's) on the Continued Emission Monitoring Systems (CEM's) as required by the 1990 Clean Air Act Amendments.

Accomplishments:
All RATA's have been performed in a timely and cost-effective manner and provided assurance of CEMs performance.

Project-to-Date: $239,115

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 5, 6 & 7 Precipitator Projects
PE's 1119, 1216, 1243

Description:
These projects are necessary to improve particulate removal capabilities from the burning of low sulfur coal. The larger precipitators and increased collection areas improve particulate collection efficiency.

Accomplishments:
No visible emission violations have occurred since installation and opacity has been substantially reduced. The precipitators have functioned successfully in burning low sulfur coal.

Project-to-Date: $24,440,825

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 7 Flue Gas Conditioning
PE 1228

Description:
Injection of sulfur trioxide into the flue gas to improve particulate removal and improve the collection characteristics of fly ash.

Accomplishments:
System has proven effective in enhanced particulate removal in precipitators.

Project-to-Date: $2,179,245

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Low NOx Burners, Crist 6 & 7
PE's 1236, 1242

Description:
These are unique burners installed to decrease the quantities of NOx which is formed in the combustion process. This equipment is a requirement of the 1990 Clean Air Act Amendments.

Accomplishments:
System has proven effective in reduced NOx emissions.

Project-to-Date: $16,296,360

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: CEMs - Crist 1, 4-7, 6 & 7 Upgrade; Scholz 1; Smith 1 & 2; Daniel PE's 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1441, 1442, 1459, 1460, 1558

Description:
This equipment is dilution extraction continuous emission monitors that measure concentrations of sulfur dioxide (SO2) and nitrogen oxides (NOx) in the flue gas. Additionally, opacity and flow monitors were also installed. All monitors were installed pursuant to the 1990 Clean Air Act Amendments.

Accomplishments:
The systems at both Gulf and Mississippi Power have successfully exceeded all quality assurance/quality control (QA/QC) audits as required by the 1990 Clean Air Act Amendments.

Project-to-Date: $4,880,153

Progress Summary: In-Service

Projections: Smith Units 1 & 2 Flow Monitor Upgrade projected for installation and to be placed in service in 2000. Expenditures projected at $300,000. Existing flow monitors at Smith Units 1 & 2 (currently in ECRC) will be retired.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Substation Contamination Mobile Groundwater Treatment System
PE's 1007, 3400

Description:
This capital purchase was the result of Gulf's decision to purchase a previously leased treatment system which proved effective in contaminated groundwater treatment. The direct purchase of this system resulted in a reduction in long-term project expenditures.

Accomplishments:
System has proven effective in groundwater remediation at reduced costs.

Project-to-Date: $369,649

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Cooling Tower Cell
PE 1232

Description:
Pollution control device which allows condenser cooling water to be continually reinjected into the condenser. The cooling tower function limits water discharge temperatures to meet National Pollution Discharge Elimination System (NPDES) requirements.

Accomplishments:
The additional cooling tower cell has effectively enhanced temperature discharge compliance limits as required by the Industrial Waste Water Permit.

Project-to-Date: $906,659

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 1-5 Dechlorination
PE 1248

Description:
State and Federal NPDES permits require significant reductions in chlorine discharge from the plant. This equipment injects sulfur trioxide (SO3) into the cooling water canal to chemically eliminate the residual chlorine present in discharge water.

Accomplishments:
The system has been effective in maintaining chlorine discharge limits.

Project-to-Date: $305,323

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Diesel Fuel Oil Remediation
PE 1270

Description:
Installation of monitor wells in the vicinity of storage tank systems to determine if groundwater contamination was present. The project included installation of an impervious cap to prevent potential migration of contaminants to surface or groundwaters.

Accomplishments:
This activity was effective.

Project-to-Date: $47,955

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Bulk Tanker Unloading Secondary Containment
PE 1271

Description:
This project was necessary to address deficiencies identified during the August 1992 Environmental Audit of Plant Crist and to minimize the potential risk of an uncontrolled discharge of pollutants into the waters of the United States. It is also expected to be a new requirement of the Federal Spill Prevention Control and Countermeasures Regulations presently under revision.

Accomplishments:
Unloading secondary containment complies with regulatory requirements.

Project-to-Date: $101,495

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist IWW Sampling System
PE 1275

Description:
The 1993 revision to Plant Crist's wastewater discharge permit moved the compliance point from the end of the discharge canal to a point upstream of Thompson's Bayou. To allow for this sample point modification, a dock with access was constructed in the discharge canal. The work includes a small building for the needed monitoring and sampling equipment.

Accomplishments:
Dock is complete and sampling events are collected at the required compliance point.

Project-to-Date: $59,543

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
July 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Sodium Injection System
PE 1413

Description:
To construct and maintain a silo storage tank system and components which will inject sodium bicarbonate directly onto the coal feeder belt to enhance precipitator performance. The injection of sodium bicarbonate as an additive to low sulfur coal will reduce opacity levels to maintain compliance with Clean Air Act provisions.

Accomplishments:
The silo storage tank and components have been purchased. The construction phase for the system is expected to take approximately six weeks for completion. Test burns are expected to occur in early October and last through December 1999. The system is expected to be fully operational in January 2000.

Project-to-Date: $79,114

Progress Summary: Test period to begin in October 1999.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Stormwater Collection System
PE 1446

Description:
The National Pollution Discharge Elimination System (NPDES) requires that industrial facilities install stormwater management systems in order to prevent the unpermitted discharge of contaminated stormwater runoff to the surface waters of the United States.

Accomplishments:
No unpermitted discharges have occurred since system installation.

Project-to-Date: $2,782,600

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Waste Water Treatment Facility
PE 1466

Description:
The system replaced the existing septic tank system installed in the early 1960's. The new system is designed to provide secondary treatment of raw sewage and domestic waste from the plant proper. The treatment will include aeration, chlorination, and dechlorination of the wastewater prior to discharging into a drain field. This project assures compliance with our industrial waste water permits requirements.

Accomplishments: Compliance maintained.

Project-to-Date: $175,200

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Daniel Ash Management Project
PE 1535

Description:
Provide for a dry ash transport system, lining of the existing bottom ash pond, capping the existing flyash pond and constructing a dry ash storage cell. This project is required to comply with existing groundwater quality standards.

Accomplishments: No reportable exceedances have occurred since system installation.

Project-to-Date: $13,242,469

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Underground Fuel Tank Replacement
PE 4397

Description:
To provide for the replacement of all of Gulf's underground tanks with new above-ground tanks. The environmental laws regarding underground tanks are more stringent in regard to monitoring requirements. The risk of potential discharges of petroleum products which could result in groundwater contamination and subsequent remediation are significantly reduced with the installation of above ground systems.

Accomplishments: All underground tanks have been replaced with above ground tank systems.

Project-to-Date: $457,919

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.1

Title: Sulfur/Ammonia

Description:
The Crist Unit 7 sulfur trioxide (SO3) flue gas system allows the injection of SO3 into the flue gas stream. The addition of sulfur trioxide to the flue gas improves the collection efficiency of the precipitator when burning a low sulfur coal. Ammonia agglomerates the particles, which in turn enhances the collection efficiency of the precipitator.

Accomplishments:
The flue gas injection system has improved the efficiency of the Crist Unit 7 precipitator allowing the unit to burn low sulfur coal in compliance with the Clean Air Act Amendments of 1990. Presently, the coal supply at Plant Crist is of such quality in sulfur content that sulfur injection is not necessary to meet the sulfur dioxide emission requirements of the Clean Air Act Amendments (CAAA).

Fiscal Expenditures: N/A

Progress Summary: Pending.

Projections: $10,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.2

Title: Air Emission Fees

Description:
These expenses are the annual fees required by the Florida Department of Environmental Protection (FDEP) under Title IV of the Clean Air Act Amendments of 1990.

Accomplishments:
Fees have been paid by due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $711,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.3

Title: Title V

Description:
These are expenses associated with the preparation of the Clean Air Act Amendments Title V permit applications and the subsequent implementation of Title V permits.

Accomplishments:
Title V permits have yet to be issued for Plants Crist, Smith or Scholz.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $65,767

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000
Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.4

Title: Asbestos Fees

Description:
These are both annual and individual project fees due to the Florida Department of Environmental Protection (FDEP) for asbestos abatement projects. These expenses are also associated with required annual State asbestos fees.

Accomplishments:
Fees paid as required and on a timely basis.

Fiscal Expenditures: N/A

Projections: $5,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.5

Title: Emission Monitoring

Description:
This program provides quality assurance/quality control testing for CEMs, including Relative Accuracy Test Audits and Linearity Tests as required by the Clean Air Act Amendments of 1990.

Accomplishments:
All systems are in compliance.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $307,389

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.6

Title: General Water Quality

Description:
These are ongoing activities undertaken pursuant to the Company's Industrial Waste Water (IWW) permit and also include extensive surface and groundwater monitoring studies.

Accomplishments:
All activities are on-going and comply with all applicable environmental laws, rules, and regulations. For the ECRC approved Plant Smith CT Soil Contamination Studies, Gulf was successful in convincing FDEP that air treatment for the designed remediation system was unnecessary; air treatment and related air equipment installation, operation and maintenance can significantly increase costs of such systems. Through successful negotiations for the omission of air treatment, Gulf significantly reduced expenses for this project.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $563,005

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.7

Title: Groundwater Contamination Investigation

Description:
This project includes sampling and testing to determine possible environmental impacts to groundwater from past herbicide applications at various substation sites.

Accomplishments:
The Florida Department of Environmental Protection has issued No Further Action (NFA) at 20 sites.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $1,445,670

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.8

Title: State NPDES Administration

Description:
This is the fee that is required by the State Of Florida's National Pollution Discharge Elimination System (NPDES) program administration. The purpose of these fees is the renewal of NPDES permitting at Plant Smith and Scholz.

Accomplishments:
Compliance with fee due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $42,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.9

Title: Lead & Copper Rule

Description:
These are sampling and analytical costs for lead and copper in drinking water as required by the Florida of Environmental Protection (FDEP) regulations.

Accomplishments:
All sampling and analytical protocols are current.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $6,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.10

Title: Environmental Auditing/Assessment

Description:
This program ensures continued compliance with environmental laws, rules, and regulations through auditing and/or assessment of company facilities and operations.

Accomplishments:
Audits and assessments accomplished to date have demonstrated compliance with environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: 1999 audits are scheduled for October.

Projections: $23,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.11

Title: General Solid and Hazardous Waste

Description:
This program provides for the proper identification, handling, storage, transportation and disposal of solid and hazardous wastes.

Accomplishments:
Gulf has complied with all hazardous and solid wastes regulations.

Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $68,442

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.12

Title: Above Ground Storage Tank Integrity and Secondary Containment Upgrades

Description:
This project is required under the provisions of Chapter 62-762 F.A.C. and includes specifies performance standards applicable to existing field-erected storage tank systems. These performance standards include installation of secondary containment, cathodic protection and tank integrity inspections.

Accomplishments:
Gulf has complied with all petroleum storage tank system requirements.

Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.13

Title: Low NOx

Description:
This project refers to the purchase and installation costs of Low NOx burner tips on Crist Units 4 & 5 and Smith Unit 1 in order to comply with Phase II requirements of the Clean Air Act Amendments.

Accomplishments: Burner tips on Crist Unit 5 are installed and in-service. Burner tips on Crist Unit 4 are currently being installed and are expected to be in-service in October. Burner tips on Smith Unit 1 are installed and in-service.

Expenditures: $1,332,939 in 1999.

Progress Summary: See Accomplishments

Projections: $0

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.14

Title: Crist 4-7 Ash Pond Diversion Curtains

Description:
This project refers to the installation of additional flow diversion curtains at the Plant Crist ash pond to effectively increase water retention time in the ash pond, thereby allowing for the sedimentation/precipiation treatment process to be more effective in reducing levels of suspended particulates from the outfall at the Plant Crist ash pond.

Accomplishments: The diversion curtains have been installed.

Expenditures: $71,800 in 1999.

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.15

Title: Mercury Emissions

Description:
This project refers to EPA requirements to analyze coal shipments for mercury and chlorine content.

Accomplishments: Coal shipments are being analyzed as required.

Expenditures: $14,100 in 1999.

Progress Summary: Sampling and analytical requirements are not expected in 2000.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.16

Title: Sodium Injection

Description:
This project refers to the installation of a sodium injection system at Plant Smith. The activity involves sodium injection to the coal supply at Plant Smith to enhance precipitator efficiencies when burning low sulfur coal.

Accomplishments: Sodium carbonate has been delivered to Plant Smith.

Expenditures: $37,000 in 1999.

Progress Summary: Test period to begin in October 1999.

Projections: $100,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2000-December 2000

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.17

Title: Gulf Coast Ozone Study (GCOS)

Description:
Escambia and Santa Rosa counties are identified as potential ozone non-attainment areas due to the new eight-hour ambient air quality standards adopted by the U.S. Environmental Protection Agency (EPA) in accordance with Title I of the Clean Air Act Amendments of 1990. This project refers to Gulf's participation in the Gulf Coast Ozone Study (GCOS) which is a joint modeling analysis between Gulf Power and the State of Florida to provide an improved basis for assessment of eight-hour ozone air quality for Northwest Florida.

Accomplishements: N/A

Expenditures: N/A

Progress Summary: N/A

Projections: $253,000

Schedule 42-6P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2000 - December 2000

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Jan - Dec. 2000 Projected Sales at Meter (KWH)	(3) Projected Avg 12 CP at Meter (KW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (KWH)	(7) Projected Avg 12 CP at Generation (KW)	(8) Percentage of KWH Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)
RS, RST	57.217702%	4,669,455,000	931,604.71	1.1019333	1.0766175	5,027,216,968	1,026,566.25	47.18085%	56.09219%
GS, GST	57.820776%	263,808,000	52,083.47	1.1019255	1.0766135	284,019,254	57,392.10	2.66554%	3.13594%
GSD, GSDT	72.316857%	2,195,727,000	346,604.90	1.1016647	1.0764011	2,363,482,958	381,842.38	22.18148%	20.86409%
LP, LPT	85.738506%	1,088,382,000	144,910.99	1.0601470	1.0444167	1,136,724,337	153,626.95	10.66825%	8.39427%
PX, PXT, RTP, SBS	97.623712%	1,680,197,000	196,472.05	1.0313379	1.0235079	1,719,694,903	202,629.07	16.13947%	11.07177%
OS-I, OS-II	299.917227%	87,532,000	3,331.67	1.1020255	1.0766162	94,238,369	3,671.59	0.88443%	0.20062%
OS-III	98.962375%	23,970,000	2,764.99	1.1024447	1.0766529	25,807,370	3,048.25	0.24220%	0.16656%
OS-IV	34.482597%	3,739,000	1,237.80	1.1024447	1.0766529	4,025,605	1,364.61	0.03778%	0.07456%
TOTAL	67.948463%	10,012,810,000	1,679,010.58			10,655,209,764	1,830,141.20	100.00000%	100.00000%

Notes:
(1) Average 12 CP load factor based on actual 1997 load research data
(2) Projected KWH sales for the period January 2000 - December 2000
(3) Calculated: (Col 2) / (8,760 x Col 1), (8,760 hours = the # of hours in 1 year)
(4) Based on 1990 demand losses
(5) Based on 1990 energy losses
(6) Col 2 x Col 5
(7) Col 3 x Col 4
(8) Col 6 / total for Col 6
(9) Col 7 / total for Col 7

Schedule 42-7P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2000 - December 2000

Rate Class	(1) Percentage of KWH Sales at Generation (%)	(2) Percentage of 12 CP Demand at Generation (%)	(3) Energy-Related Costs	(4) Demand-Related Costs	(5) Total Environmental Costs	(6) Projected Sales at Meter (KWH)	(7) Environmental Cost Recovery Factors (¢/KWH)
RS, RST	47.18085%	56.09219%	3,374,582	2,478,379	5,852,961	4,669,455,000	0.125
GS, GST	2.66554%	3.13594%	190,651	138,558	329,209	263,808,000	0.125
GSD, GSDT	22.18148%	20.86409%	1,586,516	921,859	2,508,375	2,195,727,000	0.114
LP, LPT	10.66825%	8.39427%	763,040	370,893	1,133,933	1,088,382,000	0.104
PX, PXT, RTP, SBS	16.13947%	11.07177%	1,154,365	489,195	1,643,560	1,680,197,000	0.098
OS-I, OS-II	0.88443%	0.20062%	63,258	8,864	72,122	87,532,000	0.082
OS-III	0.24220%	0.16656%	17,323	7,359	24,682	23,970,000	0.103
OS-IV	0.03778%	0.07456%	2,702	3,294	5,996	3,739,000	0.160
TOTAL	100.00000%	100.00000%	$7,152,437	$4,418,401	$11,570,838	10,012,810,000	0.116

Notes:
(1) From Schedule 42-6P, Col 8
(2) From Schedule 42-6P, Col 9
(3) Col 1 x Total Energy $ from Schedule 42-1P, line 5
(4) Col 2 x Total Demand $ from Schedule 42-1P, line 5
(5) Col 3 + Col 4
(6) Projected KWH sales for the period January 2000 - December 2000
(7) Col 5 / Col 6 x 100

Schedule 42-1E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Line		Period Amount ($)
1	Over/(Under) Recovery for the current period (Schedule 42-2E, Line 5)	201,782
2	Interest Provision (Schedule 42-2E, Line 6)	102,128
3	Sum of Current Period Adjustments (Schedule 42-2E, Line 10)	0
4	Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 - December 2000 (Lines 1 + 2 + 3)	303,910

Schedule 42-2E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Current Period True-Up Amount
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	639,006	520,170	547,563	608,853	682,845	792,350	890,896	926,143	750,866	601,515	564,459	677,355	8,202,021
2	True-Up Provision (Orders No. PSC-98-1764&1224-FOF-EI)	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,613	328,612	3,943,355
3	**ECRC Revenues Applicable to Period (Lines 1 + 2)**	967,619	848,783	876,176	937,466	1,011,458	1,120,963	1,219,509	1,254,756	1,079,479	930,128	893,072	1,005,967	12,145,376
4	Jurisdictional ECRC Costs													
	a O & M Activities (Schedule 42-5E, line 9)	146,660	777,075	44,985	51,266	586,331	300,129	137,913	46,565	553,916	352,642	471,938	237,493	3,706,913
	b Capital Investment Projects (Schedule 42-7E, line 9)	721,528	717,428	716,427	683,725	680,471	679,323	677,707	675,314	674,145	671,450	669,659	669,504	8,236,681
	c **Total Jurisdictional ECRC Costs**	868,188	1,494,503	761,412	734,991	1,266,802	979,452	815,620	721,879	1,228,061	1,024,092	1,141,597	906,997	11,943,594
5	**Over/(Under) Recovery (Line 3 - Line 4c)**	99,431	(645,720)	114,764	202,475	(255,344)	141,511	403,889	532,877	(148,582)	(93,964)	(248,525)	98,970	201,782
6	Interest Provision (Schedule 42-3E, Line 10)	15,695	13,254	10,995	10,297	8,880	7,556	7,542	8,383	7,827	5,908	3,763	2,028	102,128
7	Beginning Balance True-Up & Interest Provision	3,943,355	3,729,868	2,768,789	2,565,935	2,450,094	1,875,017	1,695,471	1,778,289	1,990,936	1,521,568	1,104,899	531,524	3,943,355
	a Deferred True-Up from October 1997 - September 1998 (Schedule 1A-1, Line 3)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)	(14,963)
	b Deferred True-Up from October 1998 - December 1998 (Schedule 1A-2, Line 3)	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238	65,238
8	True-Up Collected/(Refunded) (see Line 2)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,613)	(328,612)	(3,943,355)
9	End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,564	2,041,211	1,571,843	1,155,174	581,799	354,185	354,185
10	Adjustments to Period Total True-Up Including Interest													0
11	**Current Period Total Net True-Up (Lines 9 + 10)**	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,564	2,041,211	1,571,843	1,155,174	581,799	354,185	354,185

Schedule 42-3E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Interest Provision
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Beg. True-Up Amount (Schedule 42-2E, Lines 7 + 7a +7b+ 10)	3,993,630	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,564	2,041,211	1,571,843	1,155,174	581,799	
2	Ending True-Up Amount Before Interest (Line 1 + Schedule 42-2E, Lines 5 + 8)	3,764,448	2,805,810	2,605,215	2,490,072	1,916,412	1,738,190	1,821,022	2,032,828	1,564,016	1,149,266	578,036	352,157	
3	Total of Beginning & Ending True-up (Lines 1 + 2)	7,758,078	6,585,953	5,424,279	5,106,282	4,416,781	3,663,482	3,566,768	3,861,392	3,605,227	2,721,109	1,733,210	933,956	
4	Average True-Up Amount (Line 3 x 1/2)	3,879,039	3,292,977	2,712,140	2,553,141	2,208,391	1,831,741	1,783,384	1,930,696	1,802,614	1,360,555	866,605	466,978	
5	Interest Rate (First Day of Reporting Business Month)	0.049000	0.048100	0.048500	0.048800	0.048000	0.048500	0.050500	0.051000	0.053200	0.051000	0.053200	0.051000	
6	Interest Rate (First Day of Subsequent Business Month)	0.048100	0.048500	0.048800	0.048000	0.048500	0.050500	0.051000	0.053200	0.051000	0.053200	0.051000	0.053200	
7	Total of Beginning and Ending Interest Rates (Line 5 + Line 6)	0.097100	0.096600	0.097300	0.096800	0.096500	0.099000	0.101500	0.104200	0.104200	0.104200	0.104200	0.104200	
8	Average Interest Rate (Line 7 x 1/2)	0.048550	0.048300	0.048650	0.048400	0.048250	0.049500	0.050750	0.052100	0.052100	0.052100	0.052100	0.052100	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.004046	0.004025	0.004054	0.004033	0.004021	0.004125	0.004229	0.004342	0.004342	0.004342	0.004342	0.004342	
10	Interest Provision for the Month (Line 4 x Line 9)	15,695	13,254	10,995	10,297	8,880	7,556	7,542	8,383	7,827	5,908	3,763	2,028	102,128

Schedule 42-4E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Variance Report of O & M Activities
(in Dollars)

Line		(1) Estimated/ Actual	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1	Description of O & M Activities				
	.1 Sulfur	26,567	10,500	16,067	153.0 %
	.2 Air Emission Fees	142,078	149,332	(7,254)	(4.9) %
	.3 Title V	59,038	10,000	49,038	490.4 %
	.4 Asbestos Fees	200	5,000	(4,800)	(96.0) %
	.5 Emission Monitoring	242,009	454,800	(212,791)	(46.8) %
	.6 General Water Quality	412,713	414,990	(2,277)	(0.5) %
	.7 Groundwater Contamination Investigation	1,182,654	1,182,627	27	0.0 %
	.8 State NPDES Administration	34,500	49,500	(15,000)	(30.3) %
	.9 Lead and Copper Rule	5,852	12,000	(6,148)	(51.2) %
	.10 Env Auditing/Assessment	23,772	23,772	0	0.0 %
	.11 General Solid & Hazardous Waste	215,702	170,508	45,194	26.5 %
	.12 Above Ground Storage Tanks	38,971	25,000	13,971	55.9 %
	.13 Low Nox	1,332,939	1,301,112	31,827	2.4 %
	.14 Ash Pond Diversion Curtains	71,800	66,000	5,800	8.8 %
	.15 Mercury Emissions	14,100	0	14,100	100.0 %
	.16 Sodium Injection	37,000	0	37,000	100.0 %
2	Total O & M Activities	3,839,895	3,875,141	(35,246)	(0.9) %
3	Recoverable Costs Allocated to Energy	1,925,531	1,991,744	(66,213)	(3.3) %
4	Recoverable Costs Allocated to Demand	1,914,364	1,883,397	30,967	1.6 %

Notes:

Column (1) is the End of Period Totals on Schedule 42-5E
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)

Schedule 42-5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

O & M Activities
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
	.1 Sulfur	0	0	1,616	0	0	0	0	0	21,552	1,133	1,133	1,133	26,567		26,567
	.2 Air Emission Fees	0	140,170	0	0	0	0	0	0	0	1,908	0	0	142,078		142,078
	.3 Title V	0	887	4,782	3,091	1,342	2,401	2,029	854	4,678	12,818	6,978	19,178	59,038		59,038
	.4 Asbestos Fees	0	0	0	0	0	0	0	0	200	0	0	0	200	200	
	.5 Emission Monitoring	22,492	3,241	14,955	13,918	29,703	13,637	28,265	11,172	39,821	31,993	16,756	16,056	242,009		242,009
	.6 General Water Quality	10,224	40,649	23,189	14,873	11,231	21,237	47,345	10,516	58,362	58,363	58,362	58,362	412,713	412,713	
	.7 Groundwater Contamination Investigation	64,118	89,233	4,121	(38)	260,074	189,261	31,012	21,231	130,910	130,910	130,910	130,912	1,182,654	1,182,654	
	.8 State NPDES Administration	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
	.9 Lead and Copper Rule	0	59	2,277	118	59	59	384	59	2,417	140	140	140	5,852	5,852	
	.10 Env Auditing/Assessment	0	0	0	0	0	0	0	0	0	23,772	0	0	23,772	23,772	
	.11 General Solid & Hazardous Waste	20,560	13,472	21,183	19,033	12,181	29,766	23,197	4,410	17,975	17,975	17,975	17,975	215,702	215,702	
	.12 Above Ground Storage Tanks	0	5,949	(2,996)	1,279	21,948	2,190	10,601	0	0	0	0	0	38,971	38,971	
	.13 Low Nox	0	511,245	(22,500)	810	270,251	52,248	0	0	253,385	12,500	255,000	0	1,332,939		1,332,939
	.14 Ash Pond Diversion Curtains	0	0	0	0	0	0	0	0	0	71,800	0	0	71,800		71,800
	.15 Mercury Emissions	0	0	0	0	0	0	0	0	7,050	2,350	2,350	2,350	14,100		14,100
	.16 Sodium Injection	0	0	0	0	0	0	0	0	37,000	0	0	0	37,000		37,000
2	Total of O & M Activities	151,894	804,905	46,627	53,084	606,789	310,799	142,833	48,242	573,350	365,662	489,604	246,106	3,839,895	1,914,364	1,925,531
3	Recoverable Costs Allocated to Energy	22,492	655,543	(1,147)	17,819	301,296	68,286	30,294	12,026	363,486	134,502	282,217	38,717	1,925,531		
4	Recoverable Costs Allocated to Demand	129,402	149,362	47,774	35,265	305,493	242,513	112,539	36,216	209,864	231,160	207,387	207,389	1,914,364		
5	Retail Energy Jurisdictional Factor	0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (A)	21,809	632,966	(1,109)	17,241	291,583	66,146	29,332	11,623	351,434	129,613	271,845	37,398	1,859,881		
8	Jurisdictional Demand Recoverable Costs (B)	124,851	144,109	46,094	34,025	294,748	233,983	108,581	34,942	202,482	223,029	200,093	200,095	1,847,032		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	146,660	777,075	44,985	51,266	586,331	300,129	137,913	46,565	553,916	352,642	471,938	237,493	3,706,913		

Notes:
(A) Line 3 x Line 5 x 1.0014 line loss multiplier
(B) Line 4 x Line 6

Schedule 42-6E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

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

Line		(1) Estimated/ Actual	(2) Original Projected	(3) Variance Amount	(4) Variance Percent	
1	Description of Investment Projects					
.1	Air Quality Assurance Testing	39,638	39,643	(5)	(0.0)	%
.2	Crist 5, 6 & 7 Precipitator Projects	3,089,086	3,089,098	(12)	(0.0)	%
.3	Crist 7 Flue Gas Conditioning	267,760	267,758	2	0.0	%
.4	Low NOx Burners, Crist 6 & 7	2,044,670	2,044,665	5	0.0	%
.5	CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1 & 2; Daniel	640,278	639,732	546	0.1	%
.6	Sub. Contam. Mobile Groundwater Treat. Sys.	49,315	48,964	351	0.7	%
.7	Crist Cooling Tower Cell	112,351	112,352	(1)	(0.0)	%
.8	Crist 1-5 Dechlorination	39,005	39,009	(4)	(0.0)	%
.9	Crist Diesel Fuel Oil Remediation	6,055	6,057	(2)	(0.0)	%
.10	Crist Bulk Tanker Unload Sec Contain Struc	12,974	12,973	1	0.0	%
.11	Crist IWW Sampling System	7,579	7,583	(4)	(0.1)	%
.12	Smith Sodium Injection System	2,571	0	2,571	100.0	%
.13	Smith Stormwater Collection System	353,786	353,784	2	0.0	%
.14	Smith Waste Water Treatment Facility	21,696	21,693	3	0.0	%
.15	Daniel Ash Management Project	2,087,465	2,074,792	12,673	0.6	%
.16	Underground Fuel Tank Replacement	93,755	93,754	1	0.0	%
.17	SO2 Allowances	(342,663)	(42,712)	(299,951)	(702.3)	%
2	Total Investment Projects - Recoverable Costs	8,525,321	8,809,145	(283,824)	(3.2)	%
3	Recoverable Costs Allocated to Energy	5,955,488	6,251,334	(295,846)	(4.7)	%
4	Recoverable Costs Allocated to Demand	2,569,833	2,557,811	12,022	0.5	%

Notes:
Column (1) is the End of Period Totals on Schedule 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)

Schedule 42-7E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)															
	.1 Air Quality Assurance Testing	3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,215	3,190	3,164	39,638	0	39,638
	.2 Crist 5, 6 & 7 Precipitator Projects	261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,768	254,011	253,252	3,089,086	0	3,089,086
	.3 Crist 7 Flue Gas Conditioning	22,637	22,578	22,520	22,460	22,402	22,343	22,284	22,225	22,166	22,107	22,049	21,989	267,760	0	267,760
	.4 Low NOx Burners, Crist 6 & 7	172,719	172,294	171,872	171,447	171,025	170,601	170,177	169,754	169,330	168,907	168,484	168,060	2,044,670	0	2,044,670
	.5 CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1	53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,075	52,961	52,848	52,736	640,278	0	640,278
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	4,159	4,152	4,143	4,132	4,124	4,115	4,104	4,097	4,087	4,076	4,068	4,058	49,315	45,521	3,794
	.7 Crist Cooling Tower Cell	9,502	9,477	9,451	9,427	9,400	9,376	9,350	9,324	9,299	9,274	9,248	9,223	112,351	103,711	8,640
	.8 Crist 1-5 Dechlorination	3,293	3,287	3,278	3,270	3,262	3,255	3,245	3,239	3,231	3,223	3,215	3,207	39,005	36,004	3,001
	.9 Crist Diesel Fuel Oil Remediation	510	511	508	508	507	505	504	503	502	500	499	498	6,055	5,590	465
	.10 Crist Bulk Tanker Unload Sec Contain Struc	1,097	1,093	1,090	1,087	1,085	1,083	1,080	1,077	1,075	1,072	1,069	1,066	12,974	11,977	997
	.11 Crist IWW Sampling System	639	639	636	636	633	633	630	630	628	627	625	623	7,579	6,997	582
	.12 Smith Sodium Injection System	0	0	0	0	0	0	0	0	352	705	705	809	2,571	0	2,571
	.13 Smith Stormwater Collection System	29,846	29,780	29,714	29,647	29,582	29,515	29,449	29,383	29,317	29,251	29,184	29,118	353,786	326,571	27,215
	.14 Smith Waste Water Treatment Facility	1,831	1,827	1,824	1,818	1,815	1,809	1,806	1,802	1,797	1,793	1,789	1,785	21,696	20,026	1,670
	.15 Daniel Ash Management Project	175,667	175,357	175,044	174,735	174,423	174,111	173,800	173,488	173,177	172,866	172,554	172,243	2,087,465	1,926,893	160,572
	.16 Underground Fuel Tank Replacement	8,054	8,011	7,966	7,923	7,880	7,835	7,792	7,746	7,703	7,658	7,615	7,572	93,755	86,543	7,212
	.17 SO2 Allowances	(3,761)	(3,945)	(3,725)	(36,170)	(37,776)	(37,563)	(37,171)	(36,931)	(36,800)	(36,484)	(36,292)	(36,045)	(342,663)	0	(342,663)
2	Total Investment Projects - Recoverable Costs	745,207	743,182	741,540	707,247	703,789	702,149	700,684	699,077	697,708	696,519	694,861	693,358	8,525,321	2,569,833	5,955,488
3	Recoverable Costs Allocated to Energy	528,655	527,059	525,859	492,002	488,980	487,775	486,751	485,579	484,647	483,896	482,676	481,609	5,955,488		
4	Recoverable Costs Allocated to Demand	216,552	216,123	215,681	215,245	214,809	214,374	213,933	213,498	213,061	212,623	212,185	211,749	2,569,833		
5	Retail Energy Jurisdictional Factor	0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837			
6	Retail Demand Jurisdictional Factor	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271			
7	Jurisdictional Energy Recoverable Costs (B)	512,593	508,907	508,332	476,051	473,217	472,489	471,299	469,325	468,578	466,306	464,937	465,203	5,757,237		
8	Jurisdictional Demand Recoverable Costs (C)	208,935	208,521	208,095	207,674	207,254	206,834	206,408	205,989	205,567	205,144	204,722	204,301	2,479,444		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	721,528	717,428	716,427	683,725	680,471	679,323	677,707	675,314	674,145	671,450	669,659	669,504	8,236,681		

Notes:

(A) Each project's Total System Recoverable Expenses on Schedule 42-8E, Line 9
(B) Line 3 x Line 5 x 1.0014 line loss multiplier
(C) Line 4 x Line 6

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E. 1006
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	
3	Less: Accumulated Depreciation (B)	(170,799)	(173,646)	(176,492)	(179,339)	(182,185)	(185,031)	(187,877)	(190,723)	(193,569)	(196,416)	(199,263)	(202,110)	(204,957)	
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)	68,316	65,469	62,623	59,776	56,930	54,084	51,238	48,392	45,546	42,699	39,852	37,005	34,158	
6	Average Net Investment		66,893	64,046	61,200	58,353	55,507	52,661	49,815	46,969	44,123	41,276	38,429	35,582	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		400	383	366	349	332	315	298	281	264	247	230	213	3,678
	b Debt Component (Line 6 x 3.5137% x 1/12)		196	188	179	171	163	154	146	138	129	121	113	104	1,802
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		2,847	2,846	2,847	2,846	2,846	2,846	2,846	2,846	2,847	2,847	2,847	2,847	34,158
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,215	3,190	3,164	39,638
	a Recoverable Costs Allocated to Energy		3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,215	3,190	3,164	39,638
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		3,338	3,299	3,279	3,257	3,233	3,211	3,186	3,156	3,133	3,098	3,073	3,056	38,319
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,338	3,299	3,279	3,257	3,233	3,211	3,186	3,156	3,133	3,098	3,073	3,056	38,319

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 5, 6 & 7 Precipitator Projects
P.E.s 1119, 1216, 1243
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements														
	d Other (A)														
	e Salvage														
2	Plant-in-Service/Depreciation Base	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	
3	Less: Accumulated Depreciation (B)	(4,590,187)	(4,675,373)	(4,760,559)	(4,845,744)	(4,930,930)	(5,016,115)	(5,101,301)	(5,186,486)	(5,271,672)	(5,356,859)	(5,442,045)	(5,527,232)	(5,612,419)	
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)	19,850,638	19,765,452	19,680,266	19,595,081	19,509,895	19,424,710	19,339,524	19,254,339	19,169,153	19,083,966	18,998,780	18,913,593	18,828,406	
6	Average Net Investment		19,808,045	19,722,859	19,637,674	19,552,488	19,467,303	19,382,117	19,296,932	19,211,746	19,126,560	19,041,373	18,956,187	18,871,000	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		118,412	117,903	117,394	116,885	116,376	115,866	115,357	114,848	114,339	113,829	113,320	112,811	1,387,340
	b Debt Component (Line 6 x 3.5137% x 1/12)		57,998	57,749	57,499	57,250	57,000	56,751	56,501	56,252	56,003	55,753	55,504	55,254	679,514
8	Investment Expenses														
	a Depreciation		71,293	71,294	71,293	71,294	71,293	71,294	71,293	71,294	71,294	71,294	71,294	71,295	855,525
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		13,893	13,892	13,892	13,892	13,892	13,892	13,892	13,892	13,893	13,892	13,893	13,892	166,707
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,768	254,011	253,252	3,089,086
	a Recoverable Costs Allocated to Energy		261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,768	254,011	253,252	3,089,086
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		253,648	251,855	251,409	250,913	250,226	249,724	248,883	247,707	247,057	245,507	244,676	244,625	2,986,230
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		253,648	251,855	251,409	250,913	250,226	249,724	248,883	247,707	247,057	245,507	244,676	244,625	2,986,230

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 7 Flue Gas Conditioning
P.E. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	
3	Less: Accumulated Depreciation (B)	(376,092)	(382,699)	(389,306)	(395,914)	(402,521)	(409,128)	(415,736)	(422,343)	(428,950)	(435,557)	(442,164)	(448,771)	(455,378)	
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)	1,803,153	1,796,546	1,789,939	1,783,331	1,776,724	1,770,117	1,763,509	1,756,902	1,750,295	1,743,688	1,737,081	1,730,474	1,723,867	
6	Average Net Investment		1,799,850	1,793,243	1,786,635	1,780,028	1,773,421	1,766,813	1,760,206	1,753,599	1,746,992	1,740,385	1,733,778	1,727,171	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		10,760	10,720	10,681	10,641	10,602	10,562	10,523	10,483	10,444	10,404	10,365	10,325	126,510
	b Debt Component (Line 6 x 3.5137% x 1/12)		5,270	5,251	5,231	5,212	5,193	5,173	5,154	5,135	5,115	5,096	5,077	5,057	61,964
8	Investment Expenses														
	a Depreciation		6,356	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	76,283
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		251	250	251	250	250	251	250	250	250	250	250	250	3,003
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		22,637	22,578	22,520	22,460	22,402	22,343	22,284	22,225	22,166	22,107	22,049	21,989	267,760
	a Recoverable Costs Allocated to Energy		22,637	22,578	22,520	22,460	22,402	22,343	22,284	22,225	22,166	22,107	22,049	21,989	267,760
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		21,949	21,800	21,769	21,732	21,680	21,643	21,577	21,481	21,431	21,303	21,239	21,240	258,844
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		21,949	21,800	21,769	21,732	21,680	21,643	21,577	21,481	21,431	21,303	21,239	21,240	258,844

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) *Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal*
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burners, Crist 6 & 7
P.E.s 1236 and 1242
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements														
	d Other (A)														
	e Salvage														
2	Plant-in-Service/Depreciation Base	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	16,296,360	
3	Less: Accumulated Depreciation (B)	(2,216,766)	(2,264,304)	(2,311,840)	(2,359,378)	(2,406,914)	(2,454,451)	(2,501,987)	(2,549,523)	(2,597,059)	(2,644,595)	(2,692,131)	(2,739,667)	(2,787,203)	
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)	14,079,594	14,032,056	13,984,520	13,936,982	13,889,446	13,841,909	13,794,373	13,746,837	13,699,301	13,651,765	13,604,229	13,556,693	13,509,157	
6	Average Net Investment		14,055,825	14,008,288	13,960,751	13,913,214	13,865,678	13,818,141	13,770,605	13,723,069	13,675,533	13,627,997	13,580,461	13,532,925	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		84,026	83,742	83,457	83,173	82,889	82,605	82,321	82,037	81,752	81,468	81,184	80,900	989,554
	b Debt Component (Line 6 x 3.5137% x 1/12)		41,155	41,016	40,877	40,738	40,599	40,460	40,320	40,181	40,042	39,903	39,764	39,624	484,679
8	Investment Expenses														
	a Depreciation		47,538	47,536	47,538	47,536	47,537	47,536	47,536	47,536	47,536	47,536	47,536	47,536	570,437
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		172,719	172,294	171,872	171,447	171,025	170,601	170,177	169,754	169,330	168,907	168,484	168,060	2,044,670
	a Recoverable Costs Allocated to Energy		172,719	172,294	171,872	171,447	171,025	170,601	170,177	169,754	169,330	168,907	168,484	168,060	2,044,670
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		167,471	166,360	166,143	165,888	165,512	165,255	164,775	164,072	163,716	162,767	162,292	162,335	1,976,586
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		167,471	166,360	166,143	165,888	165,512	165,255	164,775	164,072	163,716	162,767	162,292	162,335	1,976,586

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1 & 2; Daniel
P.E.s 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1459, 1460 & 1558
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	4,880,153	
3	Less: Accumulated Depreciation (B)	(420,003)	(432,688)	(445,377)	(458,063)	(470,753)	(483,441)	(496,129)	(508,818)	(521,508)	(534,197)	(546,886)	(559,575)	(572,265)	
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)	4,460,150	4,447,465	4,434,776	4,422,090	4,409,400	4,396,712	4,384,024	4,371,335	4,358,645	4,345,956	4,333,267	4,320,578	4,307,888	
6	Average Net Investment		4,453,808	4,441,121	4,428,433	4,415,745	4,403,056	4,390,368	4,377,680	4,364,990	4,352,301	4,339,612	4,326,923	4,314,233	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		26,625	26,549	26,473	26,397	26,321	26,246	26,170	26,094	26,018	25,942	25,866	25,790	314,491
	b Debt Component (Line 6 x 3.5137% x 1/12)		13,041	13,004	12,966	12,929	12,892	12,855	12,818	12,781	12,744	12,706	12,669	12,632	154,037
8	Investment Expenses														
	a Depreciation		12,685	12,689	12,686	12,690	12,688	12,688	12,689	12,690	12,689	12,689	12,689	12,690	152,262
	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		1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	19,488
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,075	52,961	52,848	52,736	640,278
	a Recoverable Costs Allocated to Energy		53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,075	52,961	52,848	52,736	640,278
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		52,335	52,011	51,958	51,901	51,800	51,739	51,609	51,409	51,315	51,036	50,906	50,940	618,959
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		52,335	52,011	51,958	51,901	51,800	51,739	51,609	51,409	51,315	51,036	50,906	50,940	618,959

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E. 1007 & 3400
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	
3	Less: Accumulated Depreciation (B)	(17,804)	(18,835)	(19,867)	(20,899)	(21,930)	(22,961)	(23,993)	(25,023)	(26,055)	(27,086)	(28,116)	(29,147)	(30,177)	
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)	351,845	350,814	349,782	348,750	347,719	346,688	345,656	344,626	343,594	342,563	341,533	340,502	339,472	
6	Average Net Investment		351,330	350,299	349,267	348,235	347,204	346,173	345,141	344,111	343,079	342,048	341,018	339,987	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,100	2,094	2,088	2,082	2,076	2,069	2,064	2,057	2,051	2,045	2,038	2,033	24,797
	b Debt Component (Line 6 x 3.5137% x 1/12)		1,028	1,026	1,023	1,019	1,017	1,014	1,010	1,008	1,005	1,001	999	995	12,145
8	Investment Expenses														
	a Depreciation		896	896	897	895	896	896	895	896	896	895	896	895	10,749
	b Amortization		135	136	135	136	135	136	135	136	135	135	135	135	1,624
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,159	4,152	4,143	4,132	4,124	4,115	4,104	4,097	4,087	4,076	4,068	4,058	49,315
	a Recoverable Costs Allocated to Energy		320	320	318	318	318	316	316	315	314	314	313	312	3,794
	b Recoverable Costs Allocated to Demand		3,839	3,832	3,825	3,814	3,806	3,799	3,788	3,782	3,773	3,762	3,755	3,746	45,521
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		310	309	307	308	308	306	306	304	304	303	301	301	3,667
13	Retail Demand-Related Recoverable Costs (F)		3,704	3,697	3,690	3,680	3,672	3,665	3,655	3,649	3,640	3,630	3,623	3,614	43,919
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		4,014	4,006	3,997	3,988	3,980	3,971	3,961	3,953	3,944	3,933	3,924	3,915	47,586

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Cooling Tower Cell
P.E. 1232
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	
3	Less: Accumulated Depreciation (B)	(157,742)	(160,586)	(163,431)	(166,275)	(169,120)	(171,964)	(174,809)	(177,654)	(180,499)	(183,344)	(186,189)	(189,034)	(191,879)	
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)	748,917	746,073	743,228	740,384	737,539	734,695	731,850	729,005	726,160	723,315	720,470	717,625	714,780	
6	Average Net Investment		747,495	744,651	741,806	738,962	736,117	733,273	730,428	727,583	724,738	721,893	719,048	716,203	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		4,469	4,452	4,435	4,418	4,401	4,384	4,366	4,349	4,332	4,315	4,298	4,281	52,500
	b Debt Component (Line 6 x 3.5137% x 1/12)		2,189	2,180	2,172	2,164	2,155	2,147	2,139	2,130	2,122	2,114	2,105	2,097	25,714
8	Investment Expenses														
	a Depreciation		2,644	2,645	2,644	2,645	2,644	2,645	2,645	2,645	2,645	2,645	2,645	2,645	31,737
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		200	200	200	200	200	200	200	200	200	200	200	200	2,400
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,502	9,477	9,451	9,427	9,400	9,376	9,350	9,324	9,299	9,274	9,248	9,223	112,351
	a Recoverable Costs Allocated to Energy		731	729	727	725	723	721	719	717	715	713	711	709	8,640
	b Recoverable Costs Allocated to Demand		8,771	8,748	8,724	8,702	8,677	8,655	8,631	8,607	8,584	8,561	8,537	8,514	103,711
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		709	704	703	701	700	698	696	693	691	687	685	685	8,352
13	Retail Demand-Related Recoverable Costs (F)		8,462	8,440	8,417	8,396	8,372	8,351	8,327	8,304	8,282	8,260	8,237	8,215	100,063
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		9,171	9,144	9,120	9,097	9,072	9,049	9,023	8,997	8,973	8,947	8,922	8,900	108,415

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	
3	Less: Accumulated Depreciation (B)	(35,024)	(35,914)	(36,805)	(37,695)	(38,586)	(39,476)	(40,367)	(41,257)	(42,148)	(43,039)	(43,930)	(44,821)	(45,712)	
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)	270,299	269,409	268,518	267,628	266,737	265,847	264,956	264,066	263,175	262,284	261,393	260,502	259,611	
6	Average Net Investment		269,854	268,964	268,073	267,183	266,292	265,402	264,511	263,621	262,730	261,839	260,948	260,057	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,613	1,608	1,603	1,597	1,592	1,587	1,581	1,576	1,571	1,565	1,560	1,555	19,008
	b Debt Component (Line 6 x 3.5137% x 1/12)		790	788	785	782	780	777	774	772	769	767	764	761	9,309
8	Investment Expenses														
	a Depreciation		890	891	890	891	890	891	890	891	891	891	891	891	10,688
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,293	3,287	3,278	3,270	3,262	3,255	3,245	3,239	3,231	3,223	3,215	3,207	39,005
	a Recoverable Costs Allocated to Energy		253	253	252	252	251	250	250	249	249	248	247	247	3,001
	b Recoverable Costs Allocated to Demand		3,040	3,034	3,026	3,018	3,011	3,005	2,995	2,990	2,982	2,975	2,968	2,960	36,004
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		245	244	244	244	243	242	242	241	241	239	238	239	2,902
13	Retail Demand-Related Recoverable Costs (F)		2,933	2,927	2,920	2,912	2,905	2,899	2,890	2,885	2,877	2,870	2,864	2,856	34,738
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,178	3,171	3,164	3,156	3,148	3,141	3,132	3,126	3,118	3,109	3,102	3,095	37,640

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Diesel Fuel Oil Remediation
P.E. 1270
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	
3	Less: Accumulated Depreciation (B)	(6,158)	(6,297)	(6,437)	(6,576)	(6,716)	(6,856)	(6,996)	(7,136)	(7,276)	(7,416)	(7,556)	(7,696)	(7,836)	
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)	41,797	41,658	41,518	41,379	41,239	41,099	40,959	40,819	40,679	40,539	40,399	40,259	40,119	
6	Average Net Investment		41,728	41,588	41,449	41,309	41,169	41,029	40,889	40,749	40,609	40,469	40,329	40,189	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		249	249	248	247	246	245	244	244	243	242	241	240	2,938
	b Debt Component (Line 6 x 3.5137% x 1/12)		122	122	121	121	121	120	120	119	119	118	118	118	1,439
8	Investment Expenses														
	a Depreciation		139	140	139	140	140	140	140	140	140	140	140	140	1,678
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		510	511	508	508	507	505	504	503	502	500	499	498	6,055
	a Recoverable Costs Allocated to Energy		39	39	39	39	39	39	39	39	39	38	38	38	465
	b Recoverable Costs Allocated to Demand		471	472	469	469	468	466	465	464	463	462	461	460	5,590
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		38	38	38	38	38	38	38	38	38	37	37	37	453
13	Retail Demand-Related Recoverable Costs (F)		454	455	453	453	452	450	449	448	447	446	445	444	5,396
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		492	493	491	491	490	488	487	486	485	483	482	481	5,849

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Bulk Tanker Unload Sec Contain Struc
P.E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less: Accumulated Depreciation (B)	(11,572)	(11,869)	(12,165)	(12,461)	(12,757)	(13,053)	(13,349)	(13,645)	(13,941)	(14,237)	(14,533)	(14,829)	(15,125)	
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)	89,923	89,626	89,330	89,034	88,738	88,442	88,146	87,850	87,554	87,258	86,962	86,666	86,370	
6	Average Net Investment		89,775	89,478	89,182	88,886	88,590	88,294	87,998	87,702	87,406	87,110	86,814	86,518	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		537	535	533	531	530	528	526	524	523	521	519	517	6,324
	b Debt Component (Line 6 x 3.5137% x 1/12)		263	262	261	260	259	259	258	257	256	255	254	253	3,097
8	Investment Expenses														
	a Depreciation		297	296	296	296	296	296	296	296	296	296	296	296	3,553
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,097	1,093	1,090	1,087	1,085	1,083	1,080	1,077	1,075	1,072	1,069	1,066	12,974
	a Recoverable Costs Allocated to Energy		84	84	84	84	83	83	83	83	83	82	82	82	997
	b Recoverable Costs Allocated to Demand		1,013	1,009	1,006	1,003	1,002	1,000	997	994	992	990	987	984	11,977
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		81	81	81	81	80	80	80	80	80	79	79	79	961
13	Retail Demand-Related Recoverable Costs (F)		977	974	971	968	967	965	962	959	957	955	952	949	11,556
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,058	1,055	1,052	1,049	1,047	1,045	1,042	1,039	1,037	1,034	1,031	1,028	12,517

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Crist IWW Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
3	Less: Accumulated Depreciation (B)	(7,112)	(7,285)	(7,459)	(7,632)	(7,806)	(7,979)	(8,153)	(8,326)	(8,500)	(8,674)	(8,848)	(9,022)	(9,196)	
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)	52,431	52,258	52,084	51,911	51,737	51,564	51,390	51,217	51,043	50,869	50,695	50,521	50,347	
6	Average Net Investment		52,345	52,171	51,998	51,824	51,651	51,477	51,304	51,130	50,956	50,782	50,608	50,434	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		313	312	311	310	309	308	307	306	305	304	303	301	3,689
	b Debt Component (Line 6 x 3.5137% x 1/12)		153	153	152	152	151	151	150	150	149	149	148	148	1,806
8	Investment Expenses														
	a Depreciation		173	174	173	174	173	174	173	174	174	174	174	174	2,084
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		639	639	636	636	633	633	630	630	628	627	625	623	7,579
	a Recoverable Costs Allocated to Energy		49	49	49	49	49	49	48	48	48	48	48	48	582
	b Recoverable Costs Allocated to Demand		590	590	587	587	584	584	582	582	580	579	577	575	6,997
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		48	47	47	47	47	47	46	46	46	46	46	46	559
13	Retail Demand-Related Recoverable Costs (F)		569	569	566	566	563	563	562	562	560	559	557	555	6,751
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		617	616	613	613	610	610	608	608	606	605	603	601	7,310

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Sodium Injection System
P.E. 1413
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	79,114	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	79,114	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	0	0	0	0	0	0	0	0	0	0	0	79,114	79,114	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	0	(105)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	79,114	79,114	0	0	
5	Net Investment (Lines 2 - 3 + 4)	0	0	0	0	0	0	0	0	0	79,114	79,114	79,114	79,009	
6	Average Net Investment		0	0	0	0	0	0	0	0	39,557	79,114	79,114	79,062	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	0	236	473	473	473	1,655
	b Debt Component (Line 6 x 3.5137% x 1/12)		0	0	0	0	0	0	0	0	116	232	232	231	811
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	105	105
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	352	705	705	809	2,571
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	352	705	705	809	2,571
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	340	679	679	781	2,479
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	340	679	679	781	2,479

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Stormwater Collection System
P.E. 1446
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (B)	(260,975)	(268,397)	(275,818)	(283,240)	(290,661)	(298,082)	(305,503)	(312,924)	(320,345)	(327,766)	(335,187)	(342,608)	(350,029)	
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)	2,521,625	2,514,203	2,506,782	2,499,360	2,491,939	2,484,518	2,477,097	2,469,676	2,462,255	2,454,834	2,447,413	2,439,992	2,432,571	
6	Average Net Investment		2,517,914	2,510,493	2,503,071	2,495,650	2,488,229	2,480,808	2,473,387	2,465,966	2,458,545	2,451,124	2,443,703	2,436,282	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		15,052	15,008	14,963	14,919	14,875	14,830	14,786	14,742	14,697	14,653	14,608	14,564	177,697
	b Debt Component (Line 6 x 3.5137% x 1/12)		7,372	7,351	7,329	7,307	7,286	7,264	7,242	7,220	7,199	7,177	7,155	7,133	87,035
8	Investment Expenses														
	a Depreciation		7,422	7,421	7,422	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	7,421	89,054
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		29,846	29,780	29,714	29,647	29,582	29,515	29,449	29,383	29,317	29,251	29,184	29,118	353,786
	a Recoverable Costs Allocated to Energy		2,296	2,291	2,286	2,281	2,276	2,270	2,265	2,260	2,255	2,250	2,245	2,240	27,215
	b Recoverable Costs Allocated to Demand		27,550	27,489	27,428	27,366	27,306	27,245	27,184	27,123	27,062	27,001	26,939	26,878	326,571
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		2,226	2,212	2,210	2,207	2,203	2,199	2,193	2,184	2,180	2,168	2,162	2,164	26,308
13	Retail Demand-Related Recoverable Costs (F)		26,581	26,522	26,463	26,403	26,346	26,287	26,228	26,169	26,110	26,051	25,991	25,933	315,084
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		28,807	28,734	28,673	28,610	28,549	28,486	28,421	28,353	28,290	28,219	28,153	28,097	341,392

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Waste Water Treatment Facility
P.E. 1466
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	
3	Less: Accumulated Depreciation (B)	(21,854)	(22,322)	(22,789)	(23,257)	(23,724)	(24,192)	(24,659)	(25,126)	(25,593)	(26,060)	(26,527)	(26,994)	(27,461)	
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)	153,346	152,878	152,411	151,943	151,476	151,008	150,541	150,074	149,607	149,140	148,673	148,206	147,739	
6	Average Net Investment		153,112	152,645	152,177	151,710	151,242	150,775	150,308	149,841	149,374	148,907	148,440	147,973	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		915	913	910	907	904	901	899	896	893	890	887	885	10,800
	b Debt Component (Line 6 x 3.5137% x 1/12)		448	447	446	444	443	441	440	439	437	436	435	433	5,289
8	Investment Expenses														
	a Depreciation		468	467	468	467	468	467	467	467	467	467	467	467	5,607
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,831	1,827	1,824	1,818	1,815	1,809	1,806	1,802	1,797	1,793	1,789	1,785	21,696
	a Recoverable Costs Allocated to Energy		141	141	140	140	140	139	139	139	138	138	138	137	1,670
	b Recoverable Costs Allocated to Demand		1,690	1,686	1,684	1,678	1,675	1,670	1,667	1,663	1,659	1,655	1,651	1,648	20,026
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		137	136	135	135	135	135	135	134	133	133	133	132	1,613
13	Retail Demand-Related Recoverable Costs (F)		1,631	1,627	1,625	1,619	1,616	1,611	1,608	1,605	1,601	1,597	1,593	1,590	19,323
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,768	1,763	1,760	1,754	1,751	1,746	1,743	1,739	1,734	1,730	1,726	1,722	20,936

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Daniel Ash Management Project
P.E. 1535
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	
3	Less: Accumulated Depreciation (B)	(1,581,883)	(1,616,843)	(1,651,804)	(1,686,764)	(1,721,725)	(1,756,685)	(1,791,645)	(1,826,605)	(1,861,566)	(1,896,526)	(1,931,486)	(1,966,446)	(2,001,406)	
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)	11,660,586	11,625,626	11,590,665	11,555,705	11,520,744	11,485,784	11,450,824	11,415,864	11,380,903	11,345,943	11,310,983	11,276,023	11,241,063	
6	Average Net Investment		11,643,106	11,608,146	11,573,185	11,538,225	11,503,264	11,468,304	11,433,344	11,398,384	11,363,423	11,328,463	11,293,503	11,258,543	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		69,602	69,393	69,184	68,976	68,767	68,558	68,349	68,140	67,931	67,722	67,513	67,304	821,439
	b Debt Component (Line 6 x 3.5137% x 1/12)		34,091	33,989	33,886	33,784	33,682	33,579	33,477	33,374	33,272	33,170	33,067	32,965	402,336
8	Investment Expenses														
	a Depreciation		26,484	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	26,485	317,819
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		8,476	8,476	8,475	8,476	8,475	8,475	8,475	8,476	8,475	8,475	8,475	8,475	101,704
	d Property Taxes		37,014	37,014	37,014	37,014	37,014	37,014	37,014	37,013	37,014	37,014	37,014	37,014	444,167
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		175,667	175,357	175,044	174,735	174,423	174,111	173,800	173,488	173,177	172,866	172,554	172,243	2,087,465
	a Recoverable Costs Allocated to Energy		13,513	13,489	13,465	13,441	13,417	13,393	13,369	13,345	13,321	13,297	13,273	13,249	160,572
	b Recoverable Costs Allocated to Demand		162,154	161,868	161,579	161,294	161,006	160,718	160,431	160,143	159,856	159,569	159,281	158,994	1,926,893
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		13,102	13,024	13,016	13,005	12,984	12,973	12,945	12,898	12,879	12,814	12,785	12,798	155,223
13	Retail Demand-Related Recoverable Costs (F)		156,451	156,175	155,896	155,621	155,343	155,065	154,788	154,510	154,233	153,956	153,679	153,402	1,859,119
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		169,553	169,199	168,912	168,626	168,327	168,038	167,733	167,408	167,112	166,770	166,464	166,200	2,014,342

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Underground Fuel Tank Replacement
P.E. 4397
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage														
2	Plant-in-Service/Depreciation Base	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	
3	Less: Accumulated Depreciation (B)	(103,634)	(108,555)	(113,476)	(118,397)	(123,318)	(128,239)	(133,160)	(138,081)	(143,001)	(147,921)	(152,841)	(157,761)	(162,681)	
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)	354,285	349,364	344,443	339,522	334,601	329,680	324,759	319,838	314,918	309,998	305,078	300,158	295,238	
6	Average Net Investment		351,825	346,904	341,983	337,062	332,141	327,220	322,299	317,378	312,458	307,538	302,618	297,698	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,103	2,074	2,044	2,015	1,986	1,956	1,927	1,897	1,868	1,838	1,809	1,780	23,297
	b Debt Component (Line 6 x 3.5137% x 1/12)		1,030	1,016	1,001	987	973	958	944	929	915	900	886	872	11,411
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		4,921	4,921	4,921	4,921	4,921	4,921	4,921	4,920	4,920	4,920	4,920	4,920	59,047
	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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		8,054	8,011	7,966	7,923	7,880	7,835	7,792	7,746	7,703	7,658	7,615	7,572	93,755
	a Recoverable Costs Allocated to Energy		620	616	613	609	606	603	599	596	593	589	586	582	7,212
	b Recoverable Costs Allocated to Demand		7,434	7,395	7,353	7,314	7,274	7,232	7,193	7,150	7,110	7,069	7,029	6,990	86,543
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		601	595	593	589	586	584	580	576	573	568	564	562	6,971
13	Retail Demand-Related Recoverable Costs (F)		7,173	7,135	7,094	7,057	7,018	6,978	6,940	6,899	6,860	6,820	6,782	6,744	83,500
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		7,774	7,730	7,687	7,646	7,604	7,562	7,520	7,475	7,433	7,388	7,346	7,306	90,471

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Purchases/Sales of Allowances		0	0	0	(435,986)	0	(3,671)	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 (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance	(474,825)	(475,295)	(475,584)	(476,097)	(881,960)	(851,905)	(825,483)	(795,530)	(765,550)	(735,433)	(705,365)	(675,221)	(645,055)	
3	Less: Accumulated Depreciation (B)	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	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	(474,825)	(475,295)	(475,584)	(476,097)	(881,960)	(851,905)	(825,483)	(795,530)	(765,550)	(735,433)	(705,365)	(675,221)	(645,055)	
6	Average Net Investment		(475,060)	(475,440)	(475,841)	(679,029)	(866,933)	(838,694)	(810,507)	(780,540)	(750,492)	(720,399)	(690,293)	(660,138)	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		(2,840)	(2,842)	(2,845)	(4,059)	(5,183)	(5,014)	(4,845)	(4,666)	(4,486)	(4,307)	(4,127)	(3,946)	(49,160)
	b Debt Component (Line 6 x 3.5137% x 1/12)		(1,391)	(1,392)	(1,393)	(1,988)	(2,538)	(2,456)	(2,373)	(2,285)	(2,197)	(2,109)	(2,021)	(1,933)	(24,076)
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		470	289	513	(30,123)	(30,055)	(30,093)	(29,953)	(29,980)	(30,117)	(30,068)	(30,144)	(30,166)	(269,427)
9	Total System Recoverable Expenses (Lines 7 + 8)		(3,761)	(3,945)	(3,725)	(36,170)	(37,776)	(37,563)	(37,171)	(36,931)	(36,800)	(36,484)	(36,292)	(36,045)	(342,663)
	a Recoverable Costs Allocated to Energy		(3,761)	(3,945)	(3,725)	(36,170)	(37,776)	(37,563)	(37,171)	(36,931)	(36,800)	(36,484)	(36,292)	(36,045)	(342,663)
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9654917	0.9623018	0.9619027	0.9645837	
11	Demand Jurisdictional Factor		0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	0.9648271	
12	Retail Energy-Related Recoverable Costs (E)		(3,647)	(3,809)	(3,601)	(34,997)	(36,558)	(36,386)	(35,991)	(35,695)	(35,580)	(35,158)	(34,958)	(34,817)	(331,197)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		(3,647)	(3,809)	(3,601)	(34,997)	(36,558)	(36,386)	(35,991)	(35,695)	(35,580)	(35,158)	(34,958)	(34,817)	(331,197)

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Emission Allowance Expense/(Amortization of Gain on Sales of Allowances)
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 3
COMPANY/ WITNESS: Nelson
DATE: 11-22-99

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

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 4
ATLANTA FEDERAL CENTER
61 FORSYTH STREET
ATLANTA, GEORGIA 30303-8960

RECEIVED
APR 15 1999
BUREAU OF
AIR REGULATION

4APT-APB

APR 13 1999

Mr. Cleve Holladay
Meteorologist - Bureau of Air Regulation
Florida Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Dear Mr. Holladay:

The March 4, 1999, Tampa Electric Company (TECO) responses to the Region 4 comments of December 8, 1998, have been reviewed. These responses were submitted to the Environmental Protection Agency (EPA) via a fax to Stan Krivo of the Air and Radiation Technology Branch. Region 4's December 1998 comments centered on increasing the existing stack height (i.e., 96 meters (m)) of F. J. Gannon Station Units 5 and 6 to 110 m without a fluid modeling demonstration. The 100 m stack height is apparently needed to avoid pollutant concentrations related to downwash that may adversely impact air quality. The modeling concerning this issue was originally submitted to address title V permit compliance with the sulfur dioxide (SO2) National Ambient Air Quality Standards (NAAQS) for the Tampa Electric Company's F. J. Gannon Station. Region 4 comments pursuant to the review of the March 4, 1999 response follow.

1. TECO states that the Good Engineering Practice (GEP) formula stack height is 133 m; however, TECO is only proposing to raise the stack height for Units 5 and 6 to 82 percent (%) of the GEP formula height, or 110 m. The use of 110 m would require fluid modeling to justify this height as the GEP stack height for setting an emission limit. As previously stated in Region 4's December 8 1998 comments, according to the GEP stack height regulations, there is no restriction or prohibition against, or demonstration required for raising an existing (or replacing) a stack up to 65 m, provided prohibited dispersion techniques are not employed. Raising a stack above the 65 m *de minimis* height requires evidence that the additional height is necessary to avoid downwash-related pollutant concentrations that raise health and welfare concerns. This evidence can be achieved through either of two methods: (1) demonstrate by fluid modeling, using the existing stack and emission rate (before the stack is raised) and adding in the background air quality, that excessive pollutant concentrations will occur, or (2) show by site-specific information that the existing short stack(s) has in fact caused a local nuisance. EPA does not regulate the actual height of a stack and a company is free to build a stack to any height; however, section 123 of the Clean Air Act provides that the EPA Administrator shall regulate that portion of the stack height that is used in calculating emission limitations. Therefore, to use the stack height in regulatory modeling, the new Units 5 and 6 stack height that TECO proposes must be validated in the manner presented above.

EXHIBIT NO.
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(GMN-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO.1
PAGE 2 OF 2

2. The TECO letter cites Rule 62-210.550(3) of the Florida State Implementation Plan (SIP) which provides that EPA or the local air program may require the use of fluid modeling or a field study to verify the GEP stack height for the setting an emission limit. It has been the policy of Region 4 and other EPA Regional Offices to adhere to the requirement of developing, by fluid modeling, the GEP stack height that should be used in modeling if a stack is being raised above the *de minimis* stack height of 65 m. Region 4 continues to use this policy and requires the appropriate fluid modeling to be developed to justify the 110 m stack height for TECO Units 5 and 6. Without this policy, the use of a 110 m stack in regulatory modeling to avoid excessive pollutant concentrations would be considered a prohibitive dispersion technique.

3. Additional air dispersion modeling was performed for Units 5 and 6 based on the current sulfur dioxide (SO2) allowable emission limits using the 96 m stack height with and without building downwash to address the 40% excessive concentration criteria. Modeling results for the high-second-high concentration for the 24-hour averaging periods was used. Upon further review of the stack height guidance, the 40% excessive concentration criterion can only be demonstrated through fluid modeling. The submitted Industrial Source Complex (ISC3) model modeling does not meet this requirement.

Region 4 looks forward to working with you to resolve the stack height issue and is willing to provide assistance in developing a fluid modeling protocol for the Gannon Unit 5 and 6 stacks. If this assistance is required, please submit future a response to my attention. If questions arise regarding these comments, please contact Brenda Johnson of my staff at (404) 562-9037.

Sincerely,

Kay Prince for

Linda Anderson-Carnahan
Chief
Air Planning Branch

cc: Stan Krivo, Air and Radiation Technology Branch

CC: File
S Sheplak, TV

FLUID MECHANICS and WIND ENGINEERING PROGRAM

Colo

Dr. David E. Neff
Voice: (970) 491-8576
FAX: (970) 491-8330
Email: neff@engr.colostate.edu

Engineering Research Center, Rm# B223
Department of Civil Engineering
Fort Collins, Colorado 80523
U.S.A.

July 14, 1999

Mr. Lawrence N. Curtin
HOLLAND & KNIGHT LLP
315 South Calhoun Street, Suite 600
P.O. Drawer 810 (ZIP 32302-0810)
Tallahassee, Florida
Voice: (850) 224-7000
FAX: (850) 224-8832

Your Ref: Study Proposal rev.1
Our Ref: LT07-14-99a.WPD

Dear Lawrence,

Enclosed are two copies of the Wind Tunnel Study Proposal rev.1. Please forward one copy to Ms. Theresa Watley. I need to get your email address as well as Theresa's email and mailing address. Also, if you decide to do the study, I will need a good street map of the site area (~6 to 10 kilometer radius around the generating plant.

Sincerely yours,

David E. Neff

David E. Neff
Research Professor, Associate Director
Fluid Dynamics and Diffusion Laboratory

EXHIBIT NO._____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(GMN-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 2
PAGE 2 OF 14

COLLEGE OF ENGINEERING
COLORADO STATE UNIVERSITY
FORT COLLINS, COLORADO 80523

July 13, 1999

TO:

Mr. Lawrence N. Curtin
HOLLAND & KNIGHT LLP
315 South Calhoun Street, Suite 600
P.O. Drawer 810 (ZIP 32302-0810)
Tallahassee, Florida
Voice: (850) 224-7000
FAX: (850) 224-8832

TYPE OF SUPPORT REQUESTED: Service Contract

TITLE OF RESEARCH PROJECT: Wind Tunnel Good Engineering Stack Height Study of the Francis J. Gannon Generating Station

PRINCIPAL INVESTIGATOR:

Dr. David E. Neff, Research Professor
Fluid Mechanics and Wind Engineering Program
Associate Director, Fluid Dynamics and Diffusion Laboratory

Civil Engineering Department
Colorado State University
Fort Collins, CO 80523
Telephone: (970) 491-8576
FAX: (970) 491-8330
Neff@engr.colostate.edu

CONTRACT PERIOD: 12 weeks

AMOUNT REQUESTED: $49,017

STARTING DATE: July 19, 1999

Material may not be extracted from this proposal and distributed to third parties without permission

EXHIBIT NO._____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(GMN-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 2
PAGE 3 OF 14

INTRODUCTION

A wind-tunnel measurement program is proposed to assess the effects of site influences on plumes from units 5 and 6 of the Francis J. Gannon Generating Station. This proposed fluid model of air pollutant dispersion will accomplish the following objectives:

1) Determine whether structures near the Generating Station cause "excessive concentrations" downwind of the existing 96 meter plant stack. An excessive concentration is defined as a "maximum ground-level concentration monitored or modeled in the presence of nearby structures or terrain obstacles that is 40% or more, in excess of maximum ground-level concentration, monitored or modeled for the same orientation and stack parameters in the absence of downwash, wake or eddy effects produced by nearby structures or terrain."

2) If the 96 meter plant stack configuration produces "excessive concentrations" then determine the minimum stack height which does not produce "excessive concentrations."

3) Insure that all modeling is consistent with EPA requirements for wind tunnel testing including those provided in Guideline for Use of Fluid Modeling to Determine Good Engineering Practice Height (EPA-450/4-81-003, July, 1981).

This proposal and budget are based on the information provided by Mr. Lawrence N. Curtin of HOLLAND & KNIGHT LLP (dated July 2, 1999) and conversations with Ms. Theresa Watley of Tampa Electric Company. Project costs assume all architectural drawings, topographic maps, aerial photographs, relevant meteorology and source information are available from HOLLAND & KNIGHT LLP prior to a contract starting date in the year 1999. Technical data will be forwarded to HOLLAND & KNIGHT LLP shortly after acquisition, and a draft final report delivered within 11 weeks (assuming the study protocol is accepted by the EPA with a one week turn around). Changes in the scope of work or project delays imposed by the sponsor will require adjustment of the proposed time schedule and may require a change in the price of this project.

EXHIBIT NO._____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
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FILED: OCTOBER 1, 1999
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STATEMENT OF WORK

The major tasks of this study are :

1. Study Protocol.
2. Model Construction.
3. Atmospheric Dispersion Comparability Testing (ADCT).
4. Wind Direction and Stack Height Determination Testing.
5. GEP Stack Height Documentation Testing.
6. Final Report.

Table 1 -- GANNT Chart, details the proposed time schedule for the accomplishment of these tasks. Included in this chart are noteworthy sub-categories. The total time required for the completion of this study is projected to be 12 weeks.

Table 2 -- Wind Tunnel Test Matrix, provides an overview of the proposed wind tunnel tests, the type of measurements required for each test and the wind tunnel testing time for each group of tests. All model tests will be performed in the Environmental Wind Tunnel (EWT) test facility at Colorado State University (CSU). This tunnel has a 12' by 7' cross-section, a 60' length, a wind speed range of 0 to 15 m/s. A description of this facility is provided in Appendix B.

The work on each of the major project tasks is summarized below:

TASK (1) Protocol Preparation
A detailed study protocol will be developed and submitted to the HOLLAND & KNIGHT LLP for review and forwarding to the appropriate State and EPA representatives for their approval. This protocol will include details of the boundary layer wind tunnel, instrumentation used, model scale and area coverage, compliance with similarity criteria, concentration determination methodology, tunnel data logs, and report data presentation.

TASK (2) Scaled Model Site and Topography Preparation
The necessary site documentation of topological maps, aerial photographs and architectural drawings of significant structures will be acquired from HOLLAND & KNIGHT LLP prior to the start of the project. This information will be used to fabricate a sufficiently accurate (by GEP standards) scale model, ~12 feet in diameter, of all structures and significant terrain features. The model length scale ratio is projected to be between 1:500 and 1:1000, thus the model turntable areas will represent a 1.8 to 3.6 kilometer circular area centered around plant site. Modeled upwind and downwind structural and terrain features will also be fabricated as necessary. The necessary model roughness, as

specified in the GEP standards, will be added to significant rounded structures. At present model construction is set to start at contract initiation, if desired model construction can start after protocol finalization with the appropriate time extension at no additional project costs.

TASK (3a) Approach Flow Verification - ADCT Testing

All necessary GEP atmospheric dispersion comparability tests will be performed prior to the completion of scaled model construction (see GANNT chart. Table 1). Table 2, Wind Tunnel Testing Matrix, shows that GEP requires that nine wind, one temperature, one visualization and seven concentration profiles be performed in this test series. These test data will be analysis and present to HOLLAND & KNIGHT LLP for review.

TASK (3b) Stack Gas Dispersion Verification - Reynold Number Testing

The GEP standards require that Reynolds number invariance of the concentration field be demonstrated whenever the model stack Reynolds number scales to less than 300, whenever smooth shaped obstacles are present and whenever the flow has significant terrain influences. Reynolds number independence testing will be performed on the scaled model if deemed necessary in the Protocol.

TASK (4) Wind Direction and Stack Height Determination

- Appropriate boundary layer development techniques will be utilized to accurately represent wind conditions approaching the plant stack for each of the tested wind directions. The downwind topography and structural influences will be adjusted for each of the tested wind directions.
- Flow visualization tests will be performed for eight wind directions (both with and without structural influences) selected to be sensitive to the influences of local structures and/or topography. Concentration testing will be performed on four wind directions (both with and without structural influences), selected from the flow visualizations, deemed to be sensitive to the influences of local structures and/or topography. From this data the worst case wind direction will be selected for further study.
- Concentration measurements, in the vicinity of excessive concentrations, will be performed on four stack heights both with and without adjacent building influences. From this data the approximate stack height at which the transition from excessive to non-excessive concentrations occurs will be determined.

TASK (5) GEP Documentation Testing

- Appropriate boundary layer development techniques will be utilized to accurately represent wind conditions approaching the plant stack for the worst case wind direction. The downwind topography and structural influences will be adjusted for the worst case wind direction.
- One stack height will be selected, with consultation from HOLLAND & KNIGHT LLP, for full GEP documentation.

- Table 2 - Wind Tunnel Testing Matrix shows that to meet GEP requirements a total of nine wind, two visualization and twenty-four concentration profiles will be performed in this test series.
- All data will be analyzed and presented in a format consistent with GEP requirements.

TASK (6) Final Report Generation

A draft report will fully document all project similarity techniques, instrumentation employed, test programs, test data and result summaries in sufficient detail to satisfy GEP requirements. Video of visual tests along with still photographs will be included with this report. All comments and changes on this draft report will be incorporated into the final report.

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BUDGET and DELIVERABLES

The total projected costs for the completion of GEP stack height documentation for both units 5 and 6 of the Francis J. Gannon Generating Station is $49,017. $25,000 will be invoiced six weeks into the study, the remainder will be invoiced upon study completion.

The cost for full GEP documentation and reporting of any additional unit stacks at the Francis J. Gannon Generating Station is $6,000 each. If the model must be reinserted into the wind tunnel a flat fee of an additional $1,500 will be charged.

Three copies of the final report with photo/movie documentation on CDROM will be mailed to HOLLAND & KNIGHT LLP upon project completion. Additional copies of the report will be available at the cost of reproduction.

A model service agreement acceptable to the university is provided in Appendix A.

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TABLES

Table 1 -- GANNT Chart

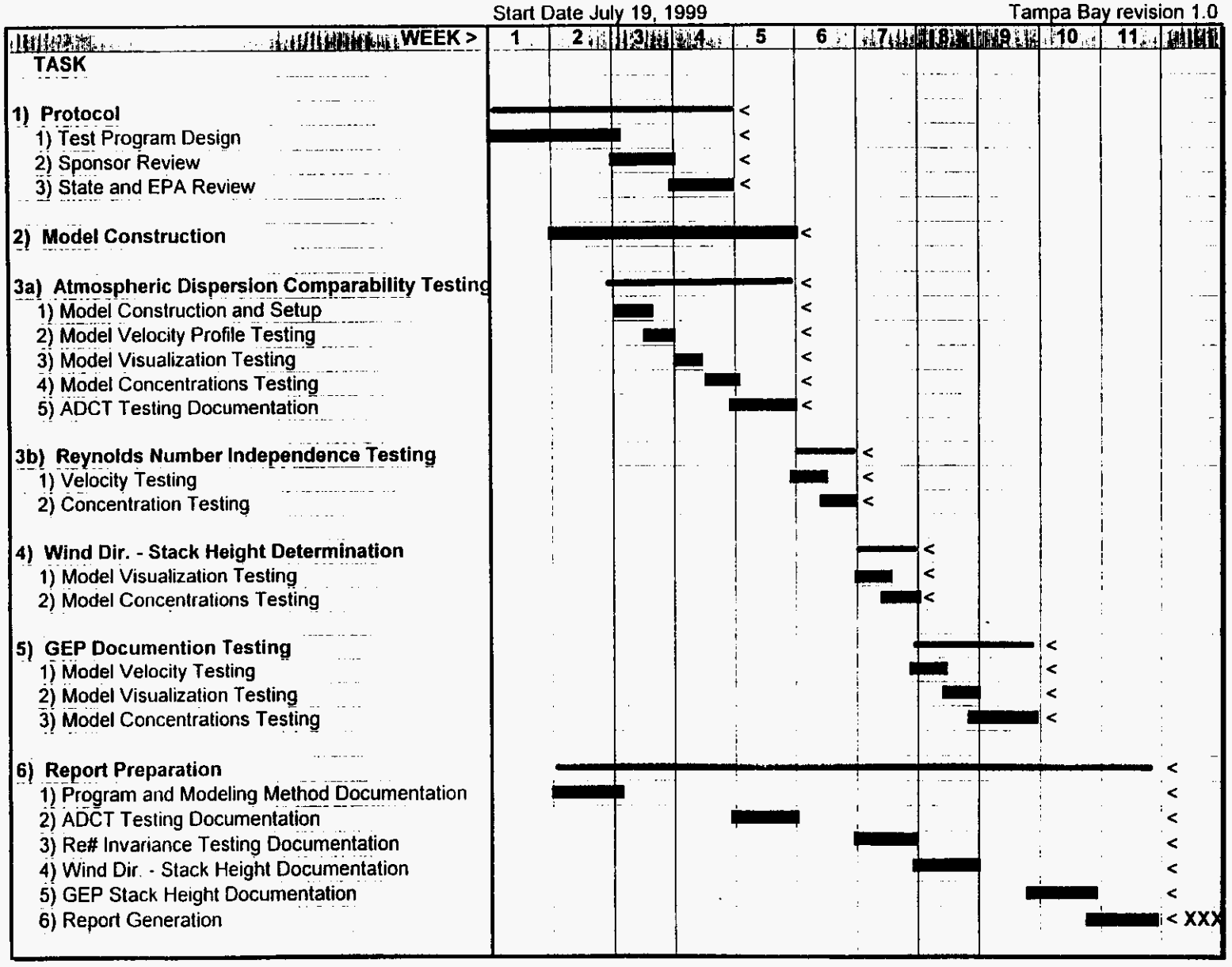


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Table 2 -- Wind Tunnel Testing Matrix

Tampa Bay revision 1.0

TEST GROUP	TEST TYPE & NUMBER				TEST PARAMETERS						TIME
	Wind Profile	Temp. Profile	Visual Profile	Conc. Profile	Building Config.	Stack Heights	Wind Speed	Wind Dir.	Flow Rate	Test Pos	# Tunnel Days
TUNNEL SETUP & REMOVAL	-	-	-	-	-		-	-	-	-	2.0
DISPERSION COMPARABILITY	9	-	-	-	1	1	1	1	1	9	1.6
"	-	1	-	-	1	1	1	1	1	1	0.4
"	-	-	1	-	1	1	1	1	1	1	0.6
"	-	-	-	7	1	1	1	1	1	7	1.9
WIND SPEED DETERMINATION	-	-	8	-	2	1	1	8	1	1	1.0
"	-	-	-	8	2	1	1	4	1	1	2.1
RE # INDEPENDENCE	2	-	-	-	1	1	2	1	1	1	0.8
"	-	-	-	2	1	1	2	1	1	1	0.9
STACK HEIGHT DETERMINATION	-	-	-	8	2	4	1	1	1	1	2.1
GEP STACK DOCUMENTATION	9	-	-	-	1	1	1	1	1	9	1.6
"	-	-	2	-	2	1	1	1	1	1	0.6
"	-	-	-	24	2	1	1	1	1	12	5.3
TOTAL	20	1	11	49							21

Notes:
Wind Profile > Cross Wire yields U, u', w', u'w' at 15 elevations
Temperature Profile > Small Thermocouple yields T, t' at 15 elevations
Visual Profile > Digital movies and pictures
Concentration Profile > Source Conc. at up to 45 test locations

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APPENDIX A:
Service Agreement

SERVICE AGREEMENT
CSU AND INDUSTRY SPONSOR

Sponsored Programs
491-6355

This Agreement is entered into between _____ _____ hereinafter referred to as the Sponsor, and the Colorado State Board of Agriculture, by and through Colorado State University, an Institution of Higher Education of the State of Colorado, located at Fort Collins, Colorado 80523, hereinafter referred to as the University.

WHEREAS the Sponsor desires services in accordance with the scope of work outlined within this Agreement, and

WHEREAS the performance of such services are consistent, compatible and beneficial to the academic role and mission of the University as an Institution of Higher Education and, in consideration of the mutual premises and covenants contained herein, the parties hereto agree as follows:

ARTICLE I - SCOPE OF WORK

The University agrees to perform for the Sponsor the services described in Attachment A hereto, under the direction and supervision of _____ _____.

ARTICLE II - CONTRACT PERIOD

This Contract shall become effective on _____ and shall be completed on _____ unless subsequent time extension, supplement, addition, continuation or renewal is mutually agreed upon in writing between the parties.

ARTICLE III - FINANCIAL

The Sponsor agrees to reimburse the University for services performed under this Agreement in a fixed price amount of $_____ in accordance with the budget itemized in Attachment B and to provide payment in accordance with the following schedule:

_____
_____
_____
_____

The University reserves the right to reallocate funds between approved budget categories.

ARTICLE IV - REPORTING REQUIREMENTS

The University will provide reports on the progress of the services as outlined or required in the Scope of Work or as designated as follows:

A progress report, if required, will be furnished at a time agreed to by the participants of this Agreement.

A final report, if required, will be furnished at the completion of the contract period.

_____

ARTICLE V - CONFIDENTIALITY

It may be necessary for the Sponsor to disclose proprietary information to the University's representatives so they can perform the work described in Article I of this Agreement. At the time of disclosure, the Sponsor must declare which information is proprietary. Proprietary information will not include information which: 1) at the time of disclosure or subsequent to that time is generally available to the public; 2) is known by the University at the time of disclosure and substantiated in written documents; or 3) is made known to the University by a third party not connected with the Sponsor. The University agrees: 1) to receive the information in confidence; 2) not to use it for any purposes other than contained in the scope of work defined in this Agreement; 3) not to disclose it to anyone not a part of this Agreement; and, 4) to use its best efforts to maintain the confidentiality of the information.

ARTICLE VI - EQUIPMENT

All equipment purchased for use in connection with this Agreement shall be the property of the University, provided that it shall be dedicated to this project while this Agreement is in effect.

ARTICLE VII - INDEMNIFICATION

Each party hereto agrees to be responsible and assume liability for its own wrongful or negligent acts or omissions, or those of its officers, agents or employees to the full extent required by law, and agrees to hold the other party harmless from any such liability. The University is an Institution of Higher Education of the State of Colorado and is bound by the provisions of the Colorado Governmental Immunity Act and the Constitution of the State of Colorado.

ARTICLE VIII - INSURANCE

The University agrees to insurance coverage as limited by the statutes of the State of Colorado. All agencies of the State of Colorado, including the University, are provided protection from liability either by the Governmental Immunity Act (24-10-101) or the Risk Management Act (24-30-1501).

ARTICLE IX - COMPLIANCE WITH LAWS

The University agrees that it will comply with all applicable Federal, State and Local laws, codes, regulations, rules and orders.

ARTICLE X - ASSIGNMENT

Neither party shall assign or transfer any interest in this Agreement, nor assign any claims for money due or to become due under this Agreement without the prior written approval of the other party.

ARTICLE XI - PATENTS AND INVENTIONS

The University agrees to take appropriate steps to cause all personnel assigned to the research project to disclose any and all inventions and improvements conceived or reduced to practice by any such personnel in the performance of the research and relating to the subject matter thereof in the form of patent memoranda descriptive of such inventions and discoveries and containing adequate information necessary for the filing of patent applications. The University shall retain all right, title and interest in and to such inventions and improvements and all patent applications therefore which it may file at its election. The University agrees to grant the Sponsor an option to an exclusive world-wide license to inventions made or conceived in the course of this Agreement. Notice of the exercise of the option must be given by the Sponsor to the University in writing within six (6) months of the disclosure of the invention to the University. If the Sponsor exercises its option within the prescribed time period, the parties agree to negotiate in good faith an agreement satisfactory to both parties. All such negotiations, including the execution of an agreement shall be completed within six (6) months of written notice to the University of Sponsor's exercise of said option. Provisions of the license agreement will be dictated by the nature of the inventions, improvements, applications and patents.

If said agreement between the University and the Sponsor is not signed in final form before expiration of the six month period above, the University shall be free to negotiate with other companies not a party to this Agreement without further obligation to the Sponsor provided that it shall not enter into any agreement having more favorable terms than those offered the Sponsor. If

the University shall abandon its rights to such inventions, improvements, applications or patents, the University shall assign to the Sponsor all of its right, title and interest in and to such invention, improvements, applications and patents.

ARTICLE XII - PUBLICATION BY SPONSOR

The Sponsor will not include the name of Colorado State University in any advertising, sales promotion or other publicity matter without the prior written approval of the Vice President for Research of the University and the Principal Investigator.

ARTICLE XIII - TERMINATION

This contract may be terminated by either of the parties hereto upon written notice delivered to the other party at least ninety (90) days prior to the intended date of termination. By such termination, neither party may nullify obligations already incurred for performance or failure to perform prior to the date of termination.

ARTICLE XIV - CHANGES AND AMENDMENTS

This contract constitutes the entire agreement between the parties. All amendments and/or changes shall be by written instrument executed by the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as of the date set forth herein by their duly authorized representatives.

COLORADO STATE BOARD OF AGRICULTURE
BY AND THROUGH
COLORADO STATE UNIVERSITY

By: _____

Title: _____

Date: _____

SPONSOR

_____

_____

By: _____

Title: _____

Date: _____

BIG BEND UNITS 1 & 2 FGD PROJECT

DETAILED A/E ENGINEERING		ORIGINAL FORECAST	CURRENT FORECAST	VARIANCE OVER/(UNDER)
Site Development	$	117,000	96,589	(20,411)
Earthwork & Piling		2,169,100	3,164,729	995,629
Structural Concrete		8,153,500	7,573,077	(580,423)
Structural Steel		2,699,100	5,336,227	2,637,127
Mechanical Process Equipment		9,032,700	19,278,634	10,245,934
FGD System		25,477,320	17,987,055	(7,490,265)
Material Handling		614,100	1,242,418	628,318
Piping		1,371,700	415,379	(956,321)
Insulation		179,600	620,537	440,937
Instrumentation		2,007,800	1,352,019	(655,781)
Electrical		4,766,300	684,830	(4,081,470)
Painting		113,500	0	(113,500)
Building Architectural		190,500	1,146,158	955,658
Dewatering		257,500	54,387	(203,113)
SUBTOTAL A/E		57,149,720	58,952,039	1,802,319
TECO PROVIDED COST INFORMATION				
Construction Management		2,708,216	2,040,770	(667,446)
Professional Engineering Services		5,212,152	11,250,000	6,037,848
Owner Controlled Costs		7,299,863	7,293,729	(6,134)
Contingency		2,465,049	2,334,849	(130,200)
Added 2nd Vacuum Filter		1,000,000		(1,000,000)
County Water Supply		1,000,000		(1,000,000)
Waste Water System		5,000,000		(5,000,000)
TOTAL PROJECT W/O AFUDC	$	81,835,000	81,871,387	36,387

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990001-EI EXHIBIT NO. 4
COMPANY/ WITNESS: Plunkett
DATE: 11-22-99

EXHIBIT NO. 4
DOCKET NO. 990001-EI
TAMPA ELECTRIC COMPANY
(DEP-1)
DOCUMENT NO. 1

BIG BEND STATION UNITS 1 & 2 FGD SYSTEM

ESTIMATED ANNUAL NET OPERATING COSTS

		ORIGINAL ESTIMATE	CURRENT ESTIMATE	VARIANCE OVER/(UNDER)
LIMESTONE SYSTEM	$	125,114	119,163	(5,951)
ABSORBER SYSTEM		309,339	294,626	(14,713)
WASTE HANDLING SYSTEM		93,996	89,525	(4,471)
FGD SUPPORT/CONTROLS		7,935	7,558	(377)
STAFFING (OPERATIONS)		315,346	315,346	0
WATER COSTS **		212,180	650,000	437,820
WASTE WATER TREATMENT		106,090	101,044	(5,046)
SUBTOTAL PLANT O&M		1,170,000	1,577,263	407,263
LIMESTONE COSTS		2,064,775	1,949,921	(114,854)
DIBASIC ACID COSTS		265,225	300,000	34,775
HYDRATED LIME - New Waste Water System		0	448,088	448,088
SUBTOTAL REAGENTS		2,330,000	2,698,009	368,009
TOTAL ANNUAL O&M EXPENSE	$	3,500,000	4,275,272	775,272
GYPSUM REVENUES		0	(800,000)	(800,000)
ANNUAL NET OPERATING COST		3,500,000	3,475,272	(24,728)

** Non recurring water costs after well system installed.

EXHIBIT NO. 4
DOCKET NO. 990001-EI
TAMPA ELECTRIC COMPANY
(DEP-1)
DOCUMENT NO. 2

EXHIBIT NO. 5

DOCKET NO: 990007-EI

WITNESS: Gregory M. Nelson

PARTY: Tampa Electric Company

DESCRIPTION: Deposition Transcript

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 5
COMPANY/ WITNESS: FPSC Staff
DATE: 11-23-99

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Environmental Cost Recovery Clause) DOCKET NO. 990007-EI

DEPOSITION OF: GREGORY M. NELSON

TAKEN AT THE INSTANCE OF: FPSC Staff

DATE: Wednesday, October 20, 1999

TIME: Commenced at 9:00 a.m.
Concluded at 9:35 a.m.

PLACE: FPSC
2540 Shumard Oak Boulevard
Room 362
Tallahassee, Florida

REPORTED BY: NANCY S. METZKE, RPR, CCR

C & N REPORTERS
REGISTERED PROFESSIONAL REPORTERS
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BUREAU OF REPORTING
RECEIVED 10-26-99

APPEARANCES:

GRACE A. JAYE, ESQUIRE, FPSC, 2540 Shumard Oak Boulevard, Suite 370, Tallahassee, Florida 32399-0850.

VICKI GORDON KAUFMAN, ESQUIRE, McWhirter, Reeves, 117 South Gadsden Street, Tallahassee, Florida. On behalf of FIPUG.

JAMES D. BEASLEY, ESQUIRE, Ausley & McMullen, Post Office Box 391, Tallahassee, Florida 32302. On behalf of TECO.

HARRY W. LONG, JR., ESQUIRE, Post Office Box 111, Tampa, Florida 33601-0111. On behalf of TECO.

ALSO PRESENT:

JIM BREMAN, FPSC Staff.

DALE MAILHOT, FPSC Staff.

NINA MERTA, FPSC Staff.

DONALD PLESS, TECO.

KAREN ZWOLAK, TECO.

DEE BROWN, TECO.

PATRICK SHELL, TECO.

BOB HOWELL, TECO.

STIPULATION

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this cause; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record conversations are with the consent of the deponent.

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GREGORY M. NELSON

Examination by Ms. Jaye	5
Examination by Ms. Kaufman	17

Whereupon,

GREGORY M. NELSON

was called as a witness by the Plaintiff and, after being first duly sworn, was examined and testified as follows:

EXAMINATION

BY MS. JAYE:

Q Would you please state your name for the record?

A Gregory M. Nelson.

Q By whom are you employed?

A Tampa Electric Company.

Q How long have you been employed by Tampa Electric Company?

A About 17 and a half years.

Q What is your current position with the company?

A I'm manager of environmental planning.

Q What are your primary duties as manager of environmental planning?

A I'm responsible for the environmental permitting and compliance aspects of the company.

Q Have you filed direct testimony in this proceeding?

A Yes, I sure have.

Q What is your educational background?

A I have a bachelor's in mechanical engineering degree from Georgia Tech that I received in 1982, and a master's of business administration degree from the University of South Florida that I received in 1987.

Q Mr. Nelson, what is the status of the Title V air operation permit at Gannon?

A They're still pending -- or it's still pending.

Q Are you aware of any other stack extension projects -- this would be anywhere in the United States -- which have been approved for Title V permitting purposes?

A I'm not aware of any.

Q Okay. Do you have a copy of your October 1st, 1999 testimony and exhibits with you? October 1st, 1999, testimony and exhibits.

A Yes, I do.

Q If you'd review those for a moment. I'd ask you if there is within the 14 pages of GMN-1, Document 2, Pages 1 through 14 any mention of a specific pollutant?

(WITNESS REVIEWED DOCUMENTS)

A In Document 1, Page 1 of 2, there's reference to SO2.

Q Is that same pollutant referenced anywhere though in Document Number 2, the 14 pages that comprise that document?

(WITNESS REVIEWED DOCUMENT)

A Just looking through it real quick, I don't see any reference.

Q Okay. Did both the EPA and Tampa Electric Company go with the fluid modeling proposal that you've included in your testimony from the folks at Colorado State?

A I'm not sure I understand what you mean by "go with."

Q Well, did they buy into it? Have they agreed that that is the process to use?

A Yes.

Q Did they also agree to the $49,017 amount that was proposed?

A Tampa Electric agreed to it, yes.

Q Okay. Looking now at Page 2 of 14 of Document 2 in your Exhibit GMN-1, the contract period is stated to be 12 weeks with a starting date of July 19th, 1999. Have those dates changed any?

(WITNESS REVIEWED DOCUMENTS)

A I believe it's a little behind schedule.

Q Okay. What is the status of the study at this time?

A Most all of the engineering work, I believe, has been completed, and they're processing the data and

putting together the report.

Q Has Tampa Electric Company received any preliminary results yet from the study?

A Yes, we have.

Q Okay. Do you have a copy of the preliminary results with you today?

A We haven't received anything in writing. It's just been a verbal communication.

Q Have you personally received any kind of a verbal communication?

A Me personally?

Q Yes.

A No.

Q Do you agree that not all pollutants are regulated at the same concentration levels?

A Yes, I do agree with that.

Q Could you explain how this study that is described in Pages 1 through 14 of GMN-1 will support a conclusion that SO2 emissions are not excessive?

A Would you repeat the question, please?

Q Uh-huh. Could you explain how the study that is presented in GMN-1, Document 2 of your testimony will support a conclusion that SO2 emissions are not excessive?

A I'm not sure that that's the primary purpose of

the report. The purpose is to demonstrate that there is stack tip down wash that is mitigated by the extension of the stacks.

Q Could you explain what you mean by stack tip down wash?

A Down wash of the emissions plume from the stack.

Q Would the conclusions of the study that is described in Document 2 of GMN-1 of your testimony be applicable to all pollutants?

A I think it would be more applicable to gaseous emissions as opposed to more solid emissions.

Q By gaseous emissions, would that include volatile organic compounds or NOx emissions, SO2 emissions?

A I think I could say for sure SO2 and NOx emissions.

Q Okay. Is it possible, however, that the study that is described in Document Number 2 of GMN-1 of your testimony could reveal problems with volatile organic compounds, particulates, NOx emissions, SO2 emissions, et cetera?

A Not that I'm aware of.

Q Okay. Are there any viable alternatives to stack extension?

A There are certainly other alternatives that could help us reduce SO2 emission levels. We could do something like fuel switching, put on a scrubber, that sort of thing.

Q Are you familiar with the ESP study effort ongoing at Tampa Electric Company?

A Yes, I am.

Q Okay. What pollutants or what regulated pollutants are to be studied in that ESP study effort?

A The ESP optimization study is strictly related to particulate matter.

Q Okay. We're going to turn to Page 9 of your prefiled testimony, your October 1st, '99 testimony.

A I'm sorry, you said Page 9?

Q Yes. This is the answer where you discuss the eight projects of variances of recoverable costs to those originally projected that exceed 5%. Looking at this page, which projects in Tampa Electric's estimates and projections include payroll costs?

A Certainly the Gannon 5 and Gannon 6 classifier replacements, and Big Bend 2 it appears.

Q Which projects in Tampa Electric's estimates and projections include replaced asset costs?

A It appears that the classifier projects as well.

Q Okay. And which projects in Tampa Electric's estimates and projections would include a correction to construction work in progress calculations?

A Based on the testimony, it appears that the Gannon Unit 6 classifier, and looking further at it, I'm not sure if that includes replaced asset and payroll costs.

Q Okay. Who can tell staff the answers positively?

A I believe that would be Ms. Zwolak.

Q Okay. Okay. Looking now at Lines 9 through 11 on Page 9 of your prefiled testimony, could you explain the correction to which you're referring in those lines?

A Could you repeat the question please?

Q Yes. Can you explain the correction to which you're referring in Lines 9 through 11 on Page 9 of your prefiled testimony?

A As I understand it, it's just what it says, a correction in the calculation for the ROI for the projects that have construction work in progress, expenses.

Q Did you or someone under your direct supervision determine that this correction was necessary?

A This was done with the regulatory affairs personnel.

Q Okay. Could you tell me why this correction was made?

A No, I can't.

Q Okay. Is there a witness who will be testifying for Tampa Electric who could?

A I believe that Ms. Zwolak could give you more detail on that.

Q Referring now to the top, to Item Number 4, Lines 1 through 6. This is the Gannon Unit 5 classifier replacement. In your testimony you have that recoverable costs are estimated to be $206,916. Can you tell me if this variance from the estimates that is included in Item Number 4 is only due to the inclusion of payroll costs and full recovery of replaced asset?

A I believe that it is.

Q Could you tell me what the components of the payroll costs and the full recovery of replaced asset are that would allow you to arrive at the $206,916 figure?

A Could you repeat the question please?

Q Yes. Could you please explain what the components are of payroll costs and full recovery of your replaced asset which would allow you to arrive at the $206,916 figure?

A I believe Ms. Zwolak would be better to provide

that kind of information.

Q Thank you.

Could you explain why the decision was made to include the payroll costs and Florida recovery replaced asset in the Gannon Unit 5 classifier replacement?

A I believe that we felt that it was the appropriate thing to do.

Q Do you know if this was a decision made by a committee or by a specific person? We're trying to understand the decision process if that helps you frame your answer.

A I think that Karen Zwolak could provide that response.

Q Okay. Did you or those under your supervision provide Ms. Zwolak with the monthly cost estimates for a Gannon Unit 5 classifier replacement project?

A Some of my people were involved in it as well as people from the engineering side of the house.

Q Okay. Could you explain how the monthly costs were developed?

A Which project?

Q This would be for the Gannon Unit 5 classifier replacement project.

A Well, actual costs are developed based on just

that, actual costs, the costs we incur.

Q Could you explain to me in your own words what the term "full recovery of the replaced asset" means?

A I think that would be more appropriately addressed to Karen.

Q Are you the appropriate witness to address retirement units, rate-based appreciation, and base rates?

A No, I'm not.

Q Okay. Could you tell me who would be?

A I believe Ms. Zwolak might be able to help. I'm sorry, it may be Phil Barringer.

Q Okay. Staying on Page 9 of your testimony, you state that Tampa Electric will require additional personnel, including training, to operate the new FGD system. I have a question. Will the four new personnel work solely on the FGD system, or will they have other non-ECRC responsibilities?

A I'm sorry, did you say that was on Page 9?

Q I'm sorry, withdraw the question.

If you will turn to Page 11 of your testimony, Lines 16 through 21. You describe the variance as being -- between the SO2 emission allowance expenses as being 77.2% greater than originally projected. Could you

explain to me why this is the case?

A Yes. The reason for the variance is that we recovered less costs associated with SO2 allowances due to the decreased economy sales transactions that we experienced this year. Sales were less than what we expected them to be.

Q Could you hazard a guess as to why they were less?

A I'm sorry, that's out of my knowledge.

Q Okay. Could you tell me who could answer that question?

A That I don't know.

Q Okay. Turning now to Page 5 of your testimony, looking now at Lines 22 through 25 and going on over to Line 1 of Page 6, could you explain why it is that the stack extension projects will continue to incur construction costs when they are the only ones that will continue to incur construction costs?

A Uh-huh. Well, the Gannon Unit 5 and 6 stack extensions haven't been built yet, and until we start the construction and through the time of completion, we'll -- well, construction costs will be incurred during that time period.

Q Okay. I'm going to hand you a document now. It's dated 4/20/98. I'd like for you to take a look at

it and tell me what that is.

(DOCUMENT TENDERED TO THE WITNESS)

A It looks like an old version of NOx compliance strategy that we had.

Q Okay. You say an old version. Is there an updated version?

A Yeah, our NOx compliance strategy was presented to staff last year in the depositions for ECRC. It was that notebook, remember, that we gave you last year.

Q Was that provided in the documents that you brought with you to the deposition duces tecum?

A Yes, it was.

Q Okay. I'm going to hand you another paper now, and I'd like you to take a look at that and tell me if this is from a credible organization or a credible author.

(DOCUMENT TENDERED TO THE WITNESS)

A I am not familiar with either the group or the individual that wrote this.

Q Okay. If you'll look on Page 2, what we would like to know is if the liner is properly identified for Big Bend Units 1, 2 and 3.

(WITNESS REVIEWED DOCUMENT)

A I can't say offhand. I remember last year as

a part of the deposition we provided a subsequent submittal, or whatever you call it in the legal field.

Q A late-filed?

A A late-filed, that's it, that talked about the materials for each of the stacks. Offhand, I don't remember what that table said.

Q Do you know whether or not the stack liner for Big Bend Units 1, 2 and 3 is brick or steel?

A I don't know with a hundred percent certainty.

Q Okay. Do you know who could tell us?

A I believe that Mr. Pless could maybe answer that question.

Q Okay. Well, that's all. Thank you very much.

MS. GORDON KAUFMAN: Can I ask a couple of questions?

EXAMINATION

BY MS. GORDON KAUFMAN:

Q Mr. Nelson, can you go back to Page 9 of your testimony Ms. Jaye was inquiring about?

A Sure.

Q Item Number 4. I think she asked you if you knew the components of that 206-thousand-dollar number. Is your testimony that you do not know what the components are that make up that number?

A I believe what I was trying to say was that,

you know, I know it's made up of the payroll cost and recovery of the fixed asset. I don't know each and every detail that might have gone into it.

Q Okay. Who provided that number to you?

A I got that working with regulatory affairs.

Q Is there a person or persons that provided that number to you?

A In conjunction with working with Karen Zwolak.

Q Okay. Ms. Zwolak helped come up with that number, and then were there other people?

A Yes, there were. Some of the numbers that were used in the preparation of that came from our engineering department.

Q Okay. Who in your engineering department?

A I'm not sure of the exact person that worked on it from engineering.

Q Okay. So Ms. Zwolak and someone from engineering derived this number?

A Right.

Q Okay. Anybody else work on it?

A I don't know.

Q You don't know. So there might be, you just don't know? Who would know who developed this number and provided input to it?

A Ms. Zwolak may know more details on that.

Q Okay. Ms. Jaye also asked you about the language on Line 4, "full recovery of the replaced assets." Is it your testimony that you don't know what you meant when you wrote that language?

A I don't believe that was it either.

Q Okay. Well, I think she asked you if you could define it, and as I recall, you referred it to Ms. Zwolak; but it's in your testimony, so can you tell us what you meant?

A It's recovery of the replaced asset which, in this case, including the existing classifiers.

Q Okay. Is there some significance to the word "full" there?

MR. LONG: Actually, I think this is what Mr. Barringer deals with in his testimony. He's probably a better witness to ask about this.

MS. GORDON KAUFMAN: Okay. Well, it's in Mr. Nelson's testimony, so I'd like to get his view on it.

THE WITNESS: I believe you have my view on it.

BY MS. GORDON KAUFMAN (Continuing):

Q So is there or is there not some significance to the word "full" there? I'm just trying to understand what you meant when you wrote this, or did you write

this?

A I was involved in the preparation of this, yes.

Q Okay. So is there some significance to the word "full," or would the sentence have the same meaning if we deleted that word?

A I believe there is significance to the word "full," and that entails that the recovery of the value of the replaced asset.

Q Recovery of the value of the replaced asset. Okay. And what do you include when you use the word "value?"

A Whatever is on the books for it, I would guess.

Q Whatever Tampa Electric has on its books for the value of the assets?

A That would be my guess; but, again, I don't believe I'm the most appropriate witness to answer that question.

Q Okay. Who else provided input into this section of your testimony?

A Again, I dealt directly with regulatory affairs, specifically Karen Zwolak, on the development of these numbers.

Q Okay. Ms. Zwolak provided input. Anybody else?

A Again, I believe others were involved in the

background, but my dealings were with Ms. Zwolak.

Q Okay. So you and Ms. Zwolak developed the testimony on Lines 1 through 6; is that fair?

A Again, I worked with Ms. Zwolak, and we developed this. Now I'm sure others with her staff may have had input into it.

Q Right. But as far as you know in working on your testimony, you and she worked on it? And I understand she may have had discussions or input from other people.

A Yes.

Q Okay. On Page 11 Ms. Jaye was also asking you about the 77.2% variance there for the SO2 emission allowance on Line 15 through 19.

A Uh-huh.

Q And I apologize if this was asked. Did you testify that you don't know why economy sales transactions decreased?

A That is correct.

Q Okay. I'm assuming someone told you that they had, is that correct, so you could put it into your testimony?

A Yeah.

Q And who was that?

A Again, that was Karen Zwolak.

MS. GORDON KAUFMAN: Thank you.

MR. LONG: Is that it for Mr. Nelson?

MS. JAYE: That's all.

(WHEREUPON, THE DEPOSITION WAS CONCLUDED)

* * * *

ERRATA SHEET

STATE OF FLORIDA)
: CERTIFICATE OF OATH
COUNTY OF LEON)

I, the undersigned authority, certify that GREGORY M. NELSON personally appeared before me and was duly sworn.

WITNESS my hand and official seal this 23rd day of October, 1999.

NANCY S. METZKE
Notary Public - State of Florida

Nancy S. Metzke
MY COMMISSION # CC677518 EXPIRES
September 13, 2001
BONDED THRU TROY FAIN INSURANCE, INC.

CERTIFICATE OF DEPONENT

This is to certify that I, GREGORY M. NELSON, have read the foregoing transcription of my testimony, Pages 1 through 22, given on October 20, 1999 in Docket Number 990007-EI, and find the same to be true and correct, with the exceptions, and/or corrections, if any, as shown on the Errata Sheet attached hereto.

_____

GREGORY M. NELSON

Sworn to and subscribed before me this
day of , 19

NOTARY PUBLIC
State of
My Commission Expires:

REPORTER'S DEPOSITION CERTIFICATE

STATE OF FLORIDA)
COUNTY OF LEON)

I, NANCY S. METZKE, Certified Shorthand Reporter and Registered Professional Reporter, certify that I was authorized to and did stenographically report the deposition of GREGORY M. NELSON; that a review of the transcript was requested; and that the transcript is a true and complete record of my stenographic notes.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 23rd day of October, 1999.

Nancy S. Metzke

NANCY S. METZKE, RPR, CCR

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EXHIBIT NO. 5

DOCKET NO: 981042-EM

WITNESS: Donald E. Pless

PARTY: Tampa Electric Company

DESCRIPTION: Deposition Transcript

PROFFERING PARTY: STAFF

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Environmental Cost Recovery Clause	DOCKET NO. 990007-EI

DEPOSITION OF:	DONALD E. PLESS
TAKEN AT THE INSTANCE OF:	FPSC Staff
DATE:	Wednesday, October 20, 1999
TIME:	Commenced at 9:35 a.m. Concluded at 9:50 a.m.
PLACE:	FPSC 2540 Shumard Oak Boulevard Room 362 Tallahassee, Florida
REPORTED BY:	NANCY S. METZKE, RPR, CCR

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BUREAU OF REPORTING
RECEIVED 10-26-99

APPEARANCES:

GRACE A. JAYE, ESQUIRE, FPSC, 2540 Shumard Oak Boulevard, Suite 370, Tallahassee, Florida 32399-0850.

VICKI GORDON KAUFMAN, ESQUIRE, McWhirter, Reeves, 117 South Gadsden Street, Tallahassee, Florida. On behalf of FIPUG.

HARRY W. LONG, JR., ESQUIRE, Post Office Box 111, Tampa, Florida 33601-0111. On behalf of TECO.

ALSO PRESENT:

JIM BREMAN, FPSC Staff.

DALE MAILHOT, FPSC Staff.

NINA MERTA, FPSC Staff.

KAREN ZWOLAK, TECO.

DEE BROWN, TECO.

PATRICK SHELL, TECO.

BOB HOWELL, TECO.

GREGORY M. NELSON, TECO.

STIPULATION

IT IS STIPULATED that this deposition was taken pursuant to notice in accordance with the applicable Florida Rules of Civil Procedure; that objections, except as to the form of the question, are reserved until hearing in this cause; and that reading and signing was not waived.

IT IS ALSO STIPULATED that any off-the-record conversations are with the consent of the deponent.

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DONALD E. PLESS

Examination by Ms. Jaye 5

Whereupon,

DONALD E. PLESS

was called as a witness by the FPSC Staff and, after being first duly sworn, was examined and testified as follows:

EXAMINATION

BY MS. JAYE:

Q Good morning.

A Good morning.

Q Would you please state your name for the record?

A My name is Donald E. Pless.

Q Okay. And by whom are you employed?

A Tampa Electric Company.

Q How long have you been employed by Tampa Electric?

A Since January of 1974.

Q What is your current position with the company?

A Director of advanced technology.

Q How long have you held that position?

A Since late 1997.

Q And what are your primary duties in that position?

A My primary duty is project manager for the Big Bend 1 and 2 FGD retrofit project.

Q Could you briefly summarize your educational background?

A I graduated from Purdue University in 1966 with a degree in mechanical engineering.

Q Have you filed direct testimony in this proceeding?

A Yes, I have.

Q Would you please turn to page 9 of your prefiled direct testimony?

(WITNESS COMPLIED)

Q At the top of the page on Lines 2 through 4, you state that four positions will be created to handle the increased equipment operational needs. Will the four new personnel work solely on the FGD, or will they have non-ECRC duties as well?

A The four positions we've created will work directly on the FGD system.

Q Okay. Mr. Pless, will these four new employees be spending one hundred percent of their time working on the FGD system?

A The four positions we've created will work a hundred percent on the FGD system.

Q Thank you.

In addition to these four positions that you mentioned on Page 9 of your direct testimony, were there

any other positions created for other ECRC projects that are shown in Schedules 42-2P and 42-5E and 42-5A?

A I'm not sure what those schedules are.

Q We'll get you a copy in just a moment.

(DISCUSSION OFF THE RECORD)

MS. JAYE: Okay. Back on the record.

BY MS. JAYE (Continuing):

Q Okay. Mr. Pless, I'm going to hand you copies of these schedules. These were filed in 990007-EI by Tampa Electric Company. If you could take a look at those schedules.

(DOCUMENTS TENDERED TO THE WITNESS)

A I'm not familiar with these tables. This is not part of my direct preparation.

Q Okay.

A And it refers to projects other than the Big Bend scrubber which I'm responsible for.

Q Okay. Is there a witness who could answer those questions as posed about these schedules creating other positions?

A I presume the witness that filed them.

Q Okay. Thank you.

Mr. Pless, did you take part in compiling any of the data that was included in any of these schedules that you looked at?

A I compiled the data related to the O&M expenses for the Big Bend 1 and 2 scrubber.

Q Okay. Could you tell us if the payroll of existing employees of Tampa Electric Company, not the new positions but the currently employed employees, is included in the O&M requested for the Big Bend 1 and 2 FGD project?

A Yes.

Q Could you then please provide a breakdown of the fully loaded payroll charge to the FGD project?

A Fully loaded payroll charge? I'm not sure what you mean by that.

MS. JAYE: Could we go off the record a moment?

(DISCUSSION OFF THE RECORD)

MS. JAYE: Okay. We're back on the record.

BY MS. JAYE (Continuing):

Q Mr. Pless, could you please explain what payroll you included in the O&M for the Big Bend 1 and 2 FGD project?

A That is four new operations positions.

Q Okay. Thank you.

Could you tell me if the payroll for those four new operations position that has been included in the O&M for the FGD project is a fully loaded payroll?

A Yes, it is.

Q Okay. Turning over now to Page 10 of your testimony, Lines 18 through 24. You mention AFUDC. Are you the appropriate witness to answer questions on how the AFUDC was calculated?

A No, ma'am.

Q Okay. Could you tell me who that would be?

A Phil Barringer.

Q Okay. Turning now to Document Number 1 of your prefiled testimony. This will be DEP-1. This shows the detailed A and E engineering for Big Bend Units 1 and 2 FGD project. We've noticed that there are some changes here that are relatively significant, and I was hoping, Mr. Pless, that you could explain the significant cost increases from the original forecast for A and E engineering costs and structural steel, mechanical process equipment, building, architectural and professional engineering services. And if it would help, I have these highlighted on my copy.

A Okay.

(WITNESS REVIEWED DOCUMENT)

A Let me summarize, I guess, that the difference between the original and the current number is very, very close; and we're very proud of that, that we've managed a project like this and brought it in six months ahead of schedule for essentially the same costs. Some of the

significant variances you see here are primarily changes from one category to the other. A prime example of that is the building architectural line that you highlighted.

Q Right.

A That shows an increase of about 955 thousand dollars. In the original forecast, there was an electrical substation building which had all of the electrical substation switch gear in it. Those costs were housed in the electrical category. In subsequent revisions to the accounting structure that the A and E do, those dollars were moved to the building and architectural. So even though some of the variances that you see in here are significant, many of them are just a matter of shifting from one category to the other.

Q Could you please go through this exercise with the structural steel? I'd certainly like to know what changed there.

(WITNESS REVIEWED DOCUMENTS)

A In the structural steel category, we had to go through and change the configuration of the duct work. The original duct work had the stack very close to the existing units, and that was a conceptual arrangement. When we got into it, that arrangement really couldn't work because of the turning radius required on duct work, straight runs the duct required for continuous emission

monitors, all those things; so we had to modify the duct work. Many of the costs you see here are related to changing that duct work and the changes required to lengths of duct and mechanical equipment.

Q If I might have my paper back.

(DOCUMENT TENDERED TO COUNSEL)

Q Thank you.

Moving back now to Page 9 of your prefiled. On this page, you have mentioned -- I believe this is on Lines 9 though 15 -- that there's a significant change associated with design development. Evidently this is surrounding the wastewater treatment system. Was there a cost-effective analysis done for the costs associated with the changes?

A No, there was not.

Q Okay. Then how did you determine the costs that would be associated with the significant change were cost effective and reasonable?

A These two changes were required. We had a requirement permit-wise to develop a discharge stream from the wastewater treatment system that met Class 3 water standards.

Q Okay.

A In order to do this, the system we designed involved a mechanical system where we added lime to

precipitate out some of the heavy metals and other dissolved solvent. These were not included in our original estimate because we didn't have the permit at that time and didn't know what was required. That amounted to about a four-hundred-thousand-dollar change in reagent cost.

The other is the recycle water system. We have a contract with the county to provide us recycled water for our makeup to the plants. That water is at a very attractive rate. When we went to the new scrubber, we required additional recycled water. The county had not expanded their system and said they were no longer able to provide it, so we were required to replace that with potable water at a much higher cost; and that's the reason for that overage.

Q Could you tell me which agency required the changes? You said that they were required.

A These are the permitting agencies we get our operating permits from for the plant.

Q So this would be EPA, DEP?

A Those kind of agencies, yes.

Q Okay. And ensure that they are, indeed, required by someone under the statute. Thank you.

Mr. Pless, do you know if the county is in the future going to expand their recycled water facility so

that you will not have to use the potable water?

A Yes, we have had discussions with them over the last two years. They have indicated to us that they have plans for it. They have some financial constraints. They have specific plans on the board, but it is several years down the road.

Q These changes that would be required, that we've been discussing here on Page 9 of your testimony, do they impact in any way your original assumption of 95% efficiency with a 98% FGD availability?

A No, ma'am.

Q Okay.

MS. JAYE: Could we go off the record for a moment?

(DISCUSSION OFF THE RECORD)

MS. JAYE: Okay. We're back on the record. Thank you.

BY MS. JAYE (Continuing):

Q Mr. Pless, these changes that we've been discussing here, Lines 9 through 15 on Page 9 of your testimony, will these require any changes in the assumptions that you used to develop the O&M costs for the FGD project?

A Can you repeat that again?

Q The changes associated with the design

development in the wastewater treatment system that we've been discussing, will those impact or change in any way your assumptions that you use to develop the O&M costs?

A They've added eight hundred thousand dollars to the O&M costs.

Q Okay.

A Approximately.

Q Okay. Thank you.

A And these are offset by the eight hundred thousand dollars of credits we're assuming for the gypsum sales.

Q Okay. And of that eight hundred thousand dollars, is it all attributable to having to provide potable versus non-potable water?

A Half of it is.

Q Okay. And the other half comes from?

A From the lime.

Q From the lime, okay.

A Again, I think it's important to add that the net O&M costs are the same as what was projected in Mr. Black's original testimony.

Q Okay. Mr. Pless, I'm going to hand you a copy of this paper. I'd like for you to take a look at it and tell me if this appears to be from a credible source.

(WITNESS REVIEWED DOCUMENT)

A I'm not familiar with the author.

Q Okay. Could you take a look at Page 2 for me and tell me if they have in this paper, whoever this group is, correctly represented the liner type for Big Bend Units 1, 2 and 3 as being brick?

A It's my understanding that the liner in Big Bend 1 and 2 is steel, not brick.

Q Okay. How about Number 3?

A Number 3 is brick.

Q Okay. Thank you.

MS. JAYE: Do you have anything?

MS. GORDON KAUFMAN: No, I don't.

(WHEREUPON, THE DEPOSITION WAS CONCLUDED)

* * * *

ERRATA SHEET

STATE OF FLORIDA)
: CERTIFICATE OF OATH
COUNTY OF LEON)

I, the undersigned authority, certify that DONALD E. PLESS personally appeared before me and was duly sworn.

WITNESS my hand and official seal this 23rd day of October, 1999.

NANCY S. METZKE
Notary Public - State of Florida

Nancy S. Metzke
MY COMMISSION # CC677518 EXPIRES
September 13, 2001
BONDED THRU TROY FAIN INSURANCE, INC

CERTIFICATE OF DEPONENT

This is to certify that I, DONALD E. PLESS, have read the foregoing transcription of my testimony, Pages 1 through 15, given on October 20, 1999, in Docket Number 990007-EI, and find the same to be true and correct, with the exceptions, and/or corrections, if any, as shown on the Errata Sheet attached hereto.

_____

DONALD E. PLESS

Sworn to and subscribed before me this
day of , 19

NOTARY PUBLIC
State of
My Commission Expires:

REPORTER'S DEPOSITION CERTIFICATE

STATE OF FLORIDA)
COUNTY OF LEON)

I, NANCY S. METZKE, Certified Shorthand Reporter and Registered Professional Reporter, certify that I was authorized to and did stenographically report the deposition of DONALD E. PLESS; that a review of the transcript was requested; and that the transcript is a true and complete record of my stenographic notes.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 23rd day of October, 1999.

NANCY S. METZKE, RPR, CCR

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TALLAHASSEE, FLORIDA 32301
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November 5, 1999

Ms. Nancy S. Metzke, RPF, CCR
C & N Reporters
Post Office Box 3093
Tallahassee, Florida 32315

Re: FPSC Docket No. 990007-EI

Dear Ms. Metzke:

Enclosed is the original Errata Sheet and Affidavit of Deponent for the deposition of Donald E. Pless taken by the Staff of the Florida Public Service Commission on October 20, 1999 for inclusion in the original transcript.

Sincerely,

James D. Beasley (pp)

James D. Beasley

JDB/pp
Enclosure

cc: All Parties of Record (w/enc.)

RECEIVED
1999
FLORIDA PUBLIC SERVICE COMMISSION
LEGAL DIVISION

ERRATA SHEET

I have read the transcript of my deposition, pages, 1 through 37, and hereby subscribe to the same, including any corrections and/or amendments listed below.

November 3, 1999
Date

Signature Karen Zivolak

Page	Line	Correction or Amendment
7	25	Add commas after "testified" and after "deposition".
15	4	Add "line" after "other" and strike "it".
15	9	Strike "in".
15	11	Add "$" before "236".
16	3	Add a "d" to "an".
17	9	Strike "or" and replace with "a".
19	25	Strike "p" in "prefiled".
23	12	Add "and" between "base" and "was".
26	3	Add a slash between "actual /estimated".
27	5	Strike "parole" replace with "payroll".
29	2	Add "$" before "680".

October 28, 1999
Date of Deposition

Jane Faurot
Reporter

EXHIBIT NO. 5

DOCKET NO: 990007-EI

WITNESS:

PARTY:

DESCRIPTION: TECO Audit Report and TECO's response

PROFFERING PARTY: STAFF

EXH 1

STATE OF FLORIDA

Commissioners:
JOE GARCIA, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
JULIA L. JOHNSON
E. LEON JACOBS, JR.

TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

July 16, 1999

Ms. Angela Llewellyn
Tampa Electric Company
P. O. Box 111
Tampa, FL 33601-0111

Re: Docket No. 990007-EI; Tampa Electric Company
Audit Report; Environmental Cost Recovery - Nine Months Ended December 31, 1998
Audit Control No. 99-042-2-1

Ms. Llewellyn:

The enclosed audit report is forwarded for your review. If you desire to file a response to the audit, please file one with the Division of Records and Reporting so it may be forwarded for consideration by the staff analysts in their review of the audit.

Sincerely,

Denise N Vandiver

Denise N. Vandiver
Bureau Chief - Auditing Services

DNV: sp

cc: Division of Records and Reporting
Division of Auditing and Financial Analysis (Devlin/Causseaux/Harvey/File Folder)
Division of Electric and Gas (Tew)
Tampa District Office (McPherson)
Division of Legal Services

Office of Public Counsel

DEPOSITION EXHIBIT 1
10/28/99

FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND FINANCIAL ANALYSIS
BUREAU OF AUDITING SERVICES

Tampa District Office

TAMPA ELECTRIC COMPANY

Environmental Cost Recovery Clause Audit

FOR THE NINE MONTHS ENDED DECEMBER 31, 1998

Docket Number 990007-EI
Audit Control Number 99-042-2-1

Jocelyn Y. Stephens
Jocelyn ~~Y.~~ Stephens
Audit Manager

James G. McPherson
James A. McPherson
Regulatory Analyst Supervisor

02

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DIVISION OF AUDITING AND FINANCIAL ANALYSIS
AUDITOR'S REPORT

JULY 7, 1999

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit the Environmental Cost Recovery Clause (ECRC) schedules for the nine month period ended December 31, 1998 prepared by Tampa Electric Company. These schedules were prepared by the utility in support of Docket No. 99007-EI. There is no confidential information associated with this audit.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

In our opinion, the schedules referred to above present fairly, in all material respects, the utility's books and records, maintained in conformity with the accounting practices prescribed by the Florida Public Service Commission.

SUMMARY OF SIGNIFICANT PROCEDURES:

Our audit was performed by examining on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report:

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Verify - The item was tested for accuracy, and substantiating documentation was examined.

REVENUES: Compiled Environmental Cost Recovery Clause (ECRC) revenue and agreed to the filing.

EXPENSES: Compiled ECRC expenses and agreed to the filing. Judgementally sampled O&M expenses to verify that they were recoverable pursuant to Order No. PSC-94-0044-FOF-EI. Traced selected expense items to vendor invoices and material issue report. Recomputed allocations of expenses for Big Bend 3 Fuel Gas Desulfurization (BB3 FGD) Integration and Big Bend 1 & 2 Flue Gas Conditioning. Verified SO2 Emission Allowances. Determined payroll expense was removed from ECRC expenses. Calculated an amount for allocable Gypsum sales to offset ECRC expenses.

CAPITAL INVESTMENT: Scheduled capital investment for the ECRC projects. Reconciled depreciation rates used by the Company to FPSC approved rates. Recalculated depreciation expense to exclude depreciation on dollars included in rate base.

CAPITAL STRUCTURE: Reconciled Cost of Capital used to determine the Return on Average Net Investment with the Company's Capital Structure.

TRUE-UP: Recomputed ECRC true-up and interest calculation using FPSC approved amounts and interest rates. Recomputed energy and demand separation percentages.

AUDIT DISCLOSURE NO. 1

SUBJECT: CAPITALIZED PAYROLL

STATEMENT OF FACT:

The Company response to a document request stated that for the period 4/1/96 - 12/31/98, payroll costs for each of its environmental projects was capitalized as follows:

TOTAL CAPITALIZED PAYROLL TO-DATE	SUPER	OPER	OFFICE	CO-OP	PART TIME	TOTAL CAP P/Y	FRINGE	TOTAL PAYROLL	TOTAL PROJECT COST	PAYR AS % TOT.
BIG BEND 3 FGD	267,914	97,186	130,150			495,250	107,110	602,360	8,239,658	7..
BIG BEND 1 & 2 FGC	172,250	11,957	36,056			220,263	57,030	277,293	5,017,734	5.:
BIG BEND 4 CEM	78,731	5,902	4,331			88,964	24,117	113,081	866,211	13.(
GANNON IGNITION OIL TANK	38,973		4,202	697	20,418	64,289	20,129	84,418	589,752	14.3
BIG BEND FUEL TANK UPGRADE #1	29,664	2,144	4,165	317		36,290	10,569	46,860	292,677	16.0
BIG BEND FUEL TANK UPGRADE #2	18,054	731	2,903	484		22,172	6,650	28,823	816,047	3.5.
PHILLIPS TANK UPGRADE #4	3,903		711	473		5,086	1,590	6,677	35,501	18.8:
PHILLIPS TANK UPGRADE #10	4,890		395	456		5,741	1,757	7,498	87,939	8.52
TOTAL CAPITALIZED PAYROLL	614,379	117,921	182,912	2,426	20,418	938,056	228,953	1,167,009	15,945,519	7.32

Per Company response, the typical functions of supervisory positions in ECRC capital projects are:

1) Development and design of environmental projects
2) Coordination and review of specialized tasks performed by operational personnel
3) Selection of vendors to perform specialized tasks.

The typical functions of operational positions in ECRC capital projects include:

1) Specialized welding of tanks used in environmental projects
2) electrical wiring needed in the projects
3) pouring concrete to specifications
4) installing conduit and valves according to specifications

The typical functions of office positions in ECRC capital projects include:

1) Copying blueprints for operational personnel
2) Scheduling outside contractors for work on environmental projects
3) Completing permit requests
4) Filing necessary paperwork with local, state and federal rule-making bodies.

The fringe benefits charged to capitalized payroll include such costs as Success Sharing (bonus), payroll taxes, and non-productive time (e.g. vacation, holidays, jury duty and illness). Fringe benefit percentages vary each year based upon the prior year's data and a different fringe benefits percentage is applied to each employee class.

A company response stated that no new positions, related to environmental functions, have been created since 1997. The ECRC audit performed in 1997 established that no new positions have been created specifically for ECRC purposes since 1995, the year that separate reporting of environmental purposes began.

AUDITOR'S OPINION:

The payroll costs included in the ECRC plant investment is already being recaptured through base rates. Since no new positions have been created, no unanticipated incremental payroll costs have been incurred. Any increases in payroll costs since 1995 would consist mostly of normal, recurring charges such cost of living, merit increases, and promotions . These increases are anticipated and fall under rate base umbrella.

To include these payroll costs in the ECRC as expenses or plant investment would allow the Company to receive double recovery of same. Therefore staff believes that an adjustment should be made to remove the capitalized payroll , totaling $1,167,009, which is referenced above.

AUDIT DISCLOSURE NO. 2

SUBJECT: COMPUTATION OF DEPRECIATION - Gannon and Big Bend CEM

STATEMENT OF FACT:

Two of the eight ECRC capital investment projects have costs that are capitalized in both the ECRC filing and in the Company's rate base. These projects are the Big Bend CEM addition and the Gannon Ignition Oil Tank. In its computation of average net investment, the Company correctly made an adjustment to remove the rate base amount, for ECRC filing purposes.

However, in its computation of depreciation expense and accumulated depreciation, for these two projects, the Company does not make an adjustment to remove the rate base portion. Instead it uses the entire in-service amount for its computation.

AUDITOR OPINION:

Section 366.8255, Florida Statutes states, "An adjustment for the level of costs currently being recovered through base rates or other rate-adjustment clauses must be included in the filing." Further, in a Commission sponsored workshop, staff concluded that "...The present practice in the ECRC is to look at the rate case test year to see if a capital project with the same function as a newly proposed project was included in setting base rates.....If a project with the same function as a new project proposed for ECRC recovery were included in the last rate case test year, the company is allowed to recover the incremental cost of the new project upon certain conditions. Since the company's last rate case, there must have been either a new environmental compliance requirement.....which necessitated the new project for which recovery is being sought through the ECRC....."

The ECRC should not be used to recover the full depreciation expense of the above listed projects when a portion of these project costs are included in rate base. Therefore, an adjustment should be made to reduce depreciation expense and accumulated depreciation as follows:

	Reduce Depreciation Expense 4/1/-12/31/98	Reduce Depreciation Expense Captured in Prior Periods	Reduce Accumulated Depreciation at 12/31/98
Big Bend CEM addition	($ 4,612)	($ 22,080)	($ 26,692)
Gannon Ignition	(7,782)	(2,161)	(9,943)
Total	($12,394)	($ 24,241)	($ 36,635)

AUDIT DISCLOSURE NO. 3

SUBJECT: GYPSUM SALES IN ECRC

STATEMENT OF FACT:

In 1994, the Company included a Flue Gas Desulfurization (FGD) Integration System in its ECRC filing. This integration system allows SO2 emissions from Big Bend Plant #3 (BB #3) to be routed to the FGD system, attached to BB #4, where the emissions are scrubbed and SO2 removed. The scrubbing process uses Limestone and Diabasic Acid (DBA) as scrubbing agents. Contact of the SO2 with the scrubbing agents creates a chemical reaction which produces a slurry. Once the slurry dries, gypsum is produced. The scrubbed air is then routed back to the BB #3 tower, by means of the FGD integration system and released into the environment. The Gypsum is then routed to a storage facility and sold.

The Company has included an allocated portion of total Limestone and DBA costs as an O&M expense in its ECRC filing. The Company has not included any portion of the resultant gypsum sales or O&M costs in its ECRC filing.

Limestone and DBA costs incurred by the company for the period April - December 1998 total $1,181,643 and $102,035, respectively. These dollars are allocated monthly to the ECRC based upon the percent of SO2 removed from BB #3 as compared to the total SO2 removed from both BB #3 and BB #4 for that month. Limestone and DBA costs allocated to BB #3 and recovered in the ECRC total $473,108.

Gypsum sales for the period April - December 1998 total $1,114,734. The Company stated that gypsum sales could be allocated in the same proportions as limestone and DBA expense. Using the same proportions as limestone and DBA expense, audit staff computed gypsum sales of $420,824 attributable to BB #3.

AUDITOR OPINION:

Limestone and DBA use has increased significantly over the past years and as such, a corresponding increase in cost has occurred. In order to recover this increased cost, the Company has allocated a portion of the limestone and DBA cost to the ECRC filing.

The production of gypsum, a direct result of a chemical reaction between SO2 limestone and DBA, has also increased. However, the Company does not allocate a portion of the gypsum sales to the ECRC filing nor does the Company allocate O & M expenses related to the sale of gypsum.

Audit staff believes that a matching of costs and revenues in the ECRC filing, would be more appropriate than the one-sided inclusion of consumable costs only. Staff is therefore suggesting inclusion of specific O&M expenses, allocated sales expenses and allocated gypsum sales revenues in the ECRC true-up.

Audit staff also believes that specific O&M charges should be allocated to ECRC. The charges that would be allocated would be only that portion of increased cost which is directly attributable to increased gypsum production and which is not being currently recovered through base rates. An arbitrary allocation of O& M costs would allow for double recovery of these costs. Those non-payroll O&M expenses suggested by the Company as directly attributable to gypsum production include electricity, tangible property tax of Big Bend #3 FGD integration system, and a portion of the depreciation resulting from increased "wear and tear" of the FGD system at BB #3.

1

Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
April 1998 to December 1998

End-of-Period True-Up Amount
(in Dollars)

Line		Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	End Apr 98 - Sep 98 Period Total	Actual October-98	Actual November-98	Actual December-98	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)	$380,177	$394,696	$494,731	$523,379	$496,174	$504,457	$2,793,614	$470,863	$411,620	$412,330	$1,294,813
2	True-Up Provision (a)	22,927	22,927	22,927	22,927	22,927	22,928	137,563	45,283	45,283	45,284	$135,850
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	403,104	417,623	517,658	546,306	519,101	527,385	2,931,177	516,146	456,903	457,614	1,430,663
4	Jurisdictional ECRC Costs											
	a. O & M Activities (Form 42-5A, Line 9)	238,671	238,462	321,539	354,389	298,158	291,443	$1,742,662	290,982	338,741	345,869	$975,592
	b. Capital Investment Projects (Form 42-7A, Line 9)	152,428	151,125	148,730	149,270	149,374	153,065	$903,992	153,472	158,113	162,988	$474,573
	c. Total Jurisdictional ECRC Costs	391,099	389,587	470,269	503,659	447,532	444,508	2,646,654	444,454	496,854	508,857	1,450,165
5	Over/Under Recovery (Line 3 - Line 4c)	12,005	28,036	47,389	42,647	71,569	82,877	284,523	71,692	(39,951)	(51,243)	(19,502)
6	Interest Provision (Form 42-3A, Line 10)	2,235	2,222	2,316	2,439	2,593	2,769	$14,574	2,855	2,818	2,379	8,052
7	Beginning Balance True-Up & Interest Provision	137,563	128,876	136,207	162,985	185,144	236,379	137,563	271,700	300,964	218,547	271,700
	a. Deferred True-Up from October 1997 to March 1998 (Order No. PSC-98-0408-FOF-EI)	351,717	351,717	351,717	351,717	351,717	351,717	351,717	379,114	379,114	379,114	379,114
	b. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-98-1224-FOF-EI)											
8	True-Up Collected/(Refunded) (see Line 2)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(22,928)	(137,563)	(45,283)	(45,283)	(45,284)	(135,850)
9	End of Period Total True-Up (Lines 5+6+7+7a+8)	480,593	487,924	514,702	536,861	588,096	650,814	650,814	680,078	597,662	503,513	503,514
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Lines 9 + 10)	$480,593	$487,924	$514,702	$536,861	$588,096	$650,814	$650,814	$680,078	$597,662	$503,513	$503,514

(a). True-up provision for April 1998 through September 1998 per Commission Order No. PSC-98-0408-FOF-EI;
True-up provision for October 1998 through December 1998 per Commission Order No.PSC-98-1224-FOF-EI.

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 2
PAGE 1 OF 1
FILED: APRIL 1, 1999

EXH2

TAMPA ELECTRIC

October 18, 1999

Ms. Denise N. Vandiver
Bureau Chief - Auditing Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 990007-EI; Audit Report;
ECRC - Nine Months Ended December 31, 1998
Audit Control No. 99-042-2-1

Dear Ms Vandiver:

Enclosed is Tampa Electric Company's response to your document request dated July 16, 1999, regarding the audit of Environmental Cost Recovery - Nine Months Ended December 31, 1999.

If you have any questions, please call me at (813) 228-1752.

Sincerely,

Angela L. Llewellyn
Administrator, Regulatory Coordination
Tampa Electric Company

Enclosure

cc: J. D. Beasley

DEPOSITION EXHIBIT 2
10/28/99

TAMPA ELECTRIC COMPANY
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TAMPA ELECTRIC COMPANY
DOCKET NO. 990007
AUDIT DISCLOSURE - ECRC
AUDIT CONTROL NO. 99-042-2-1
DISCLOSURE NO. 1

SUBJECT: CAPITALIZED PAYROLL

AUDITORS OPINION:

The payroll costs included in the ECRC plant investment is already being recaptured through base rates. Since no new positions have been created, no unanticipated incremental payroll costs have been incurred. Any increases in payroll costs since 1995 would consist mostly of normal, recurring charges such cost of living merit increases, and promotions. These increases are anticipated and fall under rate base umbrella.

To include these payroll costs in the ECRC as expenses or plant investment would allow the Company to receive double recovery of same. Therefore staff believes that an adjustment should be made to remove the capitalized payroll, totaling $1,167,009, which is referenced above.

RESPONSE:

Tampa Electric disagrees with the auditor's opinion that payroll costs in ECRC plant investment are already being recaptured through base rates, because all environmental capital spending is incremental to the capital spending projected in the rate case. Double recovery would only occur if capital dollars being spent for environmental compliance were included in the capital dollars included in revenue requirement done for base rate calculations.

The audit opinion focuses on unanticipated incremental payroll costs. It is more appropriate to focus on total unanticipated costs. Rate case capital projections anticipated the activities necessary to provide ongoing electric service. The foundation of the ECRC statute is that new environmental regulations create unanticipated costs, which are recoverable through the clause.

This new spending has to be evaluated on a total basis. A simple example is provided here to address this point:

At the time of the rate case, capital needed for ongoing service was $150, comprised of:

Internal Labor	30
Subcontracted Labor	20
Other	100
Total	150

An environmental project required to be done and has the following expenditures:

Internal Labor	5
Subcontracted Labor	0
Other	10
Total	15

At that point, if the company makes no new hires, capital spending would occur like this:

	Ongoing	New	Total
Internal Labor	25	5	30
Subcontracted Labor	25	0	25
Other	100	10	110
Total	150	15	165

The need for subcontracted labor would go up to $25 due to the shift of revenue resources to the new environmental project. As a result of the new requirement, the company would spend $15 more than the amount provided for in rates. Any adjustment to deny a specific component of capital cost would constitute a disallowance of environmental spending. In the example, to deny $5 of labor and recover $10 through ECRC would result in recovery of $160 ($150 in rates + $10 in ECRC) instead of the full $165 the company was required to spend.

Payroll disallowance could also send the wrong message to utilities that environmental projects should only be done with subcontracted labor. This could potentially reduce the expertise applied to these projects as well as potentially drive up the costs of the projects recovered dollar-for-dollar through the ECRC clause. That is clearly not the intention of the statute or the Commission's implementation of the ECRC.

The company believes that any adjustment to remove capitalized payroll would inappropriately deny recovery of prudent environmental compliance cost and, thus, an adjustment should not be made.

TAMPA ELECTRIC COMPANY
DOCKET NO. 990007
AUDIT DISCLOSURE - ECRC
AUDIT CONTROL NO. 99-042-2-1
DISCLOSURE NO. 2

SUBJECT: COMPUTATION OF DEPRECIATION - Gannon and Big Bend CEM

AUDITORS OPINION:

Section 366.8255, Florida Statutes states, "An adjustment for the level of costs currently being recovered through base rates or other rate-adjustment clauses must be included in the filing." Further, in a Commission sponsored workshop, staff concluded that "...The present practice in the ECRC is to look at the rate case test year to see if a capital project with the same function as a newly proposed project was included in setting base rates...If a project with the same function as a new project proposed for ECRC recovery were included in the last rate case test year, the company is allowed to recover the incremental cost of the new project upon certain conditions. Since the company's last rate case, there must have been either a new environmental compliance requirement...which necessitated the new project for which recovery is being sough through the ECRC..."

The ECRC should not be used to recover the full depreciation expense of the above listed projects when a portion of these project costs are included in rate base. Therefore, an adjustment should be made to reduce depreciation expense and accumulated depreciation as follows:

	Reduce Depreciation Expense 4/1-12/31/98	Reduce Depreciation Expense Captured in Prior Periods	Reduce Accumulated Depreciation at 12/31/98
Big Bend CEM addition	($ 4,612)	($22,080)	($26,692)
Gannon Ignition	(7,782)	(2,161)	(9,943)
	($12,394)	($24,241)	($36,635)

RESPONSE:

Tampa Electric believes that it is necessary to clarify a basic difference between the two referenced capitalized projects. The Gannon Ignition Oil Tank project included in the 1998 ECRC filing (Docket No. 980007) was an upgrade to the original tank project included in Tampa Electric's 1993 rate base. In contrast, the Big Bend CEM project included in the 1996 ECRC filing (Docket No. 960688) was a replacement of the original CEM project included in Tampa Electric's 1993 rate base. As such, the appropriate computation of average net investment and depreciation expenses for these two projects must be addressed differently.

Tampa Electric agrees with the auditor's opinion that part of the costs associated with the Gannon Ignition Oil Tank upgrade are in the Company's base rates and, therefore, are being recovered through current rates. Tampa Electric adjusted the Gannon Ignition Oil Tank upgrade project's accumulated depreciation by $9,943 for depreciation expense captured through December 31, 1998. Additionally, the company made an adjustment to the ECRC schedules in its October 1, 1999 filing to ensure that no depreciation expense associated with rate base items are recovered through the ECRC in the current period or any future periods.

The auditor's opinion on the Big Bend CEM addresses a generic issue the Commission will be deciding in the upcoming proceeding. The issue centers on how to recover costs when an existing asset is replaced by a new asset required by new environmental regulation.

In the course of analyzing this issue, discussing it with staff and preparing responses to interrogatories on the subject, Tampa Electric has concluded that there is a logical recovery method for this situation. This method asks two basic questions: (1) Was the original asset a prudent investment properly recoverable through base rates? (2) Is the new asset a prudent investment required to comply with new environmental regulation? If the answer to each question is yes, then no disallowance or netting is appropriate.

Since the original CEM equipment was required for the certification of Big Bend Unit 4, it was a prudent expense allowable for recovery and approved by the FPSC in the 1992 rate case. However, this investment was not made any less prudent as a result of Tampa Electric's compliance with the new Clean Air Act Amendments (CAAA) requirements. As such, Tampa Electric believes that it is appropriate to continue recovery of the old equipment through base rates.

The new CAAA requirements impose new operating parameters for the company that did not exist at the time the existing Big Bend equipment was put in service. The costs incurred by the company in meeting the standards imposed by the new environmental requirements are incremental costs. Were it not for this new requirement, the company would not make the expenditure to replace the existing equipment. Therefore, the company should recover the entire in-service capital cost of the new CEM through the ECRC.

Since the company originally netted the original BB4 CEM cost due to uncertainty on treatment, we will agree to continue netting for recovery purposes. However, we believe full recovery of prior capital expenditures is appropriate based on the discussion above.

In conclusion, Tampa Electric agrees to make the auditor's adjustments and has recognized this in its ECRC filing made October 1, 1999, but believes the Commission should establish a full recovery policy on a going forward basis.

TAMPA ELECTRIC COMPANY
DOCKET NO. 990007
AUDIT DISCLOSURE - ECRC
AUDIT CONTROL NO. 99-042-2-1
DISCLOSURE NO. 3
PAGE 1 OF 2

SUBJECT: GYPSUM SALES IN ECRC

AUDITORS OPINION:

Limestone and DBA use has increased significantly over the past years and as such, a corresponding increase in cost has occurred. In order to recover this increased cost, the Company has allocated a portion of the limestone and DBA cost to the ECRC filing.

The production of gypsum, a direct result of a chemical reaction between $S0_2$ limestone and DBA, has also increased. However, the Company does not allocate a portion of the gypsum sales to the ECRC filing nor does the Company allocate O&M expenses related to the sale of gypsum.

Audit staff believes that a matching of costs and revenues in the ECRC filing, would be more appropriate that the one-side inclusion of consumable costs only. Staff is therefore suggesting inclusion of specific O&M expenses, allocated sales expenses and allocated gypsum sales revenues in the ECRC true-up.

Audit staff also believes that specific O&M charges should be allocated to ECRC. The charges that would be allocated would be only that portion of increased costs which is directly attributable to increased gypsum production and which is not being currently recovered through base rates. An arbitrary allocation of O&M costs would allow for double recovery of these costs. Those non-payroll O&M expenses suggested by the Company as directly attributable to gypsum production include electricity, tangible property tax of Big Bend #3 FGD integration system, and a portion of the depreciation resulting from increased "wear and tear" of the FGD system at BB #3.

RESPONSE:

Tampa Electric agrees with the auditor's statements that gypsum revenue is excluded from ECRC filings. However, the company does not agree with the audit opinion on the allocation of gypsum revenue or specific O & M charges to the ECRC.

The Commission has already addressed this issue. In Order No. PSC-97-1047-FOF-EI the Commission agreed with the company that "Revenues generated from the sale of gypsum, as well as the corresponding O & M costs of the scrubbing process, have historically been included in the calculation of Tampa Electric Company's base rates. Provided these costs (with the exception of consumables) associated with the scrubbing process are not recovered through the ECRC, the corresponding revenues likewise should not be recovered through the ECRC."

Based on the Commission's previous decision, the suggested allocation should not be made.

EXHIBIT NO. 6

DOCKET NO: 990007-EI

WITNESS: James O. Vick

PARTY: Gulf Power Company

DESCRIPTION: Deposition Transcript

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 6
COMPANY/ WITNESS: FPSC Staff
DATE: 11-22-99

E 6

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause	)	DOCKET NO. 990007-EI

DEPOSITION OF:	JAMES O. VICK
TAKEN AT THE INSTANCE OF:	Commission Staff
DATE:	October 27, 1999
TIME:	Commenced at 9:10 a.m. Concluded at 9:40 a.m.
LOCATION:	2540 Shumard Oak Boulevard Tallahassee, Florida
REPORTED BY:	JANE FAUROT Registered Professional Reporter

ACCURATE STENOTYPE REPORTERS, INC.
100 SALEM COURT
TALLAHASSEE, FLORIDA 32301
(850)878-2221

BUREAU OF REPORTING
RECEIVED 11-2-99

APPEARANCES:

REPRESENTING GULF POWER COMPANY:

JEFFERY STONE, ESQUIRE
RUSSELL A. BADDERS, ESQUIRE
Beggs & Lane
Post Office Box 12950
Pensacola, Florida 32576

REPRESENTING THE COMMISSION STAFF:

GRACE A. JAYE, STAFF COUNSEL
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

* * * * * * * * * * *

I N D E X

WITNESS	PAGE
JAMES O. VICK	
Direct Examination by Ms. Jaye	

INDEX OF EXHIBITS

Number	Description	Marked
1	(Late-filed) Payroll charges for 42-2P, 42-5E and 42-5P	9
2	(Late-filed) Payroll charges for 42-3P, 42-7E and 7A2	10
3	(Late-filed) Copy of Memorandum of understanding	12

CERTIFICATE OF REPORTER 24

PROCEEDINGS

MR. STONE: As yesterday, because of the highly technical nature of this, we will reserve reading and signing of the deposition.

MS. JAYE: Certainly.

Thereupon,

JAMES O. VICK

was called as a witness, and having been first duly sworn, was examined and testified as follows:

DIRECT EXAMINATION

BY MS. JAYE:

Q Morning.

A Good morning.

Q Would you please state your name for the record?

A James O. Vick.

Q And by whom are you employed, Mr. Vick?

A Gulf Power Company.

Q And what position do you hold at Gulf Power Company?

A I am the Manager of Environmental Affairs.

Q How long have you held that position?

A Let's see. It has been about four years, approximately.

Q And in that position, do you deal with matters relating to the ECRC?

A Yes.

Q And what is your educational background, please, sir?

A I have a Bachelor of Science in Marine Biology from Florida State, a Bachelor of Science in Civil Engineering from the University of South Florida, I have a Master's in Management from Florida State.

Q Have you had a chance to look over the testimony that was prefiled in this docket by Ms. Susan Ritenour?

A Susan's testimony?

Q Yes.

A I haven't looked over it recently.

Q Are you familiar with the various schedules that are appended to her testimony?

A Most of them, to some degree.

Q I have a series of questions to ask you that were deferred to you by Ms. Ritenour and hope that you can help us out. Do you have a copy of her testimony with you?

A All right.

Q My first questions have to do with Schedule 42-2P, which is on -- I believe this is Bate stamped Page 2, 42-5E, which is on Bate stamped Page 60, and 42-5A, which is on Bate stamped Page 28 of the final true-up for October of '97 to September of '98, October of '98 to December of '98 filed April 1st, 1999?

A I've got Page 60. What was the other page, 29?
Q 28.
A Okay.
MS. JAYE: It would be Page 2 of the projections.
MR. STONE: 42-2P?
MS. JAYE: Yes. I will give you a chance to look through those schedules and refamiliarize yourself with them, and then I'm going to ask you some questions about them.
MR. STONE: We've got a discrepancy here.
MS. JAYE: Okay.
MR. STONE: You mentioned that 42 -- I thought you said 42-5E. Is it 5E or 5P?
MS. JAYE: It's 5E on Bate stamped Page 60.
MR. STONE: We're in the wrong set of testimony.
MS. JAYE: The testimony of October 1st.
MR. STONE: We must have two different Bate stamps. I'm sorry. I've got it now. All right.
BY MS. JAYE:
Q Mr. Vick, can you tell me if in-house payroll is included in the O&M projects that are shown on these three schedules?
A Yes, there is some in-house payroll on 42-2P. There is none on 42-5P --
Q 5E, I think, was the other page that we were

looking for.

A Forget that one, then. This one here?

Q Yes.

A And 42-5E, there would be some in-house payroll in there.

Q Have you had a chance to look at the schedule -- I believe it is 5A2 on Bate stamped Page 28?

A And there is some in there, also.

Q Could you give a breakdown of the fully loaded payroll charge to each of these projects for 1999 and 2000?

MR. STONE: Excuse me, by the nature of the question, it is a slightly different question than what you just asked him. And you asked the breakdown of the fully loaded payroll. I don't know that it necessarily has fully loaded payroll included in there. It may, I just -- because of the difference in the question --

MS. JAYE: Well, I'm sure the witness can answer that.

BY MS. JAYE:

Q Is the payroll included, the in-house payroll fully loaded or not?

A I guess what is your definition of fully loaded?

Q Fully loaded payroll would include vacations, it would include maybe a 401K, retirement, perhaps medical

insurance?

A No, I don't believe that is the case.

Q Would you define the payroll charges included in this as being direct labor charge?

A This would just be direct time.

Q Okay. For the projects that are shown on these three schedules, could you tell me what payroll charges are included, what salaries and what personnel? And if you can't tell me that, could you provide me a late-filed exhibit that would detail that?

A I could go through these line-by-line and give you an idea of whether or not there would be labor charges involved or not. Some of it is just like materials, some of it is labor and materials. I think we could probably run down through these, if you want to do that, instead of having to file a late-filed exhibit. We could try that.

On the sulfur, I don't believe there is any payroll. Air emission fees, there is no payroll.

Q Excuse me, Mr. Vick, but do you have the amounts for labor that are charged for these with you for each line?

A No, I don't have that with me.

Q That appears to be what we will need.

A That's what you need is the amounts? Okay.

MS. JAYE: So if you could provide that as a late-filed Exhibit 1, we will just call it payroll

charges for 42-2P, 42-5E, and 42-5P. And in these breakdowns, when you show how much labor is included, if you could give the amount, the dollar amount, of payroll that is charged for each project in each area that is shown. For instance, as you were going through line-by-line.

THE WITNESS: Okay.

MS. JAYE: And we need these for existing employees, new employees hired, and the new employees that are hired specifically for the ECRC project.

(Late-filed Exhibit Number 1 marked for identification.)

BY MS. JAYE:

Q I have the same sort of questions now for schedule 42-3P, which is on the Bate stamped Page 3, the projection testimony, Schedule 42-7E, which is on the Bate stamped Page 62 of the estimated actual testimony, and Schedule 7A2, which is on Bate stamped 30 of the actual testimony.

A 42-3P?

Q Yes.

A 42-7E?

Q 7E, yes, sir, and 7A2.

A 7A2, okay.

Q I will give you a chance to look over those and

tell me if there were any payroll charges included, and what is the nature of the payroll charges, fully loaded, direct charge, et cetera?

A I'm not going to be able to give you the exact amount. We will have to do another late-filed exhibit on that one.

MS. JAYE: We will call this Late-filed Exhibit 2. It will be payroll charges for Schedule 42-3P, Schedule 42-7E, and Schedule 7A2. And, once again, for these if you would show the amount of payroll that is included in the items for both the existing employees and the new employees hired specifically for the ECRC projects.

(Late-filed Exhibit Number 2 marked for identification.)

BY MS. JAYE:

Q Mr. Vick, could you explain to me what methodology Gulf Power Company uses to load payroll?

A To load payroll? Can you help me out here?

MS. JAYE: Let's go off the record for a moment, please.

(Off the record.)

MR. STONE: If I could clarify for the record, the question that we were talking about had to do with the methodology to load payroll, and I believe that

was already addressed in Ms. Ritenour's deposition testimony yesterday, and that is the reason we are not following up on the question any further with this witness, is that correct?

MS. JAYE: Yes, I believe that is correct. And I believe we are back on the record.

BY MS. JAYE:

Q Mr. Vick, could you tell me if there is an agreement, rule, or permit that Gulf would be in violation of if Gulf did not participate in the Gulf Coast Ozone Study?

A Would there be a rule, permit, or agreement that we would be in violation of? No.

Q Are the costs for the Gulf Coast Ozone Study pursuant to a contract, partnership, memorandum of understanding, or other agreement?

A The costs associated with that are part of a memorandum of understanding we have with several other parties.

Q Could you explain how that arrangement works and who the participants are?

A The last count that I had on the participants was the Southern Company of which Gulf Power is a member, Alabama Power and Mississippi Power are participating under the umbrella of the Southern Company along with Gulf Power,

and then we have the State of Florida, the State of Alabama, the State of Mississippi, the State of Louisiana. Those are the five primary participants.

Q Okay. Could you tell me what state agencies are involved in Alabama, Mississippi, Louisiana, and Florida?

A It is the Department of Environmental Protection for the State of Florida. The Alabama Department of Environmental Management for Alabama. The Department of Environmental Quality for Mississippi, and I believe that is their title also in Louisiana.

Q Thank you. Do you have a copy of the participation agreement or the memorandum of understanding with you?

A I don't believe I do.

Q Could you get staff a copy of that as a late-filed exhibit?

A Yes.

MS. JAYE: Call this Late-filed Exhibit 3, copy of memorandum of understanding.

(Late-filed Exhibit Number 3 marked for identification.)

BY MS. JAYE:

Q Does Gulf Power Company have to exercise any oversight or control over the costs that are associated with the study?

A Yes. We are very active on two committees, both the policy committee and the technical committee, which are obviously overseeing the project. We have just about monthly meetings of the technical committee where budget is constantly reviewed.

Q Mr. Vick, the setup that you have described where there is almost a monthly review of the budget and the committee meetings on which Gulf does participate, is this arrangement detailed in the memorandum of understanding, or is there another document that details this?

A I don't believe there is a formal document that details that we are going to have monthly meetings, or regularly scheduled meetings, or there is going to be regular reviews of the budget. I don't believe there is a formal document that says that. It's just good prudent management.

Q So these meetings are held pursuant to -- by an ad hoc committee calling other members together monthly, or --

A We have pretty much -- the technical committee, which meets pretty regularly, as I indicated earlier, is pretty much headed up by a couple of individuals. One of them is out of the Department of Environmental Protection here in Florida, and he tends to call most of the meetings.

Q Does Gulf Power Company have an issue with the

Florida Department of Environmental Protection or with the Federal EPA regarding mobile source emissions in either Escambia or Santa Rosa Counties?

A Do we have an issue with them?

Q Yes.

A What do you mean by an issue?

Q Has the problem come up, has it been addressed, has there been any communication to Gulf or from Gulf to these agencies regarding mobile source emissions?

A There have been several meetings that the Department of Environmental Protection has called for Escambia and Santa Rosa County, which EPA and DEP were participants, along with Gulf Power, other industry, local county government, city government, metropolitan planning organizations, various other agencies, both local and regional, participated in those meetings to sit down and address the ozone situation in Escambia and Santa Rosa County.

The purpose of those meetings was basically to get some information out that based on the new eight-hour ozone standard that Escambia and Santa Rosa County were going to be deemed non-attainment at the end of this year or, excuse me, this past summer, if things kept going the way they were. And these meetings started about 18 months ago. I think there were like two or three of them. More

information things to get the word out that you guys have got a problem and you need to start thinking about what you are going to do to solve your problem.

Q Could you tell me whether or not the Department of Community Affairs has been involved in that?

A The region -- I think through the Regional Planning Council, yes. I think the West Florida Regional Planning Council was involved.

Q In these meetings or in any contacts between either DEP or EPA with Gulf, has the issue of stationary sources owned by or operated by Gulf Power Company in either Santa Rosa or Escambia Counties been addressed?

A I guess the fact that we, Gulf Power, has a stationary source in Escambia County, and stationary sources that emitted NOX or VOCs have been brought up in these meetings as a potential contributor to the problem. So in that case, yes.

Q I would like to explore this new eight-hour ambient air ozone standard that you just mentioned. Could you tell me a little bit about that, what is included in that new standard?

A Well, first off, the new standard has been remanded by the First District Court of Appeals back to EPA. The standard was originally promulgated by EPA in 1997, along with another ambient air standard, BM 2.5. The

eight-hour ozone standard was going to be based on three years of data, where you would look at the fourth highest ozone reading in a particular area, and if you took the three-year average of the fourth highest reading for each of those years and it was above .8, then you were going to be deemed non-attainment come 1999.

So, basically, the years 1997, 1998, and 1999 would be the case for Escambia and Santa Rosa County. We have had ozone monitors in Escambia County for a number of years. So they took the data from those three -- the last three years, '97, '98, '99, and were going to pretty much, based on the data, deem that Escambia and Santa Rosa County was non-attainment for the new eight-hour ozone standard.

As I indicated at the first of the question, that standard was challenged and heard by the District Court of Appeals, and was remanded back to EPA for several reasons. Right now we are kind of in limbo with that standard as to what is going to happen with it. However, DEP and EPA have continued to go forward with their plans to designate areas as non-attainment. And sometime this year the Pensacola area will be deemed non-attainment by DEP and EPA. As to what that means, we are still not sure because of the status of the standard and being in litigation.

Q What impact do you anticipate non-attainment will have on Gulf Power Company?

A Gulf Power is the largest emitter of nitrogen oxides in the Escambia and Santa Rosa County area. We have been -- since the early 1990s have been trying to reduce our NOX at that plant. We have successfully reduced NOX emissions by about 50 percent. Even with the reduction of 50 percent, we are still a very large emitter in that area. There is a good chance that there may be some additional controls put on Plant Crist.

Really it is going depend on this modeling effort that we are involved in as to what the controls are going to be. This modeling effort is basically going to tell us whether or not if we put on controls, whether it is going to do any good or not. There is a strong suspicion that a lot of our problems are caused by situations out to the west of us as well as to the southeast of us. That is some preliminary indications from the modeling.

That is the reason we got into this model, this modeling effort, to help the states address the issue as to what type of controls will be necessary, whether we need to control stationary sources, on whether we need to control mobile sources, or whether we can control both, and to what degree. And whether or not it's going to do any good once we control it. Because in a lot of cases we could completely eliminate NOX and VOCs completely in our area, and it still may be we still have an ozone problem. And we

are hoping that the model will indicate and tell us what we have got there.

Basically, the bottom line is that the state will be able to take the results from the modeling effort and make some prudent decisions on what is best for the Pensacola area.

Q In your opinion, is the modeling effort essentially pre-engineering work?

A You could look at it that way to some degree. It is something that is going to have to be done. Well, let me put it this way. You can do it one of two ways. You can go ahead and put controls on without the modeling effort and sit back and wait and see what happens, or you can spend some money up front and get the best idea of what will work and what won't work without spending a lot of dollars upfront foolishly.

Q Do you know if one of the study results will be a software product?

A Well, the modeling is a software. It will indicate -- the modeling effort is software, basically. It is computer modeling.

Q Do you know who will own the rights?

A Well, I don't believe anybody is going to own the rights. You've got four states involved, and anytime a state is involved that is pretty much public property.

Q Okay. If some potential proprietary low cost emission control technology were developed as a result of this modeling, who could claim the right to that?

A There would be no control technology developed as a result of this modeling. This is strictly a computer modeling effort that looks at meteorological conditions and emission points, or various emission points, and sees what happens when the two -- when the weather and these emissions get together over some time frame. There is no control technology involved in this at all.

Q Mr. Vick, I would like to understand, in your opinion, whether or not it would be appropriate to defer the recovery of this particular project and its costs until Gulf incurs the cost of the appropriate technology that will need to be implemented at the end of the study, if any needs to be implemented?

A Well, let's say that the modeling indicates that Gulf doesn't have to put on any control technology. Are you saying, then, would we come in and ask for -- as a result, let's say the standard comes back, it's in place, DEP says that Escambia and Santa Rosa County is non-attainment for ozone. And basically they say, but don't do anything, Gulf Power, because whatever you do is not going to do any good anyway. Are you saying at that point would we come in and ask for recovery of this modeling effort?

Q I'm asking if it would be appropriate to defer recovery of these projects, this particular study, until there is actually a cost incurred for some sort of technology at the end of the period?

A Well, as I indicated, the modeling effort may show that there is no control technology needed for Gulf Power, in which case I think the dollars spent in the GCOS study would have been well worth the effort. We are incurring those costs now. We are going to have some more costs incurred next year. I think it is like any other thing that you get into in the environmental arena, you've got to see what is best, get your best information out there, scientific data, and base your decisions on what you are going to do from that, and this is just part of the process.

Whether we recover now or later, to me it doesn't make any sense two or three years from now, when everything says that, well, you don't need the control technology, we go back and now start trying to recover. I mean, this is an on-going expense. The bottom line is I think it is appropriate to recover at the time it is being incurred.

Q Mr. Vick, are you aware that research and development costs associated with selecting an alternative is sometimes allocated to the total cost of the selected alternative?

A That is probably a true statement. I would not consider GCOS a research and development sort of thing. I think it is a mechanism, it is a mechanism where we can scientifically look at what is going on to see whether or not -- or basically give us the best indication of what is going to work for the Pensacola area with regard to the ozone. I don't think it is a research and development project by any means. There is quite a big difference between that and a research project that EPRI may get involved in.

Q Mr. Vick, could you tell me if this study is similar to NAPAP?

A No. There was some modeling done in NAPAP. That was a huge nationwide study, but it would involve a lot more than just modeling effort.

Q Mr. Vick, I'm not entirely clear on what is required by July of the year 2000. Is the SIP revision due to EPA by July of 2003, or is Gulf even required to file something in order for the Department of Environmental Protection to file the SIP? What is going on with that?

A It's all in limbo at this point in time with the standard. I wish I could tell you. If I knew, it would make life a lot easier. But with the standard being remanded, and we're not sure where it's going with that, we just don't know what the effect is going to be. The

attainment date of 2003 obviously is still out there. My guess is if we don't get -- if the litigation doesn't get squared away in the next six or eight months, that date for implementation is going to be moved back.

MS. JAYE: Well, that's all. Thank you for your time.

(The deposition concluded at 9:40 a.m.)

CERTIFICATE OF ADMINISTERING OATH

STATE OF FLORIDA:

COUNTY OF LEON:

I, JANE FAUROT, RPR, Notary Public in and for the State of Florida at Large:

DO HEREBY CERTIFY that on the date and place indicated on the title page of this transcript, an oath was duly administered by me to the designated witness(s) before testimony was taken.

DATED THIS 31st day of October, 1999.

JANE FAUROT, RPR
ACCURATE STENOTYPE REPORTERS
100 SALEM COURT
TALLAHASSEE, FLORIDA

Jane Faurot
MY COMMISSION # CC644352 EXPIRES
July 16, 2001
BONDED THRU TROY FAIN INSURANCE, INC.

CERTIFICATE OF REPORTER

STATE OF FLORIDA)
COUNTY OF LEON)

I, JANE FAUROT, RPR, do hereby certify that the foregoing proceedings was taken before me at the time and place therein designated; that my shorthand notes were thereafter translated under my supervision; and the foregoing pages number 1 through 22 are a true and correct record of the proceedings.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor relative or employee of such attorney or counsel, or financially interested in the foregoing action.

DATED THIS 31st day of October, 1999.

JANE FAUROT, RPR
ACCURATE STENOTYPE REPORTERS
100 SALEM COURT
TALLAHASSEE, FLORIDA

FLORIDA)
: CERTIFICATE OF OATH
COUNTY OF LEON)

I, the undersigned authority, certify that RENE SILVA personally appeared before me at FPL AT JUNO BEACH FLORIDA and was duly sworn by me to tell the truth.

WITNESS my hand and official seal in the City of JUNO BEACH, County of PALM BEACH, State of FLORIDA, this DAYMO 26 OCTOBER, 1999.

Notary Public
State of FLORIDA

Personally know X OR produced identification ___.

Type of identification produced ___.

PETER E. Mc GOVERN
MY COMMISSION # CC 710805
EXPIRES: March 12, 2002
1-800-3-NOTARY Fla. Notary Service & Bonding Co.

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GULF POWER
A SOUTHERN COMPANY

November 9, 1999

Ms. Jane Faurot, RPR
Accurate Stenotype Reporters, Inc.
100 Salem Court
Tallahassee FL 32301

Dear Ms. Faurot:

Attached is James O. Vick's errata sheet to his deposition that was taken on October 27, 1999 at the Florida Public Service Commission in regard to Docket No. 990007-EI.

Sincerely,

Susan D. Ritenour

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

Attachment

cc: Beggs and Lane
Jeffrey A. Stone, Esquire
Florida Public Service Commission
Cochran Keating, Esquire
Grace Jaye, Esquire

RECEIVED
NOV 12 1999
FLORIDA PUBLIC SERVICE COMMISSION
LEGAL DIVISION

ERRATA SHEET

I have read the transcript of my deposition, pages 1 through 24, and hereby subscribe to same, including any corrections and/or amendments listed below.

November 8, 1999
Date

James O Vick
Signature

Page	Line	Correction or Amendment
15	25	Change "BM" to "PM"

10/27/99 (VICK)
Date of Deposition

Jane Famat
Reporter

EXHIBIT NO. 7

DOCKET NO: 990007-EI

WITNESS: James O. Vick

PARTY: Gulf Power Company

DESCRIPTION: Late-filed exhibit Number 3 - Memorandum of Understanding - gulf Coast Ozone Study, March 22, 1999

PROFFERING PARTY: STAFF

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 7
COMPANY/ WITNESS: FPSC Staff
DATE: 11-22-99

Ex 7

This is a copy of the revised MOU. The original is currently being routed to the parties for signatures.

Florida Public Service Commission
Docket No. 990007-EI
GULF POWER COMPANY
Deposition by FPSC Staff
Witness: James O. Vick
Late Filed Exhibit No. 3
November 18, 1999
Consisting of 14 pages

MEMORANDUM OF UNDERSTANDING

Gulf Coast Ozone Study

March 22, 1999

The Parties to this Memorandum of Understanding (MOU) are the Florida Department of Environmental Protection, the Alabama Department of Environmental Management, the Mississippi Department of Environmental Quality, the Louisiana Department of Environmental Quality, Southeast States Air Resource Manager's Association, and Southern Company Services (on behalf of itself and Alabama Power Company, Gulf Power Company, and Mississippi Power Company).

WHEREAS, Several urban areas along the Gulf coast (e.g., Pascagoula, Mississippi, Mobile, Alabama, Pensacola, Florida, New Orleans and Baton Rouge, Louisiana), are measuring ozone concentrations near or in exceedance of the 8-hour National Ambient Air Quality Standard;

WHEREAS, The U.S. Environmental Protection Agency will be making final determinations of attainment status for all areas of the country for the 8-hour ozone standard by July 18, 2000;

WHEREAS, Each state's Governor must make recommendations to the U.S. EPA on the attainment status for all areas of his state by July 18, 1999;

WHEREAS, Each state will need to determine for each area designated as nonattainment whether it should be classified as a traditional, transitional, or an international transport nonattainment area;

WHEREAS, For each state that chooses to designate areas in their state as transitional nonattainment areas, a State Implementation Plan revision is due to the U.S. Environmental Protection Agency incorporating any needed emission reduction strategies by May of 2000;

WHEREAS, For traditional or international transport nonattainment areas, the Clean Air Act requires states to revise their State Implementation Plan by July of 2003, to provide for measures that will bring these areas into attainment;

WHEREAS, The development of the State Implementation Plan, in most situations, includes a requirement that a modeling demonstration be made;

WHEREAS, The dynamics of ozone formation and transport along the Gulf coastal area is not well understood and modeling will add to our understanding for the purpose of making better air management decisions.

NOW, THEREFORE, it is hereby agreed by the Parties referenced in the above whereas clauses as follows:

1. The Parties to this MOU agree to combine resources to fund an air quality modeling study for ozone formation along the Gulf coast. The name of this study shall be known as the Gulf Coast Ozone Study (GCOS).

2. The Parties agree that membership on the Policy Committee will require substantial financial contribution to the project.

3. The Parties agree that the results of the GCOS project may be used by the individual states in their development of State Implementation Plans.

4. The Parties agree that final decisions on the study deliverables shall be by unanimous vote of the Policy Committee as defined in Exhibit 1.

5. The Parties agree that the contractor for completing this study shall be Systems Applications International (SAI), Inc.

6. The Parties agree that the contract with SAI, Inc. shall be with the Southeast States Air Resource Managers (SESARM) association. The director of SESARM shall be the project manager of the contract.

7. This MOU is not a binding agreement. It is solely a mechanism for the development of understanding among the Parties through which efficient modeling of ozone along the Gulf Coast can be performed. Each funding Party to this MOU will work in good faith in an attempt to enter into an appropriate mechanism with SESARM for funding this work. This MOU is not binding with respect to any regulatory decision made by the States on any Party signing the MOU.

8. Exhibit 1 of the MOU, consisting of the organization and financial arrangements for the Gulf Coast Ozone Study, is hereby adopted by the Parties of this MOU.

9. Exhibit 2 of the MOU, consisting of the detailed scope of work to be completed, is hereby adopted by the Parties to this MOU.

10. Execution of this MOU by each Party shall be by appropriate signature.

IN WITNESS WHEREOF, the Parties hereto have executed this MOU.

Gulf Coast Ozone Study -- Memorandum of Understanding

Agreed to this _____ day of _____, 1999:

The Florida Department of Environmental Protection

_____

Howard L. Rhodes
Director
Division of Air Resource Management

Approved as to form and legality:

_____

DEP Attorney

Gulf Coast Ozone Study -- Memorandum of Understanding

Agreed to this _____ day of _____, 1999:

Alabama Department of Environmental Management

_____

Chief, Air Division

Approved:

_____

General Counsel

Gulf Coast Ozone Study -- Memorandum of Understanding

Agreed to this _____ day of _____, 1999:

Mississippi Department of Environmental Quality

_____

J. I. Palmer, Jr.
Executive Director

Gulf Coast Ozone Study -- Memorandum of Understanding

Agreed to this _____ day of _____, 1999:

Louisiana Department of Environmental Quality

_____

J. Dale Givens
Secretary

Gulf Coast Ozone Study -- Memorandum of Understanding

Agreed to this _____ day of _____, 1999:

Southern Company Services, Inc.
For itself and as agent for Alabama Power Company,
Gulf Power Company, and Mississippi Power Company

_____

John J. Jansen
Principle Scientist
Southern Company Services

Approved:

_____

Charles H. Goodman
Vice President
Southern Company Services

Gulf Coast Ozone Study -- Memorandum of Understanding

Agreed to this _____ day of _____, 1999:

Southeast States Air Resource Managers

_____

Phil Brantley
Director

EXHIBIT 1

ORGANIZATION, ADMINISTRATION, AND FINANCING

Gulf Coast Ozone Study

March 22, 1999

Participating Entities (Parties):

State of Alabama
State of Florida
State of Louisiana
State of Mississippi
Southern Company Services
Southeast States Air Managers

Purpose:

To combine the resources of the Gulf coastal states of Florida, Alabama, Mississippi, and Louisiana, and industries within these states to address the elevated ozone levels occurring in Baton Rouge/New Orleans, Pascagoula and other areas along the Mississippi Gulf Coast, Mobile, and Pensacola. These levels currently exceed, or nearly exceed, the new 8-hour average national ambient air quality standard for ozone. Pursuant to upcoming action on the part of the United States Environmental Protection Agency (EPA) to designate the attainment status of all areas of the country relative to the new ozone standard, states must make various decisions and prepare certain State Implementation Plan (SIP) documents for areas that are determined to be nonattainment areas. The work products associated with this project will assist each state in making decisions on how it should proceed to implement any necessary and cost effective emission reduction strategies. These work products will assist industry to determine how much their respective emissions may contribute to ozone in the region and to develop their individual emission strategies in a cost effective manner. The combination of state and private support will assure that the work is conducted in a well-balanced, objective approach that seeks to provide all stakeholders with the information needed to lower elevated ozone levels to the extent required by law.

Objectives:

To provide analysis of ozone formation along the Gulf Coast, in particular the urban areas of Pensacola, Florida, Mobile, Alabama, Pascagoula, Mississippi, and New Orleans and Baton Rouge, Louisiana using state-of-the-art photochemical modeling. States and industries along the Gulf Coast will pool their resources to hire an outside consultant with expertise in photochemical modeling to perform the analysis. This modeling will be used by the states to help decide on whether to apply for transitional or traditional ozone nonattainment classification, to provide for attainment demonstration requirements for SIP submittals in support of nonattainment plans (where required), and to provide a better understanding of the science of ozone formation in the coastal environment.

Organization:

The participating entities shall form from among its members, three committees to direct and oversee the project. A policy committee shall be composed of upper management persons from the principal states and organizations funding the project. A technical committee shall be composed of persons of technical expertise from the participating entities. In addition, persons representing themselves or organizations not participating in the funding of this study may be members of the technical committee. An operations committee shall be composed of persons from the technical committee representing the principal states and organizations funding the project.

Policy Committee – Shall be composed of one member from each of the four states, Alabama, Florida, Louisiana, and Mississippi, and one member from Southern Company Services.

New members to the Policy committee shall be approved by the existing Policy committee by unanimous vote and shall meet the substantial funding requirement for admission.

Technical Committee - Shall be composed of one or more members from each of the participating entities and any other persons representing themselves or organizations with an interest in the study. The technical committee shall be responsible for directing the work of the contractor. Chairs shall be selected to coordinate the meetings of the group and must be a member of a state or organization on the Policy committee.

Operations Committee – Shall be composed of a member from each of the Policy committee states and organizations drawn from the technical committee (must include the Chairs) and the Project Manager who will collectively approve the work products from the consultant for payment and to make final decisions on the work products discussed among the full technical committee.

Administration:

Project Manager - The Project Manager for the Gulf Coast Ozone Study is the director of SESARM. SESARM (Southeast States Air Resource Managers) is an association of the states in the Southeast (EPA, Region IV) whose board of directors are the air program directors in each state.

Issue Resolution:

All matters of organization, administration, and finances that need to be resolved shall be reviewed by the Policy committee. The Policy committee shall determine by majority vote of the members when consensus cannot be reached.

All matters of a technical nature dealing with the work products of the study that need to be resolved shall be reviewed by the technical committee. The technical committee shall try to resolve the issue by consensus. If consensus cannot be reached, as determined by the judgment of any of the Chairs, the issue will be resolved by majority vote of the operations committee. However, any member of the operations committee may request that the Policy committee make a final determination on any issue.

Financial Contributions:

The contractor (Systems Applications International, Inc.) for the Gulf Coast Ozone Study shall be contracted and paid by SESARM. SESARM will be funded by the states and industries represented on the Policy committee . Costs associated with travel and expenses of the participating Parties shall be the responsibility of each respective Party.

Estimated Budget:

The estimated cost of the study, broken into two phases, is $150K for phase 1 and $592K for phase 2, for a total of $742K.

The states of Alabama, Mississippi, Louisiana, and Florida, and Southern Company Services have made commitments to contribute monies to the study. These monies are subject to approval by either legislatures or company executives.

Alabama	$100,000
Mississippi	$200,000
Louisiana	$100,000
Florida	$200,000
Southern Company Services	$200,000

These totals are for the entire length of the study and are split between two fiscal years. The Parties acknowledge that Southern Company Services is currently funding this work and has done so since late 1998. The Parties further acknowledge that the amount expended by Southern Company Services towards this project's tasks prior to the date of execution of the contract between SAI and SESARM will reduce in like amount both the total cost of the project and Southern Company Services' commitment, as defined above.

Contractor:

Systems Applications International, Inc. is the selected contractor due to their experience with photochemical grid modeling for ozone, their familiarity with modeling in the Southeast, and their history of satisfactory performance as noted by several of the Parties participating in this study.

Systems Applications International, Inc.
101 Lucas Valley Road
San Rafael, California 94903-1791
Phone: (415) 507-7108

Special Modeling Requests:

Any Party to this MOU may request additional work, directly related to this project, to be completed by the contractor as long as this work does not interfere with the schedule for completing the original tasks and the Party wanting this additional work pays for it. If the requested additional work is determined by the Technical Committee to be important to the study in whole, then the matter will be brought to the Policy committee to determine if funding for this additional work shall become a part of the general funding of the study by all Parties.

Schedule:

A 15 month schedule is anticipated with a beginning date of January 1, 1999. This schedule includes the analysis of three episodes indicative of high ozone levels across the Gulf coast from Louisiana to Florida. The first episode is to be completed by the end of September, 1999. This first episode will be used by states in determining whether to submit a State Implementation Plan for a transitional nonattainment area. The full schedule, as outlined in Exhibit 2 - Scope of Work, calls for the completion of up to three episodes by the end of the 15-month period.

Alterations to the schedule shall only be made with the approval of the Policy committee upon the recommendations of the Technical Committee.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 990007-EI

Before me the undersigned authority, personally appeared James O. Vick, who being first duly sworn, deposes, and says that he is the Manager of Environmental Affairs of Gulf Power Company, a Maine corporation, and that the foregoing is true and correct to the best of his knowledge, information, and belief. He is personally known to me.

James O Vick

James O. Vick
Manager of Environmental Affairs

Sworn to and subscribed before me this 18th day of November, 1999.

Rollanda R. Cothran

Notary Public, State of Florida at Large

Commission Number:

Commission Expires:

ROLLANDA R. COTHRAN
MY COMMISSION # CC 697398
EXPIRES: February 28, 2002
Bonded Thru Notary Public Underwriters

EXH 8

Revisions to the testimony of Karen O. Zwolak – Docket No. 990007

Page No.	Line No.	Revision
3	18	Strike "$3,175,606" and replace with "$3,300,509"
	21	Strike "$2,122,250" and replace with "$2,247,153"
5	20-23	Strike the words beginning with "is scheduled" on line 20 through the words "November 8, 1999" on line 23 and replace with "has been approved by the Commission at the October 5, Agenda Conference. The final order approving these projects became final on November 15, 1999"
6	18	Strike "$4,776,861" and replace with "$4,778,180" and strike "40.9" and replace with "41.0"
	20	Strike "$3,672,293" and replace with "$3,794,019" and strike "0.9" and replace with "5.1"
8	1	Strike "$14,812,842" and replace with "$14,515,733"
9	2	Strike "$4,211,051" and replace with "$4,426,399"
	16	Strike "$22,215,483" and replace with "$22,258,656"
10	21	Strike "0.133" and replace with "0.134"
12	3	Strike "0.133" and replace with "0.134"
	5	Strike "$19,023,893" and replace with "$18,942,132"
	7	Strike "3,175,606" and replace with "$3,300,509"

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 8
COMPANY/ WITNESS: Zwolak
DATE: 11-22-99

TAMPA ELECTRIC COMPANY
DOCKET NO. 990007-EI
FILED: APRIL 1, 1999

FINAL TRUE - UP

ENVIRONMENTAL COST RECOVERY

COMMISSION FORMS 42-1A THROUGH 42-8A

APRIL 1998 - SEPTEMBER 1998

and

OCTOBER 1998 - DECEMBER 1998

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 9
COMPANY/
WITNESS: Zwolak
DATE: 11-22-99

TAMPA ELECTRIC COMPANY
DOCKET NO. 990007-EI
FILED: APRIL 1, 1999

FINAL TRUE UP
ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS 42-1A THROUGH 42-8A
APRIL 1998 - SEPTEMBER 1998
and
OCTOBER 1998 - DECEMBER 1998

INDEX

DOCUMENT NO.	TITLE	PAGE
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2	Form 42-2A	2
3	Form 42-3A	3
4	Form 42-4A	4
5	Form 42-5A	5
6	Form 42-6A	6
7	Form 42-7A	7
8	Form 42-8A	8

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
April 1998 to December 1998

Form 42-1A

Line		Period Amount
1a	End of Period Actual True-Up for the Period April 1998 to September 1998 (Form 42-2A, Lines 5 + 6 +10)	$299,097
1b	End of Period Actual True-Up for the Period October 1998 to December 1998 (Form 42-2A, Lines 5 + 6 +10)	($11,450)
1c	Total End of Period Actual True-Up (1a + 1b)	287,647
2a	Estimated/Actual True-Up Amount approved for the Period April 1998 to September 1998 (Order No. PSC-98-0408-FOF-EI)	386,745
2b	Estimated/Actual True-Up Amount approved for the Period October 1998 to December 1998 (Order No. PSC-98-1224-FOF-EI)	954,258
2c	Total Estimated/Actual True-Up Amount approved for the Period April 1998 to December 1998 (2a + 2b)	1,341,003
3	Final True-Up Amount to be refunded/(recovered) in the projection period January 1999 to December 1999 (Lines 1a + 1b) - (Lines 2a + 2b)	($1,053,356)

( ) Reflects Underrecovery

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FILED: APRIL 1, 1999

Form 42-2A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
April 1998 to December 1998

End-of-Period True-Up Amount
(in Dollars)

Line		Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	End Apr 98 - Sep 98 Period Total	Actual October-98	Actual November-98	Actual December-98	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)	$380,177	$394,696	$494,731	$523,379	$496,174	$504,457	$2,793,614	$470,863	$411,620	$412,330	$1,294,813
2	True-Up Provision (a)	22,927	22,927	22,927	22,927	22,927	22,928	137,563	45,283	45,283	45,284	$135,850
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	403,104	417,623	517,658	546,306	519,101	527,385	2,931,177	516,146	456,903	457,614	1,430,663
4	Jurisdictional ECRC Costs											
	a. O & M Activities (Form 42-5A, Line 9)	238,671	238,462	321,539	354,389	298,158	291,443	$1,742,662	290,982	338,741	345,869	$975,592
	b. Capital Investment Projects (Form 42-7A, Line 9)	152,428	151,125	148,730	149,270	149,374	153,065	$903,992	153,472	158,113	162,988	$474,573
	c. Total Jurisdictional ECRC Costs	391,099	389,587	470,269	503,659	447,532	444,508	2,646,654	444,454	496,854	508,857	1,450,165
5	Over/Under Recovery (Line 3 - Line 4c)	12,005	28,036	47,389	42,647	71,569	82,877	284,523	71,692	(39,951)	(51,243)	(19,502)
6	Interest Provision (Form 42-3A, Line 10)	2,235	2,222	2,316	2,439	2,593	2,769	$14,574	2,855	2,818	2,379	8,052
7	Beginning Balance True-Up & Interest Provision	137,563	128,876	136,207	162,985	185,144	236,379	137,563	271,700	300,964	218,547	271,700
	a. Deferred True-Up from October 1997 to March 1998 (Order No. PSC-98-0408-FOF-EI)	351,717	351,717	351,717	351,717	351,717	351,717	351,717	379,114	379,114	379,114	379,114
	b. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-98-1224-FOF-EI)											
8	True-Up Collected/(Refunded) (see Line 2)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(22,928)	(137,563)	(45,283)	(45,283)	(45,284)	(135,850)
9	End of Period Total True-Up (Lines 5+6+7+7a+8)	480,593	487,924	514,702	536,861	588,096	650,814	650,814	680,078	597,662	503,513	503,514
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Lines 9 + 10)	$480,593	$487,924	$514,702	$536,861	$588,096	$650,814	$650,814	$680,078	$597,662	$503,513	$503,514

(a). True-up provision for April 1998 through September 1998 per Commission Order No. PSC-98-0408-FOF-EI;
True-up provision for October 1998 through December 1998 per Commission Order No.PSC-98-1224-FOF-EI.

EXHIBIT NO._____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 2
PAGE 1 OF 1
FILED: APRIL 1, 1999

Form 42-3A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up-Up Amount for the Period
April 1998 to December 1998

Interest Provision
(in Dollars)

Line		Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Total
1	Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	$489,280	$480,593	$487,924	$514,702	$536,861	$588,096	$650,814	$680,078	$597,662	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	478,358	485,702	512,386	534,422	585,503	648,045	677,223	594,844	501,135	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	967,638	966,295	1,000,310	1,049,124	1,122,364	1,236,141	1,328,037	1,274,922	1,098,797	
4	Average True-Up Amount (Line 3 x 1/2)	483,819	483,148	500,155	524,562	561,182	618,071	664,019	637,461	549,399	
5	Interest Rate (First Day of Reporting Business Month)	5.55%	5.53%	5.50%	5.60%	5.56%	5.52%	5.22%	5.10%	5.50%	
6	Interest Rate (First Day of Subsequent Business Month)	5.53%	5.50%	5.60%	5.56%	5.52%	5.22%	5.10%	5.50%	4.90%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	11.08%	11.03%	11.10%	11.16%	11.08%	10.74%	10.32%	10.60%	10.40%	
8	Average Interest Rate (Line 7 x 1/2)	5.540%	5.515%	5.550%	5.580%	5.540%	5.370%	5.160%	5.300%	5.200%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.462%	0.460%	0.463%	0.465%	0.462%	0.448%	0.430%	0.442%	0.433%	
10	Interest Provision for the Month (Line 4 x Line 9)	$2,235	$2,222	$2,316	$2,439	$2,593	$2,769	$2,855	$2,818	$2,379	$22,626

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 3
PAGE 1 OF 1
FILED: APRIL 1, 1999

Form 42-4A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
April 1998 to December 1998

Variance Report of O&M Activities
(in Dollars)

Line		(1) Actual	(2) Actual Estimated	(3) Variance Amount	(4) Variance Percent
1	Description of O&M Activities				
	1. Big Bend Unit 3 Flue Gas Desulfurization Integration	$962,401	$991,625	($29,224)	-3%
	2. Big Bend Units 1 & 2 Flue Gas Conditioning	26,926	24,219	2,707	11%
	3. Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0%
	4. Gannon Ignition Oil Tank	0	0	0	0%
	5. Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0%
	6. Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0%
	7. Phillips Upgrade Tank #1 for FDEP	0	0	0	0%
	8. Phillips Upgrade Tank #4 for FDEP	0	0	0	0%
	9. SO2 Emissions Allowances (includes Economy Sales SO2 Credit)	1,893,568	683,306	1,210,262	177%
	10.SO2 Credit - FMPA	(15,759)	(15,759)	0	0%
2	Total O&M Activities	$2,867,136	$1,683,391	$1,183,745	70%
3	Recoverable Costs Allocated to Energy	$2,867,136	$1,683,391	$1,183,745	70%
4	Recoverable Costs Allocated to Demand	$0	$0	$0	0%

Notes:
Column(1) is the End of Period Totals on Form 42-5A.
Column(2) is the approved Estimated/Actual amount in accordance with
FPSC Order No. PSC-98-0408-FOF-EI
Column(3) = Column(1) - Column(2)
Column(4) = Column(3) / Column(2)

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 4
PAGE 1 OF 1
FILED: APRIL 1, 1999

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

Form 42-5A

O&M Activities
(in Dollars)

Line	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	End of Period Total	Method of Classification Demand	Method of Classification Energy
1. Description of O&M Activities												
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$109,879	$31,684	$66,748	$180,702	$97,945	$79,458	$94,362	$122,863	$178,760	$962,401		$962,401
1b Big Bend Units 1 and 2 Flue Gas Conditioning	2,255	0	4,452	0	5,052	5,083	2,210	0	7,874	$26,926		26,926
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	$0		0
1d Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	$0	$0	
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	$0	0	
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	$0	0	
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	$0	0	
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	$0	0	
1i SO2 Emissions Allowances	153,356	221,850	277,253	200,891	217,028	220,566	207,953	225,347	169,324	$1,893,568		1,893,568
1j SO2 Credit - FMPA	(15,759)	0	0	0	0	0	0	0	0	(15,759)		(15,759)
2. Total of O&M Activities	249,731	253,534	348,453	381,593	320,025	305,107	304,525	348,210	355,958	2,867,136	0	2,867,136
3. Recoverable Costs Allocated to Energy	249,731	253,534	348,453	381,593	320,025	305,107	304,525	348,210	355,958	2,867,136		
4. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0		
5. Retail Energy Jurisdictional Factor	0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581			
6. Retail Demand Jurisdictional Factor	0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070			
7. Jurisdictional Energy Recoverable Costs (A)	236,870	238,462	321,539	354,389	298,158	291,443	290,982	338,741	345,869	2,716,453		
7a Add back FMPA/LAK Excess Emissions Allocation	1,801	0	0	0	0	0	0	0	0	1,801		
8. Jurisdictional Demand Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$238,671	$238,462	$321,539	$354,389	$298,158	$291,443	$290,982	$338,741	$345,869	$2,718,254		

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

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Tampa Electric Company Form 42-6A

Environmental Cost Recovery Clause

Calculation of the Final True-Up Amount for the Period

April 1998 to December 1998

Variance Report of Capital Investment Projects - Recoverable Costs

(in Dollars)

Line		(1) Actual	(2) Actual Estimated	(3) Variance Amount	(4) Variance Percent
1	Description of Investment Projects				
	1. Big Bend Unit 3 Flue Gas Desulfurization Integration	$830,541	$830,541	$0	0%
	2. Big Bend Units 1 & 2 Flue Gas Conditioning	501,372	501,372	0	0%
	3. Big Bend Unit 4 Continuous Emissions Monitors	64,092	64,092	0	0%
	4. Gannon Ignition Oil Tank	43,911	43,911	0	0%
	5. Big Bend Fuel Oil Tank #1 Upgrade	6,285	12,078	(5,793)	-48%
	6. Big Bend Fuel Oil Tank #2 Upgrade	8,437	15,298	(6,861)	-45%
	7. Phillips Upgrade Tank #1 for FDEP	682	768	(86)	-11%
	8. Phillips Upgrade Tank #4 for FDEP	1,062	1,091	(29)	-3%
2	Total Investment Projects - Recoverable Costs	$1,456,382	$1,469,151	($12,769)	-1%
3	Recoverable Costs Allocated to Energy	$1,396,005	$1,396,005	$0	0%
4	Recoverable Costs Allocated to Demand	$60,377	$73,146	($12,769)	-17%

Notes:

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

Column(2) is the approved Estimated/Actual amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI

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

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

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

Form 42-7A

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Total
1 Description of Investment Projects (A)										
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$93,028	$92,842	$92,656	$92,469	$92,282	$92,096	$91,909	$91,723	$91,536	$830,541
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	$501,372
1c Big Bend Unit 4 Continuous Emissions Monitors	7,194	7,176	7,158	7,140	7,121	7,103	7,085	7,067	7,048	$64,092
1d Gannon Ignition Oil Tank	4,408	4,648	5,269	5,101	4,935	4,915	4,897	4,878	4,860	$43,911
1e Big Bend Fuel Oil Tank #1 Upgrade	17	34	50	83	164	365	805	1,780	2,987	$6,285
1f Big Bend Fuel Oil Tank #2 Upgrade	12	26	45	75	115	273	552	1,390	5,949	$8,437
1g Phillips Upgrade Tank #1 for FDEP	3	5	11	26	41	53	90	142	311	$682
1h Phillips Upgrade Tank #4 for FDEP	3	5	7	9	13	28	67	207	723	$1,062
2 Total Investment Projects - Recoverable Costs	160,901	160,840	161,168	160,743	160,379	160,409	160,849	162,499	168,594	1,456,382
3 Recoverable Costs Allocated to Energy	156,458	156,122	155,786	155,449	155,111	154,775	154,438	154,102	153,764	1,396,005
4 Recoverable Costs Allocated to Demand	4,443	4,718	5,382	5,294	5,268	5,634	6,411	8,397	14,830	60,377
5 Retail Energy Jurisdictional Factor	0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
6 Retail Demand Jurisdictional Factor	0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
7 Jurisdictional Energy Recoverable Costs (B)	148,401	146,841	143,753	144,367	144,512	147,843	147,570	149,912	149,406	1,322,605
8 Jurisdictional Demand Recoverable Costs (C)	4,027	4,284	4,977	4,903	4,862	5,222	5,902	8,201	13,582	55,960
9 Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$152,428	$151,125	$148,730	$149,270	$149,374	$153,065	$153,472	$158,113	$162,988	$1,378,565

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Notes:

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

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

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

Line	Description	Beginning of Period Amount	Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-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	
3.	Less: Accumulated Depreciation	(624,015)	(643,241)	(662,467)	(681,693)	(700,919)	(720,145)	(739,371)	(758,597)	(777,823)	(797,049)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$7,615,643	7,596,417	7,577,191	7,557,965	7,538,739	7,519,513	7,500,287	7,481,061	7,461,835	7,442,609	
6.	Average Net Investment		7,606,030	7,586,804	7,567,578	7,548,352	7,529,126	7,509,900	7,490,674	7,471,448	7,452,222	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (A)		55,928	55,787	55,646	55,504	55,363	55,222	55,080	54,939	54,797	$498,266
	b. Debt Component (Line 6 x 2.82% x 1/12)		17,874	17,829	17,784	17,739	17,693	17,648	17,603	17,558	17,513	159,241
8.	Investment Expenses											
	a. Depreciation		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	173,034
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		93,028	92,842	92,656	92,469	92,282	92,096	91,909	91,723	91,536	830,541
	a. Recoverable Costs Allocated to Energy		93,028	92,842	92,656	92,469	92,282	92,096	91,909	91,723	91,536	830,541
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (B)		88,237	87,323	85,499	85,877	85,976	87,971	87,822	89,229	88,942	786,876
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$88,237	$87,323	$85,499	$85,877	$85,976	$87,971	$87,822	$89,229	$88,942	$786,876

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

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

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 April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	$5,017,734	
3.	Less: Accumulated Depreciation	(617,258)	(630,862)	(644,466)	(658,070)	(671,674)	(685,278)	(698,882)	(712,486)	(726,090)	(739,694)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$4,400,476	$4,386,872	$4,373,268	$4,359,664	$4,346,060	$4,332,456	$4,318,852	$4,305,248	$4,291,644	$4,278,040	
6.	Average Net Investment		4,393,674	4,380,070	4,366,466	4,352,862	4,339,258	4,325,654	4,312,050	4,298,446	4,284,842	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (A)		32,307	32,207	32,107	32,007	31,907	31,807	31,707	31,607	31,507	$287,163
	b. Debt Component (Line 6 x 2.82% x 1/12)		10,325	10,293	10,261	10,229	10,197	10,165	10,133	10,101	10,069	91,773
8.	Investment Expenses											
	a. Depreciation		13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	122,436
	b. *Amortization*		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	501,372
	a. Recoverable Costs Allocated to Energy		56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	501,372
	b. *Recoverable Costs Allocated to Demand*		0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (B)		53,340	52,769	51,649	51,859	51,902	53,087	52,978	53,808	53,616	475,008
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$53,340	$52,769	$51,649	$51,859	$51,902	$53,087	$52,978	$53,808	$53,616	$475,008

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

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

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 April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation	(80,888)	(82,765)	(84,642)	(86,519)	(88,396)	(90,273)	(92,150)	(94,027)	(95,904)	(97,781)	
4.	Other (A)	(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)	$548,915	$547,038	$545,161	$543,284	$541,407	$539,530	$537,653	$535,776	$533,899	$532,022	
6.	Average Net Investment		547,977	546,100	544,223	542,346	540,469	538,592	536,715	534,838	532,961	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (B)		4,029	4,016	4,002	3,988	3,974	3,960	3,947	3,933	3,919	$35,768
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,288	1,283	1,279	1,275	1,270	1,266	1,261	1,257	1,252	11,431
8.	Investment Expenses											
	a. Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	16,893
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		7,194	7,176	7,158	7,140	7,121	7,103	7,085	7,067	7,048	64,092
	a. Recoverable Costs Allocated to Energy		7,194	7,176	7,158	7,140	7,121	7,103	7,085	7,067	7,048	64,092
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (C)		6,824	6,749	6,605	6,631	6,634	6,785	6,770	6,875	6,848	60,721
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,824	$6,749	$6,605	$6,631	$6,634	$6,785	$6,770	$6,875	$6,848	$60,721

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

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

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

Line	Description	Beginning of Period Amount	Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		($59,097)	$98,929	$0	($23,000)	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$572,920	$513,823	$612,752	$612,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	
3.	Less: Accumulated Depreciation	(4,288)	(6,054)	(7,885)	(9,876)	(11,830)	(13,747)	(15,664)	(17,581)	(19,498)	(21,415)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	
	4a. Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	$302,632	$241,769	$338,867	$336,876	$311,922	$310,005	$308,088	$306,171	$304,254	$302,337	
6.	Average Net Investment		272,201	290,318	337,872	324,399	310,964	309,047	307,130	305,213	303,296	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (B)		2,002	2,135	2,484	2,385	2,287	2,272	2,258	2,244	2,230	$20,297
	b. Debt Component (Line 6 x 2.82% x 1/12)		640	682	794	762	731	726	722	717	713	6,487
8.	Investment Expenses											
	a. Depreciation		1,766	1,831	1,991	1,954	1,917	1,917	1,917	1,917	1,917	17,127
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,408	4,648	5,269	5,101	4,935	4,915	4,897	4,878	4,860	43,911
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,408	4,648	5,269	5,101	4,935	4,915	4,897	4,878	4,860	43,911
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		3,995	4,219	4,873	4,725	4,555	4,556	4,508	4,764	4,451	40,646
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3,995	$4,219	$4,873	$4,725	$4,555	$4,556	$4,508	$4,764	$4,451	$40,646

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

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

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

Line	Description	Beginning of Period Amount	Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$2,588	$1,172	$1,878	$5,082	$11,452	$30,048	$38,796	$113,400	$87,845	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$91,432	$204,832	$292,677	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(107)	(453)	(1,033)	
4.	CWIP - Non-Interest Bearing	416	3,004	4,176	6,054	11,136	22,588	52,636	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$416	$3,004	$4,176	$6,054	$11,136	$22,588	$52,636	$91,325	$204,379	$291,644	
6.	Average Net Investment		1,710	3,590	5,115	8,595	16,862	37,612	71,981	147,852	248,012	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (A)		13	26	38	63	124	277	529	1,087	1,824	$3,981
	b. Debt Component (Line 6 x 2.82% x 1/12)		4	8	12	20	40	88	169	347	583	1,271
8.	Investment Expenses											
	a. Depreciation		0	0	0	0	0	0	107	346	580	1,033
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		17	34	50	83	164	365	805	1,780	2,987	6,285
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		17	34	50	83	164	365	805	1,780	2,987	6,285
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		15	31	46	77	151	338	741	1,738	2,736	5,873
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$15	$31	$46	$77	$151	$338	$741	$1,738	$2,736	$5,873

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

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

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 April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$1,530	$1,562	$2,296	$3,920	$4,189	$28,361	$29,213	$143,549	$601,011	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$816,047	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(952)	
4.	CWIP - Non-Interest Bearing	416	1,946	3,508	5,804	9,724	13,913	42,274	71,487	215,036	0	
5.	Net Investment (Lines 2 + 3 + 4)	$416	$1,946	$3,508	$5,804	$9,724	$13,913	$42,274	$71,487	$215,036	$815,095	
6.	Average Net Investment		1,181	2,727	4,656	7,764	11,819	28,094	56,881	143,262	515,066	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (A)		9	20	34	57	87	207	418	1,053	3,787	$5,672
	b. Debt Component (Line 6 x 2.82% x 1/12)		3	6	11	18	28	66	134	337	1,210	1,813
8.	Investment Expenses											
	a. Depreciation		0	0	0	0	0	0	0	0	952	952
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		12	26	45	75	115	273	552	1,390	5,949	8,437
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		12	26	45	75	115	273	552	1,390	5,949	8,437
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		11	24	42	69	106	253	508	1,358	5,448	7,819
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$11	$24	$42	$69	$106	$253	$508	$1,358	$5,448	$7,819

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

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

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

Line	Description	Beginning of Period Amount	Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$570	$0	$1,019	$2,219	$836	$1,684	$2,878	$3,616	$22,679	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$9,206	$12,822	$35,501	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(15)	(50)	(127)	
4.	CWIP - Non-Interest Bearing	0	570	570	1,589	3,808	4,644	6,328	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$0	$570	$570	$1,589	$3,808	$4,644	$6,328	$9,191	$12,772	$35,374	
6.	Average Net Investment		285	570	1,080	2,699	4,226	5,486	7,760	10,982	24,073	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (A)		2	4	8	20	31	40	57	81	177	$420
	b. Debt Component (Line 6 x 2.82% x 1/12)		1	1	3	6	10	13	18	26	57	135
8.	Investment Expenses											
	a. Depreciation		0	0	0	0	0	0	15	35	77	127
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		3	5	11	26	41	53	90	142	311	682
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3	5	11	26	41	53	90	142	311	682
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		3	5	10	24	38	49	83	139	285	636
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3	$5	$10	$24	$38	$49	$83	$139	$285	$636

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

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

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

Line	Description	Beginning of Period Amount	Actual April-98	Actual May-98	Actual June-98	Actual July-98	Actual August-98	Actual September-98	Actual October-98	Actual November-98	Actual December-98	End of Period Amount
1.	Investments											
	a. Expenditures/Additions		$571	$0	$277	$163	$796	$2,052	$3,696	$17,170	$63,214	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$7,555	$24,725	$87,939	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(12)	(63)	(241)	
4.	CWIP - Non-Interest Bearing	0	571	571	848	1,011	1,807	3,859	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$0	$571	$571	$848	$1,011	$1,807	$3,859	$7,543	$24,662	$87,698	
6.	Average Net Investment		286	571	710	930	1,409	2,833	5,701	16,103	56,180	
7.	Return on Average Net Investment											
	a. Equity Component Grossed Up For Taxes (A)		2	4	5	7	10	21	42	118	413	$622
	b. Debt Component (Line 6 x 2.82% x 1/12)		1	1	2	2	3	7	13	38	132	199
8.	Investment Expenses											
	a. Depreciation		0	0	0	0	0	0	12	51	178	241
	b. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		3	5	7	9	13	28	67	207	723	1,062
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3	5	7	9	13	28	67	207	723	1,062
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9552151	0.9555280	0.9728060	0.9716581	
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9247896	0.9263690	0.9229481	0.9268748	0.9205512	0.9766484	0.9158070	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		3	5	6	8	12	26	62	202	662	986
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3	$5	$6	$8	$12	$26	$62	$202	$662	$986

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

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ENVIRONMENTAL COST RECOVERY COMMISSION F0RMS

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

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Form 42 - 1P

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 ($)
1.	Total Jurisdictional Revenue Requirements for the projected period			
	a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	$4,169,268	$41,783	$4,211,051
	b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	14,592,303	220,539	14,812,842
	c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	18,761,571	262,322	19,023,893
2.	True-up for Estimated Over/(Under) Recovery for the current period January 1999 to December 1999 (Form 42-2E, Line 5 + 6 + 10)	(2,053,478)	(68,772)	(2,122,250)
3.	Final True-up for the period April to December 1998 (Form 42-1A, Line 3)	(1,038,968)	(14,388)	(1,053,356)
4.	Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2000 to December 2000 (Line 1 - Line 2- Line 3)	21,854,017	345,482	22,199,499
5.	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$21,869,752	$345,731	$22,215,483

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

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FORM 42-1P

Form 42-2P

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

O & M Activities
(in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification: Demand	Method of Classification: Energy
1. Description of O&M Activities															
Section (1) AIR QUALITY															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$144,786	$175,861	$241,348	$141,913	$163,407	$186,231	$170,711	$178,636	$166,529	$138,527	$217,409	$149,581	$2,074,939		$2,074,939
1b Big Bend Units 1 and 2 Flue Gas Conditioning	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000		18,000
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1d 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)
1e Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1f Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1g Gannon Unit 5 Classifier Replacements	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h Gannon Unit 6 Classifier Replacements	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1i Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1k ESP Study	0	0	0	0	0	0	0	0	0	0	0	0	$12,820		12,820
1l 114 Mercury Testing	12,140	680	0	0	0	0	0	0	0	0	0	0	0		0
1m 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	$3,159,926		3,159,926
1n 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	271,150			
Unit 1	145,672	144,559	180,564	73,442	166,695	192,133	169,122	173,690	168,020	174,373	169,924	165,104			
Unit 2	153,266	151,548	122,584	172,833	178,520	199,555	175,005	178,953	174,497	178,952	178,202	172,713			
Gypsum Revenues	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)	(66,667)			
2 (2) LAND															
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	0	
2e Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(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	0	0	0	0	0	0	0	0	0	0	48,300		
5. Retail Energy Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (A)	282,653	292,688	382,312	242,430	352,893	404,175	385,066	370,133	384,096	369,501	386,544	316,777	4,169,268		
8. Jurisdictional Demand Recoverable Costs (B)	41,783	0	0	0	0	0	0	0	0	0	0	0	41,783		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$324,436	$292,688	$382,312	$242,430	$352,893	$404,175	$385,066	$370,133	$384,096	$369,501	$386,544	$316,777	$4,211,051		

DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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Form 42-3P

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification Demand	Method of Classification Energy
1. Description of Investment Projects (A)															
Section (1) AIR															
1a 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	53,738	53,592	53,445	53,299	53,153	$647,491		647,491
1c 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 1 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
1e 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
1g 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
1h 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
1i 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
1k 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
1l Big Bend Units 1 & 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															
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 Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (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 Investment Projects (Lines 7 + 8)	$1,239,759	$1,240,076	$1,234,630	$1,228,136	$1,223,079	$1,226,238	$1,219,617	$1,224,227	$1,250,552	$1,241,651	$1,242,732	$1,242,145	$14,812,842		

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-3P

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

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

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

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

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

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

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

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

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

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

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
	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.	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	(88,744)	(90,214)	(91,684)	(93,154)	(94,624)	(96,094)	(97,564)	(99,034)	(100,504)	(101,974)	(103,444)	(104,914)	(106,384)	
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	
5.	Net Investment (Lines 2 + 3 + 4)	541,059	539,589	538,119	536,649	535,179	533,709	532,239	530,769	529,299	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	530,034	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
	b. Amortization		0		0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	79,612
	a. Recoverable Costs Allocated to Energy		6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	79,612
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
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 (C)		6,083	6,077	6,049	5,992	5,932	5,930	5,888	5,899	6,016	5,970	5,976	5,940	$71,752
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,083	$6,077	$6,049	$5,992	$5,932	$5,930	$5,888	$5,899	$6,016	$5,970	$5,976	$5,940	$71,752

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

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

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	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)	
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
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,970	2,960	2,951	2,941	2,932	2,922	2,913	2,903	2,894	2,884	2,875	2,865	35,010
8.	Investment Expenses														
	a. Depreciation		4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	$48,696
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	193,252
	a. Recoverable Costs Allocated to Energy		16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	193,252
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		14,789	14,772	14,699	14,554	14,405	14,399	14,291	14,312	14,593	14,476	14,489	14,395	$174,174
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$14,789	$14,772	$14,699	$14,554	$14,405	$14,399	$14,291	$14,312	$14,593	$14,476	$14,489	$14,395	$174,174

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

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

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

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

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

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

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

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	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	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	1,246,700	1,241,837	1,236,974	1,232,111	1,227,248	1,222,385	1,217,522	1,212,659	1,207,796	1,202,933	1,198,070	1,193,207	1,188,344	
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														
	a. Depreciation		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	$58,356
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122
	a. Recoverable Costs Allocated to Energy		16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		15,346	15,325	15,242	15,087	14,925	14,914	14,796	14,812	15,097	14,970	14,977	14,875	$180,366
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$15,346	$15,325	$15,242	$15,087	$14,925	$14,914	$14,796	$14,812	$15,097	$14,970	$14,977	$14,875	$180,366

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

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

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

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

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

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

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

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$15,106	$165,516	$191,098	$311,480	$306,941	$1,931	$0	$0	$0	$0	$0	$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		0	0	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	8,114	8,092	8,062	8,033	8,004	7,975	7,946	$66,177
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	941	2,239	2,593	2,586	2,577	2,567	2,558	2,549	2,539	21,149
8.	Investment Expenses														
	a. Depreciation		0	0	0	1,438	3,425	3,978	3,982	3,982	3,982	3,982	3,982	3,982	$32,733
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	5,324	12,670	14,685	14,660	14,621	14,582	14,544	14,506	14,467	120,059
	a. Recoverable Costs Allocated to Energy		0	0	0	5,324	12,670	14,685	14,660	14,621	14,582	14,544	14,506	14,467	120,059
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	4,783	11,291	13,114	13,025	13,042	13,295	13,186	13,195	13,108	$108,039
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$4,783	$11,291	$13,114	$13,025	$13,042	$13,295	$13,186	$13,195	$13,108	$108,039

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

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

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

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

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

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

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

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

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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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 Ignition Oil Tank
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	
3.	Less: Accumulated Depreciation	(24,742)	(25,848)	(26,954)	(28,060)	(29,166)	(30,272)	(31,378)	(32,484)	(33,590)	(34,696)	(35,802)	(36,908)	(38,014)	
4.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	299,010	297,904	296,798	295,692	294,586	293,480	292,374	291,268	290,162	289,056	287,950	286,844	285,738	
6.	Average Net Investment		298,457	297,351	296,245	295,139	294,033	292,927	291,821	290,715	289,609	288,503	287,397	286,291	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,195	2,186	2,178	2,170	2,162	2,154	2,146	2,138	2,130	2,121	2,113	2,105	$25,798
	b. Debt Component (Line 6 x 2.82% x 1/12)		701	699	696	694	691	688	686	683	681	678	675	673	$8,245
8.	Investment Expenses														
	a. Depreciation		1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	$13,272
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,002	3,991	3,980	3,970	3,959	3,948	3,938	3,927	3,917	3,905	3,894	3,884	47,315
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,002	3,991	3,980	3,970	3,959	3,948	3,938	3,927	3,917	3,905	3,894	3,884	47,315
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	$0
13.	Retail Demand-Related Recoverable Costs (D)		3,462	3,456	3,410	3,427	3,446	3,502	3,501	3,485	3,499	3,431	3,380	3,353	41,352
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3,462	$3,456	$3,410	$3,427	$3,446	$3,502	$3,501	$3,485	$3,499	$3,431	$3,380	$3,353	$41,352

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 to December 2000

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	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	$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
8.	Investment Expenses														
	a. Depreciation		1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	$13,908
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,839	5,828	5,817	5,805	5,794	5,783	5,771	5,760	5,749	5,738	5,726	5,715	69,325
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		5,839	5,828	5,817	5,805	5,794	5,783	5,771	5,760	5,749	5,738	5,726	5,715	69,325
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	$0
13.	Retail Demand-Related Recoverable Costs (C)		5,051	5,046	4,983	5,012	5,043	5,129	5,131	5,112	5,136	5,041	4,970	4,934	60,588
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,051	$5,046	$4,983	$5,012	$5,043	$5,129	$5,131	$5,112	$5,136	$5,041	$4,970	$4,934	$60,588

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXHIBIT NO. _____
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TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-4P

Calculation of the Projected Period Amount
January 2000 to December 2000

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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														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$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	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	105,950	105,755	105,560	105,365	105,170	104,975	104,780	104,585	104,390	104,195	104,000	103,805	103,610	
6.	Average Net Investment		105,853	105,658	105,463	105,268	105,073	104,878	104,683	104,488	104,293	104,098	103,903	103,708	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		778	777	775	774	773	771	770	768	767	765	764	763	$9,245
	b. Debt Component (Line 6 x 2.82% x 1/12)		249	248	248	247	247	246	246	246	245	245	244	244	2,955
8.	Investment Expenses														
	a. Depreciation		195	195	195	195	195	195	195	195	195	195	195	195	$2,340
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540
	a. Recoverable Costs Allocated to Energy		1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.870438	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		1,107	1,107	1,102	1,092	1,083	1,082	1,076	1,078	1,100	1,093	1,094	1,089	$13,103
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,107	$1,107	$1,102	$1,092	$1,083	$1,082	$1,076	$1,078	$1,100	$1,093	$1,094	$1,089	$13,103

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
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PAGE 16 OF 17
FORM 42-4P

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

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

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

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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.

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

Project Description:

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

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Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 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 Accomplishment:

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

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

Project Progress Summary: The project is complete and in service

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

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Project Title: SO_2 *Emission Allowances*

Project Description:

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

Project Accomplishments:

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

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

Project Summary: SO_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).

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Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: 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.

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Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: 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.

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Project Title: Gannon Unit 5 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: 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.

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Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: 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.

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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.

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Project Title: Gannon Unit 5 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process, it was determined by FDEP that our current Station cap of 2.4 lbs. of 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 Accomplishments:

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

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

Progress Summary: The Gannon Unit 5 Stack Extension will be used by Tampa Electric to meet SO_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.

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Project Title: Gannon Unit 6 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process, it was determined by FDEP that our current Station cap of 2.4 lbs. of 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 Accomplishments:

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

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

Progress Summary: The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO_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.

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

Project Description:

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

Present scope of work for this project includes:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period 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.

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

Project Description:

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

Present scope of work for this project includes:

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

Project Accomplishments:

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

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

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

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

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Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

Present scope of work for this project includes:

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

Project Accomplishments:

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

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

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

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

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Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

Present scope of work for this project includes:

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

Project Accomplishments:

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

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

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

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

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Project Title: Gannon Ignition Oil Tank Upgrade

Project Description:

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

Present scope of work for this project includes:

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

Project Accomplishments:

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

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

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

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

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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 Accomplishments:

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

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

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

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

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

Project Title: Gannon ESP Study

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 was $0.
	The actual/estimated O & M expense for period January 1999 through December 1999 was $110,000.
Project Progress Summary:	The project is in progress and should be completed by December 1999.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be $0. Estimated O & M costs for the period January 2000 through December 2000 are projected to be $0.

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

Project Title: 114 Mercury Testing and Testing Platform

Project Description:

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

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

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

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 was $1,836. The actual/estimated O & M expense for period January 1999 through December 1999 was $34,111.
Project Progress Summary:	The project is in progress and should be in service by November 1999.
Project Projections:	Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be $14,540. Estimated O & M costs for the period January 2000 through December 2000 are projected to be $12,820.

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

Project Title: Big Bend Units 1 & 2 FGD System

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing sulfur dioxide ("SO_2") from the flue gas generated by the combustion of coal. The FGD is under construction in order to comply with Phase II of the Clean Air Act Amendments ("CAAA"). Compliance with Phase II is required by January 1, 2000. The CAAA impose SO_2 emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

The Commission, in Order No. PSC-99-0075-FOF-EI issued January 11, 1999 in Docket No. 980693-EI, found that the FGD project is the most cost- effective alternative for compliance with the SO_2 requirements of Phase II of the CAAA.

Project Accomplishments:

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

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

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

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

Tampa Electric Company Form 42 - 6P

Environmental Cost Recovery Clause (ECRC)

Calculation of the Energy & Demand Allocation % By Rate Class

January 2000 to December 2000

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

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Tampa Electric Company Form 42 - 7P

Environmental Cost Recovery Clause (ECRC)

Calculation of the Energy & Demand Allocation % By Rate Class

January 2000 to December 2000

Rate Class	(1) Percentage of kWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (kWh)	(7) **Environmental Cost Recovery Factors (¢/kWh)**
RS, RST	44.08%	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:

(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

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Form 42 - 1E

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

(in Dollars)

Line		**Jan-99 - Dec-99** Period Amount
1.	Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	($2,118,344)
2.	Interest Provision (Form 42-2E, Line 6)	(28,770)
3.	Sum of Current Period Adjustments (Form 42-2E, Line 10)	24,864
4.	Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 + 2 + 3)	($2,122,250)

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FORM 42-1E

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

Form 42 - 2E

Current Period True-Up Amount
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total
1. *ECRC Revenues (net of Revenue Taxes)*	$352,826	$305,006	$307,731	$321,551	$347,823	$393,125	$406,003	$426,024	$435,015	$387,016	$334,393	$334,544	$4,351,057
2. True-Up Provision	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	1,556,870
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	482,565	434,745	437,470	451,290	477,562	522,864	535,742	555,763	564,754	516,755	464,132	464,283	5,907,925
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	261,627	173,944	131,046	237,259	306,685	244,213	438,936	531,149	472,679	394,180	820,495	525,062	4,537,275
b. Capital Investment Projects (Form 42-7E, Line 9)	214,007	214,443	213,704	202,767	207,429	233,440	264,809	273,964	280,552	293,524	295,068	795,267	3,488,994
c. Total Jurisdictional ECRC Costs	475,634	388,387	344,750	440,026	514,114	477,653	703,745	805,113	753,231	687,704	1,115,563	1,320,349	8,026,269
5. Over/Under Recovery (Line 3 - Line 4c)	6,931	46,358	92,720	11,264	(36,552)	45,211	(168,003)	(249,350)	(188,477)	(170,949)	(651,431)	(856,066)	(2,118,344)
6. Interest Provision (Form 42-3E, Line 10)	1,891	1,474	1,244	929	358	(149)	(961)	(2,459)	(4,176)	(5,775)	(8,410)	(12,736)	(28,770)
7. Beginning Balance True-Up & Interest Provision	1,556,870	1,460,817	1,378,910	1,343,135	1,225,589	1,059,656	974,979	676,276	294,728	(27,664)	(334,127)	(1,123,707)	1,556,870
a. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-xx-xxxx-FOF-EI)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)
8. True-Up Collected/(Refunded) (see Line 2)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(1,556,870)
9. End of Period Total True-Up (Lines 5 + 6 + 7 +7a + 8)	382,597	325,554	289,779	172,233	6,300	(78,377)	(377,080)	(758,628)	(1,081,020)	(1,387,483)	(2,177,063)	(3,175,604)	(3,200,470)
10. Adjustment to Period True-Up Including Interest	24,864	0	0	0	0	0	0	0	0	0	0	0	24,864
11. End of Period Total Net True-Up (Lines 9 + 10)	$407,461	$325,554	$289,779	$172,233	$6,300	($78,377)	($377,080)	($758,628)	($1,081,020)	($1,387,483)	($2,177,063)	($3,175,604)	($3,175,606)

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Form 42 - 3E

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

Interest Provision
(in Dollars)

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

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FORM 42-3E

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

Variance Report of O & M Activities
(In Dollars)

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

Notes:
Column (1) is the End of Period Totals on Form 42-5E (January 1999 through December 1999)
Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-1764-FOF-EI,
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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Form 42 - 5E

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

O&M Activities
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total	Method of Classification Demand	Method of Classification Energy
1. 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
1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	3,000	2,000	2,000	1,000	35,070		35,070
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1d Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	$0	
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1i SO2 Emissions Allowances	148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	386,966	263,477	354,758	328,979	3,120,826		3,120,826
1j Gannon Unit 5 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1k Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1l Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1m Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1n Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1o Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1p Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1r ESP Study	0	0	0	0	0	0	0	1,082	23,918	35,000	40,000	10,000	110,000		110,000
1s 114 Mercury Testing	0	0	0	0	0	0	0	4,651	680	680	27,420	680	34,111		34,111
1t Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1u 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	578,510	506,151	405,006	843,630	545,182	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 Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
7. Jurisdictional Energy Recoverable Costs (A)	224,483	173,944	131,046	237,259	306,685	244,213	438,936	531,149	472,679	394,180	820,495	525,062	4,500,131		
8. Jurisdictional Demand Recoverable Costs (B)	37,144	0	0	0	0	0	0	0	0	0	0	0	37,144		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$261,627	$173,944	$131,046	$237,259	$306,685	$244,213	$438,936	$531,149	$472,679	$394,180	$820,495	$525,062	$4,537,275		

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

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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PAGE 1 OF 1
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)

Line No.		(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance 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%
	1k Big Bend Unit 1 Classifier Replacement	$198,696	191,713	$6,983	3.6%
	1l 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%
	1n Gannon Unit 5 Stack Extension	$0	3,576	($3,576)	-100.0%
	1o 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	1.4%
	4. Recoverable Costs Allocated to Demand	$244,713	$255,452	($10,739)	-4.2%

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
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FORM 42-6E

Form 42 - 7E

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total	Method of Classification Demand	Method of Classification Energy
1. Description of Investment Projects (A)															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	$1,091,648		$1,091,648
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	$668,563		668,563
1c Big Bend Unit 4 Continuous Emissions Monitors	6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	$81,667		81,667
1d Gannon Ignition Oil Tank	4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	$48,862	$48,862	
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,884	5,873	5,862	5,850	$64,533	64,533	
1f Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	$110,092	110,092	
1g Phillips Upgrade Tank #1 for FDEP	457	481	511	601	683	684	701	716	714	712	710	709	$7,679	7,679	
1h Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	$13,547	13,547	
1i Gannon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	$206,916		206,916
1j Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	$96,680		96,680
1k Big Bend Unit 1 Classifier Replacement	16,742	16,646	16,485	16,579	16,677	16,741	16,631	16,518	16,478	16,439	16,400	16,360	$198,696		198,696
1l Big Bend Unit 2 Classifier Replacement	12,228	12,200	12,173	12,145	12,117	12,089	12,062	12,034	12,006	11,977	11,950	11,922	$144,903		144,903
1m Gannon Coal Crusher (NOx Control)	0	0	0	0	0	28,960	58,596	61,591	64,153	66,027	67,571	67,398	$414,296		414,296
1n Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	$0		0
1o Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	$0		0
1p Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	522,375	$522,375		522,375
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	612	1,224	$1,836		1,836
Total Investment Projects - Recoverable Costs	221,288	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
3. Recoverable Costs Allocated to Energy	201,909	201,384	200,794	200,458	200,128	228,723	266,257	277,292	279,648	281,537	283,574	805,876	$3,427,580		
4. Recoverable Costs Allocated to Demand	19,379	19,187	18,792	19,059	19,291	20,465	21,510	21,483	21,454	21,409	21,364	21,320	244,713		
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
7. Jurisdictional Energy Recoverable Costs (B)	195,598	197,055	195,716	185,615	189,978	214,979	245,414	254,592	261,155	274,010	275,796	776,136	3,266,044		
8. Jurisdictional Demand Recoverable Costs (C)	18,409	17,388	17,988	17,152	17,451	18,461	19,395	19,372	19,397	19,514	19,272	19,151	222,950		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$214,007	$214,443	$213,704	$202,767	$207,429	$233,440	$264,809	$273,964	$280,552	$293,524	$295,068	$795,287	$3,488,994		

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. _____
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TAMPA ELECTRIC COMPANY
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FORM 42-7E

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

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

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

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

EXHIBIT NO. _____
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TAMPA ELECTRIC COMPANY
(KOZ-1)
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PAGE 1 OF 17
FORM 42-8E

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	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	$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														$369,502
	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	118,089
	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	
8.	Investment Expenses														180,972
	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	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
	a. Recoverable Costs Allocated to Energy		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		54,752	55,160	54,804	51,927	53,096	52,434	51,284	50,951	51,688	53,726	53,545	52,883	636,250
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$54,752	$55,160	$54,804	$51,927	$53,096	$52,434	$51,284	$50,951	$51,688	$53,726	$53,545	$52,883	$636,250

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

EXHIBIT NO._____
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TAMPA ELECTRIC COMPANY
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FORM 42-8E

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
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	553,554	552,084	550,614	549,144	547,674	546,204	544,734	543,264	541,794	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,103	4,092	4,081	4,070	4,060	4,049	4,038	4,027	4,016	4,006	3,995	3,984	$48,521
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,311	1,308	1,304	1,301	1,297	1,294	1,290	1,287	1,284	1,280	1,277	1,273	15,506
8.	Investment Expenses														
	a. Depreciation		1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	17,640
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
	a. Recoverable Costs Allocated to Energy		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (C)		6,669	6,722	6,682	6,334	6,481	6,404	6,266	6,229	6,322	6,575	6,557	6,479	77,720
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,669	$6,722	$6,682	$6,334	$6,481	$6,404	$6,266	$6,229	$6,322	$6,575	$6,557	$6,479	$77,720

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

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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	*Plant-in-Service/Depreciation Base*	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	$589,752	
3.	Less: Accumulated Depreciation	(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.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
	4a. Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	$312,282	311,176	310,070	308,964	307,858	306,752	305,646	304,540	303,434	302,328	301,222	300,116	299,010	
6.	Average Net Investment		311,729	310,623	309,517	308,411	307,305	306,199	305,093	303,987	302,881	301,775	300,669	299,563	
7.	Return on Average Net Investment														
	a. Equity Component 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
	b. Debt Component (Line 6 x 2.82% x 1/12)		733	730	727	725	722	720	717	714	712	709	707	704	8,620
8.	Investment Expenses														
	a. Depreciation		1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	13,272
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		3,924	3,734	3,933	3,689	3,698	3,679	3,666	3,657	3,657	3,677	3,630	3,605	44,549
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3,924	$3,734	$3,933	$3,689	$3,698	$3,679	$3,666	$3,657	$3,657	$3,677	$3,630	$3,605	$44,549

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

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

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

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

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

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

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
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FORM 42-8E

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$52,974	($215,228)	$10,308	$3,056	$11,607	$139,747	$375	($1,276)	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$816,047	869,021	653,793	664,101	667,157	678,764	818,511	818,886	817,610	817,610	817,610	817,610	817,610	
3.	Less: Accumulated Depreciation	(952)	(2,918)	(4,695)	(6,233)	(7,787)	(9,358)	(11,105)	(13,015)	(14,925)	(16,833)	(18,741)	(20,649)	(22,557)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$815,095	866,103	649,098	657,868	659,370	669,406	807,406	805,871	802,685	800,777	798,869	796,961	795,053	
6.	Average Net Investment		840,599	757,601	653,483	658,619	664,388	738,406	806,639	804,278	801,731	799,823	797,915	796,007	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		6,181	5,571	4,805	4,843	4,885	5,430	5,931	5,914	5,895	5,881	5,867	5,853	$67,056
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,975	1,780	1,536	1,548	1,561	1,735	1,896	1,890	1,884	1,880	1,875	1,871	21,431
8.	Investment Expenses														
	a. Depreciation		1,966	1,777	1,538	1,554	1,571	1,747	1,910	1,910	1,908	1,908	1,908	1,908	21,605
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	110,092
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	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
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		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
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FILED: OCTOBER 1, 1999
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FORM 42-8E

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$1,192	$2,975	$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		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$35,501	36,693	39,668	41,377	54,300	54,485	54,727	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$35,319	36,402	39,263	40,850	53,630	53,652	53,731	56,113	55,941	55,769	55,597	55,425	55,253	
6.	Average Net Investment		35,861	37,833	40,057	47,240	53,641	53,692	54,922	56,027	55,855	55,683	55,511	55,339	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		264	278	295	347	394	395	404	412	411	409	408	407	$4,424
	b. Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	130	1,413
8.	Investment Expenses														
	a. Depreciation		109	114	122	143	163	163	168	172	172	172	172	172	1,842
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		434	436	489	541	618	617	632	646	646	649	640	637	6,985
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$434	$436	$489	$541	$618	$617	$632	$646	$646	$649	$640	$637	$6,985

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

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EXHIBIT NO. _____
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TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
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FORM 42-8E

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

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

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

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8E

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

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

Line	Description	Beginning of Period 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
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	$1,357,040	
3	Less: Accumulated Depreciation	(51,984)	(56,847)	(61,710)	(66,573)	(71,436)	(76,299)	(81,162)	(86,025)	(90,888)	(95,751)	(100,614)	(105,477)	(110,340)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$1,305,056	1,300,193	1,295,330	1,290,467	1,285,604	1,280,741	1,275,878	1,271,015	1,266,152	1,261,289	1,256,426	1,251,563	1,246,700	
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. Equity Component Grossed Up For Taxes (A)		9,578	9,543	9,507	9,471	9,435	9,400	9,364	9,328	9,292	9,257	9,221	9,185	$112,581
	b. Debt Component (Line 6 x 2.82% x 1/12)		3,061	3,050	3,038	3,027	3,015	3,004	2,993	2,981	2,970	2,958	2,947	2,935	35,979
8	Investment Expenses														
	a. Depreciation		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	58,356
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916
	a. Recoverable Costs Allocated to Energy		17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
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:
(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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8E

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
	a. Expenditures/Additions		$4,929	$82,070	$350,004	$128,884	$159,900	$546,621	($35,628)	$25,986	$20,861	$60,358	$308	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$1,304,049	$1,330,035	$1,350,896	$1,411,254	$1,411,562	$1,411,562	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(2,119)	(6,399)	(10,756)	(15,244)	(19,831)	(24,419)	
4	CWIP - Non-Interest Bearing	67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	0	0	0	0	0	0	
	a. Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	1,301,930	1,323,636	1,340,140	1,396,010	1,391,731	1,387,143	
6	Average Net Investment		0	0	0	0	0	0	650,965	1,312,783	1,331,888	1,368,075	1,393,871	1,389,437	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	4,787	9,653	9,794	10,060	10,249	10,217	$54,760
	b. Debt 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	3,265	17,501
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	2,119	4,280	4,357	4,488	4,587	4,588	24,419
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	96,680
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	8,436	17,018	17,281	17,763	18,112	18,070	96,680
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	7,776	15,625	16,138	17,288	17,615	17,403	91,845
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$7,776	$15,625	$16,138	$17,288	$17,615	$17,403	$91,845

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8E

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes:
(A) 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

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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)

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

Notes:
(A) 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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$167	$21,423	$2,634	82,018	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$106,242	$106,242	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(97)	(292)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	21,590	24,224	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	167	21,590	24,224	106,145	105,950	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	[illegible]	106,048	
7	Return on Average Net Investment												390	780	$1,170
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	125	249	374
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	97	195	292
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	612	1,224	1,836
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	612	1,224	1,836
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492830	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	595	1,179	1,774
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$595	$1,179	$1,774

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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$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														
	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	0	0	0	97,850	97,850
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	118,352	118,352
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	522,375	522,375
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	522,375	522,375
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	503,097	503,097
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$503,097	$503,097

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Please find enclosed for filing with the Public Service Commission amended schedules to the Environmental Cost Recovery Clause. Several revisions were made to the schedules originally filed with the Commission on October 1, 1999 and these revisions are itemized below. These revisions do not significantly change the overall factors.

Corrections to Tampa Electrics ECRC filing of October 1, 1999 include the following:

- O&M costs were revised to include O&M in the amount of $315,346 for the projected 2000 FGD expenses on Schedule 42-2P to reflect the payroll expenses for new positions associated with the Big Bend Units 1 and 2 FGD.

- Total SO_2 allowance costs were adjusted downward by $74,313 for the following reasons:

  - to correct a formula error in calculation of the SO_2 inventory,

  - to correct for SO_2 credits resulting from economy transactions that were shown as a cost,

  - to reflect a contract option for allowance purchases which allowed the seller an option to sell the allowances in 1999 rather than 2000, and

  - to reflect credits resulting from the proceeds of the allowance auction which were transferred from a deferred credit account to the SO_2 inventory, resulting in a credit in 1999 and in 2000.

- The Gannon Units 5 and 6 Stack Extensions projects have been deferred and costs related to these projects have been removed from the ECRC until the project schedule has been determined. Prior to recommencement of the project, Tampa Electric will notify the Commission as to the revised schedule and projected costs associated with the stack extension projects.

- Tampa Electric adjusted the plant-in-service amount for the Big Bend Units 1 and 2 FGD project. The schedules originally filed October 1999 showed the in-service date projected to be December 1999 with a plant-in-service amount of $83,394,877. Schedules 42-8E page 17 and 42-4P page have been revised to show the in-service amount in December 1999, as currently projected, to be $82,060733 and the final projected in-service amount is estimated to be $83,394,877 at the project completion date of October 2000.

- Tampa Electric had discovered that return on investment for construction projects approved for recovery through the ECRC had also been recovered through the surveillance report. Tampa Electric calculated a true-up to eliminate this return earned through the ECRC through 1998. However, from 1999 forward, Tampa Electric will calculate return on investment for construction of environmental projects which have been approved for recovery through the ECRC. Therefore, return on

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investment during construction for projects approved for 1999 and forward have been included in this revision. The projects that have been revised to reflect this correction are the Gannon Unit 6 Classifier, the Gannon Crusher and the Section 114 Mercury Testing Project.

- Also included in the schedule revisions are notations explaining the variances between ending accumulated depreciation balances filed in the April 1, 1999 true-up filing for the period April 1998 through December 1998 and the beginning accumulated balances filed in the projection filing for environmental factors for January 2000 through December 2000. These notations are made on Schedule 42-8E, pages 3, 4, 7 and 8.

Form 42 - 1P

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 ($)	
1.	Total Jurisdictional Revenue Requirements for the projected period				
	a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	$4,384,616	$41,783	$4,426,399	
	b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	14,295,194	220,539	14,515,733	
	c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	18,679,810	262,322	18,942,132	
2.	True-up for Estimated Over/(Under) Recovery for the current period January 1999 to December 1999 (Form 42-2E, Line 5 + 6 + 10)	(2,175,434)	(71,719)	(2,247,153)	
					(3,300,509)
3.	Final True-up for the period April to December 1998 (Form 42-1A, Line 3) (Approved in Order No. PSC-xx-xxxx-FOF-EI)	(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)	21,894,212	348,429	22,242,641	
5.	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$21,909,976	$348,680	$22,258,656	

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

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FORM 42-1P
REVISED: NOVEMBER 3, 1999

Form 42-2P

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

O & M Activities
(in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification: Demand	Method of Classification: Energy
1. Description of O&M Activities															
Section (1) AIR QUALITY															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$144,786	$175,861	$241,348	$141,913	$163,407	$186,231	$170,711	$178,636	$166,529	$138,527	$217,409	$149,581	$2,074,939		$2,074,939
1b Big Bend Units 1 and 2 Flue Gas Conditioning	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000		18,000
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1d SO2 Emissions Allowances	(62,296)	(72,931)	(86,408)	(70,845)	(57,600)	(38,855)	(28,747)	(28,253)	(75,866)	(59,197)	(67,629)	(65,515)	(714,142)		(714,142)
1e Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1f Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1g Gannon Unit 5 Classifier Replacements	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h Gannon Unit 6 Classifier Replacements	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1i Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1k ESP Study	12,140	680	0	0	0	0	0	0	0	0	0	0	12,820		12,820
1l 114 Mercury Testing	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1m 114 Mercury Testing Platform	258,550	255,718	262,759	205,887	304,826	351,309	303,739	312,254	302,128	312,937	307,737	297,428	$3,475,272		3,475,272
1n Big Bend Units 1 & 2 Scrubber	158,811	157,698	193,703	86,581	179,834	205,277	182,261	186,829	181,159	187,512	183,063	178,243			
Unit 1	166,405	164,687	135,723	185,972	191,659	212,699	188,144	192,092	187,636	192,091	191,341	185,852			
Unit 2	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)			
Gypsum Revenues															
(2) LAND															
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	0	
2e Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(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	402,980	360,828	419,199	278,455	412,133	500,185	447,203	464,137	394,291	393,767	459,017	382,994	4,915,189	48,300	4,866,889
3. Recoverable Costs Allocated to Energy	354,680	360,828	419,199	278,455	412,133	500,185	447,203	464,137	394,291	393,767	459,017	382,994	4,866,889		
4. Recoverable Costs Allocated to Demand	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300		
5. Retail Energy Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (A)	321,387	327,389	379,364	250,138	367,288	446,666	397,338	414,000	359,482	357,008	417,547	347,009	4,384,616		
8. Jurisdictional Demand Recoverable Costs (B)	41,783	0	0	0	0	0	0	0	0	0	0	0	41,783		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$363,170	$327,389	$379,364	$250,138	$367,288	$446,666	$397,338	$414,000	$359,482	$357,008	$417,547	$347,009	$4,426,399		

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FORM 42-2P
REVISED: NOVEMBER 3, 1999

Form 42-3P

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification Demand	Method of Classification Energy
1. Description of Investment Projects (A)															
Section (1) AIR															
1a 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	53,738	53,592	53,445	53,299	53,153	647,491		647,491
1c 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 1 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
1e 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
1g 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
1h 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
1i Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1k 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
1l Big Bend Units 1 & 2 Scrubber	1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442		12,512,442
(2) LAND															
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	1,352,133	1,350,727	1,348,462	1,345,769	1,343,375	1,341,802	1,341,220	1,341,227	1,340,784	1,338,938	1,335,985	1,332,757	16,113,179	252,338	15,860,841
3. Recoverable Costs Allocated to Energy	1,330,858	1,329,498	1,327,277	1,324,629	1,322,280	1,320,751	1,320,215	1,320,265	1,319,867	1,318,067	1,315,159	1,311,975	15,860,841		
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 Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (B)	1,205,933	1,206,289	1,201,152	1,189,920	1,178,400	1,179,431	1,173,006	1,177,648	1,203,344	1,195,023	1,196,342	1,188,706	14,295,194		
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 Investment Projects (Lines 7 + 8)	$1,224,337	$1,224,670	$1,219,300	$1,208,171	$1,196,761	$1,198,103	$1,191,682	$1,196,252	$1,222,031	$1,213,360	$1,214,418	$1,206,648	$14,515,733		

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

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REVISED: NOVEMBER 3, 1999

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. *Expenditures/Additions*		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	$0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. *Depreciation*		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	*Demand Jurisdictional Factor*		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	$0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% 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

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
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	0	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	$0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	$0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. *Dismantlement*		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	$0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Notes:
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% 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

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

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

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$177,500	$102,144	$42,500	$36,810	$88,980	$166,050	$244,060	$259,580	$174,220	$42,300	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$82,060,733	$82,238,233	$82,340,377	$82,382,877	$82,419,687	$82,508,667	$82,674,717	$82,918,777	$83,178,357	$83,352,577	$83,394,877	$83,394,877	$83,394,877	
3.	Less: Accumulated Depreciation	($116,459)	(369,754)	(623,479)	(877,428)	(1,131,499)	(1,385,763)	(1,640,421)	(1,895,711)	(2,151,777)	(2,408,513)	(2,665,582)	(2,922,716)	(3,179,850)	
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)	81,944,274	81,868,479	81,716,898	81,505,449	81,288,188	81,122,904	81,034,296	81,023,066	81,026,580	80,944,064	80,729,295	80,472,161	80,215,027	
6.	Average Net Investment		81,906,377	81,792,689	81,611,174	81,396,819	81,205,546	81,078,600	81,028,681	81,024,823	80,985,322	80,836,680	80,600,728	80,343,594	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		602,271	601,435	600,101	598,524	597,118	596,184	595,817	595,789	595,499	594,406	592,671	590,780	$7,160,595
	b. Debt Component (Line 6 x 2.82% x1/12)		192,480	192,213	191,786	191,283	190,833	190,535	190,417	190,408	190,316	189,966	189,412	188,807	2,288,456
8.	Investment Expenses														
	a. Depreciation		253,295	253,725	253,949	254,071	254,264	254,658	255,290	256,066	256,736	257,069	257,134	257,134	$3,063,391
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442
	a. Recoverable Costs Allocated to Energy		1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.870438	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		949,667	950,309	946,454	937,721	928,809	929,951	925,390	929,676	950,511	944,220	945,330	939,315	$11,277,353
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)		$949,667	$950,309	$946,454	$937,721	$928,809	$929,951	$925,390	$929,676	$950,511	$944,220	$945,330	$939,315	$11,277,353

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

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

Project Title: SO_2 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 Environmentally Protection Agency (EPA) issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

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

The actual/estimated O & M for the period January 1999 through December 1999 is $3,122,145 compared to the original projection of $1,760,766, representing a variance of 77.3%. 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 ($714,142).

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

Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 is $130,935, compared to the original projection of $136,284, representing a variance of –3.91%.

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.

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Tampa Electric Company
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Description and Progress Report for
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Project Title: Gannon Coal Crushers (NOx 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 $509,677, compared to the original projection of $411,043, representing a variance of less than 24.0%. This variance is due project cope changes and a project schedule extension.

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.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
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Description and Progress Report for
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Project Title: Gannon Unit 5 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of 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 Accomplishments:

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

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

Progress Summary: The Gannon Unit 5 Stack Extension will be used by Tampa Electric to meet SO_2 NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 5 Stack Extension Project in-service date has not yet been finalized.

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 $0.

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

Project Title: *Gannon Unit 6 Stack Extension*

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO_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 Accomplishments:

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

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

Progress Summary: The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO_2 NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 6 Stack Extension Project in-service date has not yet been finalized.

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 $0.

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

Project Title: 114 Mercury Testing and 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 1999 through December 1999 was $2,282. 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 completed by February 2000.
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.

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

Project Title: Big Bend Units 1 & 2 FGD

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing sulfur dioxide ("SO_2") from the flue gas generated by the combustion of coal. The FGD is under construction in order to comply with Phase II of the Clean Air Act Amendments ("CAAA"). Compliance with Phase II is required by January 1, 2000. The CAAA impose SO_2 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. 99-0075 issued January 11, 1999 in Docket No. 980693-EI, found that the FGD project is the most cost- effective alternative for compliance with the SO_2 requirements of Phase II of the CAAA.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 was $514,019.

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 $12,512,442. Estimated O & M costs for the period January 2000 through December 2000 are projected to be $3,475,272.

Form 42 - 6P

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

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	52.72205%	7,289,824,778	1,578,413	1.061628	1.062297	7,743,958,992	1,675,687	44.08%	59.25%	58.09%
GS, GST, TS	63.02283%	980,928,118	177,679	1.061896	1.062297	1,042,036,997	188,677	5.93%	6.67%	6.61%
GSD, GSDT	78.23957%	4,481,069,894	653,809	1.060330	1.061240	4,755,490,614	693,253	27.07%	24.51%	24.71%
GSLD, GSLDT, SBF, SBFT	86.12625%	1,909,481,690	253,091	1.045147	1.045213	1,995,815,086	264,517	11.36%	9.35%	9.50%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3,SBIT3	101.56414%	1,812,065,891	0	1.020766	1.021211	1,850,501,621	0	10.53%	0.00%	0.81%
SL/OL	329.52368%	170,634,000	5,911	1.058824	1.062295	181,263,645	6,259	1.03%	0.22%	0.28%
TOTAL		16,644,004,371	2,668,903			17,569,066,955	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

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Tampa Electric Company Form 42 - 7P

Environmental Cost Recovery Clause (ECRC)

Calculation of the Energy & Demand Allocation % By Rate Class

January 2000 to December 2000

Rate Class	(1) Percentage of kWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy-Related Costs ($)	(4) Demand-Related Costs ($)	(5) Total Environmental Costs ($)	(6) Projected Sales at Meter (kWh)	(7) **Environmental Cost Recovery Factors (¢/kWh)**
RS, RST	44.08%	58.09%	9,657,917	202,548	9,860,465	7,289,824,778	**0.135**
GS, GST, TS	5.93%	6.61%	1,299,262	23,048	1,322,309	980,928,118	**0.135**
GSD, GSDT	27.07%	24.71%	5,931,030	86,159	6,017,189	4,481,069,894	**0.134**
GSLD, GSLDT, SBF, SBFT	11.36%	9.50%	2,488,973	33,125	2,522,098	1,909,481,690	**0.132**
IS1, IST1, SBI1, IS3, IST3, SBI3	10.53%	0.81%	2,307,120	2,824	2,309,945	1,812,065,891	**0.127**
SL/OL	1.03%	0.28%	225,673	976	226,649	170,634,000	**0.133**
TOTAL	100.00%	100.00%	21,909,976	348,680	22,258,656	16,644,004,371	**0.134**

Notes:

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

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

(in Dollars)

Line		**Jan-99 - Dec-99** Period Amount
1.	Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	($2,241,558)
2.	Interest Provision (Form 42-2E, Line 6)	(30,459)
3.	Sum of Current Period Adjustments (Form 42-2E, Line 10)	24,864
4.	Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 + 2 + 3)	($2,247,153)

Form 42 - 2E

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

Current Period True-Up Amount
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	$352,826	$305,006	$307,731	$321,551	$347,823	$393,125	$406,003	$426,024	$435,015	$387,016	$334,383	$334,544	$4,351,057
2. True-Up Provision	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	1,556,870
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	482,565	434,745	437,470	451,290	477,562	522,864	535,742	555,763	564,754	516,755	464,132	464,283	5,907,925
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	261,626	173,943	131,046	237,258	306,685	244,213	393,489	474,474	421,761	355,322	924,658	621,087	4,545,562
b. Capital Investment Projects (Form 42-7E, Line 9)	219,119	220,254	227,155	230,770	245,908	259,139	270,799	273,965	280,651	293,740	295,162	787,239	3,603,921
c. Total Jurisdictional ECRC Costs	480,745	394,197	358,201	468,028	552,593	503,352	664,288	748,439	702,412	649,062	1,219,840	1,408,326	8,149,483
5. Over/Under Recovery (Line 3 - Line 4c)	1,820	40,548	79,269	(16,738)	(75,031)	19,512	(128,546)	(192,676)	(137,658)	(132,307)	(755,708)	(944,043)	(2,241,558)
6. Interest Provision (Form 42-3E, Line 10)	1,881	1,442	1,172	774	69	(579)	(1,375)	(2,677)	(4,160)	(5,549)	(8,337)	(13,120)	(30,459)
7. Beginning Balance True-Up & Interest Provision	1,556,870	1,455,696	1,367,947	1,318,649	1,172,946	968,245	857,439	597,779	272,687	1,130	(266,465)	(1,160,249)	1,556,870
a. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-xx-xxxx-FOF-EI)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)
8. True-Up Collected/(Refunded) (see Line 2)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(1,556,870)
9. End of Period Total True-Up (Lines 5 + 6 + 7 +7a + 8)	377,476	314,591	265,293	119,590	(85,111)	(195,917)	(455,577)	(780,669)	(1,052,226)	(1,319,821)	(2,213,605)	(3,300,507)	(3,325,373)
10. Adjustment to Period True-Up Including Interest (A)	24,864	0	0	0	0	0	0	0	0	0	0	0	24,864
11. End of Period Total Net True-Up (Lines 9 + 10)	$402,340	$314,591	$265,293	$119,590	($85,111)	($195,917)	($455,577)	($780,669)	($1,052,226)	($1,319,821)	($2,213,605)	($3,300,507)	($3,300,509)

Notes:
(A) Represents adjusted accumulated depreciation and return on investment for Big Bend Unit 4 CEM and Gannon Ignition Oil Tank; adjusted depreciation for Phillips Tanks #1 and #4 blanket projects; and adjusted return on investment from CWIP for Big Bend Fuel Oil Tanks #1 and 2, Phillips Fuel Oil Tanks # 1 and 4, and Gannon Ignition Oil Tank.

EXHIBIT NO. _____
DOCKET NO. 990007-EI
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FORM 42-2E
REVISED: NOVEMBER 3, 1999

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

Interest Provision
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	$528,378	$402,340	$314,591	$265,293	$119,590	($85,111)	($195,917)	($455,577)	($780,669)	($1,052,226)	($1,319,821)	($2,213,605)	
2. Ending True-Up Amount Before Interest	400,459	313,149	264,121	118,816	(85,180)	(195,338)	(454,202)	(777,992)	(1,048,066)	(1,314,272)	(2,205,268)	(3,287,387)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	928,837	715,489	578,712	384,109	34,410	(280,449)	(650,119)	(1,233,569)	(1,828,735)	(2,366,498)	(3,525,089)	(5,500,992)	
4. Average True-Up Amount (Line 3 x 1/2)	464,419	357,745	289,356	192,055	17,205	(140,225)	(325,060)	(616,785)	(914,368)	(1,183,249)	(1,762,545)	(2,750,496)	
5. Interest Rate (First Day of Reporting Business Month)	4.90%	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	
6. Interest Rate (First Day of Subsequent Business Month)	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	5.75%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	9.71%	9.66%	9.73%	9.68%	9.65%	9.90%	10.15%	10.42%	10.92%	11.25%	11.35%	11.45%	
8. Average Interest Rate (Line 7 x 1/2)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.460%	5.625%	5.675%	5.725%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.455%	0.469%	0.473%	0.477%	
10. Interest Provision for the Month (Line 4 x Line 9)	$1,881	$1,442	$1,172	$774	$69	($579)	($1,375)	($2,677)	($4,160)	($5,549)	($8,337)	($13,120)	($30,459)

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FORM 42-3E
REVISED: NOVEMBER 3, 1999

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

Variance Report of O & M Activities
(In Dollars)

Line No.		(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of Investment Projects				
	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$1,437,754	$1,429,470	$8,284	0.6%
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	35,070	41,376	-6,306	-15.2%
	1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0.0%
	1d Gannon Ignition Oil Tank	0	0	0	0.0%
	1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0.0%
	1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0.0%
	1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0.0%
	1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0.0%
	1i SO2 Emissions Allowances	3,122,145	1,760,766	1,361,379	77.3%
	1j Gannon Unit 5 Classifier Replacement	0	0	0	0.0%
	1k Gannon Unit 6 Classifier Replacement	0	0	0	0.0%
	1l Big Bend Unit 1 Classifier Replacement	0	0	0	0.0%
	1m Big Bend Unit 2 Classifier Replacement	0	0	0	0.0%
	1n Gannon Coal Crusher (NOx Control)	0	0	0	0.0%
	1o Gannon Unit 5 Stack Extension	0	0	0	0.0%
	1p Gannon Unit 6 Stack Extension	0	0	0	0.0%
	1q Big Bend 114 Mercury Testing Platform	0	N/A	N/A	N/A
	1r ESP Study	110,000	N/A	N/A	N/A
	1s 114 Mercury Testing	34,111	N/A	N/A	N/A
	1t Big Bend Units 1 & 2 FGD	0	N/A	N/A	N/A
	1u NPDES Annual Surveillance Fees	39,100	55,200	-16,100	-29.2%
2.	Total Investment Projects - Recoverable Costs	$4,778,180	$3,286,812	$1,347,257	41.0%
3.	Recoverable Costs Allocated to Energy	4,739,080	3,231,612	1,363,357	42.2%
4.	Recoverable Costs Allocated to Demand	$39,100	$55,200	($16,100)	-29.2%

Notes:
Column (1) is the End of Period Totals on Form 42-5E (January 1999 through December 1999)
Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI, Order No. PSC-98-1224-FOF-EI, and Order No. PSC-98-1764-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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FORM 42-4E
REVISED: NOVEMBER 3, 1999

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

O&M Activities
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total	Method of Classification Demand	Method of Classification Energy
1. 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
1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	3,000	2,000	2,000	1,000	35,070		35,070
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0	$0	0
1d Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0		
1i SO2 Emissions Allowances	148,596	130,958	134,415	180,102	193,323	174,637	320,599	392,979	332,442	223,552	461,858	428,684	3,122,145		3,122,145
1j 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
1l Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1m Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1n Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1o Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1p Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	1,082	23,918	35,000	40,000	10,000	110,000		110,000
1r ESP Study	0	0	0	0	0	0	0	4,651	680	680	27,420	680	34,111		34,111
1s 114 Mercury Testing	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1t Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	39,100	39,100	
1u NPDES Annual Surveillance Fees	39,100	0	0	0	0	0	0								
2. Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	426,909	516,782	451,627	365,081	950,730	644,887	4,778,180	39,100	4,739,080
3. Recoverable Costs Allocated to Energy	231,726	177,764	134,447	256,231	323,069	259,827	426,909	516,782	451,627	365,081	950,730	644,887	4,739,080		
4. Recoverable Costs Allocated to Demand	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100		
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
7. Jurisdictional Energy Recoverable Costs (A)	224,482	173,943	131,046	237,258	306,685	244,213	393,489	474,474	421,761	355,322	924,658	621,087	4,508,418		
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 Activities (Lines 7 + 8)	$261,626	$173,943	$131,046	$237,258	$306,685	$244,213	$393,489	$474,474	$421,761	$355,322	$924,658	$621,087	$4,545,562		

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

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TAMPA ELECTRIC COMPANY
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FORM 42-5E
REVISED: NOVEMBER 3, 1999

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

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

Line No.		(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Variance 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	130,935	136,284	(5,349)	-3.9%
	1k Big Bend Unit 1 Classifier Replacement	198,696	191,713	6,983	3.6%
	1l Big Bend Unit 2 Classifier Replacement	144,903	118,262	26,641	22.5%
	1m Gannon Coal Crusher (NOx Control)	509,677	411,043	98,634	24.0%
	1n Gannon Unit 5 Stack Extension	0	3,576	(3,576)	-100.0%
	1o Gannon Unit 6 Stack Extension	0	17,217	(17,217)	-100.0%
	1p Big Bend Units 1 & 2 FGD	514,019	N/A	N/A	N/A
	1q Big Bend 114 Mercury Testing Platform	2,282	N/A	N/A	N/A
	2. Total Investment Projects - Recoverable Costs	$3,794,019	$3,119,134	$158,584	5.1%
	3. Recoverable Costs Allocated to Energy	$3,549,306	$2,863,682	$169,323	5.9%
	4. Recoverable Costs Allocated to Demand	$244,713	$255,452	($10,739)	-4.2%

Notes:
Column (1) is the End of Period Totals on Form 42-7E
Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI, Order No. PSC-98-1224-FOF-EI, and Order No. PSC-98-1764-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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FORM 42-6E
REVISED: NOVEMBER 3, 1999

Form 42 - 7E

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99 End of Period Total	Method of Classification Demand	Method of Classification Energy
1. Description of Investment Projects (A)															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$92,034	$91,840	$91,647	$91,453	$91,261	$91,067	$90,874	$90,681	$90,487	$90,295	$90,101	$89,908	$1,091,648		$1,091,648
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563		668,563
1c Big Bend Unit 4 Continuous Emissions Monitors	6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667		81,667
1d Gannon Ignition Oil Tank	4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862	$48,862	
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,884	5,873	5,862	5,850	64,533	64,533	
1f Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	110,092	110,092	
1g Phillips Upgrade Tank #1 for FDEP	457	481	511	601	683	684	701	716	714	712	710	709	7,679	7,679	
1h Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547	13,547	
1i Gannon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916		206,916
1j Gannon Unit 6 Classifier Replacement	677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935		130,935
1k Big Bend Unit 1 Classifier Replacement	16,742	16,646	16,485	16,579	16,677	16,741	16,631	16,518	16,478	16,439	16,400	16,360	198,696		198,696
1l Big Bend Unit 2 Classifier Replacement	12,228	12,200	12,173	12,145	12,117	12,089	12,062	12,034	12,006	11,977	11,950	11,922	144,903		144,903
1m Gannon Coal Crusher (NOx Control)	4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	509,677		509,677
1n Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1o Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1p Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	514,019	514,019		514,019
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	1	106	222	729	1,224	2,282		2,282
Total Investment Projects - Recoverable Costs	226,565	226,510	233,386	249,760	259,954	276,531	294,266	298,776	301,208	303,168	305,055	818,840	3,794,019	244,713	$3,549,306
3. Recoverable Costs Allocated to Energy	207,186	207,323	214,594	230,701	240,663	256,066	272,756	277,293	279,754	281,759	283,691	797,520	$3,549,306		
4. Recoverable Costs Allocated to Demand	19,379	19,187	18,792	19,059	19,291	20,465	21,510	21,483	21,454	21,409	21,364	21,320	244,713		
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946			
6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224			
7. Jurisdictional Energy Recoverable Costs (B)	200,710	202,866	209,167	213,618	228,457	240,678	251,404	254,593	261,254	274,226	275,910	768,088	3,380,971		
8. Jurisdictional Demand Recoverable Costs (C)	18,409	17,388	17,988	17,152	17,451	18,461	19,395	19,372	19,397	19,514	19,272	19,151	222,950		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$219,119	$220,254	$227,155	$230,770	$245,908	$259,139	$270,799	$273,965	$280,651	$293,740	$295,182	$787,239	$3,603,921		

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

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FORM 42-7E
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	$866,211	
3.	Less: Accumulated Depreciation (A)	(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 (B)	(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	553,554	552,084	550,614	549,144	547,674	546,204	544,734	543,264	541,794	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (C)		4,103	4,092	4,081	4,070	4,060	4,049	4,038	4,027	4,016	4,006	3,995	3,984	$48,521
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,311	1,308	1,304	1,301	1,297	1,294	1,290	1,287	1,284	1,280	1,277	1,273	15,506
8.	Investment Expenses														
	a. Depreciation		1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	17,640
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
	a. Recoverable Costs Allocated to Energy		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (D)		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 (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$6,669	$6,722	$6,682	$6,334	$6,481	$6,404	$6,266	$6,229	$6,322	$6,575	$6,557	$6,479	$77,720

Notes:
(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted plant in-service as per (B).
(B) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
(C) 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)
(D) Line 9a x Line 10
(E) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO.15
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FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

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

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

Notes:
(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted plant in-service as per (B).
(B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
(C) 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)
(D) Line 9a x Line 10
(E) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
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FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
	a. Expenditures/Additions		$1,192	$2,975	$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		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	$35,501	36,693	39,668	41,377	54,300	54,485	54,727	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation (A)	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$35,319	36,402	39,263	40,850	53,630	53,652	53,731	56,113	55,941	55,769	55,597	55,425	55,253	
6.	Average Net Investment		35,861	37,833	40,057	47,240	53,641	53,692	54,922	56,027	55,855	55,683	55,511	55,339	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		264	278	295	347	394	395	404	412	411	409	408	407	$4,424
	b. Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	130	1,413
8.	Investment Expenses														
	a. Depreciation		109	114	122	143	163	163	168	172	172	172	172	172	1,842
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		434	436	489	541	618	617	632	646	646	649	640	637	6,985
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$434	$436	$489	$541	$618	$617	$632	$646	$646	$649	$640	$637	$6,985

Notes:
(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted depreciation for blanket projects.
(B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(C) Line 9a x Line 10
(D) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
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FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

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

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

Notes:
(A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from *Schedule 42-8A Filed April 1, 1999* due to adjusted depreciation for blanket projects.
(B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(C) *Line 9a x Line 10*
(D) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
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FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
	a. Expenditures/Additions		$4,929	$82,070	$350,004	$128,884	$159,900	$546,621	($35,628)	$25,986	$20,861	$60,358	$308	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$1,304,049	$1,330,035	$1,350,896	$1,411,254	$1,411,562	$1,411,562	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(2,119)	(6,399)	(10,756)	(15,244)	(19,831)	(24,419)	
4	CWIP - Non-Interest Bearing	67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	0	0	0	0	0	0	
	a. Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	1,301,930	1,323,636	1,340,140	1,396,010	1,391,731	1,387,143	
6	Average Net Investment		69,734	113,233	329,270	568,714	713,106	1,066,367	1,320,804	1,312,783	1,331,888	1,368,075	1,393,871	1,389,437	
7	Return on Average Net Investment														$80,719
	a. Equity Component Grossed Up For Taxes (A)		513	833	2,421	4,182	5,244	7,841	9,712	9,653	9,794	10,060	10,249	10,217	25,797
	b. Debt Component (Line 6 x 2.82% x 1/12)		164	266	774	1,336	1,676	2,506	3,104	3,085	3,130	3,215	3,276	3,265	
8	Investment Expenses								2,119	4,280	4,357	4,488	4,587	4,588	24,419
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935
	a. Recoverable Costs Allocated to Energy		677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		656	1,075	3,114	5,109	6,569	9,725	13,766	15,625	16,138	17,288	17,615	17,403	124,083
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)		$656	$1,075	$3,114	$5,109	$6,569	$9,725	$13,766	$15,625	$16,138	$17,288	$17,615	$17,403	$124,083

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
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REVISED: NOVEMBER 3, 1999

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
1	Investments														
	a. Expenditures/Additions		$16,840	$32,680	$1,155,595	$1,754,678	$77,907	$916,986	$114,385	$365,257	$49,500	$261,500	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$4,420,340	$4,534,725	$4,899,982	$4,949,482	$5,210,982	$5,210,982	$5,210,982	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,551)	(22,849)	(38,967)	(55,794)	(73,152)	(90,956)	(108,760)	
4	CWIP - Non-Interest Bearing	465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	4,412,789	4,511,876	4,861,015	4,893,688	5,137,830	5,120,026	5,102,222	
6	Average Net Investment		474,074	498,834	1,092,972	2,548,108	3,464,401	3,958,072	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)		3,486	3,668	8,037	18,737	25,474	29,104	32,812	34,460	35,864	36,882	37,714	37,583	$303,821
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,114	1,172	2,568	5,988	8,141	9,301	10,486	11,013	11,462	11,787	12,053	12,011	97,096
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)		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	509,677
	a. Recoverable Costs Allocated to Energy		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	509,677
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		4,456	4,736	10,337	22,894	31,910	43,194	54,009	56,549	59,911	64,262	65,718	64,911	482,887
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)		$4,456	$4,736	$10,337	$22,894	$31,910	$43,194	$54,009	$56,549	$59,911	$64,262	$65,718	$64,911	$482,887

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

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DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 1999 to December 1999

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

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

Notes:
(A) 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

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TAMPA ELECTRIC COMPANY
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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)

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

Notes:
(A) 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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$167	$23,423	$2,634	82,018	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$106,242	$106,242	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(97)	(292)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	21,590	24,224	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	167	21,590	24,224	106,145	105,950	
6	Average Net Investment		0	0	0	0	0	0	0	84	10,879	22,907	65,185	106,048	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	1	80	168	479	780	$1,508
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	26	54	153	249	482
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	97	195	292
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	1	106	222	729	1,224	2,282
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	1	106	222	729	1,224	2,282
	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	0.9217173	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	1	99	216	709	1,179	2,204
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$1	$99	$216	$709	$1,179	$2,204

Notes:
(A) Lines 6 x 8.8218% 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

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

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

Line	Description	Beginning 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
1	*Investments*														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$82,060,733	
3	Less: *Accumulated Depreciation*	0	0	0	0	0	0	0	0	0	0	0	0	(116,459)	
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	81,944,274	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	40,972,137	
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	301,275	$301,275
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	96,285	96,285
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	116,459	116,459
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	514,019	514,019
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	514,019	514,019
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	495,049	495,049
13	*Retail Demand-Related Recoverable Costs (C)*		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$495,049	$495,049

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

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KENT D. TAYLOR
PROFESSIONAL QUALIFICATIONS

INDUSTRY EXPERIENCE

OCTOBER 1984 to PRESENT

Chairman, KTM, an energy management and consulting business specializing in the economic interests of large natural gas and electricity users.

JANUARY 1984 to OCTOBER 1984

Director of Gas Acquisitions, KN Energy, Inc. Responsible for natural gas supply for company's integrated pipeline system, operating in seven states. Other responsibilities included all liquids marketing, negotiation of transportation and exchange agreements, pursuit of additional markets, and gas sales agreements for affiliate exploration company.

APRIL 1981 to JANUARY 1984

Director of Corporate Development, Celeron Corporation. Responsible for new business development, acquisitions and mergers, strategy development for existing pipelines (Louisiana Intrastate Gas and Mid Louisiana Gas), and gas marketing for Rocky Mountain area exploration efforts.

AUGUST 1980 to APRIL 1981

Senior Sales Representative, Colorado Interstate Gas Company (CIG). Primary responsibility was new market development. Also negotiated industrial gas sales agreements.

APRIL 1978 to JULY 1980

Senior Staff Analyst, Special Projects, CIG. Responsibilities included formulation of negotiating strategies, initiation of new business opportunities and economic analyses for investment decisions.

JANUARY 1975 to AUGUST 1978

Senior Rate Analyst, CIG. All facets of interstate pipeline rate making.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 10
COMPANY/ WITNESS: Taylor
DATE: 11-22-99

KENT D. TAYLOR
PROFESSIONAL QUALIFICATIONS

EDUCATION

BSBA, University of Florida, Gainesville, Florida
1967
Major: Accounting

MS, The George Washington University, Washington D.C.
1972
Major: Public Administration

MBA, University of Colorado, Colorado Springs
1979
Major: Accounting/Finance

U.S. Naval Flight Training
Designated U.S. Naval Aviator July 1969

Defense Resource Management Education Course, Navy
Postgraduate School, Monterey, California
1988

PROFESSIONAL QUALIFICATIONS

Certified Public Accountant
Captain, U.S. Naval Reserve (ret)

OTHER TESTIMONY

Regie Du Gaz Natural Du Quebec
Florida Public Service Commission
Colorado Public Utilities Commission
Public Service Commission of Nevada
Federal Energy Regulatory Commission

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GULF POWER
(BASE RATE RECOVERY BASED ON LAST RATE CASE, ORDER NO. 23573)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	8,431,920
Debt Component (2)	4,127,760
TOTAL RETURN ON AVG. NET INVESTMENT	12,559,680
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,022,720)
Debt Component (2)	(965,952)
TOTAL BASE RATE RECOVERY	(2,988,672)
RETURN RECOVERABLE IN ECRC	9,571,008
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	12,771,008

(1) Average net investment X 7.17%. Based on ROE 12% and weighted income tax rate of 38.575%.
(2) Average net investment X 3.51%.
(3) Average net investment X 7.35%. Based on ROE 12.55% and weighted income tax rate of 37.63%. (Last rate case)

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on last rate case.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 990007-EI EXHIBIT NO. 11
COMPANY/
WITNESS: Lee
DATE 1-22-99

GULF POWER
(BASE RATE RECOVERY BASED ON MOST RECENT SURVEILLANCE REPORT, JUNE 30, 1999)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	8,431,920
Debt Component (2)	4,127,760
TOTAL RETURN ON AVG. NET INVESTMENT	12,559,680
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,396,992)
Debt Component (4)	(613,696)
TOTAL BASE RATE RECOVERY	(3,010,688)
RETURN RECOVERABLE IN ECRC	9,548,992
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
DESCRIPTION OF O&M ACTIVITIES	
TOTAL SYSTEM NET RECOVERABLE EXPENSE	12,748,992

(1) Average net investment X 7.17%. Based on ROE 12% and weighted income tax rate of 38.575%.
(2) Average net investment X 3.51%.
(3) Average net investment X 8.71%. Based on most recent surveillance report, 12 mos. ending 6/30/99.
(4) Average net investment X 2.23%.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on most recent surveillance report.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

GULF POWER
(BASE RATE RECOVERY BASED ON MOST RECENT STIPULATION, DOCKET NO. 991487, ORDER PENDING)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	8,431,920
Debt Component (2)	4,127,760
TOTAL RETURN ON AVG. NET INVESTMENT	12,559,680
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,306,176)
Debt Component (4)	(613,696)
TOTAL BASE RATE RECOVERY	(2,919,872)
RETURN RECOVERABLE IN ECRC	9,639,808
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	12,839,808

(1) Average net investment X 7.17%. Based on ROE 12% and weighted income tax rate of 38.575%.
(2) Average net investment X 3.51%.
(3) Average net investment X 8.38%. Based on ROE 11.5%, stipulation approved in Docket No. 991487-EI.
(4) Average net investment X 2.23%.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on recent stipulation approved in Docket No. 991487.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

TECO
(BASE RATE RECOVERY BASED ON LAST RATE CASE, ORDER NO. PSC-93-0165-FOF-EI)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	10,372,320
Debt Component (2)	3,316,320
TOTAL RETURN ON AVG. NET INVESTMENT	13,688,640
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,476,800)
Debt Component (2)	(776,064)
TOTAL BASE RATE RECOVERY	(3,252,864)
RETURN RECOVERABLE IN ECRC	10,435,776
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	13,635,776

(1) Average net investment X 8.82%. Based on ROE 11.75% and weighted income tax rate of 38.575%.
(2) Average net investment X 2.82%.
(3) Average net investment X 9.00%. Based on last rate case.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on last rate case.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

TECO
(BASE RATE RECOVERY BASED ON MOST RECENT SURVEILLANCE REPORT, JUNE 30, 1999)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	10,372,320
Debt Component (2)	3,316,320
TOTAL RETURN ON AVG. NET INVESTMENT	13,688,640
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,663,936)
Debt Component (4)	(613,696)
TOTAL BASE RATE RECOVERY	(3,277,632)
RETURN RECOVERABLE IN ECRC	10,411,008
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	13,611,008

(1) Average net investment X 8.82%. Based on ROE 11.75% and weighted income tax rate of 38.575%.
(2) Average net investment X 2.82%.
(3) Average net investment X 9.68%. Based on last rate case.
(4) Average net investment X 2.23%.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on most recent surveillance report.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

FPL
(BASE RATE RECOVERY BASED ON LAST RATE CASE, ORDER NO. 13948)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	8,361,360
Debt Component (2)	3,304,560
TOTAL RETURN ON AVG. NET INVESTMENT	11,665,920
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(3,206,080)
Debt Component (4)	(1,186,112)
TOTAL BASE RATE RECOVERY	(4,392,192)
RETURN RECOVERABLE IN ECRC	7,273,728
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	10,473,728

(1) Average net investment X 7.11%. Based on ROE 12.00% and weighted income tax rate of 38.575%.
(2) Average net investment X 2.81%.
(3) Average net investment X 11.65%. Based on ROE 15.60% and weighted income tax rate of 47.7793%. (Last rate case)
(4) Average net investment X 4.31%.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on last rate case.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

FPL
(BASE RATE RECOVERY BASED ON MOST RECENT SURVEILLANCE REPORT, JUNE 30, 1999)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	8,361,360
Debt Component (2)	3,304,560
TOTAL RETURN ON AVG. NET INVESTMENT	11,665,920
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,749,248)
Debt Component (4)	(553,152)
TOTAL BASE RATE RECOVERY	(3,302,400)
RETURN RECOVERABLE IN ECRC	8,363,520
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	11,563,520

(1) Average net investment X 7.11%. Based on ROE 12.00% and weighted income tax rate of 38.575%.
(2) Average net investment X 2.81%.
(3) Average net investment X 9.99%. Based on ROE 11.00% and weighted income tax rate of 38.575%. (Most recent surveillance report.)
(4) Average net investment X 2.01%.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on most recent surveillance report.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).

FPL
(BASE RATE RECOVERY BASED ON MOST RECENT STIPULATION, ORDER NO. PSC-99-0519-AS-EI)

	($)
NEW ECRC PROJECT	
Plant-in-Service	120,000,000
Less Accumulated Depreciation	(4,800,000)
CWIP -Non Interest Bearing	
Net Investment	115,200,000
Average Net Investment	117,600,000
RETURN ON AVERAGE INVESTMENT	
Equity Component Grossed Up for Taxes (1)	8,361,360
Debt Component (2)	3,304,560
TOTAL RETURN ON AVG. NET INVESTMENT	11,665,920
LESS BASE RATE RECOVERY	
Equity Component Grossed Up for Taxes (3)	(2,749,248)
Debt Component (4)	(553,152)
TOTAL BASE RATE RECOVERY	(3,302,400)
RETURN RECOVERABLE IN ECRC	8,363,520
INVESTMENT EXPENSES	
Depreciation	4,800,000
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL INVESTMENT EXPENSES	4,800,000
LESS BASE RATE RECOVERY	
Depreciation	(1,600,000)
Amortization	
Dismantlement	
Property Taxes	
Other	
TOTAL BASE RATE RECOVERY	(1,600,000)
EXPENSES RECOVERABLE IN ECRC	3,200,000
TOTAL SYSTEM NET RECOVERABLE EXPENSE	11,563,520

(1) Average net investment X 7.11%. Based on ROE 12.00% and weighted income tax rate of 38.575%.
(2) Average net investment X 2.81%.
(3) Average net investment X 9.99%. Based on stipulation approved in Order No. PSC-99-0519-AS-EI.
(4) Average net investment X 2.01%.

ASSUMPTIONS:
New ECRC project replaced equipment with original cost of $40,000,000 and accumulated depreciation of $12,480,000, at date of retirement. Net investment is $27,520,000.
Equipment being replaced is currently recovered through base rates.
Equity and debt components attributable to base rate recovery based on Istipulatoin approved by Order No. PSC-99-0519-AS-EI.
Depreciation rate for new investment and retiring investment 4.0% (25 yr. life, zero net salvage).