BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of	DOCKET NO. 000007-EI
ENVIRONMENTAL COST RECOVERY CLAUSE.	

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PROCEEDINGS: **HEARING**

BEFORE: COMMISSIONER LEON E. JACOBS, JR.
COMMISSIONER LILA A. JABER
COMMISSIONER BRAULIO L. BAEZ

DATE: Monday, November 20, 2000

TIME: Commenced at 9:30 a.m.
Concluded at 12:00 noon

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

REPORTED BY: JANE FAUROT, RPR
FPSC Division of Records & Reporting
Chief, Bureau of Reporting

DOCUMENT NUMBER-DATE
15436 DEC-4 8
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APPEARANCES:

JEFFREY A. STONE, Beggs & Lane, 700 Blount Building, 3 West Garden Street, Post Office Box 12950, Pensacola, Florida 32576-2950, appearing on behalf of Gulf Power Company (GULF).

JAMES D. BEASLEY, Ausley & McMullen, Post Office Box 391, Tallahassee, Florida 32302, appearing on behalf of Tampa Electric Company (TECO).

VICKI GORDON KAUFMAN, McWhirter, Reeves, McGlothlin, Davidson, Rief and Bakas, appearing on behalf of Florida Industrial Power Users Group (FIPUG).

MATTHEW M. CHILDS and CHARLES A. GUYTON, Steel, Hector & Davis, LLP, 215 South Monroe Street, Suite 601, Tallahassee, Florida 32301, appearing on behalf of Florida Power & Light Company (FPL).

STEPHEN C. BURGESS, Deputy Public Counsel, Office of Public Counsel, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-1400, appearing on behalf of the Citizens of the State of Florida.

ROBERT ELIAS, Florida Public Service Commission, Division of Legal Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0870, appearing on behalf of the Commission Staff.

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CERTIFICATE OF REPORTER 139

P R O C E E D I N G S

COMMISSIONER JACOBS: Let's go on the record. Counsel, read the notice.

MR. KEATING: Pursuant to notice issued September 29th, 2000, and amended October 6th, 2000, this time and place have been set for a hearing in Docket Number 000001-EI, fuel and purchased power cost recovery clause and generating performance incentive factor; Docket Number 000002-EG, energy conservation cost recovery clause; Docket Number 000003-GU, purchased gas adjustment true-up; and Docket Number 000007-EI, environmental cost recovery clause.

COMMISSIONER JACOBS: Very well. Let's take appearances. Mr. McGee.

MR. McGEE: James McGee, Post Office Box 14042, St. Petersburg, 33733, appearing on behalf of Florida Power Corporation in the 01 and 02 dockets.

MR. BEASLEY: I'm James D. Beasley with the law firm of Ausley and McMullen, P.O. Box 391, Tallahassee, Florida, 32302. I am representing Tampa Electric Company in the fuel and purchased power, conservation, and environmental cost recovery dockets.

MR. STONE: I'm Jeffrey A. Stone of the law firm Beggs and Lane, Pensacola, Florida, P.O. Box 12950, and I am representing Gulf Power Company in the 01, 02, and 07

dockets.

COMMISSIONER JACOBS: Very well.

MR. CHILDS: Matthew Childs with the firm of Steel, Hector and Davis appearing on behalf of Florida Power and Light Company in the fuel and purchased power docket, designated 01.

MR. GUYTON: Charles A. Guyton with the law firm of Steel, Hector and Davis appearing on behalf of Florida Power and Light Company.

MR. PALECKI: Michael Palecki, 3539 Apalachee Parkway, Tallahassee, Florida, 32311, appearing on behalf of City Gas Company of Florida on the 02 and 03 dockets.

MR. SCHIEFELBEIN: Wayne Schiefelbein appearing on behalf of Chesapeake Utilities Corporation in the 02 and 03 dockets.

MS. KAUFMAN: Vicki Gordon Kaufman of the McWhirter Reeves law firm, 117 South Gadsden Street, Tallahassee, Florida, 323301. I'm appearing on behalf of the Florida Industrial Power Users Group in the 01, 02, and 07 dockets.

MR. ELIAS: Bob Elias representing the Commission staff in the 02 and 07 dockets.

MR. KEATING: Cochran Keating representing Commission staff in the 01 and 03 dockets.

* * * * * * * *

MR. ELIAS: Next would be Docket Number 07. And, again, all issues that have been identified in the prehearing order are stipulated. And on that basis, I would move that the prefiled direct testimony of Witnesses Dubin, Vick, Ritenour, Zwolak, Nelson, and Martin be inserted into the record as though read.

COMMISSIONER JACOBS: Okay. Without objection, show those testimonies entered into the record as though read.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

TESTIMONY OF KOREL M. DUBIN

DOCKET NO. 000007-EI

APRIL 3, 2000

Q. Please state your name and address.

A. My name is Korel M. Dubin and my business address is 9250 West Flagler Street, Miami, Florida, 33174.

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

A. I am employed by Florida Power & Light Company (FPL) as the Manager of Regulatory Issues in the Rates and Tariffs Department.

Q. Have you previously testified in this docket?

A. Yes, I have.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present for Commission review and approval the Environmental Compliance True-Up Costs associated with FPL Environmental Compliance activities for the period January 1999 through December 1999, to be carried forward to the January 2001

through December 2001 period.

Q. Have you prepared or caused to be prepared under your direction, supervision or control an exhibit in this proceeding?

A. Yes, I have. It consists of eight forms. Form 42-1A reflects the final true-up to be carried forward to the January 2001 through December 2001 period. Form 42-2A consists of the final true-up calculation for the period. Form 42-3A consists of the calculation of the Interest Provision for the period. Form 42-4A reflects the calculation of variances between actual and estimated/actual costs for O&M Activities. Form 42-5A presents a summary of actual monthly costs for the period for O&M Activities. Form 42-6A reflects the calculation of variances between actual and estimated/actual costs for Capital Investment Projects. Form 42-7A presents a summary of actual monthly costs for the period for Capital Investment Projects. Form 42-8A consists of the calculation of depreciation expense and return on capital investment.

Q. What is the source of the data which you will present by way of testimony or exhibits in this proceeding?

A. Unless otherwise indicated, the actual data is taken from the books and records of FPL. The books and records are kept in the regular course of our business in accordance with generally accepted accounting principles and practices, and provisions of the Uniform System of Accounts as

prescribed by this Commission.

Q. What is the final true-up amount which FPL is requesting for the twelve-month period January 1999 through December 1999?

A. FPL has calculated and is requesting approval of an overrecovery of $1,801,104 for the twelve-month period. This amount is shown on Form 42-1A, line 3.

Q. What is the net true-up amount adjusted for previous estimates which FPL is requesting for the January 1999 through December 1999 period which is to be carried over and refunded in the January 2001 through December 2001 period?

A. FPL has calculated and is requesting approval of an overrecovery of $1,644,089 as the adjusted net true-up amount for the twelve-month period. This amount is shown on Form 42-1A, line 7.

Q. Is this true-up calculation consistent with the true-up methodology used for the other cost recovery clauses?

A. Yes, it is. The calculation of the true-up amount follows the procedures established by the Commission as set forth on Commission Schedule A-2 "Calculation of the True-Up and Interest Provisions" for the Fuel Cost Recovery Clause.

Q. Are all costs listed in Forms 42-4A through 42-8A attributable to Environmental Compliance projects approved by the Commission?

A. Yes, they are.

Q. How did actual expenditures for January 1999 through December 1999 compare with FPL's estimated/actual projections as presented in previous testimony and exhibits?

A. Form 42-4A shows that total O&M project costs were $1,345,586 or 10.4% lower than projected and Form 42-6A shows that total capital investment project costs were $50,077 or 0.8% higher than projected. Following are variance explanations for those O &M Projects and Capital Investment Projects with significant variances. Individual project variances are provided on Forms 42-4A and 42-6A. Return on Capital Investment, Depreciation and Taxes for each project for the estimated/actual period January 1999 through December 1999 are provided as Form 42-8A.

1. Continuous Emission Monitoring Systems (CEMS) - O & M

Project expenditures were $14,963 less than anticipated or a 1.3% variance. Two significant events delayed implementation of CEMS software updates in 1999. A delay in the publication of the final EPA rule (from winter 98 until May 99) affected the project schedule for implementing fuel monitoring improvements (the Appendix D Conversion project) and code writing needed to meet new electronic data reporting (the EDR 2.1 project)

requirements for the spring of 2000. In addition, the software company providing the data acquisition system to FPL (EC Systems) was sold to KVB-Enertec causing a turnover of personnel and products which slowed development at the end of 1999. The combination of these delays has moved the completion of this work to the year 2000.

2. Maintenance of Stationary Above Ground Fuel Storage Tanks - O&M

Project expenditures were $ 132,603 less than anticipated or an 8.1% variance. This variance is associated with two projects. The light oil valve cover installations at several sites required fewer hours to perform than originally estimated. At one site the valve cover installation was rescheduled to the year 2000, since the valve was not yet installed. The contractor bid for the insulation removal and coating work on the Manatee Plant Metering Tank was lower than the project estimate.

3. Oil Spill Cleanup/Response Equipment - O&M

Project expenditures were $10,196 more than projected or a 4.4% variance. This variance is due to increased maintenance costs associated with 1) conditioning of new response boats and recovery equipment, 2) unforeseen maintenance on older recovery equipment, and 3) additional required safety equipment for new response boats.

4. Substation Pollutant Discharge Prevention & Removal - Distribution - O&M

Project expenditures were $65,618 more than projected, which represents a 1.9% variance. The original projection could not account for the effect of two hurricanes and one major storm that occurred during the August – October time frame. Extensive storm restoration activities limited the ability to work on the transmission part of the project (see explanation for project 19b). To maximize contractor utilization, resources were redirected to Distribution, generating additional expenses in 1999 for this part of the project. Total project costs are not expected to change due to this variance.

5. Substation Pollutant Discharge Prevention & Removal - Transmission - O&M

Project expenditures were $1,044,649 less than projected, which represents a 60.6% variance. The original projection could not account for the effect of two hurricanes and one major storm that occurred during the August – October time frame. The project requires de-energizing and taking equipment out of service, thereby shutting down part of the electrical grid. The system was already constrained due to storm damage and continuing with the project would have further burdened the system and affected reliability. Three months of planned work on this project was postponed and the majority of available FPL and contractor personnel were

redirected to restoration activities. Total project costs are not expected to change due to this variance.

6. Wastewater Discharge Elimination & Reuse- O&M

Project expenditures were $233,099 less than anticipated or a 9.2% variance. The treatment and recycling of stormwater for boiler make-up (high purity water which is used to make steam in the boiler) at our Putnam Plant was not feasible. After conducting laboratory testing of the stormwater, it was determined that the purification system that was originally proposed by the water treatment vendor would not be adequate. The water treatment vendor could not readily suggest a workable alternative to the original proposal. FPL instead installed piping at Putnam Plant to recycle stormwater by sending it to the cooling tower, at a substantially reduced cost. In addition, at the Cape Canaveral Plant, the cost of modifications to the water treatment system for boiler blowdown reuse was lower than expected. Boiler blowdown is water used to generate steam in the boiler that is no longer pure enough to continue to be used for that purpose.

7. Continuous Emission Monitoring System (CEMS) - Capital

The variance of $49,596 or 2.4% higher than projections is due to adjustments made to depreciation/amortization for calculations by in-service year and to adjust items pursuant to Order No. PSC-99-2513-FOF-EI.

8. Maintenance of Stationary Above Ground Fuel Storage Tanks - Capital

The variance of ($11,982) or (0.7%) is due to timing differences. Extensive piping modifications not anticipated at the Putnam Plant required additional time to be added to the schedule. This project will be completed and the tank placed into service in March 2000. At Port Everglades Plant, disposition of fuel in the tank to be modified took longer than anticipated, delaying the project by several months. The project was completed and placed into service in January 2000.

9. Oil Spill Cleanup / Response Equipment - Capital

The variance of $12,464 or 7.6% higher than projections is due to adjustments made to depreciation/amortization for calculations by in-service year and to adjust items pursuant to Order No. PSC-99-2513-FOF-EI.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

TESTIMONY OF KOREL M. DUBIN

DOCKET NO. 000007-EI

August 18, 2000

Q. Please state your name and address.

A. My name is Korel M. Dubin and my business address is 9250 West Flagler Street, Miami, Florida, 33174.

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

A. I am employed by Florida Power & Light Company (FPL) as Manager of Regulatory Issues in the Regulatory Affairs Department.

Q. Have you previously testified in this docket?

A. Yes, I have.

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 the calculation of the Estimated/Actual True-up amount for the Environmental Cost Recovery Clause (ECRC) for the period January 2000 through December 2000.

Q. Have you prepared or caused to be prepared under your direction, supervision or control an exhibit in this proceeding?

A. Yes, I have. The exhibit consists of eight documents, PSC Forms 42-1E through 42-8E, included in Appendix I. Form 42-1E provides a summary of the Estimated/Actual True-up amount and related interest for the period January 2000 through December 2000. Forms 42-2E and 42-3E reflect the calculation of the Estimated/Actual True-up amount and related interest for the period. Forms 42-4E and 42-6E reflect the Estimated/Actual O&M and Capital cost variances as compared to original projections for the period. Forms 42-5E and 42-7E reflect jurisdictional recoverable O&M and Capital project costs for the Estimated/Actual period. Form 42-8E (pages 1 through 22) reflects return on capital investments, depreciation, and taxes by project.

Q. Please explain the calculation of the ECRC Estimated/Actual True-up amount you are requesting this Commission to approve.

A. Forms 42-2E and 42-3E show the calculation of the ECRC Estimated/Actual True-up amount and related interest. The calculation of the Estimated/Actual True-up amount for the period January 2000 through December 2000 is an overrecovery, including interest, of $2,019,621 (Appendix I, Page 4, line 5 plus line 6).

Q. **Are all costs listed in Forms 42-1E through 42-8E attributable to**

Environmental Compliance projects previously approved by the Commission?

A. Yes.

Q. How do the Estimated/Actual project expenditures for January 2000 through December 2000 period compare with original projections?

A. Form 42-4E (Appendix I, Page 7) shows that total O&M project costs were $1,878,528 or 25.7% lower than projected and Form 42-6E (Appendix I, Page 10) shows that total capital investment project costs were $196,006 or 2.8% lower than projected. Below are variance explanations for those O&M Projects and Capital Investment Projects with significant variances. Individual project variances are provided on Forms 42-4E and 42-6E. Return on Capital Investment, Depreciation and Taxes for each project for the Estimated/Actual period January 2000 through December 2000 are provided as Form 42-8E, pages 1 through 22 (Appendix I, Pages 13 through 34).

1. Air Operating Permit Fees (Project No. 1) - O & M

Project expenditures are estimated to be $38,890 or 1.9% lower than previously projected. The projections are based on fees paid the previous year. Permit fees are based on tons of pollutants discharged from the fossil fuel fired power plants. These emissions are proportionate to the amount of time and the type of fuel used at each plant. These variables

fluctuate daily based on weather conditions and fuel type.

2. Substation Pollutant Discharge Prevention & Removal - Distribution (Project No. 19a) - O&M

Project expenditures are estimated to be $1,276,688 or 40.0% lower than previously projected. Personnel resources were reassigned to perform critical system reliability activities. This project was affected by these reliability activities, extending the required work to 2001.

3. Substation Pollutant Discharge Prevention & Removal - Transmission (Project No. 19b) - O&M

Project expenditures are estimated to be $145,311 or 19.2% lower than previously projected. Personnel resources were reassigned to perform critical system reliability activities. This project was affected by these reliability activities, extending the required work to 2001.

4. Wastewater Discharge Elimination & Reuse (Project No. 20) - O&M

Project expenditures are estimated to be $115,000 or 52.3% higher than previously projected. This variance is primarily due to the installation of a wastewater treatment system at Martin Plant that uses a more benign chemical. To use this safer chemical, a mixer had to be installed in the tank and a special pump was required, increasing the cost of the activity

in 2000. This will not impact the total project estimate.

5. Continuous Emission Monitoring Systems (Project No. 3b) - Capital

Project expenditures are estimated to be $33,916 or 1.7%% lower than previously projected. This variance is primarily due to the timing of additions during the year. Additions were delayed because the primary software vendor went bankrupt, causing FPL to find a new vendor. This delay caused the capital additions to occur later in the year than originally planned.

6. Maintenance of Stationary Above Ground Fuel Storage Tanks (Project No. 5b) - Capital

Project expenditures are estimated to be $114,035 or 5.8% lower than previously projected. This variance is due to the elimination of the requirement to install light oil secondary containment dike liners. FPL has obtained an alternate procedure from the Florida Department of Environmental Protection to install a double bottom leak detection system along with additional alarms and valve containment systems for the light oil tanks in lieu of secondary containment dike liners.

7. Oil Spill Cleanup/Response Equipment (Project No. 8b) - Capital

Depreciation and Return are estimated to be $13,307 or 7.0% higher than previously projected. This variance is due to the oil spill equipment cost projections being in the prior reporting period and the equipment being placed in-service during this reporting period.

8. Wastewater Discharge Elimination & Reuse (Project No. 20) - Capital

Depreciation and Return are estimated to be $63,659 or 26.8% lower than previously projected. This variance is primarily due to the timing of additions during the year. Additions were delayed because of the installation of a wastewater treatment system at the Martin Plant, moving the planned capital expenditures from early in 2000 to later in the year than originally planned.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA POWER & LIGHT COMPANY

TESTIMONY OF KOREL M. DUBIN

DOCKET NO. 000007-EI

SEPTEMBER 22, 2000

Q. Please state your name and address.

A. My name is Korel M. Dubin and my business address is 9250 West Flagler Street, Miami, Florida, 33174.

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

A. I am employed by Florida Power & Light Company (FPL) as Manager of Regulatory Issues in the Regulatory Affairs Department.

Q. Have you previously testified in this docket?

A. Yes, I have.

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 proposed Environmental Cost Recovery Clause (ECRC) factors for the January 2001 through December 2001 billing period, including the costs to be recovered through the clause.

Q. Is this filing by FPL in compliance with Order No. PSC-93-1580-FOF-EI, issued in Docket No. 930661-EI?

A. Yes, it is. The costs being submitted for recovery for the projected period are consistent with that order.

Q. Have you prepared or caused to be prepared under your direction, supervision or control an exhibit in this proceeding?

A. Yes, I have. It consists of seven documents, PSC Forms 42-1P through 42-7P provided in Appendix I. Form 42-1P summarizes the costs being presented for recovery at this time. Form 42-2P reflects the total jurisdictional recoverable costs for O&M activities. Form 42-3P reflects the total jurisdictional recoverable costs for capital investment projects. Form 42-4P consists of the calculation of depreciation expense and return on capital investment for each project. Form 42-5P gives the description and progress of environmental compliance activities and projects to be recovered through the clause for the projected period. Form 42-6P reflects the calculation of the energy and demand allocation percentages by rate class. Form 42-7P reflects the calculation of the ECRC factors.

Q. Please describe Form 42-1P.

A. Form 42-1P provides a summary of the costs being requested for recovery through the Environmental Cost Recovery Clause. Total environmental costs, adjusted for revenue taxes, amount to $9,606,002

(Appendix I, Page 2, Line 5a) and include $13,118,716 of environmental project costs (Appendix I, Page 2, Line 1c) decreased by the estimated/actual overrecovery of $2,019,621 for the January 2000 - December 2000 period as filed on August 18, 2000 (Appendix I, Page 2, Line 2) and the final overrecovery of $1,644,089 for the period January 1999 – December 1999 as filed on April 3, 2000 (Appendix I, Page 2, Line 3).

On March 17, 1999, per Order No. PSC-99-0519-AS-EI, the PSC approved a stipulation and settlement filed by FPL, the Office of Public Counsel, FIPUG and the Coalition for Equitable Rates. The stipulation requires that FPL's recovery of costs through the Environmental Cost Recovery Clause for the year 2001 cannot exceed $6.4 million including true-up amounts.

Since the recovery cap for January 2001 - December 2001 is $6,400,000 and total projected costs for this period are $9,606,002, the amount that will be recovered for the period January 2001 through December 2001 is the allowed cap of $6,400,000. This amount will be split between demand and energy using the same allocation ratios realized in the calculation of the $9,606,002.

Q. Please describe Forms 42-2P and 42-3P.

A. Form 42-2P presents the O&M project costs to be recovered in the projected period along with the calculation of total jurisdictional

recoverable costs for these projects, classified by energy and demand. Form 42-3P presents the capital investment project costs to be recovered in the projected period along with the calculation of total jurisdictional recoverable costs for these projects, classified by energy and demand.

Forms 42-2P and 42-3P present the method of classifying costs consistent with Order No. PSC-94-0393-FOF-EI.

Q. Please describe Form 42-4P.

A. Form 42-4P (Appendix I, Pages 7 through 28) presents the calculation of depreciation expense and return on capital investment for each project for the projected period.

Q. Please describe Form 42-5P.

A. Form 42-5P (Appendix I, Pages 29 through 50) provides the description and progress of environmental compliance activities and projects to be recovered for the projected period.

Q. Please describe Form 42-6P.

A. Form 42-6P calculates the allocation factors for demand and energy at generation. The demand allocation factors are calculated by determining the percentage each rate class contributes to the monthly system peaks. The energy allocators are calculated by determining the percentage each rate contributes to total kWh sales, as adjusted for losses, for each rate

class.

Q. Please describe Form 42-7P.

A. Form 42-7P presents the calculation of the proposed ECRC factors by rate class.

Q. Are all costs listed in Forms 42-1P through 42-7P attributable to Environmental Compliance projects previously approved by the Commission?

A. Yes.

Q. Does this conclude your testimony?

A. Yes, it does.

GULF POWER COMPANY

Before the Florida Public Service Commission
Prepared Direct Testimony of
James O. Vick
Docket No. 000007-EI
April 3, 2000

Q. Please state your name and business address.

A. My name is James O. Vick and my business address is One Energy Place, Pensacola, Florida, 32520-0328

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

A. I am employed by Gulf Power Company as the Manager of Environmental Affairs.

Q. Mr. Vick, will you please describe your education and experience?

A. I graduated from Florida State University, Tallahassee, Florida, in 1975 with a Bachelor of Science Degree in Marine Biology. I also hold a Bachelor's Degree in Civil Engineering from the University of South Florida in Tampa, Florida. In addition, I have a Masters of Science Degree in Management from Troy State University, Pensacola, Florida. I joined Gulf Power Company in August 1978 as an Associate Engineer. I have since held various engineering positions such as Air Quality Engineer and Senior Environmental Licensing Engineer. In 1996, I assumed my present position as Manager of Environmental Affairs.

Q. What are your responsibilities with Gulf Power Company?

A. As Manager of Environmental Affairs, my primary responsibility is

overseeing the activities of the Environmental Affairs section to ensure the Company is, and remains, in compliance with environmental laws and regulations, i.e., both existing laws and such laws and regulations that may be enacted or amended in the future. In performing this function, I have the responsibility for numerous environmental activities.

Q. Are you the same James O. Vick who has previously testified before this Commission on various environmental matters?

A. Yes.

Q. Mr. Vick, what is the purpose of your testimony?

A. The purpose of my testimony is to support Gulf Power Company's final true-up for the period from January 1, 1999 through December 31, 1999.

Q. Mr. Vick, please compare Gulf's environmental capital recoverable costs included in the true-up calculation for the period January 1,1999 through December 31, 1999 with the estimated true-up amounts previously approved.

A. As reflected in Ms. Ritenour's Schedule 6A, the recoverable capital costs included in the true-up calculation total $8,771,974, as compared to the estimated true-up amount of $8,501,512. This resulted in a variance of $270,462, most of which is due to a change in schedule format per the request of the FPSC staff and a small portion of which is related to a small cost overrun on one of our approved capital projects.

Q. Please explain the variance of $269,425 reflected for SO2 allowances (Line Item 1.17 of Ms. Ritenour's Schedule 6A).

A. As noted earlier, this apparent variance is due to a change in schedule format per the request of the FPSC staff. The emission allowance expenses and the amortization of deferred gains associated with the sale of emission allowances are now reported on Schedules 4A and 5A. When the actual amounts from Schedules 6A, (Line 1.17), and Schedule 4A (Line Item 1.17), are added together and compared to the estimated true-up amount, the variance is only $487.

Q. Please explain the variance of $993 in the capital category Sodium Injection (Line Item 1.12 of Ms. Ritenour's Schedule 6A).

A. This recently approved capital project refers to the installation of a sodium injection system at Plant Smith. The project encountered small cost overruns due to mechanical and electrical modifications to the system. Mechanically, modifications were required on the #1 coal conveyor belt system. Additionally, concrete slabs were extended to support portions of the injection system. Electrically, remote wiring was planned to be used, but this application proved impractical from an operations standpoint. Consequently, direct wiring was installed on the tripper and unloader.

Q. How do actual O&M expenses compare to the amounts included in the estimated true-up?

A. Ms. Ritenour's Schedule 4A reflects that Gulf incurred a total of $3,164,576 in recoverable O&M expenses for the period as compared to the amount included in the estimated true-up of $3,839,895. This resulted in a variance of ($675,319). I will address nine O&M projects and programs that contributed to this variance.

Q. Please explain the $28,592 variance in the Title V category (Line Item 1.3).

A. This variance was caused by additional expenses being incurred during November and December as a result of the U.S. Environmental Protection Agency's (EPA) objection to the Florida Department of Environmental Protection (FDEP) final Title V permits for our generating plants. These additional expenses were incurred in the development of the new Periodic Monitoring provisions of Gulf's Title V permits to resolve EPA's issues prior to the January 1, 2000 state deadline for final Title V permits to be issued. Title V permits were ultimately issued with EPA approval for all three Gulf Power territorial plants.

Q. Please explain the $51,966 variance in the Emission Monitoring category (Line Item 1.5).

A. Changes to the CFR 60 Part 75 regulations in mid-1999 required that the continuous emission monitors (CEMs) measure more accurately. This, in turn, required that the CEM ranges and spans be changed, which included the replacement of all of the daily calibration gasses as well as audit gasses.

The CFR Part 75 changes also required a modification in reporting format. This change resulted in software/hardware modifications to the audit (test) trailer. We also encountered equipment failures in the audit trailer, specifically, to the Uninterruptible Power Supply (UPS) and the NOx analyzers, both of which required maintenance.

Q. Please explain the ($173,231) variance in the General Water Quality category (Line Item 1.6).

A. The Plant Smith remediation project which was approved as part of Gulf's original petition in Docket 930613-EI, was scheduled for major maintenance activities during the recovery period. Gulf had expected to find some remediation equipment that would require either maintenance or replacement expenditures. Inspection of the system equipment revealed that no major maintenance or replacements would be necessary at this time.

Q. Please explain the ($290,837) variance in the Groundwater Monitoring Investigation category (Line Item 1.7)

A. Due to delays in a Remedial Action Plan (RAP) approval from the FDEP at the Tyndall Field site, implementation of the RAP was postponed. The RAP at the Tyndall Field site is now expected to commence by May 2000. In addition, soil excavation activities at the retired Water Works substation site were postponed. This delay was attributed to an underground distribution line located at the site. Excavation activities could not commence until our

Power Delivery group relocated the line. Site excavation activities at the Water Works substation site are now underway.

Q. Please explain the $34,500 variance in the State NPDES Administration category (Line Item 1.8).

A. Fees of $34,000 due annually to the State of Florida for NPDES program administration funding were paid in December of 1999. At the time of the 1999 projection, it was not anticipated that these fees would be paid before January 2000.

Q. Please explain the ($14,970) variance in the Environmental Auditing/Assessment category (Line Item 1.10).

A. The 1999 audit plan at the time of our projection filing initially called for a broader scope of environmental audits at Gulf facilities. However, the audit plan was subsequently modified to focus more specifically on non-environmental audits in this time frame, which resulted in lower actual environmental audit expenses.

Q. Please explain the ($7,049) variance in the Mercury Emissions category (Line Item 1.15).

A. This approved activity resulted from an EPA mandate that required periodic sampling of coal shipments for mercury and chloride levels. The mandate

required that at a minimum, every third shipment be sampled and analyzed. If statistical analysis indicated coal quality was below established criteria for mercury and chlorides, then sampling frequencies could be reduced to every sixth or twelfth shipment. Our projection was based on the assumption that every third shipment would require analysis. Gulf's coal supply was such that the sampling frequencies were reduced to every sixth shipment, which in turn, resulted in lower actual analytical expenses.

Q. Please explain the ($32,459) variance in the Sodium Injection category (Line Item 1.16).

A. The projection calculation was based on the maximum quantity of sodium carbonate needed during the transitional August-December, 1999 time period for a test burn of the system. This equated to approximately seven shipments (50,000 lbs.) of sodium purchases. Only one shipment of sodium was actually purchased during the period. The test was conducted only on one unit due to an unplanned outage on the coal unloader, resulting in the inability to burn the low sulfur coal supply from the barges. Instead, Gulf continued to burn the existing high sulfur coal supply. The system is now operational and properly functioning.

Q. Please explain the variance of ($269,912) reflected for SO2 allowances (Line Item 1.17).

A. As mentioned earlier in the investment section of my testimony, this apparent variance is due to a change in schedule format per the request of the FPSC staff. The emission allowance expenses and amortization of deferred gains associated with the sale of emission allowances are now reported on Schedules 4A and 5A. When the actual amounts from Schedule 4A (Line 1.17) and Schedule 6A (Line Item 1.17), are added together and compared to the estimated true-up amount on Schedule 6A, the variance is only $487.

Q. Does this conclude your testimony?

A. Yes.

GULF POWER COMPANY

Before the Florida Public Service Commission
Prepared Direct Testimony of
James O. Vick
Docket No. 000007-EI
August 18, 2000

Q. Please state your name and business address.

A. My name is James O. Vick and my business address is One Energy Place, Pensacola, Florida, 32520

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

A. I am employed by Gulf Power Company as the Manager of Environmental Affairs.

Q. Mr. Vick, will you please describe your education and experience?

A. I graduated from Florida State University, Tallahassee, Florida, in 1975 with a Bachelor of Science Degree in Marine Biology. I also hold a Bachelor's Degree in Civil Engineering from the University of South Florida in Tampa, Florida. In addition, I have a Masters of Science Degree in Management from Troy State University, Pensacola, Florida. I joined Gulf Power Company in August 1978 as an Associate Engineer. I have since held various engineering positions such as Air Quality Engineer and Senior Environmental Licensing Engineer. In 1996, I assumed my present position as Manager of Environmental Affairs.

Q. What are your responsibilities with Gulf Power Company?

A. As Manager of Environmental Affairs, my primary responsibility is

overseeing the activities of the Environmental Affairs section to ensure the Company is, and remains, in compliance with environmental laws and regulations, i.e., both existing laws and such laws and regulations that may be enacted or amended in the future. In performing this function, I have the responsibility for numerous environmental activities.

Q. Are you the same James O. Vick who has previously testified before this Commission on various environmental matters?

A. Yes.

Q. Mr. Vick, what is the purpose of your testimony?

A. The purpose of my testimony is to support Gulf Power Company's estimated true-up for the period from January 1, 2000 through December 31, 2000. This true-up is based on seven months of actual and five months of projected expenses.

Q. Mr. Vick, please compare Gulf's recoverable environmental capital costs included in the estimated true-up calculation for the period January 1, 2000 through December 31, 2000 with approved projected amounts.

A. As reflected in Ms. Ritenour's Schedule 6E, the recoverable capital costs included in the original projection total $8,422,180, as compared to the estimated true-up amount of $8,390,879. This results in a projected variance of ($31,301). I will discuss the major variances below.

Q. Please explain the variance of ($26,567) in the capital category entitled CEMS (Line Item 1.5).

A. The flow monitor replacement project on Smith Units #1 and #2 is currently underway. The monitors were originally scheduled for installation in February and April, but shipment was delayed due to limited availability of the monitors. At the present time, the monitors are being tested, and the project is expected to be complete by December 2000. This delay results in less revenue requirements for the current period.

Q. Please explain the variance of $3,680 in the capital category entitled Smith Sodium Injection System (Line Item 1.12).

A. As previously reported in the final true-up for 1999, the total cost of this project was more than anticipated. Consequently, the revenue requirements (depreciation, return on investment, etc.) will also be more than originally projected.

Q. Please explain the variance of ($8,689) in the capital category entitled Daniel Ash Management Project (Line Item 1.15).

A. The millage rate for property taxes in Mississippi varies from year to year. The rate for 2000 was less than expected, therefore, the property taxes for the Daniel Ash Management Project will be less.

Q. How do the estimated actual O&M expenses compare to the original projection?

A. Mrs. Ritenour's Schedule 4E reflects that Gulf's recoverable environmental O&M expenses for the current period are now estimated to be $2,285,913, as compared to the original projection of $3,529,761. This results in a year-end variance of ($1,243,848). I will address twelve O&M projects and programs that contribute to this variance.

Q. Please explain the $61,155 variance in the activity entitled Sulfur (Line Item 1.1).

A. Through July, a total of $56,197 has been spent repairing the Unit #7 sulfur burner system at Plant Crist. Some additional expenses are expected in August. These unbudgeted repairs were the result of an inspection that was performed on the system during the spring 2000 outage and were required in order to return the system to its normal operating capacity.

Q. Please explain the ($545,086) variance in the Air Emission Fees category (Line Item 1.2).

A. The difference between the estimated / actual projection for Air Emission Fees and what was originally projected for the current period is due to information that was received from the Florida Department of Environmental Protection (FDEP) after the original projection was made. The Air Emission Fees for Plant Crist Units #4, #5, #6, and #7, and Plant Scholz Units #1 and #2 were expected to increase in the year 2000 with the expiration of the Acid Rain Phase I Exemption applicable to those units from 1996 until 2000. Based on clarification of the exemption by FDEP, the fees for these units will increase in the year 2001.

Q. Please explain the variance of ($46,530) in Title V (Line Item 1.3).

A. This variance can be attributed to the fact that this is the first year of implementation for the Title V permitting program, and the original projections for the costs of said implementation were made prior to the finalization of the Title V permits. The actual costs of implementation have been less than what was originally anticipated.

Q. Please explain the variance of ($59,892) in Emission Monitoring (Line Item 1.5).

A. Gulf's original projection for Emission Monitoring included quality assurance testing on emission monitors as required by the Environmental Protection Agency (EPA). The frequency of said quality assurance testing is based on the performance of the monitors, and as such, the cost of testing decreases if the units can meet EPA guidelines. The performance of the emission monitors during the recovery period has required less frequent testing to date, and therefore the associated costs will be substantially reduced.

Q. Please explain the variance of ($312,819) in the category entitled General Water Quality (Line Item 1.6).

A. Gulf's original projection for this program included costs for an extensive soil contamination remediation project. During subsequent groundwater testing, additional soil assessment, and preliminary meetings with FDEP, it was determined that the majority of these costs will not in fact be incurred.

Q. Please explain the variance of ($125,179) in Line Item 1.7, Groundwater Contamination Investigation.

A. This variance is due to a delay in the implementation of Gulf's Remedial Action Plan at Tyndall Air Force Base. Due to potential site modifications on the base, FDEP has concurred with Gulf's recommendation to temporarily postpone all remedial efforts at the site.

Q. Please explain the variance of ($42,000) in State NPDES Administration (Line Item 1.8).

A. As reported in the final true-up for 1999, all of the required annual fees were paid in December of 1999. This will result in no expenses for this program during this recovery period. The remaining $7,500 was projected to be spent on a modification of the Plant Crist NPDES permit. It was later decided not to modify the permit this year.

Q. Please explain the variance of $4,897 in the category entitled Lead and Copper Rule (Line Item 1.9).

A. This variance is due to chemical usage at Plant Smith that was higher than anticipated.

Q. Please explain the variance of $41,440 in the category entitled General Solid & Hazardous Waste (Line Item 1.11).

A. The projected variance in this program is attributable to the fact that more waste has been generated at Gulf's facilities than was originally expected.

Q. Please explain the variance of ($95,716) in Sodium Injection (Line Item 1.16).

A. The current coal supply at Plant Smith does not require the use of sodium injection. Depending on the coal supply during the remainder of the year, Gulf may incur expenses for this program during the remainder of the recovery period.

Q. Please explain the variance of $72,665 in Line Item 1.17, Gulf Coast Ozone Study.

A. The Gulf Coast Ozone Study (GCOS) program was approved by the Commission in June 2000. Consequently, no expenses for this program were included in the projection for 2000.

Q. What has contributed to the ($197,138) variance in SO_2 allowances?

A. This variance is primarily due to a gain on sale of allowances at the spring auction, which was not budgeted. Due to a change in format of the ECRC schedule, the emission allowance expenses and amortization of deferred gains are now reported on Schedules 4E and 5E instead of the capital schedules 6E and 7E.

Q. Does this conclude your testimony?

A. Yes.

GULF POWER COMPANY

Before the Florida Public Service Commission
Prepared Direct Testimony of
James O. Vick
Docket No. 000007-EI
September 22, 2000

Q. Please state your name and business address.

A. My name is James O. Vick and my business address is One Energy Place, Pensacola, Florida, 32520.

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

A. I am employed by Gulf Power Company as the Manager of Environmental Affairs.

Q. Mr. Vick, will you please describe your education and experience?

A. I graduated from Florida State University, Tallahassee, Florida, in 1975 with a Bachelor of Science Degree in Marine Biology. I also hold a Bachelor's Degree in Civil Engineering from the University of South Florida in Tampa, Florida. In addition, I have a Masters of Science Degree in Management from Troy State University, Pensacola, Florida. I joined Gulf Power Company in August 1978 as an Associate Engineer. I have since held various engineering positions such as Air Quality Engineer and Senior Environmental Licensing Engineer. In 1996, I assumed my present position as Manager of Environmental Affairs.

Q. What are your responsibilities with Gulf Power Company?

A. As Manager of Environmental Affairs, my primary responsibility is

overseeing the activities of the Environmental Affairs section to ensure the Company is, and remains, in compliance with environmental laws and regulations, i.e., both existing laws and such laws and regulations that may be enacted or amended in the future. In performing this function, I have the responsibility for numerous environmental activities.

Q. Are you the same James O. Vick who has previously testified before this Commission on various environmental matters?

A. Yes.

A. The purpose of my testimony is to support Gulf Power Company's projection of environmental compliance costs recoverable through the Environmental Cost Recovery Clause (ECRC) for the period from January 2001 through December 2001.

Q. Mr. Vick, please identify the capital projects included in Gulf's ECRC calculations.

A. A listing of the environmental capital projects, which have been included in Gulf's ECRC calculations, has been provided to Ms. Ritenour and is included in Schedules 3P and 4P of her testimony. Schedule 4P reflects the expenditures, clearings, retirements, salvage and cost of removal currently projected by month for each of these projects. These amounts were provided to Ms. Ritenour, who has compiled the schedules and calculated the associated revenue requirements for Gulf's requested recovery. With the exception of one, all of the listed projects are associated with environmental

compliance activities which have been previously approved for recovery through the ECRC by this Commission in Docket No. 930613-EI and past proceedings of this ongoing recovery docket or one of several spin-off dockets from the ECRC.

Q. Mr. Vick, please identify any new capital projects or expansions of previously approved capital projects for the projection period which are required for environmental compliance.

A. As I mentioned earlier, there is one new capital project scheduled for the projected recovery period. This project (PE 1412) involves the addition of a Generic NOx Control Intelligent System (GNOCIS) to Plant Smith Unit 1. This system continuously and automatically adjusts boiler controls in order to optimize NOx emissions with other boiler operating parameters. This system will be added to Smith Unit 1 in 2001, and is expected to help offset NOx emissions from the proposed Smith Unit 3 combined cycle. Addition of GNOCIS to Smith Unit 1 is explicitly required by the air construction permit for Smith Unit 3. Additionally, this system will further ensure compliance with the NOx averaging plan required by the Clean Air Act Amendment of 1990.

In addition, there are three previously approved capital projects that will be expanded. These include Air Quality Assurance Testing (PE 1244), CEMs (PE 1154, PE 1311, and PE1441), and Substation Contamination Mobile Groundwater Treatment System (PE 3412). The existing continuous emission monitors in the audit test trailer will be replaced during the recovery

period at a cost $30,000. The replacement of these monitors is necessary in order to provide Gulf with the accuracy and reliability needed to accurately measure SO2, NOx, CO2, and Opacity, and to further maintain compliance with Clean Air Act Amendment (CAAA) requirements.

Changes to the CEMs project during this recovery period will include the replacement of gas analyzers on Plant Crist Units 6 & 7 (PE 1154), Plant Smith Unit 1 (PE 1441) and Plant Scholz Units 1 & 2 (PE 1311). The gas analyzers are necessary in order to provide Gulf with the accuracy and reliability needed to accurately measure SO2, NOx, CO2, and Opacity and further maintain compliance with CAAA requirements. Expenditures for this project are expected to be $575,000 and will be allocated on an energy basis, as is all other equipment associated with emission monitoring. All of the existing analyzers are approaching the end of their useful life, and will be retired upon replacement (See Page 5 of Schedule 4P for the monthly details).

The Substation Contamination Mobile Groundwater Treatment System Project is expected to incur $300,000 in expenditures in 2001. These expenditures are required for the purchase of an additional contamination treatment facility that will enable Gulf to maintain compliance with state environmental regulations related to the treatment of contaminated groundwater.

Q. Please compare the Environmental Operation and Maintenance (O&M) activities listed on Schedule 2P of Exhibit SDR-3 to the O&M activities approved for cost recovery in past ECRC dockets.

A. All of the O&M activities listed on Schedule 2P have been approved for recovery through the ECRC in past proceedings. These O&M activities are all on-going compliance activities and are grouped into four major categories- Air Quality, Water Quality, Environmental Programs Administration, and Solid and Hazardous Waste.

Q. What O&M activities are included in the Air Quality category?

A. There are five O&M activities included in this category:

The first, Sulfur (Line Item 1.1) reflects operational expenses associated with the burning of low sulfur coal. This item refers to the flue gas sulfur injection system needed to improve the collection efficiency of the Crist Unit 7 electrostatic precipitator and is required due to the burning of low sulfur coal at this unit pursuant to the sulfur dioxide requirements of the CAAA. Expenses during the projected recovery period total $5,000.

The second activity listed on Schedule 2P, Air Emission Fees (Line Item 1.2) represents the expenses projected for the annual fees required by the CAAA. The expenses projected for the recovery period total $594,000.

The third activity listed on Schedule 2P, Title V Permits (Line Item 1.3), represents projected expenses associated with the implementation of the

Title V permits. The total estimated expense for the Title V Program during 2001 is $62,616.

The fourth activity listed on Schedule 2P, Asbestos Fees (Line Item 1.4), consists of the fees required to be paid to the Florida Department of Environmental Protection (FDEP) for the purpose of funding the State's asbestos removal program. The expenses projected for the recovery period total $4,500.

The fifth activity listed on Schedule 2P, Emission Monitoring (Line Item 1.5), reflects an ongoing O&M expense associated with the Continuous Emission Monitoring equipment (CEM) as required by the CAAA. These expenses are incurred in response to the federal Environmental Protection Agency's (EPA) requirements that the Company perform Quality Assurance/Quality Control (QA/QC) testing for the CEMs, including Relative Accuracy Test Audits (RATA) and Linearity Tests. The expenses expected to occur during the recovery period for these activities total $422,050. New activities within this category include the testing, development, and implementation of new Periodic Monitoring and Compliance Assurance Monitoring (CAM) associated with the Clean Air Act Amendment.

Q. What O&M activities are included in Water Quality?

A. General Water Quality (Line Item 1.6), identified in Schedule 2P, includes Soil Contamination Studies, Dechlorination, Groundwater Monitoring Plan Revisions and Surface Water Studies. All the programs included in Line Item

1.6, General Water Quality, have been approved in past proceedings. The expenses expected to be incurred during the projection recovery period for these activities total $280,724.

The second activity listed in the Water Quality Category, Groundwater Contamination Investigation (Line Item 1.7), was previously approved for environmental cost recovery in Docket No. 930613-EI. This activity is projected to incur incremental expenses totaling $866,458.

Line Item 1.8, State NPDES Administration, was previously approved for recovery in the ECRC and reflects expenses associated with annual fees for Gulf's three generating facilities in Florida. These expenses are expected to be $34,500 during the projected recovery period.

Finally, Line Item 1.9, Lead and Copper Rule, was also previously approved for ECRC recovery and reflects sampling, analytical and chemical costs related to lead and copper in drinking water. These expenses are expected to total $21,000 during 2001.

Q. What activities are included in the Environmental Affairs Administration Category?

A. Only one O&M activity is included in this category on Schedule 2P (Line Item 1.10) of Ms. Ritenour's exhibit. This Line Item refers to the Company's Environmental Audit/Assessment function. This program is an on-going

compliance activity previously approved and is expected to incur $3,200 of expenses during the recovery period.

Q. What O&M activities are included in the Solid and Hazardous Waste category?

A. Only one program, General Solid and Hazardous Waste (Line Item 1.11) is included in the Solid and Hazardous Waste category on Schedule 2P. This activity involves the proper identification, handling, storage, transportation and disposal of solid and hazardous wastes as required by federal and state regulations. This program is an on-going compliance activity previously approved and is projected to incur incremental expenses totaling $180,574.

Q. In addition to the four major O & M categories listed above, are there any other O & M activities which have been approved for recovery?

A. Yes. There are five other O & M categories which have been approved in past proceedings. They are Above Ground Storage Tanks, Low NOx, Ash Pond Diversion Curtains, Mercury Emissions, Sodium Injection System, and Gulf Coast Ozone Study (GCOS).

Q. What O & M activities are included in the Above Ground Storage Tanks?

Only one program, Above Ground Storage Tanks (Line Item 1.12), is included in this category. This program is not expected to incur any expenses during 2001.

Q. Please identify the activities included in the Low NOx (Line Item 1.13) category.

A. This project refers to the purchase and installation costs of Low NOx burner tips at Plant Crist and Plant Smith to comply with Phase II requirements of the CAAA. There are no expenses projected for this project during the recovery period.

Q. What O & M activity is included in the Ash Pond Diversion Curtains (Line Item 1.14) category.

A. This project, previously approved by the Commission, refers to the installation of flow diversion curtains in the Plant Crist ash pond to effectively increase water retention time in the ash pond, thereby allowing for the sedimentation/precipitation treatment process to be more effective in reducing levels of suspended particulate from the outfall at the Plant Crist ash pond. Installation was completed in 1999, and there are no expected expenses for this activity in 2001.

Q. Please identify the activity included in the Mercury Emissions (Line Item 1.15) category.

A. This program, approved by the Commission for recovery in Docket No. 981973-EI, pertains to requirements for Gulf to periodically analyze coal shipments for mercury and chlorine content. There are no expected expenses during the recovery period. The EPA only mandated that shipments of coal would be analyzed for mercury and chlorine during 1999. No further notices of continued sampling requirements of coal shipments

beyond 1999 have been issued by EPA. It is unknown at this time whether EPA will require further sampling during 2001, therefore no expenses have been planned for this activity.

Q. What activity is included in the Sodium Injection (Line Item 1.16) category?

A. The sodium injection system, which was recently approved in Docket Number No. 990667-EI for inclusion in the ECRC, involves sodium injection to the coal supply at Plant Smith to enhance precipitator efficiencies when burning low sulfur coal. Projected expenses for the purchase of raw sodium are expected to be $25,000 in 2001.

Q. Please identify the activity included in the Gulf Coast Ozone Study (Line Item 1.17) category.

A. This program, approved for recovery in Docket No. 991834-EI for inclusion in the ECRC involves 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. The project will model past episodes of high ozone levels in Northwest Florida and will then be used in developing potential control strategies for both stationary and mobile sources to provide a comprehensive evaluation of the area as required under Title I of the Clean Air Act. This will support FDEP's State Implementation Plan (SIP) revisions, which are required by July 2003. This evaluation is considered pre-engineering work necessary to evaluate the most viable, low cost emission control technologies available that may be required to meet the new eight-hour ambient air ozone standard. Expenses for this project during the

recovery period are anticipated to be $501,276. Consistent with Order No. PSC-00-1167-PAA-EI, all of these expenses are projected as recoverable through the ECRC because the amount of expenditures on environmental studies during 2001 is projected to exceed the amount included in the last approved rate case budget.

Q. Are there any project or program expenses resulting from either new or more stringent environmental regulations which may significantly increase O&M costs for the recovery period January 2001 through December 2001?

A. Gulf Power is not aware of any at this time.

Q. Mr. Vick, does this conclude your testimony?

A. Yes.

GULF POWER COMPANY

Before the Florida Public Service Commission
Direct Testimony of
Susan D. Ritenour
Docket No. 000007-EI
Date of Filing: April 3, 2000

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

A. My name is Susan Ritenour. My business address is One Energy Place, Pensacola, Florida 32520. I hold the position of Assistant Secretary and Assistant Treasurer for Gulf Power Company. In this position, I am responsible for supervising the Rates and Regulatory Matters Department.

Q. Please briefly describe your educational background and business experience.

A. I graduated from Wake Forest University in Winston-Salem, North Carolina in 1981 with a Bachelor of Science Degree in Business and from the University of West Florida in 1982 with a Bachelor of Arts Degree in Accounting. I am also a Certified Public Accountant licensed in the State of Florida. I joined Gulf Power Company in 1983 as a Financial Analyst. Prior to assuming my current position, I have held various positions with Gulf including Computer

Modeling Analyst, Senior Financial Analyst, and Supervisor of Rate Services.

My responsibilities include supervision of: tariff administration, cost of service activities, calculation of cost recovery factors, the regulatory filing function of the Rates and Regulatory Matters Department and various treasury activities.

Q. Have you prepared an exhibit that contains information to which you will refer in your testimony?

A. Yes, I have.

Counsel: We ask that Ms. Ritenour's Exhibit consisting of 8 schedules be marked as Exhibit No. _____(SDR-1).

Q. Are you familiar with the Environmental Cost Recovery Clause (ECRC) True-up Calculation for the period of January through December 1999 set forth in your exhibit?

A. Yes. These documents were prepared under my supervision.

Q. Have you verified that to the best of your knowledge and belief the information contained in these documents is correct?

A. Yes, I have.

Q. What is the amount to be refunded or collected in the recovery period beginning January 2001?

A. An amount to be refunded of $541,592 was calculated which is reflected on Line 3 of Schedule 1A of my exhibit.

Q. How was this amount calculated?

A. The $541,592 to be refunded was calculated by taking the difference between the estimated January 1999 through December 1999 over-recovery of $326,978 as approved in Order No. PSC-99-2513-FOF-EI, dated December 22, 1999 and the actual over-recovery of $868,570, which is the sum of lines 5, 6, and 10 on Schedule 2A.

Q. Please describe Schedules 2A and 3A of your exhibit.

A. Schedule 2A shows the calculation of the actual over-recovery of environmental costs for the period January 1999 through December 1999. Schedule 3A of my exhibit is the calculation of the interest provision on the over-recovery. This is the same method of calculating interest that is used in the Fuel Cost Recovery (FCR)

and Purchased Power Capacity Cost (PPCC) Recovery clauses.

Q. Please describe Schedules 4A and 5A of your exhibit.

A. Schedule 4A compares the actual O & M expenses for the period January 1999 through December 1999 with the estimated/actual O & M expenses included in the approved estimated true-up filed in conjunction with the November 1999 hearing. Schedule 5A shows the monthly O & M expenses by activity, along with the calculation of jurisdictional O & M expenses for the recovery period. Per the Staff's request, emission allowance expenses and the amortization of gains on emission allowances are included with O & M expenses. Mr. Vick describes the main reasons for the variances in O & M expenses in his true-up testimony.

Q. Please describe Schedules 6A and 7A of your exhibit.

A. Schedule 6A for the period January 1999 through December 1999 compares the actual carrying costs related to investment with the estimated/actual amount included in the approved estimated true-up filed in conjunction with the November 1999 hearing. The recoverable costs include the return on investment, depreciation expense, dismantlement accrual, and

property tax associated with each environmental capital project for the recovery period. Recoverable costs also include a return on working capital associated with emission allowances. Schedule 7A provides the monthly carrying costs associated with each project, along with the calculation of the jurisdictional carrying costs. Mr. Vick describes any major variances in recoverable costs related to environmental investment for this true-up period.

Q. Please describe Schedule 8A of your exhibit.

A. Schedule 8A provides the monthly calculation of the recoverable costs associated with each capital project for the recovery period. As I stated earlier, these costs include return on investment, depreciation expense, dismantlement accrual, property tax, and the cost of emission allowances. Pages 1 through 15 of Schedule 8A show the investment and associated costs related to capital projects, while page 16 shows the investment and costs related to emission allowances.

Q. Ms. Ritenour, does this conclude your testimony?

A. Yes, it does.

GULF POWER COMPANY

Before the Florida Public Service Commission
Direct Testimony of
Susan D. Ritenour
Docket No. 000007-EI
Date of Filing: Revised October 19, 2000

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

A. My name is Susan Ritenour. My business address is One Energy Place, Pensacola, Florida 32520-0780. I hold the position of Assistant Secretary and Assistant Treasurer for Gulf Power Company.

Q. Please briefly describe your educational background and business experience.

A. I graduated from Wake Forest University in Winston-Salem, North Carolina in 1981 with a Bachelor of Science Degree in Business and from the University of West Florida in 1982 with a Bachelor of Arts Degree in Accounting. I am also a Certified Public Accountant licensed in the State of Florida. I joined Gulf Power Company in 1983 as a Financial Analyst. Prior to assuming my current position, I have held various positions with Gulf including Computer Modeling Analyst, Senior Financial Analyst, and Supervisor of Rate Services.

My responsibilities include supervision of: tariff administration, cost of service activities, calculation of cost recovery factors, the regulatory filing function of the Rates and Regulatory Matters Department, and various treasury activities.

Q. Have you previously filed testimony before this Commission in connection with Gulf's Environmental Cost Recovery Clause (ECRC)?

A. Yes, I have.

Q. Have you prepared an exhibit that contains information to which you will refer in your testimony?

A. Yes, I have. My exhibit consists of 8 schedules, each of which were prepared under my direction, supervision, or review.

Counsel: We ask that Ms. Ritenour's Exhibit consisting of 8 schedules be marked as Exhibit No. _____(SDR-2).

Q. Have you verified that to the best of your knowledge and belief the information contained in these documents is correct?

A. Yes, I have.

Q. What has Gulf calculated as the estimated true-up for the January 2000 through December 2000 period to be refunded or collected in the period January 2001 through December 2001?

A. The estimated true-up for the current period is an over-recovery of $1,266,924 as shown on Schedule 1E. This is based on seven months of actual data and five months of estimated data. This amount will be added to the final true-up over-recovery amount of $541,592 for January 1999 through December 1999 (see Schedule 1A to my testimony filed April 3, 2000) and refunded to the customers during the January 2001 through December 2001 period. The detailed calculations supporting the estimated true-up are contained in Schedules 1E through 8E.

Q. Please describe Schedules 2E and 3E of your exhibit.

A. Schedule 2E shows the calculation of the estimated over-recovery of environmental costs for the period January 2000 through December 2000. Schedule 3E of my exhibit is the calculation of the interest provision on the over-recovery. This is the same method of calculating interest that is used in the Fuel Cost Recovery (FCR) and Purchased Power Capacity Cost (PPCC) Recovery clauses.

Q. Please describe Schedules 4E and 5E of your exhibit.

A. Schedule 4E compares the estimated/actual O & M expenses for the period January 2000 through December 2000 with the projected O & M expenses filed with the Commission in conjunction with the November 1999 hearing. Schedule 5E shows the monthly O & M expenses by activity, along with the calculation of jurisdictional O & M expenses for the current recovery period. Per the Staff's request, emission allowance expenses and the amortization of gains on emission allowances are included with O & M expenses. Mr. Vick describes the main reasons for the variances in O & M expenses in his true-up testimony.

Q. Please describe Schedules 6E and 7E of your exhibit.

A. Schedule 6E for the period January 2000 through December 2000 compares the estimated/actual carrying costs related to investment with the projected amount filed in conjunction with the November 1999 hearing. The recoverable costs include the return on investment, depreciation expense, dismantlement accrual, and property tax associated with each environmental capital project for the current recovery period. Recoverable costs also include a return on working capital associated with emission allowances.

Schedule 7E provides the monthly carrying costs associated with each project, along with the calculation of the jurisdictional carrying costs. Mr. Vick describes the major variances in recoverable costs related to environmental investment for this estimated true-up in his testimony.

Q. Please describe Schedule 8E of your exhibit.

A. Schedule 8E includes 17 pages that provide the monthly calculations of recoverable costs associated with each capital project for the current recovery period. As I stated earlier, these costs include return on investment, depreciation expense, dismantlement accrual, property tax, and the return on working capital associated with emission allowances. Pages 1 through 16 of Schedule 8E show the investment and associated costs related to capital projects, while page 17 shows the investment and return related to emission allowances.

Q. What capital structure and return on equity were used to develop the rate of return used to calculate the revenue requirements?

A. The rate of return used is based on Gulf's capital structure as approved in Gulf's last rate case, Docket

No. 891345-EI, Order No. 23573, dated October 3, 1990. This rate of return incorporates a return on equity of 11.5% as approved by Commission Order No. PSC-99-1970-PAA-EI in Docket No. 991487-EI, dated October 8, 1999.

Q. Ms. Ritenour, does this conclude your testimony?

A. Yes, it does.

GULF POWER COMPANY

Before the Florida Public Service Commission
Direct Testimony of
Susan D. Ritenour
Docket No. 000007-EI
Date of Filing: Revised October 19, 2000

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

A. My name is Susan Ritenour. My business address is One Energy Place, Pensacola, Florida 32520-0780. I hold the position of Assistant Secretary and Assistant Treasurer for Gulf Power Company.

Q. Please briefly describe your educational background and business experience.

A. I graduated from Wake Forest University in Winston-Salem, North Carolina in 1981 with a Bachelor of Science Degree in Business and from the University of West Florida in 1982 with a Bachelor of Arts Degree in Accounting. I am also a Certified Public Accountant licensed in the State of Florida. I joined Gulf Power Company in 1983 as a Financial Analyst. Prior to assuming my current position, I have held various positions with Gulf including Computer Modeling Analyst, Senior Financial Analyst, and Supervisor of Rate Services.

My responsibilities include supervision of: tariff administration, cost of service activities, calculation of cost recovery factors, the regulatory filing function of the Rates and Regulatory Matters Department, and various treasury activities.

Q. Have you previously filed testimony before this Commission in connection with Gulf's Environmental Cost Recovery Clause (ECRC)?

A. Yes, I have.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present both the calculation of the revenue requirements and the development of the environmental cost recovery factors for the period of January 2001 through December 2001.

Q. Have you prepared an exhibit that contains information to which you will refer in your testimony?

A. Yes, I have. My exhibit consists of 7 schedules, each of which were prepared under my direction, supervision, or review.

Counsel: We ask that Ms. Ritenour's Exhibit consisting of 7 schedules be marked as Exhibit No. _____(SDR-3).

Q. What environmental costs is Gulf requesting for recovery through the Environmental Cost Recovery Clause?

A. As discussed in the testimony of J. O. Vick, Gulf is requesting recovery for certain environmental compliance operating expenses and capital costs that are consistent with both the decision of the Commission in Docket No. 930613-EI and with past proceedings in this ongoing recovery docket. The costs we have identified for recovery through the ECRC are not currently being recovered through base rates or any other recovery mechanism.

Q. How was the amount of projected O & M expenses to be recovered through the ECRC calculated?

A. Mr. Vick has provided me with projected recoverable O & M expenses for January 2001 through December 2001. Schedule 2P of my exhibit shows the calculation of the recoverable O & M expenses broken down between the demand-related and energy-related expenses. Also, Schedule 2P provides the appropriate jurisdictional

factors and amounts related to these expenses. All O & M expenses associated with compliance with the Clean Air Act Amendments of 1990 were considered to be energy-related, consistent with Commission Order No. PSC-94-0044-FOF-EI. The remaining expenses were broken down between demand and energy consistent with Gulf's last approved cost-of-service methodology in Docket No. 891345-EI.

Q. Please describe Schedules 3P and 4P of your exhibit.

A. Schedule 3P summarizes the monthly recoverable revenue requirements associated with each capital investment for the recovery period. Schedule 4P shows the detailed calculation of the revenue requirements associated with each investment. These schedules also include the calculation of the jurisdictional amount of recoverable revenue requirements. Mr. Vick has provided me with the expenditures, clearings, retirements, salvage, and cost of removal related to each capital project and the monthly costs for emission allowances. From that information, I calculated Plant-in-Service and Construction Work In Progress-Non Interest Bearing (CWIP-NIB). Depreciation and dismantlement expense and the associated accumulated depreciation balances were

calculated based on Gulf's approved depreciation rates and dismantlement accruals. The capital projects identified for recovery through the ECRC are those environmental projects which are not included in the approved projected 1990 test year on which present base rates were set.

Q. How was the amount of Property Taxes to be recovered through the ECRC derived?

A. Property taxes were calculated by applying the applicable tax rate to taxable investment. In Florida, pollution control facilities are taxed based only on their salvage value. For the recoverable environmental investment located in Florida, the amount of property taxes is estimated to be $0. In Mississippi, there is no such reduction in property taxes for pollution control facilities. Therefore, property taxes related to recoverable environmental investment at Plant Daniel are calculated by applying the applicable millage rate to the assessed value of the property.

Q. What capital structure and return on equity were used to develop the rate of return used to calculate the revenue requirements?

A. The rate of return used is based on Gulf's capital structure as approved in Gulf's last rate case, Docket No. 891345-EI, Order No. 23573, dated October 3, 1990. This rate of return incorporates a return on equity of 11.5% as approved by Commission Order No. PSC-99-1970-PAA-EI, dated October 8, 1999. This methodology for determining the appropriate rate of return for use in calculating revenue requirements in the ECRC was approved by the Commission in Order No. PSC-94-0044-FOF-EI dated January 12, 1994 in Docket No. 930613-EI.

Q. How was the breakdown between demand-related and energy-related investment costs determined?

A. The investment-related costs associated with compliance with the Clean Air Act Amendments of 1990 (CAAA) were considered to be energy-related, consistent with Commission Order No. PSC-94-0044-FOF-EI, dated January 12, 1994 in Docket No. 930613-EI. The remaining investment-related costs of environmental compliance not associated with the CAAA were allocated 12/13th based on demand and 1/13th based on energy, consistent with Gulf's last cost-of-service study. The calculation of this breakdown is shown on Schedule 4P and summarized on Schedule 3P.

Q. What is the total amount of projected recoverable costs related to the period January 2001 through December 2001?

A. The total projected jurisdictional recoverable costs for the period January 2001 through December 2001 are $10,786,018 as shown on line 1c of Schedule 1P. This includes costs related to O & M activities of $2,804,273 and costs related to capital projects of $7,981,745 as shown on lines 1a and 1b of Schedule 1P.

Q. What is the total recoverable revenue requirement and how was it allocated to each rate class?

A. The total recoverable revenue requirement including revenue taxes is $9,120,871 for the period January 2001 through December 2001 as shown on line 5 of Schedule 1P. This amount includes the recoverable costs related to the projection period and the total true-up cost to be refunded. Schedule 1P also summarizes the energy and demand components of the requested revenue requirement. I allocated these amounts to rate class using the appropriate energy and demand allocators as shown on Schedules 6P and 7P.

Q. How were the allocation factors calculated for use in the Environmental Cost Recovery Clause?

A. The demand allocation factors used in the ECRC were calculated using the 1999 load data filed with the Commission in accordance with FPSC Rule 25-6.0437. The energy allocation factors were calculated based on projected KWH sales for the period adjusted for losses. The calculation of the allocation factors for the period is shown in columns 1 through 9 on Schedule 6P.

Q. How were these factors applied to allocate the requested recovery amount properly to the rate classes?

A. As I described earlier in my testimony, Schedule 1P summarizes the energy and demand portions of the total requested revenue requirement. The energy-related recoverable revenue requirement of $6,085,081 for the period January 2001 through December 2001 was allocated using the energy allocator, as shown in column 3 on Schedule 7P. The demand-related recoverable revenue requirement of $3,035,790 for the period January 2001 through December 2001 was allocated using the demand allocator, as shown in column 4 on Schedule 7P. The energy-related and demand-related recoverable revenue requirements are added together to derive the total amount assigned to

each rate class, as shown in column 5.

Q. What is the monthly amount related to environmental costs recovered through this factor that will be included on a residential customer's bill for 1,000 kwh?

A. The environmental costs recovered through the clause from the residential customer who uses 1,000 kwh will be $0.96 monthly for the period January 2001 through December 2001.

Q. When does Gulf propose to collect its environmental cost recovery charges?

A. The factors will be effective beginning with the first Bill Group for January 2001 and continuing through the last Bill Group for December 2001.

Q. Ms. Ritenour, does this conclude your testimony?

A. Yes, it does.

TAMPA ELECTRIC COMPANY
DOCKET NO. 000007-EI
SUBMITTED FOR FILING 4/03/00

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 this position, I was responsible for boiler chemistry, water management, and maintenance of environmental equipment and general engineering support. In 1997, I was promoted to Manager, Energy Issues in the Electric Regulatory Affairs Department. My present responsibilities include the areas of fuel adjustment, capacity cost recovery, environmental filings and rate design.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for the Florida Public Service Commission's ("Commission") review and approval, the actual true-up amount and the calculations thereof, associated with the environmental compliance activities for the period January 1999 through December 1999.

Q. Do you wish to sponsor exhibits in support of your testimony?

A. Yes. My Exhibit No.___(KOZ-1) consists of eight forms prepared under my direction and supervision. Form 42-1A

presents the final true-up for the January 1999 through December 1999 period; Form 42-2A provides the detailed calculation of the final true-up for the period; Form 42-3A details the calculation of the interest provision for the period; Form 42-4A reflects the calculation of variances between actual and actual/estimated costs for O & M activities; Form 42-5A provides a summary of actual monthly O & M activity costs for the period; Form 42-6A provides details of the calculation of variances between actual and actual/estimated costs for capital investment projects; Form 42-7A presents a summary of actual monthly costs for capital investment projects for the period, Form 42-8A, pages 1 through 18, consists of the calculation of depreciation expenses and return on capital investment for each project that is being recovered through the Environmental Cost Recovery Clause, including page 18 which calculates the return on costs associated with maintaining an SO_2 allowance inventory.

Q. What is the source of the data which you will present by way of testimony or exhibits in this process?

A. Unless otherwise indicated, the actual data is taken from the books and records of Tampa Electric. The books and records are kept in the regular course of business in

accordance with generally accepted accounting principles and practices, and provisions of the Uniform System of Accounts as prescribed by this Commission.

Q. What is the actual true-up amount which Tampa Electric is requesting for the twelve-month period January 1999 through December 1999?

A. Tampa Electric has calculated and is requesting approval of an under-recovery of $2,036,413 as the actual true-up amount for the twelve-month period January 1999 through December 1999.

Q. What is the adjusted net true-up amount which Tampa Electric is requesting for the January 1999 through December 1999 period which is to be applied in the calculation of the environmental cost recovery factors to be refunded/ recovered in the next projection period?

A. Tampa Electric has calculated and is requesting approval of an over-recovery of $247,164 reflected on Form 42-1A, as the adjusted net true-up amount for the twelve-month period. This adjusted net true-up amount is the difference between the actual under-recovery and actual/estimated under-recovery for the period January 1999 through

December 1999 as depicted on Form 42-1A. The actual true-up amount for the period January 1999 through December 1999 is an under-recovery of $2,036,416 as compared to the $2,283,580 actual/estimated under-recovery amount approved in FPSC Order No. PSC-99-2513-FOF-EI dated December 22, 1999.

Q. Is this true-up calculation consistent with the true-up methodology used for other cost recovery clauses?

A. Yes, it is. The calculation of the true-up amount follows the procedures established by this Commission as set forth on FPSC Schedule A-2, "Calculation of True-Up and Interest Provision for the Fuel Cost Recovery Clause."

Q. Are all costs listed in Forms 42-4A through 42-8A attributable to environmental compliance projects approved by the Commission?

A. Yes, they are.

Q. How did actual expenditures for the period January 1999 through December 1999 compare with Tampa Electric's actual/estimated projections as presented in previous testimony and exhibits?

A. As shown on Form 42-4A, total O & M activities costs were $255,608 or 5.3% lower than actual/estimated projections. Form 42-6A shows the total capital investment costs were $61,265 or 1.6% higher than actual/estimated projections. O & M and capital investment projects with variances greater than 5% of the actual/estimated costs are explained below.

O & M Activities Variances:

Big Bend Unit 3 Flue Gas Desulfurization ("FGD") Integration: Big Bend Unit 3 FGD Integration O & M expenses were $101,013 or 7.0% less than projected expenses due to a reduction of maintenance performed in 1999 on the FGD system.

Big Bend Units 1 and 2 Flue Gas Conditioning: Actual project expenses were $6,108 or 17.4% greater than the actual/estimated expense. This variance resulted from an increase in the amount of lower sulfur coal used on Big Bend Units 1 and 2, prior to the final in-service date, during the start-up and check-out process for the Big Bend Units 1 and 2 FGD system. The utilization of additional lower sulfur coal during the last quarter of 1999 increased the need for additional flue gas conditioning.

F.J. Gannon Electrostatic Precipitator ("ESP") Study: Actual project expenses were $53,005 or 48.2% less than the actual/estimated expense. This variance is because a significant portion of the projected ESP testing was substituted with computer modeling, which allowed for a timely and lower cost completion of the study.

Section 114 Mercury Testing: Actual project expenses were $5,421 or 15.9% less than the actual/estimated expense. This variance is due to a delayed testing schedule that was necessary in order to coordinate the mercury testing with the availability of the Big Bend Unit 3 FGD. As a result of an FGD maintenance outage conflict, the mercury testing was postponed from November 1999 until December 1999 for Big Bend Station. Therefore, additional expenses for the testing and report writing were not booked until 2000.

Capital Investment Project Variances:

Big Bend Unit 4 Continuous Emission Monitors ("CEMs"): The return on investment and depreciation expenses for the Big Bend Unit 4 CEMs were $29,819 or 35.2% higher than actual/estimated projections. Pursuant to the stipulation reached in FPSC Commission Order PSC-99-2513-FOF-EI issued December 22, 1999, Tampa Electric has reflected the recovery of the return on investment for the total

investment associated with the Big Bend Unit 4 CEMs resulting in an increase in the return on investment recovered for this project in 1999. The original projected return on investment was calculated by netting the replaced CEM investment with the new investment required under new environmental regulations.

Gannon Ignition Oil Tank Upgrade: The return on investment and depreciation expenses for the Gannon Ignition Oil Tank Upgrade were $40,088 or 69.1% higher than actual/estimated projections due to an incorrect entry of the gross net investment amount on Schedule 42-8E page 4 of 17 on the November 17, 1999 projection filing. The Plant-in-Service/Depreciation Base shown on line 2 of this schedule was input as $589,752 and should have been entered as $855,752.

Big Bend Section 114 Mercury Testing Platform: The return on investment and depreciation expenses for the Big Bend Mercury Testing Platform were $1,405 or 61.6% lower than actual/estimated projections. While construction of the Mercury Testing Platform was sufficiently completed in December, the construction of the platform was not finalized until early 2000. Expenditures for the final details for this project will be included in 2000

expenditures.

Q. Does this conclude your testimony?

A. Yes, it does.

TAMPA ELECTRIC COMPANY
DOCKET NO. 000007-EI
FILED: 08/18/00

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 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 area of environmental cost recovery filings, 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, the calculation of the January 2000 through December 2000 true-up amount to be refunded/(recovered) in the projection period January 2001 through December 2001. My testimony addresses the recovery of capital and operating and maintenance ("O&M") costs associated with environmental compliance activities for the year 2000, based on seven months of actual data and five months of estimated data. This information will be used to determine the environmental cost recovery factors for the year 2001.

Q. Have you prepared an exhibit that shows the determination

of the recoverable environmental costs for the period January 1, 2000 through December 31, 2000?

A. Yes. Exhibit No. ___ (KOZ-1), containing one document, was prepared under my direction and supervision. It includes Forms 42-1E through 42-8E which show the current period true-up amount to be used in calculating the cost recovery factors for 2001.

Q. What has Tampa Electric calculated as the estimated true-up for the current period to be applied in the January 2001 through December 2001 ECRC factors?

A. The estimated true-up applicable for the current period, January 2000 through December 2000 is an under-recovery of $1,662,657. A detailed calculation supporting the estimated true-up is shown on Forms 42-1E through 42-8E of my exhibit.

Q. Is Tampa Electric including costs in this ECRC true-up filing for any environmental projects that were not anticipated and included in its 2000 factors?

A. Yes. Tampa Electric is seeking recovery for capital and O&M costs associated with the Florida Department of

Environmental Protection Consent Final Judgement ("CFJ")and the United States Environmental Protection Agency ("EPA") Consent Decree ("Orders"). The Consent Decree projects included in the re-projected true-up amount for calendar year 2000 include the Big Bend Units 1, 2, and 3 Flue Gas Desulfurization (FGD) Optimization and Utilization Program, the Big Bend Station Particulate Matter ("PM") Minimization and Monitoring Program and the Reduction of Nitrogen Oxide Emissions ("NO_x") Program.

On June 2, 2000 Tampa Electric filed a petition for approval of cost recovery for the Big Bend Units 1, 2 and 3 FGD System Optimization and Utilization Program which has been assigned Docket No. 000685-EI. The Florida Public Service Commission ("Commission") staff recommendation for this project is due on August 17, 2000, and consideration of this recommendation is scheduled for the Commission's August 29, 2000 Agenda Conference. The final order in this docket is scheduled to be issued September 18, 2000. On August 18, 2000 Tampa Electric filed a petition for approval of cost recovery for the Big Bend PM Minimization and Monitoring Program and the Reduction of NO_x Emissions Program. This petition has not yet been assigned to a docket.

Tampa Electric has included costs associated with these projects in this re-projected true-up filing for calendar year 2000. Capital and O&M expenditures for these environmental compliance projects will continue through 2001. Recoverable O&M costs for 2000 resulting from implementation of projects required to comply with the Orders are shown on Form 42-5E. The capital costs for these projects are summarized on Form 42-7E for 2000.

Q. How did the actual/estimated project expenditures for January 2000 through December 2000 period compare with the company's original projection?

A. As shown on Form 42-4E, total O&M activities were $350,180 or 7.1 percent higher than projected costs. Total capital expenditures itemized on Form 42-6E, were $305,539 or 1.9 percent lower than originally projected. Detailed explanations of material variances will be provided in the projection filing for 2001 ECRC factors.

Q. Are any other capital project costs included in the re-projected true-up amount for calendar year 2000?

A. Yes. In addition to the Big Bend Units 1, 2, and 3 Flue Gas Desulfurization (FGD) Optimization and Utilization,

the Big Bend PM Minimization and Monitoring Program and the Big Bend Reduction of NO_x Emissions Program, Tampa Electric has included 15 previously approved capital projects in the calculation of the true-up amount for January 2000 through December 2000.

Q. Are any other O&M project costs included in the re-projected true-up amount for calendar year 2000?

A. Yes. In addition to the Big Bend Units 1, 2, and 3 Flue Gas Desulfurization (FGD) Optimization and Utilization Program and the Big Bend PM Minimization and Monitoring Program, Tampa Electric has included six previously approved O&M projects in the calculation of the true-up amount for January 2000 through December 2000.

Q. Does this conclude your testimony?

A. Yes, it does.

TAMPA ELECTRIC COMPANY
DOCKET NO. 000007-EI
FILED: September 21, 2000

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 in Microbiology in 1977 and a Bachelor of Science 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 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 environmental cost recovery filings and energy issues.

Q. Have you previously testified before the Florida Public Service Commission ("Commission")?

A. Yes, I have provided testimony regarding environmental projects and their associated environmental requirements in Environmental Cost Recovery Clause ("ECRC") proceedings before this Commission.

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 projected ECRC factors for the billing period January 2001 through December 2001. My testimony addresses the recovery of capital and operating and maintenance ("O&M") costs associated with environmental compliance activities for the year 2001 and

provides an overview of the actual compared to estimated costs for projects included in the January 2000 through December 2000 period, as filed in Exhibit ___ (KOZ-1) on August 18, 2000.

Q. Have you prepared an exhibit that shows the determination of recoverable environmental costs for the period of January 1, 2000 through December 31, 2000?

A. Yes. Exhibit No. ___ (KOZ-2), containing one document, was prepared under my direction and supervision. It includes Forms 42-1P through 42-7P that show the calculation of and summarize the capital and O&M costs and develop the environmental cost recovery factors for 2001 that are being proposed for recovery.

Q. What has Tampa Electric calculated as the total true-up to be applied in the period January 2001 through December 2001?

A. The total true-up applicable for this period is an under-recovery of $1,388,553. This consists of the final true-up over-recovery of $274,104 for the period from January 1999 through December 1999 and an estimated true-up of $1,662,657 under-recovery for the current period, January

2000 through December 2000. A detailed calculation supporting the estimated true-up was provided on Forms 42-1E through 42-8E of Exhibit No. ___ (KOZ-1) filed with the Commission on August 18, 2000.

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

A. Yes. Tampa Electric is seeking recovery for capital and O&M costs associated with three new environmental activities; the Big Bend Flue Gas Desulfurization ("FGD") Optimization and Utilization Program, the Big Bend Particulate Matter ("PM") Minimization and Monitoring Program, and the Big Bend Nitrogen Oxide ("NO_x") Reduction Program.

On June 2, 2000 Tampa Electric filed a petition for cost recovery approval for the Big Bend FGD Optimization and Utilization Program. Docket No. 000685-EI was established to review this request and was approved by the Commission at the September 5, 2000 Agenda Conference. The final order is expected to be issued September 25, 2000.

On August 18, 2000 the company, in Docket No. 001186-EI, petitioned the Commission to approve for cost recovery through the ECRC two additional environmental compliance programs. They are the Big Bend PM Minimization and Monitoring Program and the Big Bend NO_x Reduction Program. The Commission Staff recommendation on these projects is due October 26, 2000 and it is scheduled to be heard by the Commission at its November 7, 2000 Agenda Conference. The final order is scheduled to be issued November 27, 2000.

Tampa Electric has included the actual/estimated costs associated with these programs in the re-projection filing for the current period, January 2000 through December 2000. The capital and O&M costs for these projects are summarized on Forms 42-5E and 42-7E of Exhibit ___ (KOZ-2). The costs projected for January 2001 through December 2001 for these activities are summarized on Forms 42-3P and 42-4P.

Q. How did the actual/estimated project expenditures for January 2000 through December 2000 period compare with original projections?

A. As shown on Form 42-6E of my Exhibit No. ___(KOZ-2), total recoverable capital costs were $305,792 or 1.9% less than originally projected.

Q. Please explain variances, by project, in excess of five percent of recoverable costs to those originally projected as shown on Form 42-6E.

A. Only one capital project, the Big Bend Section 114 Mercury Testing Platform, resulted in a variance in excess of 5 percent. The recoverable costs incurred in 2000 for the construction of the testing platform are estimated to be $1,567 or 10.8% greater than originally estimated. This project was expected to be completed in December 1999 but it was not completed until early 2000. This resulted in costs which had been expected to be incurred in 1999 to be deferred to early 2000, resulting in the project being under-budget by $1,405 in 1999 and over-budget in 2000 by $1,567.

Q. Please describe the variances of actual O & M expenses for January 2000 through December 2000 compared with the original projections?

A. As shown on Form 42-4E of my Exhibit No. ___(KOZ-2), total recoverable O & M costs were $350,180 or 7.1% greater than originally projected.

Q. Please explain all variances, by project, in excess of five percent of recoverable costs to those originally projected as shown on Form 42-4E.

A. There are five projects with variances exceeding 5 percent when comparing actual/estimated to originally projected O&M costs.

- The Big Bend FGD Integration expenses are estimated to be $927,987 or 44.7% less than originally projected in 2000. This variance resulted primarily from the Big Bend Unit 3 outage in March and April of 2000 in which there were no consumables such as limestone and dibasic acid used.
- The O&M expenses estimated to be incurred in 2000 for the Big Bend Units 1 and 2 Flue Gas Conditioning are $3,006 or 16.7% greater than originally projected. This variance resulted primarily from the start-up and check out activities associated with the Big Bend Units 1 and 2 FGD system. When the units were not scrubbed, lower sulfur coal was burned, necessitating additional flue gas conditioning costs.

- The net O&M expenses estimated to be incurred in 2000 for SO_2 allowances are $1,346,735 or 188.6% greater than originally projected. Tampa Electric had projected that SO_2 allowance revenues associated with wholesale sales would be credited to and exceed retail SO_2 allowance costs resulting in a reduction to overall O&M expenses. Specifically, Tampa Electric had projected a $2.1 million credit from SO_2 allowance revenues associated with its wholesale sale to the Florida Municipal Power Association ("FMPA") and another $100,000 credit associated with SO_2 revenues from economy sales. Based upon the 2000 ECRC true-up filing, FMPA SO_2 revenues are expected to be about $630,000 and there are not expected to be any revenue credits from economy SO_2 revenues. The SO_2 revenues from wholesale sales are expected to be lower for several reasons including:
  - Economy (Schedule C and X) sales are no longer made,
  - SO_2 allowance costs associated with wholesale sales were originally projected to be over $200/ton. They are now estimated to be $135/ton, and
  - The FMPA sale was modeled assuming that FMPA took energy at 100% capacity factor, however actual data indicates that it has been less during 2000.

- The O&M expenses estimated to be incurred in 2000 for the Section 114 Mercury testing are $7,453 or 58.1% less than originally estimated due to lower than expected laboratory expenses.
- The O&M expenses estimated to be incurred in 2000 for the National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees is $9,200 or 19% less than originally projected. Tampa Electric estimated the original costs assuming all of the company's generating stations would need final NPDES permits. The DEP, which has been delegated authority for the EPA NPDES program, has not issued the permits for Gannon Station. Therefore, the NPDES permit fee for this Station has not been assessed.

Q. Besides the three new environmental programs described above, are any other capital project costs included in the calculation of the environmental factors for 2001?

A. Yes. In addition to the Big Bend FGD Optimization and Utilization Program, the Big Bend PM Minimization and Monitoring Program, and the Big Bend NO_x Emissions Reduction Program, Tampa Electric proposes continued recovery for 16 previously approved capital projects.

These projects include Big Bend Unit 3 FGD Integration, Big Bend Units 1 and 2 Flue Gas Conditioning, Big Bend Unit 4 Continuous Emissions Monitors, Gannon Unit 5 Classifier Replacement, Gannon Unit 6 Classifier Replacement, Big Bend Unit 1 Classifier Replacement, Big Bend Unit 2 Classifier Replacement, Gannon Coal Crusher, Big Bend Units 1 and 2 FGD System, Big Bend Mercury Testing Platform, Gannon Ignition Oil Tank, Big Bend Fuel Oil Tank No. 1 Upgrade, Big Bend Fuel Oil Tank No. 2 Upgrade, Phillips Tank No. 1 Upgrade and Phillips Tank No. 4 Upgrade.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2001?

A. Yes. Form 42-3P contained in my exhibit summarizes all the cost estimates projected for these projects. Form 42-4P pages 1 through 18, which were prepared under my direction and supervision, show the calculations of these costs that result in recoverable jurisdictional capital costs of $18,232,595.

Q. Tampa Electric was allowed recovery of the Gannon Units 5 and 6 Classifier Replacements and the Gannon Station Coal Crusher in prior ECRC proceedings. Will Tampa Electric

continue to recover costs for this equipment once Gannon Station is repowered?

A. Tampa Electric plans to retire the Gannon Unit 5 Classifier Replacement upon the repowering Gannon Unit 5 and the Gannon Unit 6 Classifier and Gannon Station Coal Crusher upon the repowering of Gannon Unit 6. In order to accomplish this, Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

Q. Are any other O&M project costs included in the calculation of the environmental factors for 2001?

A. Yes. In addition to the three new programs described above, Tampa Electric proposes continued recovery for O&M costs associated with five previously approved projects. These projects include Big Bend Unit 3 FGD Integration, Big Bend 1 and 2 Flue Gas Conditioning, Big Bend Units 1 and 2 FGD System, SO_2 Emission Allowances, and NPDES Permit Fees.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2001?

A. Yes. Form 42-2P contained in my exhibit summarizes the recoverable jurisdictional O&M costs for these projects. It is estimated to be $7,412,376 in 2001.

Q. Do you have a schedule providing the description and progress reports for all 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 2001?

A. The total jurisdictional O&M and capital costs to be recovered through the ECRC calculated on Form 42-1P are $25,644,971.

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 was obtained from Tampa Electric's 1999 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 Tampa Electric is seeking approved new factors?

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

Rate Class	Factor (¢/kWh)
RS, RST	0.159
GS, GST, TS	0.159
GSD, GSDT	0.158
GSLD, GSLDT, SBF	0.157
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	0.153
SL, OL	0.157
Average Factor	0.158

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 2001.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2001 through December 2001 consistent with criteria established for ECRC recovery in Order No. 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 0.158 cents per kWh which includes projected capital and O&M revenue requirements of $27,052,988 associated with a total of 20 environmental projects. It includes a true-up provision of $1,388,553 to be collected from January 1, 2001 through December 31, 2001. My testimony also demonstrates that the projected environmental expenditures for 2001 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

GREGORY M. NELSON

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

A. My name is Gregory M. Nelson. My mailing address is P.O. Box 111, Tampa, Florida 33601, and my business address is 6944 U.S. Highway 41 North, Apollo Beach, Florida 33572. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Director, Environmental Affairs in the Environmental and Fuels Department.

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

A. I received a Bachelors Degree in Mechanical Engineering from the Georgia Institute of Technology in 1982 and a Masters of Business Administration from the University of South Florida in 1987. I am a registered Professional Engineer in the State of Florida. I began my engineering career in 1982 in Tampa Electric's Engineering Development Program. In 1983, I worked in the Production Department where I was responsible for power plant

performance projects. Since 1986, I have held various environmental permitting and compliance positions. In 1997, I was promoted to Administrator - Air Programs in the Environmental Planning Department. In this position, I was responsible for all air permitting and compliance programs. In 1998, I was promoted to Manager, Environmental Planning and in 2000 I became Director, Environmental Affairs. My present responsibilities include the management of Tampa Electric's environmental permitting and compliance programs.

Q. Have you previously testified before the Florida Public Service Commission ("Commission")?

A. Yes, I have provided testimony regarding environmental projects and their associated environmental requirements in Environmental Cost Recovery Clause ("ECRC") proceedings before this Commission.

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

A. The purpose of my testimony is to demonstrate that the activities for which Tampa Electric seeks cost recovery through the ECRC are activities which are necessary for the company to comply with environmental requirements.

Specifically, I will describe the Consent Final Judgment ("CFJ") entered into with the Florida Department of Environmental Protection ("DEP") and the Consent Decree lodged with the U.S. Environmental Protection Agency ("EPA") and the Department of Justice ("DOJ"). I will provide an overview of new environmental compliance activities that are the result of the CFJ and Consent Decree ("the Orders"), some of which Tampa Electric has included in its 2001 ECRC projection filing.

Q. Have you prepared an exhibit to support your testimony?

A. Yes I have. My Exhibit No. ____ (GMN-1) consists of one document.

Q. Please explain how the Orders between Tampa Electric, EPA and DOJ, and DEP came about.

A. In 1997, EPA began an investigation into alleged violations by Tampa Electric and several other coal-fired electric utilities of EPA's New Source Review ("NSR") policy, a segment of Title I of the Clean Air Act Amendments ("CAAA"). EPA asserted that certain electric utilities, including Tampa Electric, should have applied for pre-construction permits for certain unit maintenance

projects and that the permitting review of such projects would have included NSR, resulting in requirements that the units meet best available control technology ("BACT") standards for nitrogen oxides ("NO_X"), sulfur dioxide ("SO_2"), and particulate matter ("PM"). The electric utility industry, including Tampa Electric, disagrees with EPA's current interpretation of its NSR rules and believes that the activities performed were routine maintenance and, therefore, were exempt from these requirements.

On November 3, 1999, despite Tampa Electric's longstanding efforts to reach a mutually agreeable settlement with the EPA, the DOJ sued Tampa Electric and seven other electric utilities on behalf of EPA for alleged violations of the Clean Air Act ("CAA") associated with this NSR issue. Specifically, at issue were the coal-fired Gannon Units 3, 4, and 6 and Big Bend Units 1 and 2. This federal action triggered a 30-day window during which the DEP could resolve these issues as described by Section 113 of the CAA.

Within this 30-day window, DEP filed a complaint which supported EPA's contention that Tampa Electric had not applied for appropriate air permits for certain unit

maintenance projects at Gannon and Big Bend Stations and, therefore, had operated the coal-fired units without BACT for NO_X, SO_2, and PM. Following discussions on these issues, DEP and Tampa Electric negotiated a settlement agreement in the form of the CFJ effective December 7, 1999. The CFJ addresses the DEP claims that Tampa Electric modified and then operated its generating units at Big Bend and Gannon Stations without first obtaining permits authorizing the modifications and without installing BACT to control NO_X, SO_2, and PM. The CFJ was entered in the Circuit Court of the Thirteenth Judicial Circuit in and for Hillsborough County.

The federal action that had been filed on behalf of EPA against Tampa Electric was subsequently settled through a Consent Decree between EPA, DOJ, and Tampa Electric. The Consent Decree addresses EPA's claims that Tampa Electric violated Prevention of Significant Deterioration ("PSD") requirements of the CAA. The Consent Decree was lodged with the United States District Court, Middle District of Florida on February 29, 2000. The requirements of the Consent Decree are similar to those of the CFJ; however, those of the Consent Decree are more specific and detailed.

Q. Has the company's environmental compliance plan been influenced by interactions with DEP and EPA?

A. Yes. Tampa Electric's environmental compliance plan has been significantly influenced by the Orders. Accordingly, the company has updated its compliance plan to reflect the new requirements. The revised plan is included as Document No. 1 of my exhibit.

Q. Are the Orders a fair and reasonable solution for Tampa Electric's ratepayers?

A. Yes. The Orders avoid the uncertainties of protracted litigation and the potential of having to incur greater costs implementing some unpredictable result of that litigation. They call for appropriate actions at less cost than any other alternatives the company could have pursued. Finally, although the company disagrees with DEP and EPA regarding their respective NSR interpretations, the applicable legal requirements and whether Tampa Electric was in compliance with them, the Orders satisfy DEP and EPA's compliance requirements in a fair and reasonable manner. This certainly provides significant value to Tampa Electric and its customers.

Q. Please provide an overview of the environmental compliance requirements of the Orders.

A. The requirements of the Orders include repowering Gannon Station and further reducing NO_X, SO_2, and PM emissions at Gannon and Big Bend Stations.

Q. Please describe in more detail the proposed repowering of Tampa Electric's Gannon Station ("Gannon Repowering Project") as required by the Orders.

A. The Gannon Repowering Project will entail the repowering of Gannon Units 5 and 6 with combined cycle technology utilizing natural gas to replace the current coal-fired technology. Coal-fired Units 1, 2, 3, and 4 will be placed on reserve status by year-end 2004. The company will install selective catalytic reduction systems ("SCR") to control emissions from each of the heat recovery steam generators installed as part of the repowering at Gannon Station. After the repowering is complete, the plant will be capable of generating 1,700 MW of electricity, as compared to the current output of approximately 1,200 MW. Any future use of coal in any of these units is not permitted beyond December 31, 2004 under the terms of the Orders.

Q. Is the Gannon Repowering Project compatible with other environmental compliance activities already implemented by Tampa Electric?

A. Yes it is. Regardless of the requirements of the Orders, Tampa Electric was required to meet the Title IV Phase II SO_2 and NO_x limitations by January 1, 2000. Tampa Electric has taken significant steps to date to meet the Phase I and II SO_2 limitations through the integration of Big Bend Unit 3 with the Big Bend Unit 4 flue gas desulfurization ("FGD" or "scrubber") system and the construction of a second FGD system to serve Big Bend Units 1 and 2.

Another significant compliance activity for the company has been its NO_x combustion optimization projects. These projects have achieved significant reductions for Phase II compliance and will make future NO_x reduction projects more cost effective.

The Gannon Repowering Project is entirely consistent and compatible with the company's SO_2 and NO_x environmental compliance projects to date and will also result in decreased emissions of other pollutants such as PM and

mercury. As stated above, SO_2 and NO_x emissions as well as overall emissions of pollutants have been and are expected to continue to be significantly reduced.

Q. Please describe the other compliance requirements of the Orders.

A. Generally the Orders require the company to reduce SO_2, NO_x and PM emissions as summarized below:

Reduction of SO_2 Emissions

The key requirements include:

- The Big Bend Units 1 and 2 scrubber must be operating at all times that either Big Bend Unit 1 or 2 is operating, with certain limitations, by the later of September 1, 2000 or the entry date of the Consent Decree.
- The Big Bend Unit 3 scrubber must be operating at all times that Big Bend Unit 3 is in operation, with certain limitations, by the entry date of the Consent Decree.
- The company must submit to EPA for review and approval a plan addressing all operation and maintenance changes to be made that would maximize the availability of the existing scrubbers treating emissions of SO_2 from Big Bend Units 1, 2 and 3.

Reduction of NO_x Emissions

Tampa Electric is required to evaluate "zero-ammonia" NO_x control technology at Gannon Station and, if found to be commercially viable, install such technology on one of the repowered units provided the incremental capital cost differential above the cost of a SCR is less than $8 million. If found not to be commercially viable, then by December 31, 2004, Tampa Electric must spend up to $8 million to demonstrate alternative commercially viable NO_x reduction technologies for natural gas-fired or coal-fired generating facilities as determined by the DEP and Tampa Electric. Specifically, Tampa Electric must submit to EPA a plan to spend up to $3 million to reduce NO_x emissions from Big Bend Units 1 and 2 by at least 30 percent and reduce the NO_x emissions rate for Big Bend Unit 3 by at least 15 percent on or before December 31, 2001. The remaining $5 to $6 million must be spent to demonstrate innovative NO_x control technologies on any of its units or boilers at Gannon or Big Bend Station and/or reduce the NO_x emission rate for any Big Bend coal-combusting unit.

Reduction of Particulate Emissions

Tampa Electric is required to:

- Complete an optimization study that recommends the best operational practices to minimize emissions from each electrostatic precipitator ("ESP') at Big Bend within 12 months after entry into the Consent Decree and implement the recommendations within 60 days after EPA has approved them.
- Complete a BACT analysis for upgrading each existing ESP at Big Bend within 12 months after entry into the Consent Decree and complete the installation of the recommendations of the BACT analysis.
- Revise the previous optimization study to incorporate new requirements resulting from the BACT analysis.
- Install and operate a PM monitor by March 2002 and evaluate the possibility for Tampa Electric to install a second PM monitor.

Other Requirements

Tampa Electric is required to spend up to $2 million for performance of air chemistry work in Tampa Bay Estuary. Tampa Electric is also required to pay a civil penalty of $3.5 million to the U.S. government.

Q. What benefits will the requirements of the Orders bring by way of reduced emissions?

A. Repowering with natural gas at Gannon Station along with high-efficiency, state-of-the-art controls at Big Bend Station, will enable Tampa Electric to reduce SO_2 emissions by almost 80 percent, reduce NO_x by more than 85 percent and carbon dioxide (CO_2) emissions by more than 20 percent.

Q. Does Tampa Electric plan to seek cost recovery through the ECRC for the projects required under the Orders?

A. Yes. To date, Tampa Electric has filed two petitions with the Commission seeking approval of three programs required by the Orders. Tampa Electric believes that all of the environmental control projects required by the Orders, except for the repowered generating facility and the civil penalty, are the types of projects that are eligible for recovery through the ECRC. As the company begins to evaluate each project individually, it will seek approval of these projects by way of separate petitions as the company has done with all of its environmental projects in the past.

Q. Why does Tampa Electric believe that these projects are the types of projects that are eligible for recovery

through the ECRC?

A. The projects are legally required by the Orders and they impose more stringent environmental standards than previously existed. As described in more detail in the direct testimony of Tampa Electric witness Karen O. Zwolak, these projects meet all requirements for ECRC cost recovery established in Commission Order No. PSC-94-0044-FOF-EI.

Q. Do the CAAA regulation programs that Tampa Electric has already implemented and which are currently being recovered through the ECRC meet the requirements specified in the Orders?

A. No. The programs already in place and being recovered through the ECRC, such as the Gannon and Big Bend Station classifier replacements, the Big Bend Unit 3 FGD Integration and the Big Bend Units 1 and 2 FGD system were performed to achieve compliance with Title IV of the CAAA. The EPA Acid Rain Program under Title IV of the CAAA set as its primary goals the reduction of annual SO_2 emissions by 10 million tons and annual NO_x emissions by 2 million tons below 1980 levels. Each company was assessed an amount of reductions to achieve. The Orders,

however, require more stringent reductions of SO_2 and NO_x emissions to levels reaching those of new generation with state-of-the-art environmental control technology. The Orders also require significantly more reductions than the Acid Rain requirements.

Q. The Commission had previously approved cost recovery for mercury testing, an ESP study and stack extensions on Gannon Units 5 and 6, yet no additional costs have been identified for 2001. Will Tampa Electric incur any costs for these activities?

A. At this time, Tampa Electric has no plans to incur additional costs in 2001 for these activities. The Gannon ESP study was completed and submitted to DEP and the Environmental Protection Commission of Hillsborough County for review. To date, no further recommendations by the agencies have been received. Tampa Electric also completed the mercury testing and does not anticipate any future costs. In consideration of the short time span until Gannon Station is repowered, the DEP and Tampa Electric have agreed to an interim plan to mitigate impacts to ambient air quality, therefore stack extensions are no longer being considered. This plan involves the stepwise reduction of fuel sulfur content to

1.7 lb/mmbtu on a station wide basis in concert with the repowering project.

Q. Please summarize your testimony.

A. Tampa Electric has entered into settlement agreements with DEP and EPA which require significant reductions in emissions from Tampa Electric's Big Bend and Gannon Stations while avoiding lengthy and expensive litigation. The Orders establish definite requirements and time frames in which air quality improvements must be made and result in reasonable and fair outcomes for Tampa Electric, its community and customers, and the environmental agencies. The projects described in my testimony are legally required by the Orders and will enable Tampa Electric to meet the more stringent environmental standards prescribed in the Orders. As described in more detail in the direct testimony of Tampa Electric witness Zwolak, these projects meet all the requirements for ECRC cost recovery established in Commission Order No. PSC-94-0044-FOF-EI.

Q. Does this conclude your testimony?

A. Yes it does.

TAMPA ELECTRIC COMPANY
DOCKET NO. 000007-EI
FILED: SEPTEMBER 21, 2000

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

STANLEY J. MARTIN

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

A. My name is Stanley J. Martin. My mailing address is P.O. Box 111, Tampa, Florida 33601, and my business address is Big Bend Station, 13031 Wyandotte Road, Apollo Beach, Florida 33572. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of General Manager, Big Bend Station.

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

A. I received a Bachelor of Science Degree in Electrical Engineering in 1971 from Rutgers University. I began my career with Public Service Electric and Gas Company where I held supervisory positions at both the Mercer and Bergen Generating Stations in maintenance and plant performance departments.

In April 1975, I began my employment with Tampa Electric at Gannon Station where I held successive positions of Plant Auxiliaries Engineer, Maintenance Planning Engineer and Manager of Maintenance. In September 1983 I was transferred to Big Bend Station as Operations Startup Manager for Big Bend Unit 4, and subsequently held the position of Administrative Manager. In November 1987 I was named General Manager of Production Engineering, responsible for engineering services for the Production Department. In November 1995 I was named to my current position of General Manager, Big Bend Station. I am responsible for directing the overall operations of the station's generating facility.

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

A. The purpose of my testimony is to describe the compliance activities being performed by Tampa Electric to comply with the Consent Final Judgment ("CFJ") and the Consent Decree that are included in the company's Environmental Cost Recovery Clause ("ECRC") factors for 2001. Specifically, I will describe the technical aspects and the expected costs associated with the activities which will achieve compliance with both the CFJ and the Consent Decree ("the Orders").

Q. Have you prepared an exhibit to support your testimony?

A. Yes I have. My Exhibit No. ___ (SJM-1) consists of three documents.

Q. Please describe the environmental activities required by the Orders for which Tampa Electric is seeking ECRC recovery in 2001.

A. In the projection filing for 2001 ECRC factors provided in Tampa Electric witness Karen O. Zwolak's direct testimony and exhibits, Tampa Electric has included costs for three new environmental activities required under the Orders. The first activity is the Flue Gas Desulfurization ("FGD") Optimization and Utilization Program that requires Tampa Electric to reduce SO_2 emissions through both improved reliability and higher removal efficiencies for the FGD systems at Big Bend Station. The second activity requires the company to reduce nitrogen oxide ("NO_x") emissions at Big Bend Station by evaluating and implementing commercially viable NO_x reduction technologies. The third activity is the Particulate Emission ("PM") Minimization and Monitoring Program that requires the company to perform

an optimization study and a Best Available Control Technology ("BACT") analysis of its electrostatic precipitators ("ESP"). Based upon the results of the study and analysis, Tampa Electric must make reasonable PM control upgrades at Big Bend Station.

In Docket No. 000685-EI, Tampa Electric filed with the Florida Public Service Commission for approval of the FGD Optimization and Utilization Program. Tampa Electric filed for approval of its PM and NO_x programs in Docket No. 001186-EI. The company's plans for meeting the Orders' requirements are detailed in the petitions filed in the dockets.

FGD Optimization and Utilization Program

Q. What are the improvements necessary to comply with the Orders related to the FGD Optimization and Utilization Program?

A. Several improvements are required to increase the utilization of the Big Bend Units 1 and 2 and Unit 3 FGD systems. Tampa Electric has identified three main areas requiring modifications necessary to comply with the Orders. The activities identified are to 1) perform modifications or upgrades to the Big Bend Unit 3 tower

modules, 2) make improvements to the Big Bend Units 1 and 2 tower module, and 3) make improvements to the support systems serving both FGD systems.

The improvements necessary for the Big Bend Unit 3 FGD system are more extensive and much more time critical. They must be performed to improve the availability of the Big Bend Unit 3 FGD system to 92 percent from a historical availability of 80 percent and to improve its sulfur dioxide ("SO_2") removal efficiency to 95% as required under the Orders. These upgrades include making improvements to tower internals, ductwork and dampers, fans, absorber and quencher systems, and electrical and control systems. Some of these improvements have already been performed during a unit outage in March and April 2000.

Improvements for the Big Bend Units 1 and 2 FGD system are not expected to be as significant. They primarily include adding a back-up reagent feed system.

Common support systems will need considerable improvements to ensure the reliability of both FGD systems. The company has identified necessary upgrades

for the limestone supply, gypsum dewatering, and stack and wastewater treatment systems.

Q. Why are these improvements necessary?

A. Tampa Electric has always had flexibility in operating the Big Bend Unit 3 FGD system so that if a tower or support system were down, the FGD system had enough capacity and redundancy to continue operating Big Bend Unit 4 and operating Unit 3 unscrubbed until the spare tower was returned to service. Likewise, Tampa Electric's anticipated compliance with the Title IV Clean Air Act Amendments ("CAAA") compliance requirements provided operating flexibility that allowed for Big Bend Unit 1 and 2 to operate unscrubbed if a problem occurred in its FGD system.

The Orders now remove that flexibility and require, with some exceptions, that Big Bend Units 1, 2 and 3 FGD systems operate essentially at all times that their associated generating units are operating. This change in operating requirements, combined with an evaluation of the existing system and review of the FGD operating history, resulted in the identification of specific areas

that require the most needed improvements to ensure compliance with the Orders.

Q. What are the projected costs that Tampa Electric expects to incur for the FGD Optimization and Utilization Program in 2000 and 2001?

A. Tampa Electric has projected that capital expenditures will be $3 million and $9.4 million for 2000 and 2001, respectively. For O&M expenses, Tampa Electric has projected that approximately $1.3 million will be spent in 2000 and $1.2 million in 2001. Details of these projected expenditures are provided in Document No. 1 of my exhibit.

Q. In Tampa Electric's petition requesting recovery of the FGD Optimization and Utilization Program, the company projected $5.1 million of capital expenditures and $1.6 million of O&M expenses. Why is Tampa Electric requesting an additional $7.6 million in capital expenditures and another $1.3 million in O&M expenses?

A. Tampa Electric's estimates included in its petition were initial estimates based on the activities that the company had identified through May 2000. At that time,

Tampa Electric anticipated additional compliance activities would be required, but had not yet fully inspected and identified the additional areas which may cause FGD outages nor had it developed engineering solutions, performed thorough cost reviews and performed feasibility analyses. It was not until recently that a more comprehensive evaluation including cost estimates for the FGD optimization could be finalized. At this time, the costs presented above are Tampa Electric's best estimates and may be slightly modified as the detailed engineering is finalized and actual bids for labor and equipment are received.

Q. How were the estimated costs determined for the FGD Optimization and Utilization Program?

A. Tampa Electric's estimated costs were determined by the plant engineering team that utilized 15 years of FGD operational and maintenance experience. The company also utilized suppliers' bids and consultants' expertise in assessing the required work along with related cost estimates.

Q. Will there be on-going capital and O&M costs attributable to the requirements of the FGD Optimization and Utilization Program?

A. Perhaps. Tampa Electric has attempted to identify the key components of the FGD systems that could likely result in FGD outages causing unit unavailability. As components fail or capital improvements are deemed necessary to ensure the required FGD system efficiencies, those costs will be identified and filed with the Commission in future ECRC filings.

Q. What are the consequences of not performing the upgrades and improvements to the FGD systems for Big Bend Units 1, 2 and 3?

A. The FGD systems were designed to meet Title IV of the CAAA requirements which do not require the continuous operation of the systems. Tampa Electric anticipated that in the event of a scrubber malfunction, the company could continue to operate Big Bend Units 1, 2 and 3 unscrubbed. Now, however, the Consent Decree essentially requires these units to operate only when the FGD systems are operating. Therefore, in the event of a malfunction or outage on either FGD system, Tampa Electric would be

severely restricted in its unit operations. This could result in significant impacts to Tampa Electric's system through restricted generation and higher fuel and purchased power costs. If the planned program were not implemented, Tampa Electric would not be able to meet the requirements of the Consent Decree.

Q. What alternatives to the options proposed were considered?

A. Alternatives considered included the addition of a spare tower module, with and without additional tower module back-up support systems, and purchasing power in the event of FGD systems and/or support systems failure. To purchase power in the event of failure would put native load customers at risk given the potential loss of up to 1,320 MW and the wholesale market conditions. All of the alternative options were determined to be significantly more costly than the planned program.

The company did not consider the option to operate the generating units without the associated FGD systems because it would be in direct violation of the Consent Decree. The option to shut the units down in the event of an extended FGD outage was not considered as an

alternative to the work plan due to the severe impact that the potential loss of up to 1,320 MW would have on Tampa Electric's system and the Florida grid.

Big Bend NO_x Emissions Reduction Program

Q. Describe the projected costs to comply with the requirements of the Orders to reduce NO_x emissions.

A. The Orders require Tampa Electric to spend up to $3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction below 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Q. What are the projected costs that Tampa Electric expects to incur for the Big Bend NO_x Emissions Reduction Program in 2000 and 2001?

A. Tampa Electric has estimated capital expenditures of $130,000 and $1,068,000 in 2000 and 2001, respectively. The company does not expect to incur any O&M expenses in 2000 but expects to incur $50,000 in 2001. Details of these projected expenditures are provided in Document No. 2 of my exhibit.

Q. How were the estimated costs determined?

A. The costs for the NO_x projects were developed based on data gathered through vendor presentations and quotations. Tampa Electric had several presentations by suppliers of various NO_x reduction technologies. In most cases, the vendors were provided with the details of the Consent Decree and were requested to provide a plan that would allow Tampa Electric to meet those requirements. Most vendors provided such a plan and many provided estimates of how much their plan would cost.

Q. How has Tampa Electric determined that these activities are the most cost-effective means to meet the required NO_x reductions?

A. The costs used in the company's forecast were costs presented during the vendor presentations. Based upon

the responses Tampa Electric determined that the best way to meet the early NOx reduction requirements was to model and modify the burners, and install a neural network on Big Bend Unit 1 in 2001. Accordingly, the company selected a consulting firm to do the burner modeling based upon their experience and their competitive pricing. The consultant provided the cost estimate for the burner modifications.

Q. Are the activities that Tampa Electric is proposing for reducing NO_x emissions compatible with previous NO_x reduction programs?

A. Yes. Tampa Electric has been very successful in achieving NO_x emissions reductions at Big Bend Units 1 through 3 through the use of combustion tuning and optimization in order to meet the requirements of Title IV of the CAAA. In Tampa Electric's previous ECRC filings, the company indicated, based on current technology available, the next step to further decrease NO_x emissions would be the installation of a neural network system. A neural network is a data collection system that monitors the various boiler and combustion operating parameters and the NO_x emissions which result from those operating parameters. A database is

established which develops relationships between those operating parameters and the NO_x emissions to optimize combustion to achieve lower NO_x emissions. In addition to the neural network, Tampa Electric expects those modifications to the burner and windbox of each unit will aid in the control of airflow to the boiler, improving combustion and reducing NO_x emissions.

Q. What other alternatives were considered for lowering NO_x emissions?

A. Tampa Electric consulted with various experts in the industry to determine the best means to achieve the reductions required. Alternatives considered included the over-fire air system, soot blower optimization and pulverizer optimization using neural networks, coal flow monitoring, reducing flame temperature by water spray, low NO_x burners, coal re-burning and other non-proven technologies. As part of the modeling study, these technologies will be reviewed and evaluated further.

Q. What are the consequences of not performing the NO_x reduction activities?

A. Tampa Electric has no other option but to move forward with the early NO_x reductions at Big Bend Station. If these activities are not performed, Tampa Electric will be in violation with the requirements of the Orders.

PM Minimization and Monitoring

Q. Please describe the activities and costs projected for ECRC recovery related to the reduction of PM.

A. The Consent Decree requires Tampa Electric to undertake a performance optimization study and BACT analysis of its ESP at Big Bend Station by May 1, 2003. The company must report on the technical feasibility of installing a PM continuous emissions monitor ("CEM") on one unit at Big Bend Station by March 1, 2002. Specifically, the Consent Decree requires Tampa Electric to:

- Complete an optimization study to recommend the best operational practices to minimize emissions from each ESP within 12 months after entry into the Consent Decree and implement the recommendations within 60 days after EPA has approved them.
- Complete a BACT analysis for upgrading each existing ESP at Big Bend within 12 months after entry into the Consent Decree and complete the installation of

the recommendations of the BACT analysis by no later than May 1, 2004.

- Revise previous optimization studies to incorporate new requirements resulting from the BACT analysis.
- Install and operate a PM monitor by March 2002 and evaluate the possibility to install a second monitor.

Tampa Electric has begun the optimization study and the BACT analysis. To accomplish these two activities, Tampa Electric has contracted with Southern Research Institute and Electric Power Research Institute. In addition, Tampa Electric is retaining an environmental consultant to assist in the BACT analysis and is utilizing contractors to perform any physical modifications to facilitate the study and/or analysis. Tampa Electric also plans to utilize its in-house stack test team to perform sampling and testing as necessary.

Tampa Electric has also identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators on Big Bend Unit 1.

Q. What environmental costs has Tampa Electric included in its projections for its 2001 ECRC factors related to PM emission reduction?

A. Capital costs are estimated to be $165,000 in 2000 and $928,000 in 2001. O&M expenses for 2000 are estimated to be approximately $215,000 and $115,000 in 2001. Additionally, $168,000 of capital expenditures are expected to be incurred in 2001 to begin the installation of the PM CEM monitor. Details of these projected expenditures are provided in Document No. 3 of my exhibit.

Q. How were the projected costs determined for the PM minimization program?

A. Tampa Electric solicited bids for the ESP optimization study and the BACT analysis and selected the most cost-effective approach. Engineering experience and outside consultants were also used to determine costs and activities that needed to be addressed.

Q. Why are costs for ESP performance improvements and control and software upgrades being incurred prior to the

completion and approval of the optimization study and BACT analysis recommendations?

A. The activities being performed prior to the completion and approval of the optimization study and BACT analysis recommendations are activities which are already known and will be included in the optimization study's recommendation. The control and software upgrades from Solvera and ESPert systems will facilitate the collection of meaningful data for these requirements. Modifications to the Big Bend Unit 1 are currently being engineered and are planned to be completed in the upcoming 2001 outage. Tampa Electric expects the requirements for Big Bend Unit 2 to be similar to those of Big Bend Unit 1.

Q. What are the consequences of not performing the optimization study and the BACT analysis?

A. The requirements of the Orders are very specific regarding the actions Tampa Electric must take to comply with PM emissions reductions. The company must perform the studies and implement the recommendations. If Tampa Electric did not perform these activities, it would be in violation of the Orders.

Q. Please summarize your testimony.

A. Tampa Electric has done extensive work to develop the most prudent and cost effective means to comply with the new requirements of the Orders. In a very short time frame, Tampa Electric has had to begin to assess work to be completed, to plan for opportunities to perform the compliance activities and to provide the best estimates of the costs. As a result, Tampa Electric has identified immediate and essential steps to achieve compliance with the Orders' requirements to reduce SO_2, NO_x and PM.

Q. Does this conclude your testimony?

A. Yes it does.

MR. ELIAS: And then the next order of business is the exhibits which begin on Page 16 of the prehearing order.

COMMISSIONER JACOBS: Okay. Let's mark Witness Dubin's Exhibits KMD-1, 2, and 3 as Exhibit 1. We will mark Witness Ritenour's Exhibits SDR-1, 2, and 3 as Exhibit 2, composite. We will mark Witness Zwolak Exhibits KLZ-1, 2, and 3 as Exhibit 4, composite. We will mark Witness Nelson, GMN-1 as Exhibit 4.

MR. BEASLEY: Commissioner, can I revisit that numbering, if you would.

COMMISSIONER JACOBS: Did I get off?

MR. BEASLEY: Witness Ritenour's exhibits, were they collectively marked Exhibit 2?

COMMISSIONER JACOBS: Yes. Ritenour should be 2, Zwolak should be 3, and Nelson should be 4.

MR. BEASLEY: Thank you.

COMMISSIONER JACOBS: And Witness Martin, SJM-1, as Exhibit 5. And without objection, show Exhibit 1 through 5 admitted into the record.

(Exhibit 1 through 5 marked for identification and admitted into the record.)

MR. ELIAS: Mr. Chairman, I've got one correction to Stipulated Issue 3 on Page 8 of the prehearing order. The position for Tampa Electric Company

should be $2,792,660 to be recovered.

MR. BEASLEY: And the company agrees with that change.

COMMISSIONER JACOBS: Very well.

COMMISSIONER JABER: Now, Mr. Elias, all of the issues can now be reflected as stipulated?

MR. ELIAS: Yes.

COMMISSIONER JABER: With that, Mr. Chairman, I can move all of the stipulated issues in Docket 000007.

COMMISSIONER BAEZ: Second.

COMMISSIONER JACOBS: Very well. Show that all Issues 1 through 11H in Docket 07 are approved, the stipulations are approved. And that takes care of 07? Great.

(The hearing concluded at 12:00 noon.)

STATE OF FLORIDA)

: CERTIFICATE OF REPORTER

COUNTY OF LEON)

I, JANE FAUROT, RPR, Chief, FPSC Bureau of Reporting Official Commission Reporter, do hereby certify that the Hearing in Docket No. 000007-EI was heard by the Florida Public Service Commission at the time and place herein stated.

It is further certified that I stenographically reported the said proceedings; that the same has been transcribed under my direct supervision; and that this transcript, consisting of 138 pages, constitutes a true transcription of my notes of said proceedings and the insertion of the prescribed prefiled testimony of the witnesses.

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' attorneys or counsel connected with the action, nor am I financially interested in the action.

DATED THIS 30TH DAY OF NOVEMBER, 2000.

JANE FAUROT, RPR
FPSC Division of Records & Reporting
Chief, Bureau of Reporting
(850) 413-6732

Form 42-1A

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up for the 12 Month Period
January through December 1999

Line No.				
1	Over/(Under) Recovery for the Current Period (Form 42-2A Page 2 of 2, Line 5)	$1,645,385		
2	Interest Provision (Form 42-2A Page 2 of 2, Line 6)	155,719		
3	Total		$1,801,104	
4	Estimated/Actual Over/(Under) Recovery for the Same Period	$36,746		
5	Interest Provision	120,269		
6	Total		$157,015 *	
7	Net True-Up for the period			$1,644,089

* Per Order No. PSC-99-2513-FOF-EI

15436-00

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 000007-EI EXHIBIT NO 1
COMPANY/
WITNESS: Dubin
DATE: 11-20-00

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
January through December 1999

Line No.		January	February	March	April	May	June
1	ECRC Revenues (net of Revenue Taxes)	$1,398,399	$1,182,115	$1,157,418	$1,257,480	$1,377,995	$1,493,122
2	True-up Provision (Order No. PSC-98-1764-FOF-EI)	208,736	208,736	208,736	208,736	208,736	208,736
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,607,135	1,390,851	1,368,153	1,466,216	1,586,731	1,701,857
4	Jurisdictional ECRC Costs						
	a - O&M Activities (Form 42-5A, Line 9)	387,446	494,105	2,511,057	1,137,611	480,949	977,411
	b - Capital Investment Projects (Form 42-7A, Line 9)	559,954	540,347	544,974	549,912	545,805	543,474
	c - Total Jurisdictional ECRC Costs	947,400	1,034,452	3,056,031	1,687,523	1,026,754	1,520,885
5	Over/(Under) Recovery (Line 3 - Line 4c)	659,735	356,399	(1,689,878)	(221,308)	559,977	180,972
6	Interest Provision (Form 42-3A, Line 10)	13,790	14,979	11,599	6,890	6,738	7,606
7	Beginning Balance True-Up & Interest Provision	2,504,826	2,969,615	3,132,257	1,245,243	822,090	1,180,069
	a - Deferred True-Up from Oct 1997 to Dec 1998 (Form 42-1A, Line 15, filed April 1 ,1999)	678,159	678,159	678,159	678,159	678,159	678,159
8	True-Up Collected/(Refunded) (See Line 2)	(208,736)	(208,736)	(208,736)	(208,736)	(208,736)	(208,736)
9	End of Period True-Up (Lines 5+6+7+7a+8)	3,647,774	3,810,416	1,923,402	1,500,249	1,858,228	1,838,073
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0
11	End of Period Total Net True-Up (Lines 9+10)	$3,647,774	$3,810,416	$1,923,402	$1,500,249	$1,858,228	$1,838,073

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
January through December 1999

Line No.		July	August	September	October	November	December	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	$1,604,202	$1,770,381	$1,732,616	$1,532,900	$1,321,418	$1,282,825	$17,110,871
2	True-up Provision (Order No. PSC-98-1764-FOF-EI)	208,736	208,738	208,736	208,738	208,736	208,736	2,504,826
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,812,938	1,979,117	1,941,352	1,741,636	1,530,153	1,491,561	19,615,697
4	Jurisdictional ECRC Costs							
	a - O&M Activities (Form 42-5A, Line 9)	336,427	507,779	529,802	459,934	696,014	2,881,544	11,380,079
	b - Capital Investment Projects (Form 42-7A, Line 9)	539,815	542,809	543,255	541,255	539,334	599,299	6,590,233
	c - Total Jurisdictional ECRC Costs	876,242	1,050,588	1,073,057	1,001,189	1,235,348	3,480,843	17,970,312
5	Over/(Under) Recovery (Line 3 - Line 4c)	936,696	926,529	868,295	740,447	294,805	(1,969,283)	1,645,385
6	Interest Provision (Form 42-3A, Line 10)	9,313	12,744	16,097	18,768	20,892	16,501	155,719
7	Beginning Balance True-Up & Interest Provision	1,159,914	1,897,187	2,629,724	3,305,380	3,855,859	3,962,821	2,504,826
	a - Deferred True-Up from Oct 1997 to Dec 1998 (Form 42-1A, Line 15, filed April 1 ,1999)	678,159	678,159	676,159	678,159	678,159	678,159	676,159
8	True-Up Collected /(Refunded) (See Line 2)	(208,736)	(208,736)	(208,736)	(208,736)	(208,736)	(208,736)	(2,504,826)
9	End of Period True-Up (Lines 5+6+7+7a+8)	2,575,346	3,307,883	3,983,539	4,534,018	4,640,780	2,479,263	2,479,263
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0
11	End of Period Total Net True-Up (Lines 9+10)	$2,575,346	$3,307,883	$3,983,539	$4,534,018	$4,640,780	$2,479,263	$2,479,263

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
January through December 1999

Interest Provision (in Dollars)

Line No.		January	February	March	April	May	June
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$3,182,985	$3,647,774	$3,810,416	$1,923,402	$1,500,249	$1,858,228
2	Ending True-Up Amount before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	3,633,984	3,795,437	1,911,803	1,493,359	1,851,490	1,830,465
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	$6,816,969	$7,443,211	$5,722,219	$3,416,761	$3,351,739	$3,688,693
4	Average True-Up Amount (Line 3 x 1/2)	$3,408,485	$3,721,606	$2,861,110	$1,708,381	$1,675,870	$1,844,347
5	Interest Rate (First Day of Reporting Month)	4.90000%	4.81000%	4.85000%	4.88000%	4.80000%	4.85000%
6	Interest Rate (First Day of Subsequent Month)	4.81000%	4.85000%	4.88000%	4.80000%	4.85000%	5.05000%
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	9.71000%	9.66000%	9.73000%	9.68000%	9.65000%	9.90000%
8	Average Interest Rate (Line 7 x 1/2)	4.85500%	4.83000%	4.86500%	4.84000%	4.82500%	4.95000%
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.40458%	0.40250%	0.40542%	0.40333%	0.40208%	0.41250%
10	Interest Provision for the Month (Line 4 x Line 9)	$13,790	$14,979	$11,599	$6,890	$6,738	$7,608

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-up Amount for the Period
January through December 1999

Interest Provision (in Dollars)

Line No.		July	August	September	October	November	December	End of Period Amount
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$1,838,073	$2,575,346	$3,307,883	$3,983,539	$4,534,018	$4,640,780	$36,802,693
2	Ending True-Up Amount before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	2,566,033	3,295,139	3,967,442	4,515,250	4,620,088	2,462,762	35,943,252
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	$4,404,106	$5,870,485	$7,275,325	$8,498,789	$9,154,106	$7,103,542	$72,745,945
4	Average True-Up Amount (Line 3 x 1/2)	$2,202,053	$2,935,243	$3,637,663	$4,249,395	$4,577,053	$3,551,771	$36,372,973
5	Interest Rate (First Day of Reporting Month)	5.05000%	5.10000%	5.32000%	5.30000%	5.30000%	5.55000%	N/A
6	Interest Rate (First Day of Subsequent Month)	5.10000%	5.32000%	5.30000%	5.30000%	5.55000%	5.60000%	N/A
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	10.15000%	10.42000%	10.62000%	10.60000%	10.85000%	11.15000%	N/A
8	Average Interest Rate (Line 7 x 1/2)	5.07500%	5.21000%	5.31000%	5.30000%	5.42500%	5.57500%	N/A
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.42292%	0.43417%	0.44250%	0.44167%	0.45208%	0.46458%	N/A
10	Interest Provision for the Month (Line 4 x Line 9)	$9,313	$12,744	$16,097	$18,768	$20,692	$16,501	$155,719

Form 42-4A

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

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	$2,051,543	$2,048,410	$3,133	0.2%
3a	Continuous Emission Monitoring Systems-O&M	$1,140,030	$1,154,993	($14,963)	-1.3%
4a	Clean Closure Equivalency-O&M	$0	$0	$0	0.0%
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	$1,512,544	$1,645,147	($132,603)	-8.1%
8a	Oil Spill Cleanup/Response Equipment-O&M	$239,486	$229,290	$10,196	4.4%
13	RCRA Corrective Action-O&M	$251,061	$251,444	($383)	-0.2%
14	NPDES Permit Fees-O&M	$112,900	$112,900	$0	0.0%
17a	Disposal of Noncontainerized Liquid Waste-O&M	$300,963	$299,799	$1,164	0.4%
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	$3,563,239	$3,497,621	$65,618	1.9%
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	$679,097	$1,723,746	($1,044,649)	-60.6%
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	($560,232)	($560,232)	$0	0.0%
20	Wastewater Discharge Elimination & Reuse	$2,298,347	$2,531,446	($233,099)	-9.2%
2	Total O&M Activities	$11,588,978	$12,934,564	($1,345,586)	-10.4%
3	Recoverable Costs Allocated to Energy	$3,762,713	$3,843,540	($80,827)	-2.1%
4a	Recoverable Costs Allocated to CP Demand	$4,543,142	$5,873,519	($1,330,377)	-22.7%
4b	Recoverable Costs Allocated to GCP Demand	$3,283,123	$3,217,505	$65,618	2.0%

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-99-2513-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
January 1999 - December 1999

O&M Activities
(in Dollars)

Line		Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	End 6-Month Sub-Total
1	Description of O&M Activities							
	1 Air Operating Permit Fees-O&M	$ 5,216	$ 5,823	$ 1,988,002	$ 5,822	$ 5,823	$ 5,822	$ 2,016,508
	3a Continuous Emission Monitoring Systems-O&M	(1,954)	44,170	60,898	197,769	46,369	26,843	373,895
	4a Clean Closure Equivalency-O&M	0	0	0	0	0	0	0
	5a Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	99,523	155,047	118,707	200,535	88,333	63,525	725,670
	8a Oil Spill Cleanup/Response Equipment-O&M	(755)	(3,025)	9,580	69,984	74,660	55,698	206,142
	13 RCRA Corrective Action-O&M	(375)	(29,618)	(3,384)	4,314	63	422	(28,576)
	14 NPDES Permit Fees-O&M	112,900	0	0	0	0	0	112,900
	17a Disposal of Noncontainerized Liquid Waste-O&M	2,588	23,398	18,501	24,032	12,519	0	81,036
	19a Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	217,477	348,936	390,029	823,225	260,328	779,699	2,819,894
	19b Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	7,328	5,746	3,503	78,481	19,949	58,782	173,789
	19c Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	(48,686)	(46,686)	(46,686)	(46,686)	(46,686)	(46,686)	(280,116)
	20 Wastewater Discharge Elimination & Reuse	0	0	11,506	1,594	28,593	52,585	94,278
2	Total of O&M Activities	$ 395,260	$ 503,793	$ 2,550,456	$ 1,159,070	$ 489,951	$ 996,690	$ 6,095,420
3	Recoverable Costs Allocated to Energy	$ 3,861	$ 69,012	$ 2,075,255	$ 301,848	$ 139,110	$ 91,069	$ 2,680,176
4a	Recoverable Costs Allocated to CP Demand	$ 197,265	$ 109,188	$ 108,515	$ 257,340	$ 113,856	$ 149,245	$ 935,408
4b	Recoverable Costs Allocated to GCP Demand	$ 194,134	$ 325,593	$ 366,686	$ 599,882	$ 236,985	$ 756,556	$2,479,836
5	Retail Energy Jurisdictional Factor	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%	
6a	Retail CP Demand Jurisdictional Factor	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%	
6b	Retail GCP Demand Jurisdictional Factor	97.98293%	97.98293%	97.98293%	97.98293%	97.98293%	97.98293%	
7	Jurisdictional Energy Recoverable Costs (A)	$ 3,805	$ 68,018	$ 2,045,365	$ 297,501	$ 137,106	$ 89,777	$ 2,641,572
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 193,423	$ 107,061	$ 106,402	$ 252,328	$ 111,639	$ 146,338	$ 917,191
8b	Jurisdictional GCP Demand Recoverable Costs (C)	$190,218	$319,026	$359,290	$587,782	$232,205	$741,298	$2,429,817
9	Total Jurisdictional Recoverable Costs for O&M Activities	$ 387,446	$ 494,105	$ 2,511,057	$ 1,137,611	$ 480,950	$ 977,411	$ 5,988,580

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
January 1999 - December 1999

O&M Activities
(In Dollars)

Line		Actual JUL	Actual AUG	Actual SEP	Actual OCT	Actual NOV	Actual DEC	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	$ 5,822	$ 5,823	$ 5,822	$ 5,822	$ 5,823	$ 5,923	$ 35,035	$ 2,051,543	-		$ 2,051,543
3a	Continuous Emission Monitoring Systems-O&M	48,096	26,367	71,422	77,744	66,366	452,096	766,135	1,140,030	-		1,140,030
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	169,477	9,479	531	0	136,665	446,702	766,674	1,512,544	1,512,544		-
8a	Oil Spill Cleanup/Response Equipment-O&M	9,148	10,516	9,202	1,605	4,953	(2,060)	33,344	239,486	-		239,486
13	RCRA Corrective Action-O&M	20,020	47,940	2,970	56,457	13,158	139,092	279,637	251,061	251,061		-
14	NPDES Permit Fees-O&M	0	0	0	0	0	0	0	112,900	112,900		-
17a	Disposal of Noncontainerized Liquid Waste-O&M	65,763	501	47,177	13,480	56,447	16,559	219,927	300,963			300,963
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	(36,773)	440,442	136,362	35,616	73,660	295,796	943,345	3,563,239		3,563,239	
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	(11,616)	9,616	44,541	99,295	17,741	345,733	505,306	679,097	626,859		52,238
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	(46,666)	(46,666)	(46,666)	(46,666)	(46,666)	(46,666)	(280,116)	(560,232)	(258,569)	(280,116)	(21,547)
20	Wastewater Discharge Elimination & Reuse	81,058	11,912	268,346	225,204	356,683	1,260,866	2,204,069	2,298,347	2,298,347		
2	Total of O&M Activities	$ 342,309	$ 517,930	$ 539,707	$ 468,537	$ 709,072	$ 2,916,003	$ 5,493,558	$ 11,588,978	$ 4,543,142	$ 3,283,123	$ 3,762,713
3	Recoverable Costs Allocated to Energy	$ 146,142	$ 44,171	$ 135,254	$ 104,493	$ 155,160	$ 497,297	$ 1,082,537	$ 3,762,713			
4a	Recoverable Costs Allocated to CP Demand	$ 256,263	$ 56,660	$ 291,414	$ 351,771	$ 503,355	$ 2,146,251	$ 3,607,734	$ 4,543,142			
4b	Recoverable Costs Allocated to GCP Demand	$ (62,116)	$ 417,099	$ 113,039	$ 12,273	$ 50,537	$ 272,455	$ 803,287	$ 3,283,123			
5	Retail Energy Jurisdictional Factor	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%					
6a	Retail CP Demand Jurisdictional Factor	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%					
6b	Retail GCP Demand Jurisdictional Factor	97.98293%	97.98293%	97.98293%	97.98293%	97.98293%	97.98293%					
7	Jurisdictional Energy Recoverable Costs (A)	$ 144,037	$ 43,535	$ 133,306	$ 102,966	$ 152,945	$ 490,135	$ 1,066,946	$ 3,706,516			
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 253,253	$ 55,556	$ 285,739	$ 344,919	$ 493,552	$ 2,104,451	$ 3,537,470	$ 4,454,661			
8b	Jurisdictional GCP Demand Recoverable Costs (C)	($60,863)	$406,666	$ 110,759	$ 12,025	$ 49,516	$ 266,959	$ 787,064	$ 3,216,901			
9	Total Jurisdictional Recoverable Costs for O&M Activities	$ 336,427	$ 507,777	$ 529,804	$ 459,932	$ 696,015	$ 2,861,545	$ 5,391,500	$ 11,380,080			

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
January 1999 - December 1999

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	$ 2,715,537	$ 2,715,538	$ (1)	0.0%
3b	Continuous Emission Monitoring Systems-Capital	2,083,629	2,034,033	49,596	2.4%
4b	Clean Closure Equivalency-Capital	7,701	7,701	0	0.0%
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	1,644,079	1,656,061	(11,982)	-0.7%
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	4,327	4,327	0	0.0%
8b	Oil Spill Cleanup/Response Equipment-Capital	176,003	163,539	12,464	7.6%
10	Relocate Storm Water Runoff-Capital	14,331	14,331	0	0.0%
NA	SO2 Allowances-Negative Return on Investment	(162,665)	(162,665)	0	0.0%
12	Scherer Discharge Pipeline-Capital	111,821	111,821	0	0.0%
17b	Disposal of Noncontainerized Liquid Wate-Capital	101,563	101,563	0	0.0%
2	Total Investment Projects-Recoverable Costs	$ 6,696,326	$ 6,646,249	$ 50,077	0.8%
3	Recoverable Costs Allocated to Energy	$ 4,794,949	$ 4,745,317	$ 49,632	1.0%
4	Recoverable Costs Allocated to Demand	$ 1,901,377	$ 1,900,932	$ 445	0.0%

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-99-2513-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
January 1999 - December 1999

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	6-Month Sub-Total
1	Description of Investment Projects (A)							
2	Low NOx Burner Technology-Capital	$236,232	$235,210	$234,188	$229,828	$225,901	$224,932	$1,386,291
3b	Continuous Emission Monitoring Systems-Capital	167,544	166,923	172,104	174,819	171,770	170,696	1,023,856
4b	Clean Closure Equivalency-Capital	669	667	665	651	639	636	3,927
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	130,220	131,677	132,335	134,010	134,900	134,717	797,859
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	376	375	373	366	359	358	2,207
8b	Oil Spill Cleanup/Response Equipment-Capital	(2,005)	9,714	9,663	14,681	16,623	16,548	65,224
10	Relocate Storm Water Runoff-Capital	1,244	1,241	1,238	1,210	1,184	1,182	7,299
NA	SO2 Allowances-Negative Return on Investment	(12,563)	(12,563)	(12,563)	(12,217)	(11,910)	(11,910)	(73,726)
12	Scherer Discharge Pipeline-Capital	9,710	9,682	9,655	9,445	9,258	9,232	56,982
17	Disposal of NonContainerized Liquid Waste-Capital	37,555	6,075	6,040	5,945	5,859	5,826	67,300
2	Total Investment Projects - Recoverable Costs	$ 568,982	$ 549,001	$ 553,698	$ 558,738	$ 554,583	$ 552,217	$3,337,219
3	Recoverable Costs Allocated to Energy	$ 404,888	$ 401,834	$ 406,034	$ 405,223	$ 398,747	$ 396,679	$ 2,413,405
4	Recoverable Costs Allocated to Demand	$ 164,094	$ 147,167	$ 147,664	$ 153,515	$ 155,836	$ 155,538	$ 923,814
5	Retail Energy Jurisdictional Factor	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%	
6	Retail Demand Jurisdictional Factor	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%	
7	Jurisdictional Energy Recoverable Costs (B)	$ 399,056	$ 396,046	$ 400,166	$ 399,386	$ 393,004	$ 390,966	$ 2,378,645
8	Jurisdictional Demand Recoverable Costs (C)	$ 160,899	$ 144,301	$ 144,788	$ 150,525	$ 152,801	$ 152,508	$ 905,821
9	Total Jurisdictional Recoverable Costs for Investment Projects	$ 559,954	$ 540,347	$ 544,974	$ 549,912	$ 545,805	$ 543,474	$ 3,284,466

Notes:
(A) Each project's Total System Recoverable Expenses on Form 42-6E, 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
January 1999 - December 1999

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Actual JUL	Estimated AUG	Estimated SEP	Estimated OCT	Estimated NOV	Estimated DEC	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	$223,963	$222,994	$222,025	$221,057	$220,088	$219,119	$1,329,246	$2,715,537	-	$2,715,537
3b	Continuous Emission Monitoring Systems-Capital	169,919	169,296	166,674	166,051	167,429	216,404	$1,059,773	$2,083,629	-	2,083,629
4b	Clean Closure Equivalency-Capital	634	632	630	628	626	624	$3,774	$7,701	7,109	592
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	134,477	140,638	143,068	142,763	142,581	142,475	$846,220	$1,644,079	1,517,611	126,468
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	357	355	354	353	351	350	$2,120	$4,327	3,994	333
8b	Oil Spill Cleanup/Response Equipment-Capital	16,474	16,430	16,316	16,225	16,134	29,200	$110,779	$176,003	162,464	13,539
10	Relocate Storm Water Runoff-Capital	1,179	1,176	1,173	1,171	1,168	1,165	$7,032	$14,331	13,229	1,102
NA	SO2 Allowances-Negative Return on Investment	(13,499)	(15,088)	(15,088)	(15,088)	(15,088)	(15,088)	($88,939)	($162,665)	-	(162,665)
12	Scherer Discharge Pipeline-Capital	9,205	9,179	9,153	9,127	9,101	9,074	$54,839	$111,821	103,219	8,602
17	Disposal of Noncontainerized Liquid Waste-Capital	5,793	5,760	5,727	5,694	5,661	5,628	$34,263	$101,563	93,750	7,813
2	Total Investment Projects - Recoverable Costs	$ 548,502	$ 551,570	$ 552,032	$ 550,001	$ 548,051	$ 608,951	$ 3,359,107	$6,696,326	$1,901,377	$4,794,949
3	Recoverable Costs Allocated to Energy	$ 393,315	$ 390,815	$ 389,182	$ 387,557	$ 385,938	$ 434,938	$ 2,381,544	$ 4,794,949		
4	Recoverable Costs Allocated to Demand	$ 155,187	$ 160,955	$ 162,850	$ 162,444	$ 162,113	$ 174,015	$ 977,563	$ 1,901,377		
5	Retail Energy Jurisdictional Factor	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%	98.55968%				
6	Retail Demand Jurisdictional Factor	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%	98.05241%				
7	Jurisdictional Energy Recoverable Costs (B)	$ 387,850	$ 384,989	$ 383,576	$ 381,975	$ 380,380	$ 428,672	$ 2,347,242	$ 4,725,686		
8	Jurisdictional Demand Recoverable Costs (C)	$ 152,164	$ 157,820	$ 159,678	$ 159,280	$ 158,955	$ 170,626	$ 958,524	$ 1,884,346		
9	Total Jurisdictional Recoverable Costs for Investment Projects	$ 539,815	$ 542,809	$ 543,255	$ 541,255	$ 539,335	$ 599,297	$ 3,305,766	$ 6,590,232		

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

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 1999

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	3,938,737	4,050,829	4,162,921	4,275,012	4,387,104	4,499,196	4,611,288	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$13,672,731	$13,560,639	$13,448,547	$13,336,456	$13,224,364	$13,112,272	$13,000,180	n/a
6.	Average Net Investment		13,616,685	13,504,593	13,392,501	13,280,410	13,168,318	13,056,226	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		87,643	86,922	86,200	82,140	76,513	77,845	495,263
	b. Debt Component (Line 6 x 3.2164% x 1/12)		36,497	36,197	35,896	35,596	35,295	34,995	214,477
8.	Investment Expenses								
	a. Depreciation (D)		112,092	112,092	112,092	112,092	112,092	112,092	672,551
	b Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$236,232	$235,210	$234,188	$229,828	$225,901	$224,932	$1,386,291

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 July through December 1999

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

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month 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	$17,611,466	17,611,466	17,611,466	17,611,466	17,611,466	17,611,466	17,611,466	n/a
3.	Less: Accumulated Depreciation (B)	4,611,288	4,723,380	4,835,472	4,947,564	5,059,655	5,171,747	5,283,839	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$13,000,180	$12,888,086	$12,775,996	$12,663,904	$12,551,813	$12,439,721	$12,327,629	n/a
6.	Average Net Investment		12,944,134	12,832,042	12,719,950	12,607,859	12,495,767	12,383,675	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		77,177	76,508	75,840	75,172	74,503	73,835	952,296
	b. Debt Component (Line 6 x 3.2164% x 1/12)		34,695	34,394	34,094	33,793	33,493	33,192	416,136
8	Investment Expenses								
	a Depreciation (D)		112,092	112,092	112,092	112,092	112,092	112,092	1,345,102
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$223,963	$222,994	$222,025	$221,057	$220,088	$219,119	$2,715,537

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 January through June 1999

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a Expenditures/Additions								
	b Clearings to Plant		$0	$0	$839,023	$61,136	($42,903)	($21,152)	$836,104
	c. Retirements								
	d Other (A)								
2.	Plant-in-Service/Depreciation Base	$13,505,130	13,505,130	13,505,130	14,344,153	14,405,289	14,362,386	14,341,234	0
3.	Less: Accumulated Depreciation (B)	2,554,862	2,622,885	2,690,907	2,760,915	2,833,092	2,905,346	2,977,426	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,950,268	$10,882,245	$10,814,223	$11,583,238	$11,572,197	$11,457,040	$11,363,808	n/a
6.	Average Net Investment		10,916,257	10,848,234	11,198,731	11,577,717	11,514,618	11,410,424	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		70,262	69,824	72,080	71,609	68,653	68,032	420,460
	b. Debt Component (Line 6 x 3.2164% x 1/12)		29,259	29,077	30,016	31,032	30,883	30,584	180,831
8.	Investment Expenses								
	a. Depreciation (D)		68,023	68,023	70,008	72,178	72,253	72,080	422,564
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$167,544	$166,923	$172,104	$174,819	$171,770	$170,696	$1,023,856

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(D) Depreciation expense is calculated using the appropriate site end 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 recorded and 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 July through December 1999

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

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$0	$836,104
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$14,341,234	14,341,234	14,341,234	14,341,234	14,341,234	14,341,234	14,341,234	n/a
3.	Less: Accumulated Depreciation (B)	2,977,426	3,049,443	3,121,460	3,193,477	3,265,494	3,337,511	3,459,340	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$11,363,808	$11,291,791	$11,219,774	$11,147,757	$11,075,740	$11,003,723	$10,881,894	n/a
6.	Average Net Investment		11,327,800	11,255,783	11,183,766	11,111,749	11,039,732	10,942,809	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		67,540	67,110	66,681	66,251	65,822	65,244	819,108
	b. Debt Component (Line 6 x 3.2184% x 1/12)		30,362	30,169	29,976	29,783	29,590	29,330	360,042
8.	Investment Expenses								
	a. Depreciation (D)		72,017	72,017	72,017	72,017	72,017	72,017	864,665
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)							49,813	49,813
9.	Total System Recoverable Expenses (Lines 7 & 8)		$169,919	$169,296	$168,674	$168,051	$167,429	$216,404	$2,083,629

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and shown above apply to prior month activity.

(E) To adjust depreciation/amortization for calculations by in-service year and/or to correct items found during the investigation made pursuant to the stipulation in Order No. PSC-99-2513-FOF-EI.

Totals may not add due to rounding

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 1999

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	12,155	12,399	12,644	12,888	13,132	13,377	13,621	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$46,711	$46,467	$46,222	$45,978	$45,734	$45,489	$45,245	n/a
6.	Average Net Investment		46,589	46,345	46,100	45,856	45,612	45,367	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		300	298	297	284	272	270	1,721
	b. Debt Component (Line 6 x 3.2164% x 1/12)		125	124	124	123	122	122	739
8	Investment Expenses								
	a. Depreciation (D)		244	244	244	244	244	244	1,466
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$669	$667	$665	$651	$639	$636	$3,927

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3945% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 one one month lag due to the timing of the month end closing. Amounts recorded and 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 July through December 1999

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

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month 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)	13,621	13,865	14,109	14,354	14,598	14,842	15,087	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$45,245	$45,001	$44,757	$44,512	$44,268	$44,024	$43,779	n/a
6.	Average Net Investment		45,123	44,879	44,635	44,390	44,146	43,902	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		269	268	266	265	263	262	3,313
	b. Debt Component (Line 6 x 3.2164% x 1/12)		121	120	120	119	118	118	1,455
8.	Investment Expenses								
	a. Depreciation (D)		244	244	244	244	244	244	2,932
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9	Total System Recoverable Expenses (Lines 7 & 8)		$634	$632	$630	$628	$626	$624	$7,701

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 January through June 1999

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	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$330,615	$298	$160,869	$726,406	$4,260	$17,087	$1,239,554
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$11,095,533	11,426,148	11,426,445	11,587,314	12,313,720	12,318,000	12,335,087	n/a
3.	Less: Accumulated Depreciation (B)	663,656	697,418	731,437	765,691	800,898	836,231	871,795	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,431,877	$10,728,730	$10,695,009	$10,821,624	$11,513,022	$11,481,769	$11,463,292	n/a
6.	Average Net Investment		10,580,304	10,711,869	10,758,316	11,167,323	11,497,396	11,472,531	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		68,099	68,946	69,245	69,070	66,551	66,402	412,315
	b. Debt Component (Line 6 x 3.2164% x 1/12)		28,359	28,711	28,836	29,932	30,617	30,750	177,405
8.	Investment Expenses								
	a. Depreciation (D)		33,762	34,019	34,254	35,007	35,533	35,564	208,139
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$130,220	$131,677	$132,335	$134,010	$134,900	$134,717	$797,859

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3946% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 July through December 1999

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	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		($5,718)	$748,425	$10,251	($1,810)	$23,536	$12,773	$2,027,013
	c. Retirements								
	d. Other (A)								
2	Plant-in-Service/Depreciation Base	$12,335,087	12,329,369	13,077,794	13,088,045	13,086,235	13,109,773	13,122,546	n/a
3.	Less: Accumulated Depreciation (B)	871,795	907,378	946,433	984,776	1,023,128	1,061,517	1,099,974	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$11,463,292	$11,421,991	$12,131,361	$12,103,269	$12,063,107	$12,048,256	$12,022,571	n/a
6	Average Net Investment		11,442,642	11,776,676	12,117,315	12,083,188	12,055,681	12,035,414	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		68,224	70,216	72,247	72,043	71,879	71,759	638,883
	b. Debt Component (Line 6 x 3.2164% x 1/12)		30,670	31,565	32,478	32,387	32,313	32,259	369,076
8.	Investment Expenses								
	a Depreciation (D)		35,583	39,055	38,343	38,352	38,388	38,458	436,316
	b. Amortization								
	c. Dismantlement								
	d Property Expenses								
	e. Other (E)								
9	Total System Recoverable Expenses (Lines 7 & 8)		$134,477	$140,836	$143,068	$142,783	$142,581	$142,475	$1,644,079

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(D) Depreciation expense is calculated using the appropriate site end 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 recorded and 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 January through June 1999

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	6,441	6,594	6,746	6,899	7,051	7,204	7,356	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$24,589	$24,436	$24,284	$24,131	$23,979	$23,826	$23,674	n/a
6.	Average Net Investment		24,513	24,360	24,208	24,055	23,902	23,750	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		158	157	156	149	143	142	903
	b Debt Component (Line 6 x 3.2164% x 1/12)		66	65	65	64	64	64	388
8.	Investment Expenses								
	a. Depreciation (D)		153	153	153	153	153	153	915
	b. Amortization								
	c Dismantlement								
	d. Property Expenses								
	e Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$376	$375	$373	$366	$359	$358	$2,207

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 July through December 1999

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

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month 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)	7,356	7,509	7,661	7,814	7,967	8,119	8,272	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$23,674	$23,521	$23,369	$23,216	$23,063	$22,911	$22,758	n/a
6.	Average Net Investment		23,597	23,445	23,292	23,140	22,987	22,835	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		141	140	139	138	137	136	1,734
	b. Debt Component (Line 6 x 3.2164% x 1/12)		63	63	62	62	62	61	761
8.	Investment Expenses								
	a. Depreciation (D)		153	153	153	153	153	153	1,831
	b. Amortization								
	c. Dismantlement								
	d. Property Expensss								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$357	$355	$354	$353	$351	$350	$4,327

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3946% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 one one month lag due to the timing of the month end closing. Amounts recorded and 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 January through June 1999

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		($3)	$0	$3,907	$494,756	$0	$3,724	$502,384
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$685,045	685,042	685,042	688,949	1,183,705	1,183,705	1,187,429	n/a
3.	Less: Accumulated Depreciation (B)	451,029	446,872	454,449	462,027	472,549	483,072	493,594	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$234,016	$238,170	$230,593	$226,922	$711,156	$700,633	$693,835	n/a
6.	Average Net Investment		236,093	234,381	228,757	469,039	705,895	697,234	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,520	1,509	1,472	2,901	4,269	4,157	15,767
	b. Debt Component (Line 6 x 3.2164% x 1/12)		633	626	613	1,257	1,892	1,869	6,892
8.	Investment Expenses								
	a. Depreciation (D)		(4,157)	7,577	7,577	10,522	10,522	10,522	42,565
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		($2,005)	$9,714	$9,663	$14,681	$16,683	$16,548	$65,224

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 July through December 1999

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

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$221	$0	$0	$0	$0	$0	$502,605
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$1,167,429	1,167,650	1,167,650	1,167,650	1,167,650	1,167,650	1,167,650	n/a
3.	Less: Accumulated Depreciation (B)	493,594	504,116	514,684	525,230	535,775	546,321	570,061	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$693,835	$663,534	$672,966	$662,420	$651,874	$641,329	$617,589	n/a
6.	Average Net Investment		666,685	676,250	667,693	657,147	646,602	629,449	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		4,106	4,044	3,981	3,918	3,855	3,753	39,425
	b. Debt Component (Line 6 x 3.2164% x 1/12)		1,846	1,816	1,790	1,761	1,733	1,687	17,527
8.	Investment Expenses								
	a. Depreciation (D)		10,522	10,568	10,546	10,546	10,546	10,546	105,838
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)							13,214	13,214
9.	Total System Recoverable Expenses (Lines 7 & 8)		$16,474	$16,430	$16,318	$16,225	$16,134	$29,200	$176,003

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-Et. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and shown above apply to prior month activity.

(E) To adjust depreciation/amortization for calculations by in-service year and/or to correct items found during the investigation made pursuant to the stipulation in Order No. PSC-99-2513-FOF-EI.

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 1999

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	15,690	16,004	16,318	16,632	16,946	17,260	17,574	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$102,104	$101,790	$101,476	$101,162	$100,848	$100,534	$100,220	n/a
6.	Average Net Investment		101,947	101,633	101,319	101,005	100,691	100,377	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		656	654	652	625	600	598	3,786
	b. Debt Component (Line 6 x 3.2164% x 1/12)		273	272	272	271	270	269	1,627
8.	Investment Expenses								
	a. Depreciation (D)		314	314	314	314	314	314	1,884
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,244	$1,241	$1,238	$1,210	$1,184	$1,182	$7,299

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 July through December 1999

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

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month 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)	17,574	17,888	18,202	18,517	18,831	19,145	19,459	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$100,220	$99,906	$99,592	$99,277	$98,963	$98,649	$98,335	n/a
6.	Average Net Investment		100,063	99,749	99,435	99,120	98,806	98,492	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		597	595	593	591	589	587	7,338
	b. Debt Component (Line 6 x 3.2164% x 1/12)		268	267	267	266	265	264	3,223
8.	Investment Expenses								
	a. Depreciation (D)		314	314	314	314	314	314	3,769
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,179	$1,176	$1,173	$1,171	$1,168	$1,165	$14,331

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 January through June 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(in Dollars)

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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	$664,260	664,260	664,260	664,260	664,260	664,260	664,260	n/a
3.	Less: Accumulated Depreciation (B)	129,921	132,950	135,979	139,008	142,037	145,065	148,094	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$734,339	$731,310	$728,281	$725,252	$722,223	$719,195	$716,166	n/a
6	Average Net Investment		732,825	729,796	726,767	723,738	720,709	717,680	
7.	Return on Average Net Investment								
	a Equity Component grossed up for taxes (C)		4,717	4,697	4,678	4,476	4,297	4,279	27,144
	b Debt Component (Line 6 x 3.2164% x 1/12)		1,964	1,956	1,948	1,940	1,932	1,924	11,664
8.	Investment Expenses								
	a. Depreciation (D)		3,029	3,029	3,029	3,029	3,029	3,029	18,173
	b. Amortization								
	c Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$9,710	$9,682	$9,655	$9,445	$9,258	$9,232	$56,982

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930613-EI. For May through December 1999 the Equity Component is 4.3946% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 and closing. Amounts recorded and 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 July through December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(in Dollars)

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month 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)	148,094	151,123	154,152	157,181	160,210	163,239	166,268	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$716,166	$713,137	$710,108	$707,079	$704,050	$701,021	$697,992	n/a
6	Average Net Investment		714,651	711,622	708,593	705,565	702,536	699,507	
7.	Return on Average Net Investment								
	a Equity Component grossed up for taxes (C)		4,281	4,243	4,225	4,207	4,189	4,171	52,439
	b Debt Component (Line 6 x 3.2164% x 1/12)		1,916	1,907	1,899	1,891	1,883	1,875	23,035
8.	Investment Expenses								
	a Depreciation (D)		3,029	3,029	3,029	3,029	3,029	3,029	36,347
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$9,205	$9,179	$9,153	$9,127	$9,101	$9,074	$111,821

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-Et. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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 January through June 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Non-Containerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	26,803	61,725	65,545	69,365	73,185	77,005	80,825	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$284,406	$249,284	$245,464	$241,644	$237,824	$234,004	$230,184	n/a
6.	Average Net Investment		266,845	247,374	243,554	239,734	235,914	232,094	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,718	1,592	1,568	1,483	1,407	1,384	9,151
	b. Debt Component (Line 6 x 3.2164% x 1/12)		715	663	653	643	632	622	3,926
8.	Investment Expenses								
	a. Depreciation (D)		35,122	3,820	3,820	3,820	3,820	3,820	54,222
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$37,555	$6,075	$6,040	$5,945	$5,859	$5,826	$67,300

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 for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(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 recorded and 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
Forthe Period July through December1999

Return on Capital Investments, Depreciation and Taxes
For Project: Non-Containerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	Twelve Month 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)	80,825	84,645	88,465	92,285	96,105	99,925	103,745	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$230,184	$226,364	$222,544	$218,724	$214,904	$211,084	$207,264	n/a
6	Average Net Investment		228,274	224,454	220,634	216,814	212,994	209,174	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,361	1,338	1,315	1,293	1,270	1,247	16,975
	b. Debt Component (Line 6 x 3.2164% x 1/12)		612	602	591	581	571	561	7,446
8.	Investment Expenses								
	a. Depreciation (D)		3,820	3,820	3,820	3,820	3,820	3,820	77,142
	b Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$5,793	$5,760	$5,727	$5,694	$5,661	$5,628	$101,563

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 for January through Merch 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-Et. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(D) Depreciation expense is calculated using the appropriate site end account rates. Half month depreciation is calculated on additions closing to Plant In Service during the month. Depreciation end return are calculeted end recorded on a one month lag due to the timing of the month end closing. Amounts recorded and 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 January through June 1999

Schedule of Amortization of and Negative Return on
Deferred Gain on Sales of Emission Allowances
(in Dollars)

Line		Beginning of Period Amount	January	February	March	April	May	June	End of Period Amount	
1	Working Capital Dr (Cr)									
	a 158.100 Allowance Inventory	0	0	0	0	0	0	0		
	b 158.200 Allowances Withheld	0	0	0	0	0	0	0		
	c 182.300 Other Regulatory Assets-Losses	0	0	0	0	0	0	0		
	d 254.900 Other Regulatory Liabilities-Gains	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)		
2	Total Working Capital	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)		
3	Average Net Working Capital Balance		(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)	(1,378,054)		
4	Return on Average Net Working Capital Balance									
	a Equity Component grossed up for taxes (A)		(8,870)	(8,870)	(8,870)	(8,523)	(8,216)	(8,216)	(51,566)	
	b Debt Component (Line 3 x 3.2164% x 1/12)		(3,694)	(3,694)	(3,694)	(3,694)	(3,694)	(3,694)	(22,163)	
5	Total Return Component		(12,563)	(12,563)	(12,563)	(12,217)	(11,910)	(11,910)	(73,728)	(D)
6	Expense Dr (Cr)									
	a 411.800 Gains from Dispositions of Allowances		0	0	0	0	0	0	-	
	b 411.900 Losses from Dispositions of Allowances		0	0	0	0	0	0	-	
	c 509.000 Allowance Expense		0	0	0	0	0	0	-	
7	Net Expense (Lines 6a+6b+6c)		-	-	-	-	-	-	-	
8	Total System Recoverable Expenses (Lines 5+7)		(12,563)	(12,563)	(12,563)	(12,217)	(11,910)	(11,910)		
	a Recoverable Costs Allocated to Energy		(12,563)	(12,563)	(12,563)	(12,217)	(11,910)	(11,910)		
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0		
9	Energy Jurisdictional Factor		98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%		
10	Demand Jurisdictional Factor		97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%		
11	Retail Energy-Related Recoverable Costs (B)		(12,379)	(12,379)	(12,379)	(12,038)	(11,736)	(11,736)	(72,648)	
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11+12)		(12,379)	(12,379)	(12,379)	(12,038)	(11,736)	(11,736)	(72,648)	(E)

Notes:

(A) The gross-up factor for taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(B) Line 8a times Line 9

(C) Line 8b times Line 10

(D) Line 5 is reported on Capital Schedule

(E) Line 7 is reported on O&M Schedule

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period July through December 1999

Schedule of Amortization of and Negative Return on
Deferred Gain on Sales of Emission Allowances
(in Dollars)

Line		Beginning of Period Amount	July	August	September	October	November	December	End of Period Amount
1	Working Capital Dr (Cr)								
	a 158.100 Allowance Inventory	0	0	0	0	0	0	0	
	b 158.200 Allowances Withheld	0	0	0	0	0	0	0	
	c 182.300 Other Regulatory Assets-Losses	0	0	0	0	0	0	0	
	d 254.900 Other Regulatory Liabilities-Gains	(1,378,054)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	
2	Total Working Capital	(1,378,054)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	
3	Average Net Working Capital Balance		(1,561,904)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	(1,745,754)	
4	Return on Average Net Working Capital Balance								
	a Equity Component grossed up for taxes (A)		(9,313)	(10,409)	(10,409)	(10,409)	(10,409)	(10,409)	(112,922)
	b Debt Component (Line 3 x 3.2164% x 1/12)		(4,186)	(4,679)	(4,679)	(4,679)	(4,679)	(4,679)	(49,745)
5	Total Return Component		(13,499)	(15,088)	(15,088)	(15,088)	(15,088)	(15,088)	(162,665)
6	Expense Dr (Cr)								
	a 411.800 Gains from Dispositions of Allowances		0	0	0	0	0	0	-
	b 411.900 Losses from Dispositions of Allowances		0	0	0	0	0	0	-
	c 509.000 Allowance Expense		0	0	0	0	0	0	-
7	Net Expense (Lines 6a+6b+6c)		-	-	-	-	-	-	-
8	Total System Recoverable Expenses (Lines 5+7)		(13,499)	(15,068)	(15,088)	(15,088)	(15,088)	(15,088)	
	a Recoverable Costs Allocated to Energy		(13,499)	(15,088)	(15,088)	(15,088)	(15,088)	(15,088)	
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	
9	Energy Jurisdictional Factor		98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	
10	Demand Jurisdictional Factor		97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	
11	Retail Energy-Related Recoverable Costs (B)		(13,302)	(14,867)	(14,867)	(14,867)	(14,867)	(14,867)	(160,285)
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11+12)		(13,302)	(14,867)	(14,867)	(14,867)	(14,867)	(14,867)	(160,285)

Notes:

(A) The gross-up factorfor taxes uses 0.61425, which reflects the Federal Income Tax Rate of 35%; the Equity Component for January through March 1999 is 4.7443% based on a Return on Equity (ROE) of 12.0% per FPSC Order No. PSC-93-1024-FOF-EI, Docket No. 930612-EI. For May through December 1999 the Equity Component is 4.3948% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI. For April 1999 the Equity Component is 4.5590% based on a weighted average ROE of 11.47%.

(B) Line 8a times Line 9

(C) Line 8b times Line 10

(D) Line 5 is reported on Capital Schedule

(E) Line 7 is reported on O&M Schedule

Totals may not add due to rounding.

APPENDIX I

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS 42-1E THROUGH 42-8E

JANUARY 2000 - DECEMBER 2000
ESTIMATED/ACTUAL TRUE-UP

KMD-2
DOCKET NO. 000007-EI
FPL WITNESS: K.M. DUBIN
EXHIBIT_____
PAGES 1-34

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated / Actual True-up for the
Period - January through December 2000

Line No.		
1	Over/(Under) Recovery for the Current Period (Form 42-2E, Page 2 of 2 Line 5)	$1,873,291
2	Interest Provision (Form 42-2E, Page 2 of 2 Line 6)	$146,330
3	Sum of Current Period Adjustments (Form 42-2E, Page 2 of 2 Line 10)	0
4	Estimated/Actual True-Up to be refunded/(recovered) in January through December 2001 Period	$2,019,621

( ) Reflects Underrecovery

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-up Amount for the Period
January through December 2000

Line No.		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June
1	ECRC Revenues (net of Revenue Taxes)	$1,001,254	$939,407	$914,300	$937,326	$997,300	$1,224,014
2	True-up Provision (Order No. PSC-99-2512-FOF-EI)	69,598	69,598	69,598	69,598	69,598	69,598
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,070,852	1,009,005	983,898	1,006,924	1,066,897	1,293,612
4	Jurisdictional ECRC Costs						
	a - O&M Activities (Form 42-5A, Line 9)	351,235	1,936,777	415,043	238,746	(34,492)	624,994
	b - Capital Investment Projects (Form 42-7A, Line 9)	524,971	529,648	531,280	553,700	561,707	561,756
	c - Total Jurisdictional ECRC Costs	876,206	2,466,425	946,323	792,446	527,215	1,186,750
5	Over/(Under) Recovery (Line 3 - Line4c)	194,646	(1,457,420)	37,575	214,478	539,682	106,862
6	Interest Provision (Form 42-3A, Line 10)	12,073	8,956	5,353	5,840	7,743	9,418
7	Beginning Balance True-Up & Interest Provision	835,174	972,295	(545,767)	(572,437)	(421,717)	56,111
	a - Deferred True-Up from Oct 1997 to Dec 1998 (Form 42-1A, Line 9)	1,644,089	1,644,089	1,644,089	1,644,089	1,644,089	1,644,089
8	True-Up Collected /(Refunded) (See Line2)	(69,598)	(69,598)	(69,598)	(69,598)	(69,598)	(69,598)
9	End of Period True-Up (Lines 5+6+7+7a+8)	2,616,384	1,098,322	1,071,652	1,222,372	1,700,200	1,746,882
10	Adjustments to Period Total True-Up Including Interest						
11	End of Period Total Net True-Up (Lines 9+10)	$2,616,384	$1,098,322	$1,071,652	$1,222,372	$1,700,200	$1,746,882

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-up Amount for the Period
January through December 2000

Line No.		Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	$1,224,008	$1,301,297	$1,289,083	$1,175,069	$1,025,173	$968,988	$12,997,218
2	True-up Provision (Order No. PSC-99-2513-FOF-EI)	69,598	69,598	69,598	69,598	69,598	69,598	835,174
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	1,293,606	1,370,895	1,358,681	1,244,667	1,094,771	1,038,585	13,832,392
4	Jurisdictional ECRC Costs							
	a - O&M Activities (Form 42-5A, Line 9)	257,077	245,169	224,277	460,981	365,625	289,063	5,374,513
	b - Capital Investment Projects (Form 42-7A, Line 9)	542,277	553,358	557,058	555,349	556,280	557,203	6,584,588
	c - Total Jurisdictional ECRC Costs	799,354	798,527	781,335	1,016,330	921,905	846,266	11,959,101
5	Over/(Under) Recovery (Line 3 - Line 4c)	494,252	572,368	577,346	228,337	172,866	192,299	1,873,291
6	Interest Provision (Form 42-3A, Line 10)	10,743	13,345	16,188	18,104	18,922	19,645	146,330
7	Beginning Balance True-Up & Interest Provision	102,793	538,190	1,054,305	1,576,241	1,755,084	1,877,274	835,174
	a - Deferred True-Up from Oct 1997 to Dec 1998 (Form 42-1A, Line 9)	1,644,089	1,644,089	1,644,089	1,644,089	1,644,089	1,644,089	1,644,089
8	True-Up Collected /(Refunded) (See Line 2)	(69,598)	(69,598)	(69,598)	(69,598)	(69,598)	(69,598)	(835,174)
9	End of Period True-Up (Lines 6+6+7+7a+8)	2,182,279	2,698,394	3,222,330	3,399,173	3,521,363	3,663,709	3,663,709
10	Adjustments to Period Total True-Up Including Interest							
11	End of Period Total Net True-Up (Lines 9+10)	$2,182,279	$2,698,394	$3,222,330	$3,399,173	$3,521,363	$3,663,709	$3,663,709

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-up Amount for the Period
January through December 2000

Interest Provision (in Dollars)

Line No.		January	February	March	April	May	June
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$2,479,263	$2,616,384	$1,098,322	$1,071,852	$1,222,372	$1,700,200
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	2,604,311	1,089,366	1,066,299	1,216,532	1,692,457	1,737,464
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	$5,083,574	$3,705,750	$2,164,621	$2,288,184	$2,914,829	$3,437,664
4	Average True-Up Amount (Line 3 x 1/2)	$2,541,787	$1,852,875	$1,082,311	$1,144,092	$1,457,415	$1,718,832
5	Interest Rate (First Day of Reporting Month)	5.80000%	5.80000%	5.80000%	6.07000%	6.18000%	6.57000%
6	Interest Rate (First Day of Subsequent Month)	5.80000%	5.80000%	6.07000%	6.18000%	6.57000%	6.58000%
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	11.40000%	11.60000%	11.87000%	12.25000%	12.75000%	13.15000%
8	Average Interest Rate (Line 7 x 1/2)	5.70000%	5.80000%	5.93500%	6.12500%	6.37500%	6.57500%
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.47500%	0.48333%	0.49458%	0.51042%	0.53125%	0.54792%
10	Interest Provision for the Month (Line 4 x Line 9)	$12,073	$8,956	$5,353	$5,840	$7,743	$9,418

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-up Amount for the Period
January through December 2000

Interest Provision (in Dollars)

Line No.		July	August	September	October	November	December	End of Period Amount
1	Beginning True-Up Amount (Form 42-2A, Lines 7 + 7a + 10)	$1,746,882	$2,182,279	$2,698,394	$3,222,330	$3,399,173	$3,521,363	$26,958,614
2	Ending True-Up Amount before interest (Line 1 + Form 42-2A, Lines 5 + 8)	2,171,536	2,685,049	3,206,142	3,381,069	3,502,441	3,644,064	27,996,730
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	$3,918,418	$4,867,328	$5,904,536	$6,603,399	$6,901,614	$7,165,427	$54,955,344
4	Average True-Up Amount (Line 3 x 1/2)	$1,959,209	$2,433,664	$2,952,268	$3,301,700	$3,450,807	$3,582,714	$27,477,672
5	Interest Rate (First Day of Reporting Month)	6.58000%	6.58000%	6.58000%	6.58000%	6.58000%	6.58000%	N/A
6	Interest Rate (First Day of Subsequent Month)	6.58000%	6.58000%	6.58000%	6.58000%	6.58000%	6.58000%	N/A
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	13.16000%	13.16000%	13.16000%	13.16000%	13.16000%	13.16000%	N/A
8	Average Interest Rate (Line 7 x 1/2)	6.58000%	6.58000%	6.58000%	6.58000%	6.58000%	6.58000%	N/A
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.54833%	0.54833%	0.54833%	0.54833%	0.54833%	0.54833%	N/A
10	Interest Provision for the Month (Line 4 x Line 9)	$10,743	$13,345	$16,188	$18,104	$18,922	$19,645	$146,330

Form 42-4E

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-Up Amount for the Period
January 2000 - December 2000

Variance Report of O&M Activities
(in Dollars)

Line		(1) Estimated Actual	(2) Original Projections	(3) Variance Amount	(4) Variance Percent
1	Description of O&M Activities				
1	Air Operating Permit Fees-O&M	$1,998,495	$2,037,385	($38,890)	-1.9%
3a	Continuous Emission Monitoring Systems-O&M	$675,000	$675,000	$0	0.0%
4a	Clean Closure Equivalency-O&M	$0	$0	$0	0.0%
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	$387,999	$390,000	($2,001)	-0.5%
8a	Oil Spill Cleanup/Response Equipment-O&M	$131,000	$131,000	$0	0.0%
13	RCRA Corrective Action-O&M	$50,000	$50,000	$0	0.0%
14	NPDES Permit Fees-O&M	$127,300	$125,250	$2,050	1.6%
17a	Disposal of Noncontainerized Liquid Waste-O&M	$300,000	$300,000	$0	0.0%
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	$1,914,812	$3,191,500	($1,276,688)	-40.0%
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	$612,689	$758,000	($145,311)	-19.2%
19c	Substation Pollutant Discharge Prevention & Removal - Costs Included in Base Rates	($560,232)	($560,232)	$0	0.0%
20	Wastewater Discharge Elimination & Reuse	$335,000	$220,000	$115,000	52.3%
NA	Amortization of Gains on Sales of Emissions Allowances	($532,688)	$0	($532,688)	100.0%
2	Total O&M Activities	$5,439,375	$7,317,903	($1,878,528)	-25.7%
3	Recoverable Costs Allocated to Energy	$2,597,390	$3,180,146	($582,756)	-18.3%
4a	Recoverable Costs Allocated to CP Demand	$1,207,289	$1,226,373	($19,084)	-1.6%
4b	Recoverable Costs Allocated to GCP Demand	$1,634,696	$2,911,384	($1,276,688)	-43.9%

Notes:
Column(1) is the 12-Month Totals on Form 42-5E
Column(2) is the approved projected amount in accordance with FPSC Order No. PSC-99-2513-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 Estimated/Actual True-Up Amount for the Period
January 2000 - December 2000

O&M Activities
(in Dollars)

Line		Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	End 6-Month Sub-Total
1	Description of O&M Activities							
1	Air Operating Permit Fees-O&M	$ 6,000	$ 1,931,607	$ 5,888	$ 6,000	$ 7,000	$ 6,000	$ 1,962,495
3a	Continuous Emission Monitoring Systems-O&M	40,978	(48,219)	22,367	(37,839)	18,394	107,134	102,815
4a	Clean Closure Equivalency-O&M	0	0	0	0	0	0	0
5a	Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	679	15,960	(18,967)	86,921	960	27,458	113,011
8a	Oil Spill Cleanup/Response Equipment-O&M	668	1,042	3,347	16,150	21,682	8,556	51,445
13	RCRA Corrective Action-O&M	0	15,091	0	(19,740)	0	0	(4,649)
14	NPDES Permit Fees-O&M	0	112,900	0	0	2,900	0	115,800
17a	Disposal of Noncontainerized Liquid Waste-O&M	27,090	18,940	30,989	32,457	28,721	26,232	164,429
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	51,583	212,128	311,044	107,404	15,848	418,305	1,116,312
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	69,651	15,700	167,823	108,617	12,819	124,979	499,569
19c	Substation Pollutant Discharge Prevention & Removal - Costs included in Base Rates	(46,886)	(46,686)	(46,666)	(46,686)	(46,686)	(46,686)	(280,116)
20	Wastewater Discharge Elimination & Reuse	231,102	(243,157)	(34,960)	12,047	20,076	3,763	(11,109)
NA	Amortization of Gains on Sales of Emissions Allowances	(23,163)	(23,163)	(23,163)	(23,163)	(116,517)	(46,217)	(255,386)
2	Total of O&M Activities	$ 357,902	$ 1,962,143	$ 417,682	$ 242,168	$ (34,803)	$ 629,544	$ 3,574,636
3	Recoverable Costs Allocated to Energy	$ 55,135	$ 1,879,619	$ 50,542	$ 165	$ (41,530)	$ 109,523	$ 2,053,454
4a	Recoverable Costs Allocated to CP Demand	$ 274,527	$ (106,261)	$ 79,439	$ 157,942	$ 14,222	$ 125,059	$ 544,928
4b	Recoverable Costs Allocated to GCP Demand	$ 28,240	$ 188,785	$ 287,701	$ 84,061	$ (7,495)	$ 394,962	$976,254
5	Retail Energy Jurisdictional Factor	96.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	
6a	Retail CP Demand Jurisdictional Factor	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	
6b	Retail GCP Demand Jurisdictional Factor	99.92695%	99.92695%	99.92695%	99.92695%	99.92695%	99.92695%	
7	Jurisdictional Energy Recoverable Costs (A)	$ 54,329	$ 1,852,131	$ 49,803	$ 162	$ (40,922)	$ 107,921	$ 2,023,424
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 268,668	$ (104,001)	$ 77,749	$ 154,563	$ 13,919	$ 122,399	$ 533,337
8b	Jurisdictional GCP Demand Recoverable Costs (C)	$28,219	$188,647	$287,491	$84,000	($7,490)	$394,673	$975,540
9	Total Jurisdictional Recoverable Costs for O&M Activities	$ 351,236	$ 1,936,777	$ 415,043	$ 238,745	$ (34,493)	$ 624,993	$ 3,532,301

Notes:
(A) Line 3 x Line 5
(B) Line 4a x Line 6a
(C) Line 4b x Line 8b

Totals may not tie due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-Up Amount for the Period
January 2000 - December 2000

O&M Activities
(in Dollars)

Line		Estimated JUL	Estimated AUG	Estimated SEP	Estimated OCT	Estimated NOV	Estimated DEC	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	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 36,000	$ 1,998,495	-		$ 1,998,495
3a	Continuous Emission Monitoring Systems-O&M	90,000	125,000	90,000	90,000	90,000	87,165	572,165	675,000	-		675,000
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	48,000	45,000	45,000	45,000	45,000	46,988	274,988	367,999	367,999		-
8a	Oil Spill Cleanup/Response Equipment-O&M	25,000	25,000	25,000	4,555	0	0	79,555	131,000	-		131,000
13	RCRA Corrective Action-O&M	0	0	25,000	25,000	4,649	0	54,649	50,000	50,000		-
14	NPDES Permit Fees-O&M	11,500	0	0	0	0	0	11,500	127,300	127,300		-
17a	Disposal of Noncontainerized Liquid Waste-O&M	30,000	25,000	20,571	25,000	25,000	10,000	135,571	300,000			300,000
19a	Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	131,000	65,500	15,000	243,000	172,000	172,000	798,500	1,914,812		1,914,812	
19b	Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	0	26,100	45,000	20,200	20,200	2,600	113,100	612,689	565,559		47,130
19c	Substation Pollutant Discharge Prevention & Removal - Costs included in Base Rates	(46,666)	(46,666)	(46,666)	(46,666)	(46,666)	(46,666)	(280,116)	(560,232)	(258,569)	(280,116)	(21,547)
20	Wastewater Discharge Elimination & Reuse	11,109	25,000	50,000	100,000	100,000	60,000	346,109	335,000	335,000		
NA	Amortization of Gains on Sales of Emissions Allowances	(46,217)	(46,217)	(46,217)	(46,217)	(46,217)	(46,217)	(277,302)	(532,688)			(532,688)
2	Total of O&M Activities	$ 259,706	$ 248,697	$ 226,668	$ 465,852	$ 369,946	$ 291,870	$ 1,864,739	$ 5,439,375	$ 1,207,289	$ 1,634,696	$ 2,597,390
3	Recoverable Costs Allocated to Energy	$ 102,987	$ 134,918	$ 97,020	$ 79,096	$ 74,541	$ 55,372	$ 543,935	$ 2,597,390			
4a	Recoverable Costs Allocated to CP Demand	$ 49,062	$ 71,622	$ 139,991	$ 167,099	$ 146,748	$ 87,841	$ 662,362	$ 1,207,269			
4b	Recoverable Costs Allocated to GCP Demand	$ 107,657	$ 42,157	$ (6,343)	$ 219,657	$ 146,657	$ 148,657	$ 658,442	$ 1,634,696			
5	Retail Energy Jurisdictional Factor	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%					
6a	Retail CP Demand Jurisdictional Factor	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%					
6b	Retail GCP Demand Jurisdictional Factor	99.92695%	99.92695%	99.92695%	99.92695%	99.92695%	99.92695%					
7	Jurisdictional Energy Recoverable Costs (A)	$ 101,461	$ 132,945	$ 95,601	$ 77,939	$ 73,451	$ 54,563	$ 535,960	$ 2,559,404			
8a	Jurisdictional CP Demand Recoverable Costs (B)	$ 48,018	$ 70,098	$ 137,013	$ 163,545	$ 143,628	$ 85,972	$ 648,272	$ 1,181,609			
8b	Jurisdictional GCP Demand Recoverable Costs (C)	$107,578	$42,126	$ (8,337)	$ 219,497	$ 148,548	$ 148,548	$ 657,960	$ 1,633,500			
9	Total Jurisdictional Recoverable Costs for O&M Activities	$ 257,077	$ 245,169	$ 224,277	$ 460,981	$ 365,625	$ 289,083	$ 1,842,212	$ 5,374,513			

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 Estimated/Actual True-Up Amount for the Period
January 2000 - December 2000

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

Line		(1) Estimated Actual	(2) Original Projections	(3) Variance Amount	(4) Variance Percent
1	Description of Investment Projects				
2	Low NOx Burner Technology-Capital	$ 2,501,207	$ 2,501,209	$ (2)	0.0%
3b	Continuous Emission Monitoring Systems-Capital	1,934,238	1,968,154	(33,916)	-1.7%
4b	Clean Closure Equivalency-Capital	7,128	7,127	1	0.0%
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	1,863,187	1,977,222	(114,035)	-5.8%
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	3,997	4,002	(5)	-0.1%
8b	Oil Spill Cleanup/Response Equipment-Capital	203,758	190,451	13,307	7.0%
10	Relocate Storm Water Runoff-Capital	13,338	13,336	0	0.0%
NA	SO2 Allowances-Negative Return on Investment	(170,868)	(173,171)	2,303	-1.3%
12	Scherer Discharge Pipeline-Capital	103,782	103,782	0	0.0%
17b	Disposal of Noncontainerized Liquid Wate-Capital	64,125	64,125	0	0.0%
20	Wastewater Discharge Elimination & Reuse	173,570	237,229	(63,659)	-26.8%
2	Total Investment Projects-Recoverable Costs	$ 6,697,460	$ 6,893,466	$ (196,006)	-2.8%
3	Recoverable Costs Allocated to Energy	$ 4,451,722	$ 4,495,982	$ (44,260)	-1.0%
4	Recoverable Costs Allocated to Demand	$ 2,245,738	$ 2,397,484	$ (151,746)	-6.3%

Notes:
Column(1) is the 12-Month Totals on Form 42-7E
Column(2) is the approved projected amount in accordance with FPSC Order No. PSC-99-2513-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 Estimated/Actual True-Up Amount for the Period
January 2000 - December 2000

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Actual JAN	Actual FEB	Actual MAR	Actual APR	Actual MAY	Actual JUN	6-Month Sub-Total
1	Description of Investment Projects (A)							
2	Low NOx Burner Technology-Capital	$213,530	$212,603	$211,677	$210,750	$209,824	$208,897	$1,267,281
3b	Continuous Emission Monitoring Systems-Capital	161,670	161,075	160,480	160,072	165,285	165,040	973,622
4b	Clean Closure Equivalency-Capital	605	603	601	599	597	595	3,600
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	140,994	145,328	146,559	151,623	156,764	156,722	897,990
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	340	339	338	336	335	334	2,022
8b	Oil Spill Cleanup/Response Equipment-Capital	15,607	15,520	15,433	28,205	20,149	19,974	114,888
10	Relocate Storm Water Runoff-Capital	1,126	1,123	1,120	1,118	1,115	1,113	6,715
NA	SO2 Allowances-Negative Return on Investment	(14,335)	(14,143)	(13,952)	(13,760)	(14,598)	(15,396)	(86,184)
12	Scherer Discharge Pipeline-Capital	8,786	8,761	8,736	8,711	8,686	8,661	52,341
17	Disposal of NonContainerized Liquid Waste-Capital	5,517	5,486	5,454	5,423	5,391	5,360	32,631
20	Wastewater Discharge Elimination and Reuse	0	1,929	3,853	10,124	17,808	20,119	53,833
2	Total Investment Projects - Recoverable Costs	$ 533,840	$ 538,624	$ 540,299	$ 563,201	$ 571,356	$ 571,419	$ 3,318,739
3	Recoverable Costs Allocated to Energy	$ 374,171	$ 373,311	$ 372,212	$ 372,919	$ 376,730	$ 374,916	$ 2,244,259
4	Recoverable Costs Allocated to Demand	$ 159,669	$ 165,313	$ 168,087	$ 190,282	$ 194,626	$ 196,503	$ 1,074,480
5	Retail Energy Jurisdictional Factor	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	
6	Retail Demand Jurisdictional Factor	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	
7	Jurisdictional Energy Recoverable Costs (B)	$ 368,699	$ 367,852	$ 366,769	$ 367,465	$ 371,220	$ 369,433	$ 2,211,438
8	Jurisdictional Demand Recoverable Costs (C)	$ 156,273	$ 161,797	$ 164,512	$ 186,235	$ 190,486	$ 192,323	$ 1,051,625
9	Total Jurisdictional Recoverable Costs for Investment Projects	$ 524,972	$ 529,648	$ 531,280	$ 553,700	$ 561,707	$ 561,756	$ 3,263,063

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

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Estimated/Actual True-Up Amount for the Period
January 2000 - December 2000

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Estimated JUL	Estimated AUG	Estimated SEP	Estimated OCT	Estimated NOV	Estimated DEC	6-Month Sub-Total	12-Month Total	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)										
2	Low NOx Burner Technology-Capital	$207,971	$207,044	$206,118	$205,191	$204,264	$203,338	$1,233,926	$2,501,207	-	$2,501,207
3b	Continuous Emission Monitoring Systems-Capital	146,410	161,829	164,015	163,401	162,787	162,174	$960,616	$1,934,238	-	1,934,238
4b	Clean Closure Equivalency-Capital	593	591	589	587	585	583	$3,526	$7,128	6,580	548
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	156,394	158,739	161,064	160,686	163,003	165,311	$965,197	$1,663,187	1,719,865	143,322
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	332	331	330	329	327	326	$1,975	$3,997	3,690	307
8b	Oil Spill Cleanup/Response Equipment-Capital	19,846	13,966	13,885	13,805	13,724	13,644	$68,870	$203,758	188,084	15,674
10	Relocate Storm Water Runoff-Capital	1,110	1,107	1,105	1,102	1,100	1,097	$6,621	$13,336	12,310	1,026
NA	SO2 Allowances-Negative Return on Investment	(15,069)	(14,687)	(14,305)	(13,923)	(13,541)	(13,159)	($84,684)	($170,868)	-	(170,868)
12	Scherer Discharge Pipeline-Capital	8,636	8,611	8,586	8,561	8,536	8,511	$51,441	$103,782	95,799	7,983
17	Disposal of Noncontainerized Liquid Waste-Capital	5,328	5,296	5,265	5,233	5,202	5,170	$31,494	$64,125	59,192	4,933
20	Wastewater Discharge Elimination and Reuse	20,098	20,043	19,986	19,928	19,871	19,813	$119,737	$173,570	160,218	13,352
2	Total Investment Projects - Recoverable Costs	$ 551,847	$ 562,870	$ 566,838	$ 564,900	$ 585,858	$ 566,608	$ 3,378,721	$ 6,697,460	$ 2,245,738	$ 4,451,722
3	Recoverable Costs Allocated to Energy	$ 355,845	$ 370,239	$ 372,044	$ 370,641	$ 369,844	$ 368,850	$ 2,207,463	$ 4,451,722		
4	Recoverable Costs Allocated to Demand	$ 196,002	$ 192,631	$ 194,594	$ 194,059	$ 196,014	$ 197,958	$ 1,171,258	$ 2,245,738		
5	Retail Energy Jurisdictional Factor	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%				
6	Retail Demand Jurisdictional Factor	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%				
7	Jurisdictional Energy Recoverable Costs (B)	$ 350,444	$ 364,824	$ 366,603	$ 365,417	$ 364,436	$ 363,455	$ 2,175,180	$ 4,386,618		
8	Jurisdictional Demand Recoverable Costs (C)	$ 191,833	$ 188,534	$ 190,455	$ 189,932	$ 191,844	$ 193,746	$ 1,146,345	$ 2,197,971		
9	Total Jurisdictional Recoverable Costs for Investment Projects	$ 542,277	$ 553,358	$ 557,058	$ 555,349	$ 556,280	$ 557,203	$ 3,321,525	$ 6,584,588		

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

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 2000

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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 (8)	5,283,839	5,395,931	5,508,023	5,620,114	5,732,206	5,844,298	5,956,390	n/a
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$12,327,629	$12,215,537	$12,103,445	$11,991,354	$11,879,262	$11,767,170	$11,655,078	n/a
6.	Average Net Investment		12,271,583	12,159,491	12,047,399	11,935,308	11,823,216	11,711,124	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		72,729	72,064	71,400	70,736	70,072	69,407	426,408
	b. Debt Component (Line 6 x 2.8074% x 1/12)		28,709	28,447	28,185	27,923	27,660	27,398	168,323
8.	Investment Expenses								
	a. Depreciation (D)		112,092	112,092	112,092	112,092	112,092	112,092	672,551
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$213,530	$212,603	$211,677	$210,750	$209,824	$208,897	$1,267,281

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and shown above apply to prior month acti

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period July through December 2000

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

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month 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)	5,956,390	6,068,482	6,180,574	6,292,666	6,404,757	6,516,849	6,628,941	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$11,655,078	$11,542,986	$11,430,894	$11,318,802	$11,206,711	$11,094,619	$10,982,527	n/a
6.	Average Net Investment		11,599,032	11,486,940	11,374,848	11,262,757	11,150,665	11,038,573	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		68,743	68,079	67,414	66,750	66,086	65,421	828,900
	b. Debt Component (Line 6 x 2.8074% x 1/12)		27,136	26,874	26,611	26,349	26,087	25,825	327,205
8.	Investment Expenses								
	a. Depreciation (D)		112,092	112,092	112,092	112,092	112,092	112,092	1,345,102
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$207,971	$207,044	$206,118	$205,191	$204,264	$203,338	$2,501,207

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI

(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 recorded and shown above apply to prior month acti

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 2000

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$0	$0	$0	$0	$54,544	$54,544
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$14,341,234	14,341,234	14,341,234	14,341,234	14,341,234	14,341,234	14,395,778	0
3.	Less: Accumulated Depreciation (B)	3,459,340	3,531,357	3,603,374	3,675,391	3,747,596	3,825,635	3,903,850	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,881,894	$10,809,877	$10,737,860	$10,665,843	$10,593,638	$10,515,599	$10,491,928	n/a
6.	Average Net Investment		10,845,885	10,773,868	10,701,851	10,629,741	10,554,619	10,503,764	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		64,279	63,852	63,426	62,998	62,553	62,252	379,360
	b. Debt Component (Line 6 x 2.8074% x 1/12)		25,374	25,205	25,037	24,868	24,693	24,574	149,751
8.	Investment Expenses								
	a. Depreciation (D)		72,017	72,017	72,017	72,206	78,039	78,215	444,510
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$161,670	$161,075	$160,480	$160,072	$165,285	$165,040	$973,622

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 July through December 2000

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

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		($1,435)	$541,500	$0	$0	$0	$0	$594,609
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$14,395,778	14,394,343	14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	n/a
3.	Less: Accumulated Depreciation (B)	3,903,850	3,963,786	4,037,461	4,111,695	4,186,930	4,260,164	4,334,399	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,491,928	$10,430,557	$10,898,382	$10,824,147	$10,749,913	$10,675,678	$10,601,444	n/a
6.	Average Net Investment		10,461,242	10,664,469	10,861,264	10,787,030	10,712,796	10,638,561	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		62,000	63,204	64,370	63,930	63,490	63,051	759,406
	b. Debt Component (Line 6 x 2.8074% x 1/12)		24,474	24,950	26,410	25,236	25,063	24,889	299,772
8.	Investment Expenses								
	a. Depreciation (D)		59,936	73,675	74,234	74,234	74,234	74,234	875,059
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								0
9.	Total System Recoverable Expenses (Lines 7 & 8)		$146,410	$161,829	$164,015	$163,401	$162,787	$162,174	$1,934,238

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425. (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and shown above apply to prior month activity.

(E) To adjust depreciation/amortization for calculations by in-service year and/or to correct items found during the investigation made pursuant to the stipulation in Order No. PSC-99-2513-FOF-EI

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 2000

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	15,087	15,331	15,575	15,819	16,064	16,308	16,552	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$43,779	$43,535	$43,291	$43,047	$42,802	$42,558	$42,314	n/a
6.	Average Net Investment		43,657	43,413	43,169	42,924	42,680	42,436	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		259	257	256	254	253	251	1,531
	b. Debt Component (Line 6 x 2.8074% x 1/12)		102	102	101	100	100	99	604
8.	Investment Expenses								
	a. Depreciation (D)		244	244	244	244	244	244	1,466
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$605	$603	$601	$599	$597	$595	$3,600

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425. (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI

(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 recorded and 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 July through December 2000

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

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month 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)	16,552	16,797	17,041	17,285	17,529	17,774	18,018	n/a
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$42,314	$42,069	$41,825	$41,581	$41,337	$41,092	$40,848	n/a
6.	Average Net Investment		42,191	41,947	41,703	41,459	41,214	40,970	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		250	249	247	246	244	243	3,009
	b. Debt Component (Line 6 x 2.8074% x 1/12)		99	98	98	97	96	96	1,188
8.	Investment Expenses								
	a. Depreciation (D)		244	244	244	244	244	244	2,932
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$593	$591	$589	$587	$585	$583	$7,128

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 January through June 2000

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	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$519,894	$272,816	$42,549	$992,318	$52,739	$5,876	$1,886,192
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$13,122,546	13,642,440	13,915,256	13,957,805	14,950,123	15,002,861	15,008,738	n/a
3.	Less: Accumulated Depreciation (B)	1,099,974	1,139,604	1,180,624	1,221,913	1,264,334	1,307,933	1,351,607	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$12,022,571	$12,502,836	$12,734,632	$12,735,891	$13,685,788	$13,694,929	$13,657,131	n/a
6.	Average Net Investment		12,262,704	12,618,734	12,735,262	13,210,840	13,690,358	13,676,030	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		72,676	74,786	75,477	78,295	81,137	81,052	463,424
	b. Debt Component (Line 6 x 2.8074% x 1/12)		28,689	29,522	29,794	30,907	32,029	31,995	182,935
8.	Investment Expenses								
	a. Depreciation (D)		39,629	41,020	41,288	42,421	43,598	43,674	251,631
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other(E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$140,994	$145,328	$146,559	$151,623	$156,764	$156,722	$897,990

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI

(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 monti Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts recorded and shown above apply to prior mon

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period July through December 2000

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	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$53	$412,000	$0	$0	$412,000		$2,710,245
	c. Retirements								
	d. Other (A)								
2.	Plant-in-Service/Depreciation Base	$15,008,738	15,008,791	15,420,791	15,420,791	15,420,791	15,832,791	15,832,791	n/a
3.	Less: Accumulated Depreciation (B)	1,351,607	1,395,290	1,439,980	1,485,666	1,531,351	1,578,033	1,625,710	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$13,657,131	$13,613,501	$13,980,811	$13,935,125	$13,889,440	$14,254,758	$14,207,081	n/a
6.	Average Net Investment		13,635,316	13,797,156	13,957,968	13,912,282	14,072,099	14,230,920	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		80,811	81,770	82,723	82,453	83,400	84,341	958,923
	b. Debt Component (Line 6 x 2.8074% x 1/12)		31,900	32,278	32,655	32,548	32,922	33,293	378,530
8.	Investment Expenses								
	a. Depreciation (D)		43,683	44,690	45,686	45,686	46,681	47,677	525,733
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$156,394	$158,739	$161,064	$160,686	$163,003	$165,311	$1,863,187

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-A$-EI, Docket No. 990067-

(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 mon Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts recorded and 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 January through June 2000

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	8,272	8,424	8,577	8,729	8,882	9,035	9,187	n/a
4	CWIP- Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$22,758	$22,606	$22,453	$22,301	$22,148	$21,995	$21,843	n/a
6.	Average Net Investment		22,682	22,529	22,377	22,224	22,072	21,919	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		134	134	133	132	131	130	793
	b. Debt Component (Line 6 x 2.8074% x 1/12)		53	53	52	52	52	51	313
8.	Investment Expenses								
	a. Depreciation (D)		153	153	153	153	153	153	915
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 &8)		$340	$339	$338	$336	$335	$334	$2,022

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 July through December 2000

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

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month 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)	9,187	9,340	9,492	9,645	9,798	9,951	10,103	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$21,843	$21,690	$21,538	$21,385	$21,232	$21,079	$20,927	n/a
6.	Average Net Investment		21,767	21,614	21,462	21,308	21,155	21,003	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		129	128	127	126	125	124	1,553
	b. Debt Component (Line 6 x 2.8074% x 1/12)		51	51	50	50	49	49	613
8.	Investment Expenses								
	a. Depreciation (D)		153	153	153	153	153	153	1,831
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other(E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$332	$331	$330	$329	$327	$326	$3,997

Notes:

(A) N/A

(B) N/A

(C) Tax gross-up factor 0.61425. (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI

(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 recorded and 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 January through June 2000

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant								$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	n/a
3.	Less: Accumulated Depreciation (B)	570,081	580,627	591,173	601,718	625,177	640,741	656,259	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$617,569	$607,023	$596,477	$585,931	$562,472	$546,909	$531,391	n/a
6.	Average Net Investment		612,296	601,750	591,204	574,202	554,691	539,150	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		3,629	3,566	3,504	3,403	3,287	3,195	20,585
	b. Debt Component (Line 6 x 2.8074% x 1/12)		1,432	1,408	1,383	1,343	1,298	1,261	8,126
8.	Investment Expenses								
	a. Depreciation (D)		10,546	10,546	10,546	23,459	15,563	15,618	86,177
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$15,607	$15,520	$15,433	$28,205	$20,149	$19,974	$114,888

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 July through December 2000

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

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant								$0
	c. Retirements								
	d. Other (A)								
2.	Plant-In-Service/Depreciation Base	$1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	n/a
3.	Less: Accumulated Depreciation (B)	656,259	671,776	681,518	691,260	701,002	710,744	720,486	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$531,391	$515,874	$506,132	$496,390	$486,648	$476,906	$467,164	n/a
6.	Average Net Investment		523,632	511,003	501,261	491,519	481,777	472,035	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		3,103	3,029	2,971	2,913	2,855	2,798	38,253
	b. Debt Component (Line 6 x 2.8074% x 1/12)		1,225	1,195	1,173	1,150	1,127	1,104	15,100
8.	Investment Expenses								
	a. Depreciation (D)		15,518	9,742	9,742	9,742	9,742	9,742	150,405
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								0
9.	Total System Recoverable Expenses (Lines 7 & 8)		$19,846	$13,966	$13,885	$13,805	$13,724	$13,644	$203,758

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and shown above apply to prior month activity.

(E) To adjust depreciation/amortization for calculations by in-service year and/or to correct items found during the investigation made pursuant to the stipulation in Order No. PSC-99-2513-FOF-EI.

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period January through June 2000

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

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	SixMonth 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)	19,459	19,773	20,087	20,401	20,715	21,029	21,343	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$98,335	$98,021	$97,707	$97,393	$97,079	$96,765	$96,451	n/a
6.	Average Net Investment		98,178	97,864	97,550	97,236	96,922	96,608	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		582	580	578	576	574	573	3,463
	b. Debt Component (Line 6 x 2.8074% x 1/12)		230	229	228	227	227	226	1,367
8.	Investment Expenses								
	a. Depreciation (D)		314	314	314	314	314	314	1,884
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,126	$1,123	$1,120	$1,118	$1,115	$1,113	$6,715

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI

(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 recorded and 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 July through December 2000

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

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month 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)	21,343	21,657	21,971	22,285	22,600	22,914	23,228	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$96,451	$96,137	$95,823	$95,509	$95,194	$94,880	$94,566	n/a
6.	Average Net Investment		96,294	95,980	95,666	95,352	95,037	94,723	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		571	569	567	565	563	561	6,860
	b Debt Component (Line 6 x 2.8074% x 1/12)		225	225	224	223	222	222	2,708
8.	Investment Expenses								
	a. Depreciation (D)		314	314	314	314	314	314	3,769
	b. Amortization								
	c. Dismantlement								
	d Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,110	$1,107	$1,105	$1,102	$1,100	$1,097	$13,336

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(D) Depreciation expense is calculated using the appropriate life 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 recorded and 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 January through June 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(In Dollars)

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	166,268	169,297	172,325	175,354	178,383	181,412	184,441	n/a
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$697,992	$694,963	$691,935	$688,906	$685,877	$682,848	$679,819	n/a
6.	Average Net Investment		696,478	693,449	690,420	687,391	684,362	681,333	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		4,128	4,110	4,092	4,074	4,056	4,038	24,497
	b. Debt Component (Line 6 x 2.8074% x 1/12)		1,629	1,622	1,615	1,608	1,601	1,594	9,670
8.	Investment Expenses								
	a. Depreciation (D)		3,029	3,029	3,029	3,029	3,029	3,029	18,173
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$8,786	$8,761	$8,736	$8,711	$8,686	$8,661	$52,341

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 July through December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(In Dollars)

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month 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)	184,441	187,470	190,499	193,528	196,557	199,585	202,614	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$679,819	$676,790	$673,761	$670,732	$667,703	$664,675	$661,646	n/a
6.	Average Net Investment		678,305	675,276	672,247	669,218	666,189	663,160	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		4,020	4,002	3,984	3,966	3,948	3,930	48,348
	b. Debt Component (Line 6 x 2.8074% x 1/12)		1,587	1,580	1,573	1,566	1,559	1,551	19,085
8.	Investment Expenses								
	a. Depreciation (D)		3,029	3,029	3,029	3,029	3,029	3,029	36,347
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$8,636	$8,611	$8,586	$8,561	$8,536	$8,511	$103,782

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 January through June 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Non-Contaminated Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month 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)	103,745	107,565	111,385	115,205	119,025	122,845	126,665	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$207,264	$203,444	$199,624	$195,804	$191,984	$188,164	$184,344	n/a
6.	Average Net Investment		205,354	201,534	197,714	193,894	190,074	186,254	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,217	1,194	1,172	1,149	1,126	1,104	6,963
	b. Debt Component (Line 6 x 2.8074% x 1/12)		480	471	463	454	445	436	2,749
8.	Investment Expenses								
	a. Depreciation (D)		3,820	3,820	3,820	3,820	3,820	3,820	22,920
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$5,517	$5,486	$5,454	$5,423	$5,391	$5,360	$32,631

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425. (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 July through December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Non-Containerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month 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)	126,665	130,485	134,306	138,125	141,945	145,765	149,585	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$184,344	$180,524	$176,704	$172,884	$169,064	$165,244	$161,424	n/a
6.	Average Net Investment		182,434	178,614	174,794	170,974	167,154	163,334	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		1,081	1,059	1,036	1,013	991	968	13,110
	b. Debt Component (Line 6 x 2.8074% x 1/12)		427	418	409	400	391	382	5,175
8.	Investment Expenses								
	a. Depreciation (D)		3,820	3,820	3,820	3,820	3,820	3,820	45,840
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$5,328	$5,296	$5,265	$5,233	$5,202	$5,170	$64,125

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 January through June 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Wastewater/Stormwater Reuse (Project No. 20)
(in Dollars)

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Six Month Amount
1.	Investments								
	a. Expenditures/Additions								
	b. Clearings to Plant		$0	$312,850	$0	$995,648	$297,977	$4,846	$1,611,321
	c. Retirements								
	d. Other(A)								
2.	Plant-In-Service/Depreciation Base	$0	0	312,850	312,850	1,308,498	1,606,475	1,611,321	n/a
3.	Less: Accumulated Depreciation (B)	0	0	639	1,916	5,369	11,198	18,139	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$0	$0	$312,211	$310,934	$1,303,129	$1,595,277	$1,593,183	n/a
6.	Average Net Investment		0	156,106	311,572	807,031	1,449,203	1,594,230	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		0	925	1,847	4,783	8,589	9,448	25,592
	b. Debt Component (Line 6 x 2.8074% x 1/12)		0	365	729	1,888	3,390	3,730	10,102
8.	Investment Expenses								
	a. Depreciation (D)		0	639	1,277	3,453	5,829	6,941	18,139
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$0	$1,929	$3,853	$10,124	$17,808	$20,119	$53,833

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (Fit Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 July through December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Wastewater/Stormwater Reuse (Project No. 20)
(in Dollars)

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	Twelve Month Amount
1.	Investments								
	a. *Expenditures/Additions*								
	b. Clearings to Plant		$676	$0	$0	$0	$0	$0	$1,611,997
	c. Retirements								
	d. Other(A)								
2.	Plant-in-Service/Depreciation Base	$1,611,321	1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	n/a
3.	Less: Accumulated Depreciation (B)	$18,139	25,091	32,046	39,000	45,954	52,909	59,863	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$1,593,183	$1,586,905	$1,579,951	$1,572,997	$1,566,042	$1,559,088	$1,552,134	n/a
6.	Average Net Investment		1,590,044	1,583,428	1,576,474	1,569,520	1,562,565	1,555,611	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		9,424	9,384	9,343	9,302	9,261	9,219	81,525
	b. Debt Component (Line 6 x 2.8074% x 1/12)		3,720	3,704	3,688	3,672	3,656	3,639	32,182
8.	Investment Expenses								
	a. Depreciation (D)		6,953	6,954	6,954	6,954	6,954	6,954	59,863
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other(E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$20,096	$20,043	$19,986	$19,928	$19,871	$19,813	$173,570

Notes:

(A) N/A

(B) N/A

(C) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.

(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 recorded and 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 January through June 2000

Schedule of Amortization of and Negative Return on
Deferred Gain on Sales of Emission Allowances
(in Dollars)

Line		Beginning of Period Amount	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	End of Period Amount	
1	Working Capital Dr (Cr)									
	a 158.100 Allowance Inventory	$0	$0	$0	$0	$0	$0	$0		
	b 158.200 Allowances Withheld	0	0	0	0	0	0	0		
	c 182.300 Other Regulatory Assets-Losses	0	0	0	0	0	0	0		
	d 254.900 Other Regulatory Liabilities-Gains	(1,745,754)	(1,722,592)	(1,699,429)	(1,676,266)	(1,653,103)	(1,879,018)	(1,846,118)		
2	TotalWorking Capital	($1,745,754)	($1,722,592)	($1,699,429)	($1,676,266)	($1,653,103)	($1,879,018)	($1,846,118)		
3	Average Net Working Capital Balance		(1,734,173)	(1,711,010)	(1,687,847)	(1,664,685)	(1,766,060)	(1,862,568)		
4	Return on Average Net Working Capital Balance									
	a Equity Component grossed up for taxes (A)		(10,278)	(10,140)	(10,003)	(9,866)	(10,467)	(11,039)	(61,793)	
	b Debt Component (Line 3 x 2.8074% x 1/12)		(4,057)	(4,003)	(3,949)	(3,895)	(4,132)	(4,357)	(24,392)	
5	Total Return Component		($14,335)	($14,143)	($13,952)	($13,760)	($14,598)	($15,396)	($86,185)	(D)
6	Expense Dr (Cr)									
	a 411.800 Gains from Dispositions of Allowances		(23,163)	(23,163)	(23,163)	(23,163)	(116,517)	(46,217)	(255,385)	
	b 411.900 Losses from Dispositions of Allowances		0	0	0	0	0	0	-	
	c 509.000 Allowance Expense		0	0	0	0	0	0	-	
7	Net Expense (Lines 6a+6b+6c)		($23,163)	($23,163)	($23,163)	($23,163)	($116,517)	($46,217)	($255,385)	(E)
8	Total System Recoverable Expenses (Lines 5+7)		(37,498)	(37,306)	(37,115)	(36,923)	(131,115)	(61,613)		
	a Recoverable Costs Allocated to Energy		(37,498)	(37,306)	(37,115)	(36,923)	(131,115)	(61,613)		
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0		
9	Energy Jurisdictional Factor		98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%		
10	Demand Jurisdictional Factor		97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%		
11	Retail Energy-Related Recoverable Costs (B)		(36,949)	(36,761)	(36,572)	(36,383)	(129,198)	(60,712)	(336,575)	
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11+12)		($36,949)	($36,761)	($36,572)	($36,383)	($129,198)	($60,712)	($336,575)	

Notes:

(A) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.
(B) Line 8a times Line 9
(C) Line 8b times Line 10
(D) Line 5 is reported on Capital Schedule
(E) Line 7 is reported on O&M Schedule

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded thesales of emissions allowances as a regulatory liability.

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Period July through December 2000

Schedule of Amortization of and Negative Return on
Deferred Gain on Sales of Emission Allowances
(In Dollars)

Line		Beginning of Period Amount	July Estimated	August Estimated	September Estimated	October Estimated	November Estimated	December Estimated	End of Period Amount	
1	Working Capitol Dr (Cr)									
	a 158.100 Allowance Inventory	$0	$0	$0	$0	$0	$0	$0		
	b 158.200 Allowances Withheld	0	0	0	0	0	0	0		
	c 182.300 Other Regulatory Assets-Losses	0	0	0	0	0	0	0		
	d 254.900 Other Regulatory Liabilities-Gains	(1,846,118)	(1,799,901)	(1,753,684)	(1,707,467)	(1,661,251)	(1,615,034)	(1,568,817)		
2	Total Working Capitol	($1,846,118)	($1,799,901)	($1,753,684)	($1,707,467)	($1,661,251)	($1,615,034)	($1,568,817)		
3	Average Net Working Capitol Balance		(1,823,010)	(1,776,793)	(1,730,576)	(1,684,359)	(1,638,142)	(1,591,925)		
4	Return on Average Net Working Capitol Balance									
	a Equity Component grossed up for taxes (A)		(10,804)	(10,530)	(10,256)	(9,983)	(9,709)	(9,435)	(122,510)	
	b Debt Component (Line 3 x 2.8074% x 1/12)		(4,265)	(4,157)	(4,049)	(3,941)	(3,832)	(3,724)	(48,360)	
5	Total Return Component		($15,069)	($14,687)	($14,305)	($13,923)	($13,541)	($13,159)	($170,870)	(D)
6	Expense Dr (Cr)									
	a 411.800 Gains from Dispositions of Allowances		(46,217)	(46,217)	(46,217)	(46,217)	(46,217)	(46,217)	(532,686)	
	b 411.900 Losses from Dispositions of Allowances		0	0	0	0	0	0	-	
	c 509.000 Allowance Expense		0	0	0	0	0	0	-	
7	Net Expense (Lines 6a+6b+6c)		($46,217)	($46,217)	($46,217)	($46,217)	($46,217)	($46,217)	($532,686)	(E)
8	Total System Recoverable Expenses (Lines 5+7)		($61,286)	($60,904)	($60,522)	($60,140)	($59,758)	($59,376)		
	a Recoverable Costs Allocated to Energy		(61,286)	(60,904)	(60,522)	(60,140)	(59,758)	(59,376)		
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0		
9	Energy Jurisdictional Factor		98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%		
10	Demand Jurisdictional Factor		97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%		
11	Retail Energy-Related Recoverable Costs (B)		(60,390)	(60,013)	(59,637)	(59,260)	(58,884)	(58,508)	(693,267)	
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11+12)		($60,390)	($60,013)	($59,637)	($59,260)	($58,884)	($58,508)	($693,267)	

Notes:

(A) The tax gross-up factor 0.61425, (FIT Rate of 35%). For 2000 the Equity Component is 4.3685% based on a ROE of 11.0% per FPSC Order No. PSC-99-0519-AS-EI, Docket No. 990067-EI.
(B) Line 8a times Line 9
(C) Line 8b times Line 10
(D) Line 5 is reported on Capitol Schedule
(E) Line 7 is reported on O&M Schedule

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded the sales of emissions allowances as a regulatory liability.

Totals may not add due to rounding.

APPENDIX I

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS 42-1P THROUGH 42-7P

JANUARY 2001 - DECEMBER 2001

KMD-3
DOCKET NO. 000007-EI
FPL WITNESS: K.M. DUBIN
EXHIBIT_____
PAGES 1-52

DOCUMENT NUMBER-DATE
11960 SEP 25 00
FPSC-RECORDS/REPORTING

Form 42-1P

Florida Power & Light Company
Environmental Cost Recovery Clause
Total Jurisdictional Amount to Be Recovered

For the Projected Period
January 2001 to December 2001

Line No.		Energy ($)	CP Demand ($)	GCP Demand ($)	Total ($)
1	Total Jurisdictional Rev. Req. for the projected period				
	a Projected O&M Activities (FORM 42-2P, Page 2 of 2, Lines 7 through 9)	2,517,486	2,570,799	1,517,484	6,605,769
	b Projected Capital Projects (FORM 42-3P, Page 2 of 2, Lines 7 through 9)	4,238,316	2,274,631	0	6,512,947
	c Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)	6,755,802	4,845,430	1,517,484	13,118,716
2	True-up for Estimated Over/(Under) Recovery for the current period January 2000 - December 2000 (FORM 42-1E, Line 4, filed on August 18, 2000)	1,172,996	570,745	275,880	2,019,621
3	Final True-up Over/(Under) for the period January 1999 - December 1999 (FORM 42-1A, Line 7, filed on April 3, 2000)	771,735	578,062	294,292	1,644,089
4	Total Jurisdictional Amount to be Recovered/(Refunded) in the projection period January 2001 - December 2001 (Line 1 - Line 2 - Line 3)	4,811,071	3,696,623	947,312	9,455,006
5a	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier 1.01597)	4,887,904	3,755,658	962,440	9,606,002
5b	Total Projected Jurisdictional Amount Allowed for Recovery	3,256,566	2,502,208	641,226	6,400,000
					6,400,000

Notes:
Allocation to energy and demand in each period are in proportion to the respective period split of costs.
True-up costs are split in proportion to the split of actual demand-related and energy-related costs from respective true-up periods.
Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2001 - December 2001

O&M Activities
(in Dollars)

Line	Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	6-Month Sub-Total
1 Description of O&M Activities							
1 Air Operating Permit Fees-O&M	$6,000	$1,960,000	$6,000	$6,000	$6,000	$6,000	$ 1,990,000
3a Continuous Emission Monitoring Systems-O&M	20,000	50,000	65,000	45,000	60,000	50,000	290,000
4a Clean Closure Equivalency-O&M	0	0	0	0	0	0	0
5a Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	50,000	200,000	200,000	200,000	20,000	20,000	690,000
5c Maintenance of Stationary Above Ground Fuel Storage Tanks-Spill Abatement	0	0	0	0	0	0	0
8a Oil Spill Cleanup/Response Equipment-O&M	1,000	5,000	5,000	15,000	25,000	50,000	101,000
9 Low-Level Radioactive Waste Access Fees-O&M	0	0	0	0	0	0	0
13 RCRA Corrective Action-O&M	0	0	0	0	25,000	0	25,000
14 NPDES Permit Fees-O&M	126,500	0	0	0	0	0	126,500
17a Disposal of Noncontainerized Liquid Waste-O&M	15,000	25,000	25,000	30,000	30,000	25,000	150,000
19a Substation Pollutant Discharge Prevention & Removal - Distribution - O&M	221,800	173,000	186,300	186,300	270,000	79,800	1,117,200
19b Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	98,000	218,800	191,000	191,000	47,800	30,000	776,600
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)
20 Wastewater Discharge Elimination &Reuse	0	0	0	0	0	0	0
NA Amortization of Gains on Sales of Emissions Allowances	(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(255,384)
2 Total of O&M Activities	$ 449,050	$ 2,542,550	$ 589,050	$ 584,050	$ 394,550	$ 171,550	$ 4,730,800
3 Recoverable Costs Allocated to Energy	$ 5,179	$ 2,012,471	$ 71,333	$ 66,333	$ 80,317	$ 88,948	$ 2,324,581
4a Recoverable Costs Allocated to CP Demand	$ 245,414	$ 380,422	$ 354,760	$ 354,760	$ 67,576	$ 26,145	$ 1,429,077
4b Recoverable Costs Allocated to GCP Demand	$ 198,457	$ 149,657	$ 162,957	$ 162,957	$ 246,657	$ 56,457	$ 977,142
5 Retail Energy Jurisdictional Factor	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%	
6a Retail CP Demand Jurisdictional Factor	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%	
6b Retail GCP Demand Jurisdictional Factor	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	
7 Jurisdictional Energy Recoverable Costs (A)	$ 5,124	$ 1,991,250	$ 70,581	$ 65,633	$ 79,470	$ 88,010	$ 2,300,068
8a Jurisdictional CP Demand Recoverable Costs (B)	$ 242,985	$ 376,656	$ 351,249	$ 351,249	$ 66,907	$ 25,886	$ 1,414,932
8b Jurisdictional GCP Demand Recoverable Costs (C)	$ 198,457	$ 149,657	$ 162,957	$ 162,957	$ 246,657	$ 56,457	$ 977,142
9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$ 446,566	$ 2,517,563	$ 584,787	$ 579,839	$ 393,034	$ 170,353	$ 4,692,142

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 Projected Period Amount
January 2001 - December 2001

O&M Activities
(in Dollars)

Line	Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	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	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$36,000	$2,026,000			$2,026,000
3a Continuous Emission Monitoring Systems-O&M	50,000	50,000	40,000	40,000	20,000	10,000	210,000	500,000			500,000
4a Clean Closure Equivalency-O&M	0	0	0	0	0	0	0	0	0		0
5a Maintenance of Stationary Above Ground Fuel Storage Tanks-O&M	20,000	100,000	200,000	200,000	200,000	61,000	781,000	1,471,000	1,471,000		
5c Maintenance of Stationary Above Ground Fuel Storage Tanks-Spill Abatement	0	0	0	0	0	0	0	0	0		0
8a Oil Spill Cleanup/Response Equipment-O&M	20,000	15,000	14,000	0	0	0	49,000	150,000			150,000
9 Low-Level Radioactive Waste Access Fees-O&M	0	0	0	0	0	0	0	0	0		0
13 RCRA Corrective Action-O&M	0	0	0	25,000	0	0	25,000	50,000	50,000		
14 NPDES Permit Fees-O&M	0	0	0	0	0	0	0	126,500	126,500		
17a Disposal of Noncontainerized Liquid Waste-O&M	25,000	25,000	25,000	25,000	25,000	25,000	150,000	300,000			300,000
19a Substation Poliutant Discharge Prevention & Removal - Distribution - O&M	0	7,200	0	279,500	244,700	149,000	680,400	1,797,600		1,797,600	
19b Substation Pollutant Discharge Prevention & Removal - Transmission - O&M	130,000	151,800	150,000	0	99,800	0	531,600	1,308,200	1,207,569		100,631
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)
20 Wastewater Discharge Elimination & Reuse	0	0	0	0	0	0	0	0	0		
NA Amortization of Gains on Sales of Emissions Allowances	(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(255,384)	(510,768)			(510,768)
2 Total of O&M Activities	$ 161,750	$ 265,750	$ 345,750	$ 486,250	$ 506,250	$ 161,750	$ 1,927,500	$ 6,658,300	$ 2,596,500	$ 1,517,484	$2,544,316
3 Recoverable Costs Allocated to Energy	$ 66,640	$ 63,317	$ 52,179	$ 26,640	$ 14,317	$ (3,360)	$ 219,735	$ 2,544,316			
4a Recoverable Costs Allocated to CP Demand	$ 118,453	$ 218,576	$ 316,914	$ 203,453	$ 270,576	$ 39,453	$ 1,167,423	$ 2,596,500			
4b Recoverable Costs Allocated to GCP Demand	$ (23,343)	$ (16,143)	$ (23,343)	$ 256,157	$ 221,357	$ 125,657	$ 540,342	$ 1,517,484			
5 Retail Energy Jurisdictional Factor	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%					
6a Retail CP Demand Jurisdictional Factor	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%					
6b Retail GCP Demand Jurisdictional Factor	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%					
7 Jurisdictional Energy Recoverable Costs (A)	$ 65,938	$ 62,650	$ 51,629	$ 26,359	$ 14,166	$ (3,324)	$ 217,418	$ 2,517,486			
8a Jurisdictional CP Demand Recoverable Costs (B)	$ 117,280	$ 216,412	$ 313,777	$ 201,439	$ 267,897	$ 39,062	$ 1,155,867	$ 2,570,799			
8b Jurisdictional GCP Demand Recoverable Costs (C)	$ (23,343)	$ (16,143)	$ (23,343)	$ 256,157	$ 221,357	$ 125,657	$ 540,342	$ 1,517,484			
9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$ 159,875	$ 262,919	$ 342,063	$ 483,955	$ 503,420	$ 161,395	$ 1,913,627	$ 6,605,769			

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 Projected Period Amount
January 2001 - December 2001

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Projected JAN	Projected FEB	Projected MAR	Projected APR	Projected MAY	Projected JUN	6-Month Sub-Total
1	Description of Investment Projects (A)							
2	Low NOx Burner Technology-Capital	$ 200,334	$ 199,429	$ 198,524	$ 197,619	$ 196,713	$ 195,808	$ 1,188,427
3b	Continuous Emission Monitoring Systems-Capital	159,552	158,953	158,353	157,754	157,154	156,555	948,321
4b	Clean Closure Equivalency-Capital	573	571	569	567	565	563	3,408
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	162,221	161,836	161,451	161,066	160,681	160,296	967,551
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	321	320	318	317	316	315	1,907
8b	Oil Spill Cleanup/Response Equipment-Capital	13,475	13,397	13,318	13,239	13,161	13,082	79,672
10	Relocate Storm Water Runoff-Capital	1,077	1,074	1,071	1,069	1,066	1,064	6,421
NA	SO2 Allowances-Negative Return on Investment	(12,498)	(12,154)	(11,810)	(11,467)	(11,123)	(10,779)	(69,831)
12	Scherer Discharge Pipeline-Capital	8,360	8,336	8,311	8,287	8,262	8,238	49,794
17b	Disposal of Noncontainerized Liquid Waste-Capital	5,108	5,077	5,047	5,016	4,985	4,954	30,187
20	Wastewater Discharge Elimination &Reuse	19,461	19,405	19,349	19,293	19,237	19,180	115,925
2	Total Investment Projects - Recoverable Costs	$ 557,984	$ 556,244	$ 554,501	$ 552,760	$ 551,017	$ 549,276	$ 3,321,782
3	Recoverable Costs Allocated to Energy	$ 363,588	$ 362,383	$ 361,177	$ 359,972	$ 358,765	$ 357,560	$ 2,163,445
4	Recoverable Costs Allocated to Demand	$ 194,396	$ 193,861	$ 193,324	$ 192,788	$ 192,252	$ 191,716	$ 1,158,337
5	Retail Energy Jurisdictional Factor	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%	
6	Retail Demand Jurisdictional Factor	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%	
7	Jurisdictional Energy Recoverable Costs (B)	$ 359,754	$ 358,562	$ 357,369	$ 356,176	$ 354,982	$ 353,790	$ 2,140,633
8	Jurisdictional Demand Recoverable Costs (C)	$ 192,472	$ 191,942	$ 191,410	$ 190,880	$ 190,349	$ 189,818	$ 1,146,871
9	Total Jurisdictional Recoverable Costs fo Investment Projects (Lines 7 + 8)	$ 552,226	$ 550,504	$ 548,779	$ 547,056	$ 545,331	$ 543,608	$ 3,287,504

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

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Projected Period Amount
January 2001 - December 2001

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line		Projected JUL	Projected AUG	Projected SEP	Projected OCT	Projected NOV	Projected DEC	6-Month Sub-Total	12-Month Total	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)										
2	Low NOx Burner Technology-Capital	$ 194,903	$ 193,998	$ 193,092	$ 192,187	$ 191,282	$ 190,376	$ 1,155,838	$ 2,344,265		$ 2,344,265
3b	Continuous Emission Monitoring Systems-Capital	155,955	155,356	154,756	154,156	153,557	152,957	926,737	$ 1,875,058		1,875,058
4b	Clean Closure Equivalency-Capital	561	559	557	555	553	552	3,337	$ 6,745	6,226	519
5b	Maintenance of Stationary Above Ground Fuel Storage Tanks-Capital	159,911	159,526	159,141	158,756	158,371	157,986	953,691	$ 1,921,242	1,773,454	147,788
7	Relocate Turbine Lube Oil Underground Piping to Above Ground-Capital	314	312	311	310	309	307	1,863	$ 3,770	3,480	290
8b	Oil Spill Cleanup/Response Equipment-Capital	13,003	12,925	12,846	12,767	12,689	12,610	76,840	$ 156,512	144,473	12,039
10	Relocate Storm Water Runoff-Capital	1,061	1,059	1,056	1,054	1,051	1,049	6,330	$ 12,751	11,770	981
NA	SO2 Allowances-Negative Return on Investment	(10,435)	(10,092)	(9,748)	(9,404)	(9,060)	(8,717)	(57,456)	$ (127,287)		(127,287)
12	Scherer Discharge Pipeline-Capital	8,213	8,189	8,164	8,140	8,116	8,091	48,913	$ 98,707	91,114	7,593
17b	Disposal of Noncontainerized Liquid Waste-Capital	4,923	4,892	4,861	4,831	4,800	4,769	29,076	$ 59,263	54,704	4,559
20	Wastewater Discharge Elimination &Reuse	19,124	19,068	19,012	18,956	18,900	18,844	113,904	$ 229,829	212,150	17,679
2	Total Investment Projects - Recoverable Costs	$ 547,533	$ 545,792	$ 544,048	$ 542,308	$ 540,568	$ 538,824	$ 3,259,073	$ 6,580,855	$ 2,297,371	$ 4,283,484
3	Recoverable Costs Allocated to Energy	$ 356,355	$ 355,149	$ 353,942	$ 352,737	$ 351,532	$ 350,324	$ 2,120,039	$ 4,283,484		
4	Recoverable Costs Allocated to Demand	$ 191,178	$ 190,643	$ 190,106	$ 189,571	$ 189,036	$ 188,500	$ 1,139,034	$ 2,297,371		
5	Retail Energy Jurisdictional Factor	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%	98.94554%				
6	Retail Demand Jurisdictional Factor	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%	99.01014%				
7	Jurisdictional Energy Recoverable Costs (B)	$ 352,597	$ 351,404	$ 350,210	$ 349,017	$ 347,825	$ 346,630	$ 2,097,683	$ 4,238,316		
8	Jurisdictional Demand Recoverable Costs (C)	$ 189,286	$ 188,756	$ 188,224	$ 187,695	$ 187,165	$ 186,634	$ 1,127,760	$ 2,274,631		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$ 541,883	$ 540,160	$ 538,434	$ 536,712	$ 534,990	$ 533,264	$ 3,225,443	$ 6,512,947		

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

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Projected Period January through June 2001

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

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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)	6,628,941	6,741,033	6,853,125	6,965,216	7,077,308	7,189,400	7,301,492	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,982,527	$10,870,435	$10,758,343	$10,646,252	$10,534,160	$10,422,068	$10,309,976	n/a
6.	Average Net Investment		10,926,481	10,814,389	10,702,297	10,590,206	10,478,114	10,366,022	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		64,757	64,093	63,428	62,764	62,100	61,435	378,577
	b. Debt Component (Line 6 x 2.5793% x 1/12)		23,486	23,245	23,004	22,763	22,522	22,281	137,299
8.	Investment Expenses								
	a. Depreciation (D)		112,092	112,092	112,092	112,092	112,092	112,092	672,551
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$200,334	$199,429	$198,524	$197,619	$196,713	$195,808	$1,188,427

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

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

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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)	7,301,492	7,413,584	7,525,676	7,637,767	7,749,859	7,861,951	7,974,043	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,309,976	$10,197,884	$10,085,792	$9,973,701	$9,861,609	$9,749,517	$9,637,425	n/a
6.	Average Net Investment		10,253,930	10,141,838	10,029,747	9,917,655	9,805,563	9,693,471	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		60,771	60,107	59,442	58,778	58,114	57,449	733,238
	b. Debt Component (Line 6 x 2.5793% x 1/12)		22,040	21,799	21,558	21,317	21,076	20,835	265,925
8.	Investment Expenses								
	a. Depreciation (D)		112,092	112,092	112,092	112,092	112,092	112,092	1,345,102
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$194,903	$193,998	$193,092	$192,187	$191,282	$190,376	$2,344,265

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 monthly Equity Component of 4.3685% 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 recorded and shown above apply to prior month actl

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Projected Period January through June 2001

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

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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	$14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	0
3.	Less: Accumulated Depreciation (B)	4,334,399	4,408,633	4,482,868	4,557,102	4,631,337	4,705,571	4,779,805	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,601,444	$10,527,210	$10,452,975	$10,378,741	$10,304,506	$10,230,272	$10,156,037	n/a
6.	Average Net Investment		10,564,327	10,490,092	10,415,858	10,341,623	10,267,389	10,193,155	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		62,611	62,171	61,731	61,291	60,851	60,411	369,064
	b. Debt Component (Line 6 x 2.5793% x 1/12)		22,707	22,548	22,388	22,228	22,069	21,909	133,849
8.	Investment Expenses								
	a. Depreciation (D)		74,234	74,234	74,234	74,234	74,234	74,234	445,406
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$159,552	$158,953	$158,353	$157,754	$157,154	$156,555	$948,320

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

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

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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	$14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	14,935,843	n/a
3.	Less: Accumulated Depreciation (B)	4,779,805	4,854,040	4,928,274	5,002,509	5,076,743	5,150,978	5,225,212	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$10,156,037	$10,081,803	$10,007,569	$9,933,334	$9,859,100	$9,784,865	$9,710,631	n/a
6.	Average Net Investment		10,118,920	10,044,686	9,970,451	9,896,217	9,821,983	9,747,748	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		59,971	59,531	59,091	58,651	58,211	57,771	722,290
	b. Debt Component (Line 6 x 2.5793% x 1/12)		21,750	21,590	21,431	21,271	21,112	20,952	261,955
8.	Investment Expenses								
	a. Depreciation (D)		74,234	74,234	74,234	74,234	74,234	74,234	890,813
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$155,955	$155,356	$154,756	$154,156	$153,557	$152,957	$1,875,057

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

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

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	SixMonth 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)	18,018	18,262	18,507	18,751	18,995	19,240	19,484	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$40,848	$40,604	$40,359	$40,115	$39,871	$39,626	$39,382	n/a
6.	Average Net Investment		40,726	40,481	40,237	39,993	39,748	39,504	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		241	240	238	237	236	234	1,426
	b. Debt Component (Line 6 x 2.5793% x 1/12)		88	87	86	86	85	85	517
8.	Investment Expenses								
	a. Depreciation (D)		244	244	244	244	244	244	1,466
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$573	$571	$569	$567	$565	$563	$3,408

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

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

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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)	19,484	19,728	19,973	20,217	20,461	20,706	20,950	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$39,382	$39,138	$38,893	$38,649	$38,405	$38,160	$37,916	n/a
6.	Average Net Investment		39,260	39,015	38,771	38,527	38,282	38,038	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		233	231	230	228	227	225	2,801
	b. Debt Component (Line 6 x 2.5793% x 1/12)		84	84	83	83	82	82	1,016
8.	Investment Expenses								
	a. Depreciation (D)		244	244	244	244	244	244	2,932
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$561	$559	$557	$555	$553	$552	$6,745

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

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	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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	$15,832,791	15,832,791	15,832,791	15,832,791	15,832,791	15,832,791	15,832,791	n/a
3.	Less: Accumulated Depreciation (B)	1,625,710	1,673,387	1,721,064	1,768,741	1,816,418	1,864,095	1,911,772	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$14,207,081	$14,159,404	$14,111,727	$14,064,050	$14,016,373	$13,968,696	$13,921,019	n/a
6.	Average Net Investment		14,183,243	14,135,566	14,087,889	14,040,212	13,992,534	13,944,857	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		84,058	83,776	83,493	83,211	82,928	82,646	500,112
	b. Debt Component (Line 6 x 2.5793% x 1/12)		30,486	30,383	30,281	30,178	30,076	29,973	181,377
8.	Investment Expenses								
	a. Depreciation (D)		47,677	47,677	47,677	47,677	47,677	47,677	286,062
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$162,221	$161,836	$161,451	$161,066	$160,681	$160,296	$967,551

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 monthly Equity Component of 4.3685% 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 mont Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts recorded and shown above apply to prior mon

(E) N/A

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Projected Period July through December 2001

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	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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	$15,832,791	15,832,791	15,832,791	15,832,791	15,832,791	15,832,791	15,832,791	n/a
3.	Less: Accumulated Depreciation (B)	1,911,772	1,959,450	2,007,127	2,054,804	2,102,481	2,150,158	2,197,835	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$13,921,019	$13,873,342	$13,825,665	$13,777,988	$13,730,310	$13,682,633	$13,634,956	n/a
6.	Average Net Investment		13,897,180	13,849,503	13,801,826	13,754,149	13,706,472	13,658,795	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		82,363	82,081	81,798	81,515	81,233	80,950	990,052
	b. Debt Component (Line 6 x 2.5793% x 1/12)		29,871	29,768	29,666	29,563	29,461	29,358	359,065
8.	Investment Expenses								
	a. Depreciation (D)		47,677	47,677	47,677	47,677	47,677	47,677	572,125
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$159,911	$159,526	$159,141	$158,756	$158,371	$157,986	$1,921,242

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 monthly Equity Component of 4.3685% 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 mor Depreciation and return are calculated and recorded on a one month lag due to the timing of the month end closing. Amounts recorded and 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 Projected Period January through June 2001

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

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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)	10,103	10,256	10,408	10,561	10,713	10,866	11,018	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$20,927	$20,774	$20,622	$20,469	$20,317	$20,164	$20,012	n/a
6.	Average Net Investment		20,851	20,698	20,546	20,393	20,240	20,088	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		124	123	122	121	120	119	728
	b. Debt Component (Line 6 x 2.5793% x 1/12)		45	44	44	44	44	43	264
8.	Investment Expenses								
	a. Depreciation (D)		153	153	153	153	153	153	915
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other(E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$321	$320	$318	$317	$316	$315	$1,907

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

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

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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)	11,018	11,171	11,324	11,476	11,629	11,781	11,934	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$20,012	$19,859	$19,706	$19,554	$19,401	$19,249	$19,096	n/a
6.	Average Net Investment		19,935	19,783	19,630	19,478	19,325	19,172	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		118	117	116	115	115	114	1,423
	b. Debt Component (Line 6 x 25793% x 1/12)		43	43	42	42	42	41	516
8.	Investment Expenses								
	a. Depreciation (D)		153	153	153	153	153	153	1,831
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$314	$312	$311	$310	$309	$307	$3,770

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

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

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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	$1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	n/a
3.	Less: Accumulated Depreciation (B)	720,486	730,228	739,970	749,712	759,454	769,196	778,938	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$467,164	$457,422	$447,680	$437,938	$428,196	$418,454	$408,712	n/a
6.	Average Net Investment		462,293	452,551	442,809	433,067	423,325	413,583	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		2,740	2,682	2,624	2,567	2,509	2,451	15,573
	b. Debt Component (Line 6 x 2.5793% x 1/12)		994	973	952	931	910	889	5,648
8.	Investment Expenses								
	a. Depreciation (D)		9,742	9,742	9,742	9,742	9,742	9,742	58,452
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other(E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$13,475	$13,397	$13,318	$13,239	$13,161	$13,082	$79,672

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

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

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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	$1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	1,187,650	n/a
3.	Less: Accumulated Depreciation (B)	778,938	788,680	798,422	808,164	817,906	827,648	837,390	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$408,712	$398,970	$389,228	$379,486	$369,744	$360,002	$350,260	n/a
6.	Average Net Investment		403,841	394,099	384,357	374,615	364,873	355,131	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		2,393	2,336	2,278	2,220	2,162	2,105	29,067
	b. Debt Component (Line 6 x 2.5793% x 1/12)		868	847	826	805	784	763	10,542
8.	Investment Expenses								
	a. Depreciation (D)		9,742	9,742	9,742	9,742	9,742	9,742	116,904
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$13,003	$12,925	$12,846	$12,767	$12,689	$12,610	$156,512

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

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

Line	Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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)	23,228	23,542	23,856	24,170	24,485	24,799	25,113	n/a
4. CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5. Net Investment (Lines 2 - 3 + 4)	$94,566	$94,252	$93,938	$93,624	$93,309	$92,995	$92,681	n/a
6. Average Net Investment		94,409	94,095	93,781	93,466	93,152	92,838	
7. Return on Average Net Investment								
a. Equity Component grossed up for taxes (C)		560	558	556	554	552	550	3,329
b. Debt Component (Line 6 x 2.5793% x 1/12)		203	202	202	201	200	200	1,207
8. Investment Expenses								
a. Depreciation (D)		314	314	314	314	314	314	1,885
b. Amortization								
c. Dismantlement								
d. Property Expenses								
e. Other (E)								
9. Total System Recoverable Expenses (Lines 7 & 8)		$1,077	$1,074	$1,071	$1,069	$1,066	$1,064	$6,421

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

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

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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)	25,113	25,427	25,741	26,055	26,369	26,683	26,997	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$92,681	$92,367	$92,053	$91,739	$91,425	$91,111	$90,797	n/a
6.	Average Net Investment		92,524	92,210	91,896	91,582	91,268	90,954	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		548	546	545	543	541	539	6,591
	b. Debt Component (Line 6 x 2.5793% x 1/12)		199	198	198	197	196	195	2,391
8.	Investment Expenses								
	a. Depreciation (D)		314	314	314	314	314	314	3,769
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$1,061	$1,059	$1,056	$1,054	$1,051	$1,049	$12,751

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(In Dollars)

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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)	202,614	205,643	208,672	211,701	214,730	217,759	220,788	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$661,646	$658,617	$655,588	$652,559	$649,530	$646,501	$643,472	n/a
6.	Average Net Investment		660,131	657,102	654,073	651,045	648,016	644,987	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		3,912	3,894	3,876	3,858	3,841	3,823	23,205
	b. Debt Component (Line 6 x 2.5793% x 1/12)		1,419	1,412	1,406	1,399	1,393	1,386	8,416
8.	Investment Expenses								
	a. Depreciation (D)		3,029	3,029	3,029	3,029	3,029	3,029	18,173
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$8,360	$8,336	$8,311	$8,287	$8,262	$8,238	$49,794

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Scherer Discharge Pipeline (Project No. 12)
(In Dollars)

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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)	220,788	223,817	226,845	229,874	232,903	235,932	238,961	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$643,472	$640,443	$637,415	$634,386	$631,357	$628,328	$625,299	n/a
6.	Average Net Investment		641,958	638,929	635,900	632,871	629,842	626,813	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		3,605	3,787	3,769	3,751	3,733	3,715	45,763
	b. Debt Component (Line 6 x 2.5793% x 1/12)		1,380	1,373	1,367	1,360	1,354	1,347	16,597
8.	Investment Expenses								
	a. Depreciation (D)		3,029	3,029	3,029	3,029	3,029	3,029	36,347
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$8,213	$8,189	$8,164	$8,140	$8,116	$8,091	$98,707

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Non-Containerized Liquid Wastes (Project No. 17)
(In Dollars)

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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)	149,585	153,405	157,225	161,045	164,865	168,685	172,505	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$161,424	$157,604	$153,784	$149,964	$146,144	$142,324	$138,504	n/a
6.	Average Net Investment		159,514	155,694	151,874	148,054	144,234	140,414	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		945	923	900	877	855	832	5,333
	b. Debt Component (Line 6 x 2.5793% x 1/12)		343	335	326	318	310	302	1,934
8.	Investment Expenses								
	a. Depreciation (D)		3,820	3,820	3,820	3,820	3,820	3,820	22,920
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other(E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$5,108	$5,077	$5,047	$5,016	$4,985	$4,954	$30,187

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 monthly Equity Component of 4.3685% reflects a 12% return on equity.
(D) Depreciation expense is calculated using the appropriate site and accountrates. 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 recorded and 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 Projected Period July through December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Non-Containerized Liquid Wastes (Project No. 17)
(in Dollars)

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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)	172,505	176,325	180,145	183,965	187,785	191,605	195,425	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$138,504	$134,684	$130,864	$127,044	$123,224	$119,404	$115,584	n/a
6.	Average Net Investment		136,594	132,774	128,954	125,134	121,314	117,494	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		810	787	764	742	719	696	9,850
	b. Debt Component (Line 6 x 2.5793% x 1/12)		294	285	277	269	261	253	3,572
8.	Investment Expenses								
	a. Depreciation (D)		3,820	3,820	3,820	3,820	3,820	3,820	45,840
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$4,923	$4,892	$4,861	$4,831	$4,800	$4,769	$59,263

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Wastewater/Stormwater Reuse (Project No. 20)
(in Dollars)

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	Six Month 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	$1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	n/a
3.	Less: Accumulated Depreciation (B)	59,863	66,817	73,772	80,726	87,680	94,635	101,589	n/a
4.	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 - 3 + 4)	$1,552,134	$1,545,180	$1,538,225	$1,531,271	$1,524,317	$1,517,362	$1,510,408	n/a
6.	Average Net Investment		1,548,657	1,541,702	1,534,748	1,527,794	1,520,839	1,513,885	
7.	Return on Average Net Investment								
	a. Equity Component grossed up for taxes (C)		9,178	9,137	9,096	9,055	9,013	8,972	54,451
	b. Debt Component (Line 6 x 2.5793% x 1/12)		3,329	3,314	3,299	3,284	3,269	3,254	19,748
8.	Investment Expenses								
	a Depreciation (D)		6,954	6,954	6,954	6,954	6,954	6,954	41,726
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$19,461	$19,405	$19,349	$19,293	$19,237	$19,180	$115,925

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period July through December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Wastewater/Stormwater Reuse (Project No. 20)
(in Dollars)

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	Twelve Month 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	$1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	1,611,997	n/a
3.	Less: Accumulated Depreciation (B)	$101,589	108,543	115,498	122,452	129,406	136,361	143,315	n/a
4.	CWIP- Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	$1,510,408	$1,503,454	$1,496,499	$1,489,545	$1,482,591	$1,475,636	$1,468,682	n/a
6.	Average Net Investment		1,506,931	1,499,976	1,493,022	1,486,068	1,479,113	1,472,159	
7.	Return on Average Net Investment								
	Equity Component grossed up for taxes (C)		8,931	8,890	8,849	8,807	8,766	8,725	107,419
	Debt Component (Line 6 x 2.5793% x 1/12)		3,239	3,224	3,209	3,194	3,179	3,164	38,958
8.	Investment Expenses								
	a. Depreciation (D)		6,954	6,954	6,954	6,954	6,954	6,954	83,452
	b. Amortization								
	c. Dismantlement								
	d. Property Expenses								
	e. Other (E)								
9.	Total System Recoverable Expenses (Lines 7 & 8)		$19,124	$19,068	$19,012	$18,956	$18,900	$18,844	$229,829

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 monthly Equity Component of 4.3685% 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 recorded and 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 Projected Period January through June 2001

Schedule of Amortization of and Negative Return on
Deferred Gain on Sales of Emission Allowances
(In Dollars)

Line		Beginning of Period Amount	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	End of Period Amount	
1	Working Capital Dr (Cr)									
	a 158.100 Allowance Inventory	$0	$0	$0	$0	$0	$0	$0		
	b 158.200 Allowances Withheld	0	0	0	0	0	0	0		
	c 182.300 Other Regulatory Assets-Losses	0	0	0	0	0	0	0		
	d 254.900 Other Regulatory Liabilities-Gains	(1,568,817)	(1,526,253)	(1,483,688)	(1,441,124)	(1,398,560)	(1,355,996)	(1,313,432)		
2	Total Working Capital	($1,568,817)	($1,526,253)	($1,483,688)	($1,441,124)	($1,398,560)	($1,355,996)	($1,313,432)		
3	Average Net Working Capital Balance		(1,547,535)	(1,504,971)	(1,462,406)	(1,419,842)	(1,377,278)	(1,334,714)		
4	Return on Average Net Working Capital Balance									
	a Equity Component grossed up for taxes (A)		(9,172)	(8,919)	(8,667)	(8,415)	(8,163)	(7,910)	(51,246)	
	b Debt Component (Line 3 x 2.5793% x 1/12)		(3,326)	(3,235)	(3,143)	(3,052)	(2,960)	(2,869)	(18,585)	
5	Total Return Component		($12,498)	($12,154)	($11,810)	($11,467)	($11,123)	($10,779)	($69,831)	(D)
6	Expense Dr (Cr)									
	a 411.800 Gains from Dispositions of Allowances		(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(255,385)	
	b 411.900 Losses from Dispositions of Allowances		0	0	0	0	0	0	-	
	c 509.000 Allowance Expense		0	0	0	0	0	0	-	
7	Net Expense (Lines 6a+6b+6c)		($42,564)	($42,564)	($42,564)	($42,564)	($42,564)	($42,564)	($255,385)	(E)
8	Total System Recoverable Expenses (Lines 5+7)		(55,062)	(54,718)	(54,375)	(54,031)	(53,687)	(53,343)		
	a Recoverable Costs Allocated to Energy		(55,062)	(54,718)	(54,375)	(54,031)	(53,687)	(53,343)		
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0		
9	Energy Jurisdictional Factor		98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%		
10	Demand Jurisdictional Factor		97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%		
11	Retail Energy-Related Recoverable Costs (B)		(54,257)	(53,918)	(53,579)	(53,241)	(52,902)	(52,563)	(320,460)	
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		($54,257)	($53,918)	($53,579)	($53,241)	($52,902)	($52,563)	($320,460)	

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 4.3685% reflects a 12% return on equity.
(B) Line 8a times Line 9
(C) Line 8b times Line 10
(D) Line 5 is reported on Capital Schedule
(E) Line 7 is reported on O&M Schedule

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded the sales of emissions allowances as a regulatory liability.

Totals may not add due to rounding.

Florida Power & Light Company
Environmental Cost Recovery Clause
For the Projected Period July through December 2001

Schedule of Amortization of and Negative Return on
Deferred Gain on Sales of Emission Allowances
(in Dollars)

Line		Beginning of Period Amount	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	End of Period Amount	
1	Working Capital Dr (Cr)									
	a 158.100 Allowance Inventory	$0	$0	$0	$0	$0	$0	$0		
	b 158.200 Allowances Withheld	0	0	0	0	0	0	0		
	c 182.300 Other Regulatory Assets-Losses	0	0	0	0	0	0	0		
	d 254.900 Other Regulatory Liabilities-Gains	(1,313,432)	(1,270,868)	(1,228,303)	(1,185,739)	(1,143,175)	(1,100,611)	(1,058,047)		
2	Total Working Capital	($1,313,432)	($1,270,868)	($1,228,303)	($1,185,739)	($1,143,175)	($1,100,611)	($1,058,047)		
3	Average Net Working Capital Balance		(1,292,150)	(1,249,586)	(1,207,021)	(1,164,457)	(1,121,893)	(1,079,329)		
4	Return on Average Net Working Capital Balance									
	a Equity Component grossed up for taxes (A)		(7,658)	(7,406)	(7,154)	(6,901)	(6,649)	(6,397)	(93,410)	
	b Debt Component (Line 6 x 2.5793% x 1/12)		(2,777)	(2,686)	(2,594)	(2,503)	(2,411)	(2,320)	(33,877)	
5	Total Return Component		($10,435)	($10,092)	($9,748)	($9,404)	($9,060)	($8,717)	($127,288)	(D)
6	Expense Dr (Cr)									
	a 411.800 Gains from Dispositions of Allowances		(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(42,564)	(510,770)	
	b 411.900 Losses from Dispositions of Allowances		0	0	0	0	0	0	-	
	c 509.000 Allowance Expense		0	0	0	0	0	0	-	
7	Net Expense (Lines 6a+6b+6c)		($42,564)	($42,564)	($42,564)	($42,564)	($42,564)	($42,564)	($510,770)	(E)
8	Total System Recoverable Expenses (Lines 5+7)		($53,000)	($52,656)	($52,312)	($51,968)	($51,625)	($51,281)		
	a Recoverable Costs Allocated to Energy		(53,000)	(52,656)	(52,312)	(51,968)	(51,625)	(51,281)		
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0		
9	Energy Jurisdictional Factor		98.53755%	98.53755%	98.53755%	98.53755%	98.53755%	98.53755%		
10	Demand Jurisdictional Factor		97.87297%	97.87297%	97.87297%	97.87297%	97.87297%	97.87297%		
11	Retail Energy-Related Recoverable Costs (B)		(52,225)	(51,886)	(51,547)	(51,208)	(50,870)	(50,531)	(628,726)	
12	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11+12)		($52,225)	($51,886)	($51,547)	($51,208)	($50,870)	($50,531)	($628,726)	

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 4.3685% reflects a 12% return on equity
(B) Line 8a times Line 9
(C) Line 8b times Line 10
(D) Line 5 is reported on Capital Schedule
(E) Line 7 is reported on O&M Schedule

In accordance with FPSC Order No. PSC-94-0393-FOF-EI, FPL has recorded the sales of emissions allowances as a regulatory liability.

Totals may not add due to rounding.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Air Operating Permit Fees
Project No. 1
Project Description:

The Clean Air Act Amendments of 1990, Public Law 101-549, and Florida Statutes 403.0872, require each major source of air pollution to pay an annual license fee. The amount of the fee is based on each source's previous year's emissions. It is calculated by multiplying the applicable annual operation license fee factor ($25 per ton for both Florida and Georgia) by the tons of each air pollutant emitted by the unit during the previous year and regulated in each unit's air operating permit, up to a total of 4,000 tons per pollutant. The major regulated pollutants at the present time are sulfur dioxide (SO_2), nitrogen oxides (NO_x) and particulate matter. The fee covers units in FPL's service area, as well as Unit 4 of Plant Scherer located in Juliette, Georgia, within the Georgia Power Company service area. Scherer Unit 4's annual air operating permit fee is currently $300,000. FPL's share of ownership of that unit is 76.36%. The fees for FPL's units are paid to the Florida Department of Environmental Protection (FDEP) generally in February of each year, whereas FPL pays its share of the fees for Scherer Unit 4 to Georgia Power Company on a monthly basis.

Project Accomplishments:

The 1999 air operating permit fees for FPL were calculated in January 2000 utilizing 1999 operating information. They were paid to the FDEP in March 2000.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $38,890 or 1.9% lower than previously projected. The projections are based on fees paid the previous year. Permit fees are based on tons of pollutants discharged from the fossil fuel fired power plants. These emissions are proportionate to the amount of time and the type of fuel used at each plant. These variables fluctuate daily based on weather conditions and fuel type.

Project Progress Summary:

The 1999 air operating permit fee for FPL's power plants was paid in March 2000. FPL is continuing monthly payments to Georgia Power Company for its share of the air operating permit fee for Unit 4 of Plant Scherer.

Project Projections - 2001:

Estimated project expenditures for the period January 2001 through December 2001 are expected to be $2,026,000.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Continuous Emission Monitoring Systems - O & M
Project No. 3a
Project Description:

The Clean Air Act Amendments of 1990, Public Law 101-549, established requirements for the monitoring, record keeping and reporting of SO_2, NO_x and carbon dioxide (CO_2) emissions, as well as volumetric flow and opacity data from affected air pollution sources. FPL has 33 units which are affected and which have installed CEMS to comply with these requirements.

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. Periodically, these systems extract and analyze gaseous samples for each power plant stack and have automated data acquisition and reporting capability. Operation and maintenance of these systems in accordance with the provisions of 40 CFR Part 75 will be an ongoing activity following their installation.

Project Accomplishments:

Fifty-five relative accuracy test audits and one hundred ninety-eight linearity checks have been conducted as required by federal law. At 19 units, oil samples are now being collected by flow proportional drip samplers. Oil and gas metering equipment has been certified for use in SO2 allowance tracking. Software conversion, as required by EPA revisions to 40 CFR 75 approved in May 1999, and required due to software vendor changes, has been completed.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $675,000. No variance is anticipated.

Project Progress Summary:

This is an ongoing project. Each reporting period will include the cost of quality assurance activities, training, spare parts, calibration gas, and software support.

Project Projections - 2001:

Estimated project expenditures for the period January 2001 through December 2001 are expected to be $500,000.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Maintenance of Stationary Above Ground Fuel Storage Tanks - O&M
Project No. 5a
Project Description:

Florida Administrative Code (F.A.C.) Chapter 62-761, previously 17-762, which became effective on March 12, 1991, provides standards for the maintenance of stationary above ground fuel storage tank systems. These standards impose various implementation schedules for inspections/repairs and upgrades to fuel storage tanks.

The required base line internal inspections have been completed and the future internal inspections have been scheduled based on the established corrosion rate of the tank bottoms. Future costs will be incurred for required 5 year external inspections and repairs.

Project Accomplishments:

Work continued on a number of projects involving the inspection and repair of above ground fuel storage tank and pipe systems. The major projects, which have been completed, during the period January 2000 through December 2000 are:

- External corrosion repairs and coating for Fort Myers tank 4
- Completed the installation of Light Oil piping valve containment systems
- New secondary roof seals installed in Port Everglades terminal tanks 901 & 902
- Completed external 5 year inspection on Port Everglades tanks M1 & M2
- Completed external 5 year inspection on Cape Canaveral tanks 1 & 2 and M1 & M2, and repaired corrosion damage and coated tanks.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $387,999 compared to an original estimate of $390,000. The variance is not significantly different from the original projection.

Project Projections - 2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $1,471,000.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Oil Spill Cleanup/Response Equipment - O&M
Project No. 8a
Project Description:

The Oil Pollution Act of 1990 (OPA '90) mandates that all liable parties in the petroleum handling industry file plans by August 18, 1993. In these plans, a liable party must identify (among other items) its spill management team, organization, resources and training. Within this project, FPL developed the plans for ten power plants, five fuel oil terminals, three pipelines, and one corporate plan. Additionally, FPL purchased the mandated response resources and provided for mobilization to a worst case discharge at each site.

Project Accomplishments:

Plan development started in 1992 and continued through August 1993. Updates will continue to be filed for all sites as required. Future costs will be incurred to meet maintenance requirements of the equipment, training of site and corporate teams, site drills and equipment deployment exercises, corporate table top exercises, major equipment deployment drills and periodic updates to all plans.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $131,000. No variance is anticipated.

Project Progress Summary:

All deadlines, both state and federal, have been met. Ongoing costs will be annual in nature and will consist of plan updates, drills, exercises and equipment upgrades/replacements.

Project Projections - 2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $150,000.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: RCRA Corrective Action - O & M
Project No. 13
Project Description:

Under the Hazardous and Solid Waste Amendments of 1984 (amending the Resource Conservation and Recovery Act, or RCRA), the U.S. EPA has the authority; to require hazardous waste treatment facilities to investigate whether there have been releases of hazardous waste or constituents from non-regulated units on the facility site. If contamination is found to be present at levels that represent a threat to human health or the environment, the facility operator can be required to undertake "corrective action" to remediate the contamination. In April 1994, the U.S. EPA advised FPL that it intended to initiate RCRA Facility Assessments (RFA's) at FPL's nine former hazardous waste treatment facility sites. The RFA is the first step in the RCRA Corrective Action process. At a minimum, FPL will be responding to the agency's requests for information concerning the operation of these power plants, their waste streams, their former hazardous waste treatment facilities and their non-regulated Solid Waste Management Units (SWMU's). FPL may also conduct assessments of human health risk resulting from possible releases from the SWMU's in order to demonstrate that any residual contamination does not represent an undue threat to human health or the environment. Other response actions could include a voluntary clean-up or compliance with the agency's imposition of the full gamut of RCRA Corrective Action requirements, including RCRA Facility Investigation, Corrective Measures Study and Corrective Measures Implementation.

Project Accomplishments:

No further action has been received for Ft. Myers. Visual Site Inspections have been conducted at Martin, Cape Canaveral, and Putnam. The following is the completion status of source removal activities at each site: St. Lucie 100%, Martin 100%, Fort Myers 100%, Port Everglades 100%, Cape Canaveral 100%, Manatee 100%, Sanford 90%. Additional source removal activity was identified at Putnam and Turkey Point.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $50,000. No variance is anticipated.

Project Progress Summary:

This is an ongoing project. The next Visual Site Inspection date is pending. Completion of the RFA reports for Martin, Cape Canaveral, and Putnam is being negotiated.

Project Projections - 2001:

Estimated project expenditures for the period of January 2001 through December 2001 are expected to be $50,000.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: NPDES Permit Fees - O & M
Project No. 14
Project Description:

In compliance with State of Florida Rule 62-4.052, Florida Power & Light Company (FPL) is required to pay annual regulatory program and surveillance fees for any permits it requires to discharge wastewater to surface waters under the National Pollution Discharge Elimination System. These fees effect the Florida legislature's intent that the Florida Department of Environmental Protection's (FDEP) costs for administering the NPDES program be borne by the regulated parties, as applicable. The fees for each permit type are as set forth in the rule, with an effective date of May 1, 1995, for their implementation. After the first year, annual fees are due and payable to the FDEP by January 15th of each year.

Project Accomplishments:

Following receipt of invoices from the FDEP, FPL paid the NPDES permit fees to the FDEP in February.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $127,300 compared to a projection of $125,250. The variance is not significantly different from the projection.

Project Progress Summary:

The NPDES permit fees were paid to the FDEP during the month of February.

Project Projections - 2001:

Estimated project expenditures for the period January 2001 through December 2001 are expected to be $126,500.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Disposal of Noncontainerized Liquid Waste - O&M
Project 17a
Project Description:

FPL manages ash from heavy oil fired power plants using a wet ash system. Ash from the dust collector and economizer is sluiced to surface ash basins. The ash sludge is then pH adjusted to precipitate metals. In order to comply with Florida Administrative Code 62-701.300 (10), the ash is then de-watered using a plate/frame filter-press in order to dispose of it in a Class I landfill or ship by railcar to a processing facility for beneficial reuse.

Project Accomplishments:

Ash de-watering was completed at the following sites in 2000: Ft. Myers, Sanford, Manatee, Turkey Point, Martin, and Port Everglades.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $300,000. No variance is anticipated.

Project Progress Summary:

This is an ongoing project. The frequency of basin clean out is a function of basin capacity and rate of sludge/ash generation. Typically, FPL generates 8,000 tons (@ 50% solids) of sludge per year.

Project Projections - 2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $ 300,000.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Substation Pollutant Discharge Prevention & Removal - O&M
Project No. 19a, 19b, 19c

Project Description:

Florida Statute Chapter 376 Pollutant Discharge Prevention and Removal requires that any person discharging a pollutant, defined as any commodity made from oil or gas, shall immediately undertake to contain, remove and abate the discharge to the satisfaction of the department. Florida Statute Chapter 403 holds it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. Additionally, the majority of activities will be conducted in Dade and Broward counties which adhere to county regulations as defined in municipal codes. This project includes the prevention and removal of pollutant discharges at FPL substations and will prevent further environmental degradation.

Project Accomplishments:

Plan development started in 1997 and field work is planned to continue through 2001. The majority of the completed work has been in Dade and Broward counties. Regasketing and encapsulation work has started in Palm Beach County and remediation work is being performed throughout the FPL service territory.

A total of 657 transformer locations have been remediated since 1997, this completes the remediation phase of the project. A total of 272 transformers have been regasketed and 343 transformers have been encapsulated.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be:
- 19a $1,276,688 or 40.0% lower than previously projected
- 19b $145,311 or 19.2% lower than previously projected
- 19c ($560,232) No variance is anticipated

Personnel resources were reassigned to perform critical system reliability activities. This project was affected by these reliability activities, extending the required work to 2001.

Project Progress Summary:

Remediation phase of the project is complete. The regasketing and encapsulation phase of the project continues.

Project Projections -2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $2,545,468.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Wastewater/Stormwater Discharge Elimination Project
Project 20a

Project Description:
Pursuant to 33 U.S.C. Section 1342 and 40 CFR 122, FPL is required to obtain NPDES permits for each power plant facility. The last permits issued contain requirements to develop and implement a Best Management Practice Pollution Prevention Plan (BMP3 Plan) to minimize or eliminate, whenever feasible, the discharge of regulated pollutants, including fuel oil and ash, to surface waters. In addition, the 1997 Federal Ambient Water Quality Criteria requires FPL to meet surface water standards for any wastewater discharges to groundwater at all plants and the Dade County DERM requires Turkey Point and Cutler Plant wastewater discharges into canals to meet county water quality standards found in Section 24-11, Code of Metropolitan Dade County.

In order to address these requirements, FPL has undertaken a multifaceted project which includes activities such as ash basin lining, installation of retention tanks, tank coating, sump construction, installation of pumps, motor, and piping, boiler blowdown recovery, site preparation, separation of stormwater and ashwater systems, separation of potable and service water systems, and the associated engineering and design work to implement these projects.

Project Accomplishments:

Facility specific BMP3 Action Plans have been approved by the Florida Department of Environmental Protection. The agency has also determined that a BMP3 Plan is not required for the Turkey Point Plant. Remediation of ash basin is 100% complete, ash waste water chemical treatment system is 100% complete, major surface water discharges at two facilities have been reduced, recycling systems at four facilities have been installed. The Martin Plant wastewater treatment system was complete in 2000.

Project Fiscal Expenditures -2000:

Project expenditures are estimated to be $115,000 or 52.3% higher than previously projected. This variance is primarily due to the installation of a wastewater treatment system at Martin Plant that uses a more benign chemical. To use this safer chemical, a mixer had to be installed in the tank and a special pump was required, increasing the cost of the activity in 2000. This will not impact the total project estimate.

Project Progress Summary:

During detailed engineering and design, industry research revealed that there is limited information regarding the minimum quality of reuse water needed so as not to adversely affect the performance and/or reliability of the power generating equipment. Furthermore, bench testing at our Putnam Plant to make demineralized water from stormwater proved unsuccessful and the water treatment vendor could not readily suggest a workable alternative to the original proposal. Because of these limitations and unknowns, FPL feels it would be prudent to construct

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

reuse systems on a limited basis and monitor the effects of the reuse water on plant equipment. It is expected that the trial implementation would need to operate for at least two (2) years before accurate conclusions could be drawn regarding acceptable reuse water quality. Accordingly, the majority of the expenditures for field-erected storage tanks and reuse pump & piping systems have been pushed beyond the year 2001.

FPL will continue to work with the FDEP to evaluate the compliance risk associated with its wastewater systems and effect additional future upgrades as necessary.

Project Projections - 2001:

No project expenditures are projected for the period January 2001 through December 2001.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Low NO_x Burner Technology (LNBT) – Capital
Project No. 2

Project Description:

Under Title I of the Clean Air Act Amendments of 1990, Public Law 101-349, utilities with units located in areas designated as "non-attainment" for ozone will be required to reduce NO_x emissions. The Dade, Broward and Palm Beach county areas were classified as "moderate non-attainment" by the EPA. FPL has six units in this affected area.

LNBT meets the requirement to reduce NO_x emissions by delaying the mixing of the fuel and air at the burner, creating a staged combustion process along the length of the flame. NO_x formation is reduced because peak flame temperatures and availability of oxygen for combustion is reduced in the initial stages.

Project Accomplishments:

All six units are in service and operational.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $2,501,207, or a variance of ($2). The variance is not significantly different from the projection.

Project Progress Summary:

Dade, Broward and Palm Beach Counties have now been redesignated as "attainment" for ozone with air quality maintenance plans. This redesignation still requires that all controls, such as LNBT, placed in effect during the "non-attainment" be maintained.

The LNBT burners are installed at all of the six units and design enhancements are complete.

Project Projections - 2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $2,344,265.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Continuous Emission Monitoring System (CEMS) – Capital
Project No. 3b
Project Description:

The Clean Air Act Amendments of 1990, Public Law 101-549, established requirements for the monitoring, record keeping and reporting of SO_2, NO_x and carbon dioxide (CO_2) emissions, as well as volumetric flow, heat input, and opacity data from affected air pollution sources. FPL has 36 units which are affected and which have installed CEMS to comply with these requirements.

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, heat input, 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. Periodically, these systems extract and analyze gaseous samples for each power plant stack and have automated data acquisition and reporting capability.

Project Accomplishments:

Initial installation of CEM equipment was completed in 1996, however, the Environmental Protection Agency continues to issue guidance documents and revisions to 40 CFR 75. FPL monitors these changes to stay in compliance with current regulations and also looks for opportunities to reduce long term operating costs and improve quality data collection. In 1998 oil sampling and fuel monitoring equipment was installed to improve SO2 monitoring capabilities. Opacity monitors were installed at all facilities in 2000.

Project Fiscal Expenditures -2000:

Project expenditures are estimated to be $33,916 or 1.7%% lower than previously projected. This variance is primarily due to the timing of additions during the year. Additions were delayed because the primary software vendor went bankrupt, causing FPL to find a new vendor. This delay caused the capital additions to occur later in the year than originally planned.

Project Progress Summary:

Hardware upgrades in the Control Rooms is scheduled for year 2001.

Project Projections - 2001:

Estimated project expenditures for the period January 2001 through December 2001 are expected to be $1,875,058.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Clean Closure Equivalency Demonstration (CCED) – Capital
Project No. 4b
Project Description:

In compliance with 40 CFR 270.1(c)(5) and (6), FPL developed CCED's for nine FPL power plants to demonstrate to the U.S. EPA that no hazardous waste or hazardous constituents remain in the soil or water beneath the basins which had been used in the past to treat corrosive hazardous waste. The basins, which are still operational as part of the wastewater treatment systems at these plants, are no longer used to treat hazardous waste.

To demonstrate clean closure, soil sampling and ground water monitoring plans, implementation schedules, and related reports must be submitted to the EPA. Capital costs are for the installation of monitoring wells (typically four per site) necessary to collect ground water samples for analysis.

Project Accomplishments:

No additional wells were installed and the activities are complete.

Project Fiscal Expenditures -2000:

Project expenditures are estimated to be $7,128, or a variance of $1. The variance is not significantly different from the projection.

Project Progress Summary:

In September 1995, FPL discontinued CCED activities based on the FDEP's final decision to approve FPL's request for facility status change to generator. The approval was based on FDEP's previous acceptance of FPL's 40 CFR 264 clean closures, which were completed in 1988. Prior to September 1995, monitoring wells were completed at eight of the plants.

Project Projections - 2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $6,745.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Maintenance of Stationary Above Ground Fuel Storage Tanks – Capital
Project No. 5b
Project Description:

Florida Administrative Code (F.A.C.) Chapter 17-762, which became effective on March 12, 1991, provides standards for the maintenance of stationary above ground fuel storage tank systems. These standards impose various implementation schedules for inspections/repairs and upgrades to fuel storage tanks.

The capital project associated with complying with the new standards includes the installation of items for each tank such as liners, cathodic projection systems and tank high-level alarms.

Project Accomplishments:

The following major projects were placed in-service during the period January 2000 through December 2000:

- Fort Myers Plant light oil tank 4 double bottom leak detection system
- Putnam Plant (South East) G tank double bottom leak detection system
- Port Everglades Plant tanks 901 & 902 delta liner leak detection system

Project Fiscal Expenditures -2000:

Project expenditures are estimated to be $114,035 or 5.8% lower than previously projected. This variance is due to the elimination of the requirement to install light oil secondary containment dike liners. FPL has obtained an alternate procedure from the Florida Department of Environmental Protection to install a double bottom leak detection system along with additional alarms and valve containment systems for the light oil tanks in lieu of secondary containment dike liners.

Project Progress Summary:

FPL has completed inspection and upgrades for all of its tanks.

Project Projections - 2001:

Estimated project fiscal expenditures (depreciation and return) for the period January 2001 through December 2001 are expected to be $1,921,242.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Relocate Turbine Lube Oil Underground Piping to Above Ground - Capital
Project No. 7
Project Description:

In accordance with criteria contained in Chapter 62-762 of the Florida Administrative Code (F.A.C.) for storage of pollutants, FPL initiated the replacement of underground Turbine Lube Oil piping to above ground installations at the St. Lucie Nuclear Power Plant.

Project Accomplishments:

The piping relocation on Unit 1 was completed in May 1993. Approximately 200 feet of small bore pipe was installed above ground. The Unit 2 piping relocation project was cancelled after a system review. The analysis identified the turbine lube oil piping system as piping associated with a flow through process storage tank system, rendering it exempt from Chapter 17-762 F.A.C. requirements.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $3,997 compared to an estimate of $4,002. The variance is not significantly different from the projection.

Project Progress Summary:

This project is complete.

Project Projections - 2001:

Estimated project fiscal expenditures (depreciation and return) for the period of January 2001 through December 2001 are expected to be $3,770.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Oil Spill Cleanup/Response Equipment – Capital
Project No. 8b
Project Description:

The Oil Pollution Act of 1990 (OPA '90) mandates that all liable parties in the petroleum handling industry file plans by August 18, 1993. In these plans, a liable party must identify (among other items) its spill management team, organization, resources and training. Within this project, FPL developed the plans for ten power plants, five fuel oil terminals, three pipelines, and one corporate plan. Additionally, FPL purchased the mandated response resources and provided for mobilization to a worst case discharge at each site.

Project Accomplishments:

Plan development started in 1992 and continued through August 1993. Updates will continue to be filed for all sites as required. Equipment to meet mandated response capability was originally going to be funded through a industry limited partnership by March 1993. Prior to March 1993, the industry partnership was abandoned, and FPL determined the least cost alternative to be ownership of its own equipment. Future costs will be incurred to meet maintenance requirements of the equipment, training of site and corporate teams, site drills and equipment deployment exercise, corporate table top exercises, major equipment deployment drills and periodic updates to all plans.

Project Fiscal Expenditures - 2000:

Depreciation and Return are estimated to be $13,307 or 7.0% greater than previously projected. This variance is due to the oil spill equipment cost projections being in the prior reporting period and the equipment being placed in-service during this reporting period.

Project Progress Summary:

All deadlines, both state and federal, have been met. Ongoing costs will be annual in nature and will consist of plan updates, drills, exercises and equipment upgrades/replacements.

Project Projections - 2001:

Estimated project fiscal expenditures (depreciation and return) for the period January 2001 through December 2001 are expected to be $156,512.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Relocate Storm Water Runoff - Capital
Project No. 10
Project Description:

The new National Pollutant Discharge Elimination System (NPDES) permit, Permit No. FL0002206, for the St. Lucie Plant, issued by the United States Environmental Protection Agency contains new effluent discharge limitations for industrial-related storm water from the paint and land utilization building areas. The new requirements become effective on January 1, 1994. As a result of these new requirements, the effected areas will be surveyed, graded, excavated and paved as necessary to clean and redirect the storm water runoff. The storm water runoff will be collected and discharged to existing water catch basins on site.

Project Accomplishments:

The rerouting of the storm water runoff was completed in April 1994.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $13,336. No variance is anticipated.

Project Progress Summary:

The rerouting of the storm water runoff project is complete.

Project Projections - 2001:

Estimated project fiscal expenditures (depreciation and return) for the period January 2001 through December 2001 are expected to be $12,751.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Sulfur Dioxide (SO_2) Allowances - Capital
Project No. 11
Project Description:

The Clean Air Act Amendments of 1990, Public Law 101-549 Section 416, established a U.S. Environmental Protection Agency (EPA) tracking system for managing domestic air pollution sources emitting sulfur dioxide, a regulated pollutant. In brief, historical power plant operating data regarding fuel type and quantity burned are used to determine the tons of annual SO_2 emissions that may be emitted from a facility or generating system. Each ton of SO_2 to be emitted corresponds to one EPA SO_2 emissions "allowance". These allowances may be freely bought and sold, within certain constraints, to minimize the cost of environmental compliance using a free market-based approach. FPL was allocated allowances for its use beginning in the year 2000. However, the law established a mechanism for an annual auction to assure the availability of these required allowances to parties that had no historical emissions or that needed to increase their total annual emissions now or in the future. To establish a "pool" of available allowances for the auction, EPA withheld a percentage of all allowances, with compensation for the original allowance holder to be made following their sale to the highest bidder at the annual auction.

Project Accomplishments:

Auctions of emission allowances were conducted by the U.S. EPA in March of 1993 through and including March of 2000. FPL has received the revenues for the allowances sold at these auctions and is recording the proceeds as negative return on investment in accordance with the Commission's order dated April 6, 1994. In 2000 FPL began using SO2 allowances in accordance with Phase II of the Clean Air Act Amendments.

Project Fiscal Expenditures -2000:

Project expenditures are estimated to be ($170,868) compared to an original estimate of ($173,171). The variance is not significantly different than projected.

Project Progress Summary:

Revenues from the eight auctions of allowances held to date have been received and are being recorded in accordance with the Commission's order.

Project Projections - 2001:

Estimated project expenditures (depreciation and return) for the period January 2001 through December 2001 are expected to be ($127,287).

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Scherer Discharge Pipeline – Capital
Project No. 12
Project Description:

On March 16, 1992, pursuant to the provisions of the Georgia Water Quality control Act, as amended, the Federal Clean Water Act, as amended, and the rules and regulations promulgated thereunder, the Georgia Department of Natural Resources issued the National Pollutant Discharge Elimination System (NPDES) permit for Plant Scherer to Georgia Power Company. In addition to the permit, the Department issued Administrative Order EPD-WQ-1855 which provided a schedule for compliance by April 1, 1994 with new facility discharge limitations to Berry Creek. As a result of these new limitations, and pursuant to the order, Georgia Power Company was required to construct an alternate outfall to redirect certain wastewater discharges to the Ocmulgee River. Pursuant to the ownership agreement with Georgia Power Company for Scherer Unit 4, FPL is required to pay for its share of construction of the discharge pipeline which will constitute the alternate outfall.

Project Accomplishments:

The discharge pipeline was placed in-service in February 1994.

Project Fiscal Expenditures - 2000:

Project expenditures are estimated to be $103,782. No variance is anticipated.

Project Progress Summary:

Installation of the discharge pipeline is complete, and it was placed in-service in February 1994.

Project Projections - 2001:

Estimated project expenditures (depreciation and return) for the period January 2001 through December 2001 are expected to be $98,707.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Disposal of Noncontainerized Liquid Waste – Capital
Project No. 17b
Project Description:

FPL manages ash from heavy oil fired power plants using a wet ash system. Ash from the dust collector and economizer is sluiced to surface ash basins. The ash sludge is then pH adjusted to precipitate metals. In order to comply with Florida Administrative Code 62-701.300 (10), the ash is then dewatered using a plate frame press to dispose in Class I landfill.

Project Accomplishments:

The Plate and Frame Press was purchased and outfitted with the associated support equipment, pumps and hardware. The frame press was then placed into service in January 1997.

Project Fiscal Expenditures -2000:

Project expenditures are estimated to be $64,125. No variance is anticipated.

Project Progress Summary:

This project is complete.

Project Projections - 2001:

Estimated project fiscal expenditures for the period January 2001 through December 2001 are expected to be $59,263.

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

Project Title: Wastewater/Stormwater Discharge Elimination Project - Capital
Project 20b
Project Description:

Pursuant to 33 U.S.C. Section 1342 and 40 CFR 122, FPL is required to obtain NPDES permits for each power plant facility. The last permits issued contain requirements to develop and implement a Best Management Practice Pollution Prevention Plan (BMP3 Plan) to minimize or eliminate, whenever feasible, the discharge of regulated pollutants, including fuel oil and ash, to surface waters. In addition, the 1997 Federal Ambient Water Quality Criteria requires FPL to meet surface water standards for any wastewater discharges to groundwater at all plants and the Dade County DERM requires Turkey Point and Cutler Plant wastewater discharges into canals to meet county water quality standards found in Section 24-11, Code of Metropolitan Dade County.

In order to address these requirements, FPL has undertaken a multifaceted project which includes activities such as ash basin lining, installation of retention tanks, tank coating, sump construction, installation of pumps, motor, and piping, boiler blowdown recovery, site preparation, separation of stormwater and ashwater systems, separation of potable and service water systems, and the associated engineering and design work to implement these projects.

Project Accomplishments:

Facility specific BMP3 Action Plans have been approved by the Florida Department of Environmental Protection. The agency has also determined that a BMP3 Plan is not required for the Turkey Point Plant. Ash basin lining is 100% complete, ash waste water chemical treatment system is 90% complete, major surface water discharges at two facilities have been reduced, recycling systems at four facilities have been installed.

Project Fiscal Expenditures - 2000:

Depreciation and Return are estimated to be $63,659 or 26.8% lower than previously projected. This variance is primarily due to the timing of additions during the year. Additions were delayed because of the installation of a wastewater treatment system at the Martin Plant, moving the planned capital expenditures from early in 2000 to later in the year than originally planned.

Project Progress Summary:

Developments since our last filing that have resulted in an elongation in the timeframe required to complete the Wastewater/Stormwater Minimization and Reuse Project. During detailed engineering and design, industry research revealed that there is limited information regarding the minimum quality of reuse water needed so as not to adversely affect the performance and/or reliability of the power generating equipment. Furthermore, bench testing at our Putnam Plant to make demineralized water from stormwater proved unsuccessful and the water treatment vendor could not readily suggest a workable alternative to the original proposal. Because of these limitations and unknowns, FPL feels it would be prudent to construct reuse systems on a limited

FLORIDA POWER & LIGHT COMPANY
PROJECT DESCRIPTION AND PROGRESS

basis and monitor the effects of the reuse water on plant equipment. It is expected that the trial implementation would need to operate for at least two (2) years before accurate conclusions could be drawn regarding acceptable reuse water quality. Accordingly, the majority of the expenditures for field-erected storage tanks and reuse pump & piping systems have been pushed beyond the year 2001.

FPL will continue to work with the FDEP to evaluate the compliance risk associated with its wastewater systems and effect additional future upgrades as necessary.

Project Projections - 2001:

Estimated project expenditures for the period January 2001 through December 2001 are expected to be $229,829.

Form 42-6P

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % By Rate Class
January 2001 to December 2001

Rate Class	(1) Avg 12 CP Load Factor at Meter (%)	(2) GCP Load Factor at Meter (%)	(3) Projected Sales at Meter (KWH)	(4) Projected Avg 12 CP at Meter (KW)	(5) Projected GCP at Meter (KW)	(6) Demand Loss Expansion Factor	(7) Energy Loss Expansion Factor	(6) Projected Sales at Generation (KWH)	(9) Projected Avg 12 CP at Generation (kW)	(10) Projected GCP Demand at Generation (kW)	(11) Percentage of KWH Sales at Generation (%)	(12) Percentage of 12 CP Demand at Generation (%)	(13) Percentage of GCP Demand at Generation (%)
RS1	61.781%	57.771%	46,584,741,358	8,607,651	9,205,200	1.088749707	1.068892901	49,794,099,332	9,371,578	10,022,159	52.26875%	57.81805%	56.39496%
GS1	66.538%	52.904%	5,556,490,877	953,294	1,198,973	1.066749707	1.068892901	5,939,293,653	1,037,699	1,305,382	6.23446%	6.40333%	7.34542%
GSD1	75.338%	65.809%	20,425,150,368	3,094,903	3,543,065	1.088646859	1.068814157	21,830,689,872	3,369,256	3,857,147	22.91563%	20.78666%	21.70427%
OS2	108.965%	22.341%	22,673,975	2,375	11,586	1.055050312	1.043335103	23,656,554	2,506	12,224	0.02483%	0.01546%	0.06878%
GSLD1/CS1	78.569%	67.999%	9,188,530,353	1,335,029	1,542,551	1.087035674	1.067599878	9,809,673,884	1,451,224	1,676,808	10.29719%	8.95334%	9.43544%
GSLD2/CS2	86.999%	77.832%	1,455,457,344	190,977	213,470	1.080969616	1.062806986	1,546,870,233	206,440	230,755	1.62375%	1.27363%	1.29846%
GSLD3/CS3	81.530%	0.000%	577,416,959	80,848	0	1.027052803	1.021976299	590,106,447	83,035	0	0.61943%	0.51229%	0.00000%
ISST1D	109.117%	48.882%	1,563,467	164	365	1.088749707	1.068892901	1,671,179	179	397	0.00175%	0.00110%	0.00223%
SST1T	99.515%	0.000%	125,229,746	14,365	0	1.027052803	1.021976299	127,981,832	14,754	0	0.13434%	0.09102%	0.00000%
SST1D	76.703%	61.172%	63,283,320	9,418	11,809	1.061363711	1.048725346	66,366,822	9,996	12,534	0.06967%	0.06167%	0.07053%
CILCD/CILCG	90.431%	84.215%	3,314,351,945	418,386	449,268	1.078433637	1.061329827	3,517,620,576	451,202	484,506	3.69244%	2.78370%	2.72633%
CILCT	96.350%	0.000%	1,266,234,298	150,023	0	1.027052803	1.021976299	1,294,061,442	154,082	0	1.35837%	0.95061%	0.00000%
MET	72.819%	60.026%	83,450,176	13,082	15,870	1.055050312	1.043335103	87,066,498	13,802	16,744	0.09139%	0.08515%	0.09422%
OL1/SL1/PL1	196.190%	44.694%	512,125,916	29,799	130,803	1.088749707	1.068892901	547,407,756	32,444	142,412	0.57461%	0.20016%	0.80136%
SL2	99.993%	100.356%	83,218,898	9,501	9,466	1.088749707	1.068892901	88,952,089	10,344	10,306	0.09337%	0.06382%	0.05799%
TOTAL			89,259,919,000	14,909,815	16,332,426			95,265,518,169	16,208,741	17,771,374	100.00%	100.00%	100.00%

Notes:
(1) AVG 12 CP load factor based on actual load research data
(2) GCP load factor based on actual load research data
(3) Projected KWH sales for the period January 2001 through December 2001
(4) Calculated: (Col 3)/(8,760 * Col 1)
(5) Calculated: (Col 3)/8,760 * Col 2)
(6) Based on 1999 demand losses
(7) Based on 1999 energy losses
(8) Col 3 * Col 7
(9) Col 1 * Col 6
(10) Col2 * Col 6
(11) Col 8 / total for Col 8
(12) Col 9 / total for Col 9
(13) Col 10 / total for Col 10

Form 42-7P

Florida Power & Light Company
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Factors
January 2001 to December 2001

Rate Class	(1) Percentage of KWH Sales at Generation (%)	(2) Percentage of 12 CP Demand at Generation (%)	(3) Percentage of GCP Demand at Generation (%)	(4) Energy Related Cost ($)	(5) CP Demand Related Cost ($)	(6) GCP Demand Related Cost ($)	(7) Total Environmental Costs ($)	(8) Projected Sales at Meter (KWH)	(9) Environmental Cost Recovery Factor ($/KWH)
RS1	52.28875%	57.81805%	56.39496%	$1,702,166	$1,446,728	$361,619	$3,510,513	46,584,741,358	0.00008
GS1	6.23446%	6.40333%	7.34542%	$203,029	$160,225	$47,101	$410,355	5,556,490,877	0.00007
GSD1	22.91563%	20.78666%	21.70427%	$746,262	$520,125	$139,173	$1,405,560	20,425,150,368	0.00007
OS2	0.02483%	0.01546%	0.06878%	$809	$387	$441	$1,637	22,673,975	0.00007
GSLD1/CS1	10.29719%	8.95334%	9.43544%	$335,335	$224,031	$60,503	$619,869	9,188,530,353	0.00007
GSLD2/CS2	1.62375%	1.27363%	1.29846%	$52,878	$31,869	$8,326	$93,073	1,455,457,344	0.00006
GSLD3/CS3	0.61943%	0.51229%	0.00000%	$20,172	$12,818	$0	$32,990	577,416,959	0.00006
ISST1D	0.00175%	0.00110%	0.00223%	$57	$28	$14	$99	1,563,467	0.00006
SST1T	0.13434%	0.09102%	0.00000%	$4,375	$2,278	$0	$6,653	125,229,746	0.00005
SST1D	0.06967%	0.06167%	0.07053%	$2,269	$1,543	$452	$4,264	63,283,320	0.00007
CILC D/CILC G	3.69244%	2.78370%	2.72633%	$120,247	$69,654	$17,482	$207,383	3,314,351,945	0.00006
CILC T	1.35837%	0.95061%	0.00000%	$44,236	$23,766	$0	$68,022	1,266,234,298	0.00005
MET	0.09139%	0.08515%	0.09422%	$2,976	$2,131	$604	$5,711	83,450,176	0.00007
OL1/SL1/PL1	0.57461%	0.20016%	0.80136%	$18,713	$5,009	$5,139	$28,861	512,125,916	0.00006
SL2	0.09337%	0.06382%	0.05799%	$3,041	$1,597	$372	$5,010	83,218,896	0.00006
TOTAL				$3,256,566	$2,502,208	$641,226	$6,400,003	89,259,919,001	0.00007

Notes: There are currently no customers taking service on Schedule ISST1(T). Should any customer begin taking service on this schedule during the period, they will be billed using the ISST(D) Factor.

(1) From Form 42-6P, Col 11
(2) From Form 42-6P, Col 12
(3) From Form 42-6P, Col 13
(4) Total Energy $ from Form 42-1P, Line 5b x Col 1
(5) Total CP Demand $ from Form 42-1P, Line 5b x Col 2
(6) Total GCP Demand $ from Form 42-1P, Line 5b x Col 3
(7) Col 4 + Col 5 + Col 6
(8) Projected KWH sales for the period January 2001 through December 2001
(9) Col 7 / Col 8 x 100

Schedule 1A

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000007-EI EXHIBIT NO. 2
COMPANY/ WITNESS: Litchfield
DATE 11-20-00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

Line No.		Period Amount ($)
1	End of Period Actual Total True-Up for the Period January 1999 - December 1999 (Schedule 2A, Lines 5 + 6 + 10)	868,570
2	Estimated/Actual True-Up Amount approved for the period January 1999 - December 1999 (Order No. PSC-99-2513-FOF-EI)	326,978
3	Final True-Up Amount to be refunded/(recovered) in the projection period January 2001 - December 2001 (Line 1 - Line 2)	541,592

Schedule 2A

Gulf Power Company
Environmental Cost Recovery Clause(ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

End-of-Period True-Up Amount
(in Dollars)

Line		January	February	March	April	May	June	July	August	September	October	November	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	798,808	646,132	551,624	750,470	8,354,860
2	True-Up Provision (Order No. PSC-98-1764-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	1,127,421	974,745	880,237	1,079,082	12,298,215
4	Jurisdictional ECRC Costs													
	a O & M Activities (Schedule 5A, Line 9)	* 147,115	777,354	45,481	22,121	557,246	270,979	108,853	17,588	452,287	192,920	269,988	195,602	3,057,534
	b Capital Projects (Schedule 7A, Line 9)	721,073	717,149	715,931	712,870	709,556	708,473	706,709	704,376	704,758	702,843	688,958	687360	8,480,056
	c **Total Jurisdictional ECRC Costs**	868,188	1,494,503	761,412	734,991	1,266,802	979,452	815,562	721,964	1,157,045	895,763	958,946	882962	11,537,590
5	**Over/(Under) Recovery (Line 3 - Line 4c)**	99,431	(645,720)	114,764	202,475	(255,344)	141,511	403,947	532,792	(29,624)	78,982	(78,709)	196,120	760,625
6	Interest Provision (Schedule 3A, Line 10)	15,695	13,254	10,995	10,297	8,880	7,556	7,542	8,383	8,240	6,919	5,628	4,556	107,945
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	1,778,347	1,990,909	1,640,912	1,398,200	996,506	3,943,355
	a Deferred True-Up from October 1997 - September 1998 (Order No. PSC-99-2513-FOF-EI)	(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 (Order No. PSC-99-2513-FOF-EI)	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 +7b + 8)	3,780,143	2,819,064	2,616,210	2,500,369	1,925,292	1,745,746	1,828,622	2,041,184	1,691,187	1,448,475	1,046,781	918,845	918,845
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11	**End of 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	1,828,622	2,041,184	1,691,187	1,448,475	1,046,781	918,845	918,845

* *Note: See Schedule 5A for details of adjustments made to O & M activities for July since the estimated true-up filing.*

Schedule3A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

Interest Provision
(in Dollars)

Line	January	February	March	April	May	June	July	August	September	October	November	December	12-Mooth Total
1 Beginning True-Up Amount (Sch 2A-2, 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	1,828,622	2,041,184	1,691,187	1,448,475	1,046,781	
2 Ending True-Up Amount Before Interest (Line 1 + Sch 2A-2, Lines 5 + 8)	3,764,448	2,805,810	2,605,215	2,490,072	1,916,412	1,738,190	1,821,080	2,032,801	1,682,947	1,441,556	1,041,153	914,289	
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	3,566,826	3,861,423	3,724,131	3,132,743	2,489,628	1,961,070	
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	1,783,413	1,930,712	1,862,066	1,566,372	1,244,814	980,535	
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	0.053000	0.053000	0.055500	
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	0.053000	0.053000	0.055500	0.056000	
7 Total of Beginning & Ending Interest Rates (Line 5 + Line 6)	0.097100	0.096600	0.097300	0.096800	0.096500	0.099000	0.101500	0.104200	0.106200	0.106000	0.108500	0.111500	
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	0.053100	0.053000	0.054250	0.055750	
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	0.004425	0.004417	0.004521	0.004646	
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	8,240	6,919	5,628	4,556	107,945

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Schedule 4A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

Variance Report in O & M Activities
(in Dollars)

Line		(1) Actual	(2) Estimated/ Actual	(3) Variance Amount	(4) Variance Percent	
1	Description of O & M Activities					
	.1 Sulfur	26,465	26,567	(102)	(0.4)	%
	.2 Air Emission Fees	140,170	142,078	(1,908)	(1.3)	%
	.3 Title V	87,630	59,038	28,592	48.4	%
	.4 Asbestos Fees	400	200	200	100.0	%
	.5 Emission Monitoring	293,975	242,009	51,966	21.5	%
	.6 General Water Quality	239,482	412,713	(173,231)	(42.0)	%
	.7 Groundwater Monitoring Investigation	891,817	1,182,654	(290,837)	(24.6)	%
	.8 State NPDES Administration	69,000	34,500	34,500	100.0	%
	.9 Lead and Copper Rule	8,045	5,852	2,193	37.5	%
	.10 Env Auditing/Assessment	8,802	23,772	(14,970)	(63.0)	%
	.11 General Solid& Hazardous Waste	206,062	215,702	(9,640)	(4.5)	%
	.12 Above Ground Storage Tanks	38,971	38,971	0	0.0	%
	.13 LowNox	1,335,394	1,332,939	2,455	0.2	%
	.14 Ash Pond Diversion Curtains	76,683	71,800	4,883	6.8	%
	.15 Mercury Emissions	7,051	14,100	(7,049)	(50.0)	%
	.16 Sodium Injection	4,541	37,000	(32,459)	(87.7)	%
	.17 SO2 Allowances	(269,912)	0	(269,912)	(100.0)	%
2	Total O & M Activities	3,164,576	3,839,895	(675,319)	(17.6)	%
3	Recoverable Costs Allocated to Energy	1,701,997	1,925,531	(223,534)	(11.6)	%
4	Recoverable Costs Allocated to Demand	1,462,579	1,914,364	(451,785)	(23.6)	%

Notes:
Column (1) is the End of Period Totals on Schedule 5A
Column (2) is the approved Estimated/Actual amount in accordance with FPSC Order No. PSC-99-2513-FOF-EI
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

O & M Activities
(inDollars)

Line		January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
.1	Sulfur	0	0	1,617	0	0	0	0	0	21,552	1,519	0	1,777	26,465		26,465
.2	Air Emission Fees	0	140,170	0	0	0	0	0	0	0	0	0	0	140,170		140,170
.3	Title V	0	887	4,782	3,092	1,342	2,401	2,029	854	13,281	1,283	35,869	21,810	87,630		87,630
.4	Asbestos Fees	0	0	0	0	0	0	0	0	200	0	0	200	400	400	
.5	Emission Monitoring	22,492	3,242	14,955	13,918	29,703	13,637	28,265	11,172	50,400	15,330	42,919	47,942	293,975		293,975
.6	General Water Quality	10,224	40,649	23,189	14,872	11,231	21,237	47,345	10,516	6,277	0	45,409	8,533	239,482	239,482	
.7	Groundwater Monitoring Investigation	64,118	89,232	4,121	(38)	260,074	189,261	31,012	21,231	(12,220)	(27,202)	160,633	111,595	891,817	891,817	
.8	State NPDES Administration	34,500	0	0	0	0	0	0	0	0	0	0	34,500	69,000	69,000	
.9	Lead and Copper Rule	0	59	2,277	118	59	59	384	59	2,336	140	59	2,495	8,045	8,045	
.10	Env Auditing/Assessment	0	0	0	0	0	0	0	0	103	1,222	6,484	993	8,802	8,802	
.11	General Solid & Hazardous Waste (C)	20,560	13,472	21,182	19,033	12,181	29,766	23,137	4,410	28,886	11,060	18,681	3,694	206,062	206,062	
.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	297,759	225,581	0	0	1,335,394		1,335,394
.14	Ash Pond Diversion Curtains	0	0	0	0	0	0	0	0	76,683	0	0	0	76,683		76,683
.15	Mercury Emissions	0	0	0	0	0	0	0	0	7,051	0	0	0	7,051		7,051
.16	Sodium Injection	0	0	0	0	0	0	0	0	4,541	0	0	0	4,541		4,541
.17	SO2 Allowances(D)	470	289	513	(30,122)	(30,054)	(30,093)	(29,953)	(29,981)	(30,166)	(29,674)	(30,297)	(30,844)	(269,912)		(269,912)
2	Total of O & M Activities	152,364	805,194	47,140	22,962	576,235	280,706	112,820	18,261	466,683	199,259	279,757	202,695	3,164,576	1,462,579	1,701,997
3	Recoverable Costs Allocated to Energy	22,962	655,833	(633)	(12,302)	271,242	38,193	341	(17,955)	441,101	214,039	48,491	40,685	1,701,997		
4	Recoverable Costs Allocated to Demand	129,402	149,361	47,773	35,264	305,493	242,513	112,479	36,216	25,582	(14,780)	231,266	162,010	1,462,579		
5	Retail Energy Jurisdictional Factor	0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590			
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)	22,264	633,246	(612)	(11,903)	262,498	36,996	330	(17,354)	427,605	207,180	46,856	39,290	1,646,396		
8	Jurisdictional Demand Recoverable Costs (B)	124,851	144,108	46,093	34,024	294,748	233,983	108,523	34,942	24,682	(14,260)	223,132	156,312	1,411,138		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	147,115	777,354	45,481	22,121	557,246	270,979	108,853	17,588	452,287	192,920	269,988	195,602	3,057,534		

Notes:
(A) Line 3 x Line 5 x 1.0014 line loss multiplier
(B) Line 4 x Line 6
(C) Expenses for July have been adjusted since the estimated true-up (revised 11/22/99) to reflect a $60 correction to General Solid & Hazardous Waste
(D) See Schedule 8A, Page 17, Line 8

Schedule 6A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

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				
.1	Air Quality Assurance Testing	39,619	39,621	(2)	(0.0) %
.2	Crist 5, 6 & 7 Precipitator Projects	3,080,688	3,080,688	0	0.0 %
.3	Crist 7 Flue Gas Conditioning	266,991	266,992	(1)	(0.0) %
.4	Low NOx Burners, Crist 6 & 7	2,038,653	2,038,651	2	0.0 %
.5	CEMs - Crist 1,4-7, Scholz 1, Smith 1 & 2, Daniel	638,357	638,361	(4)	(0.0) %
.6	Sub. Contam. Mobile Groundwater Treat System	49,208	49,164	44	0.1 %
.7	Crist Cooling Tower Cell	112,031	112,033	(2)	(0.0) %
.8	Crist 1-5 Dechlorination	38,887	38,889	(2)	(0.0) %
.9	Crist Diesel Fuel Oil Remediation	6,037	6,037	0	0.0 %
.10	Crist Bulk Tanker Unload Sec Contain Struc	12,938	12,936	2	0.0 %
.11	Crist IWW Sampling System	7,554	7,556	(2)	(0.0) %
.12	Sodium Injection	3,528	2,535	993	39.2 %
.13	Smith Stormwater Collection System	352,704	352,703	1	0.0 %
.14	Smith Waste Water Treatment Facility	21,632	21,630	2	0.0 %
.15	Daniel Ash Management Project	2,082,458	2,082,457	1	0.0 %
.16	Underground Fuel Tank Replacement	93,627	93,622	5	0.0 %
.17	SO2 Allowances	(72,938)	(342,363)	269,425	78.7 %
2	Total Investment Projects - Recoverable Costs	8,771,974	8,501,512	270,462	3.2 %
3	Recoverable Costs Allocated to Energy	6,208,517	5,938,100	270,417	4.6 %
4	Recoverable Costs Allocated to Demand	2,563,457	2,563,412	45	0.0 %

Notes:
Column (1) is the End of Period Totals on Schedule 7A
Column (2) is the approved Estimated/Actual amount in accordance with FPSC Order No. PSC-99-2513-FOF-EI
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Schedule 7A

GulfPower Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 - December 1999

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total	Method of Classification Demand	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	3,214	3,181	3,155	39,619	0	39,619
	.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	254,769	249,803	249,061	3,080,688	0	3,080,688
	.3 Crist 7 Flue Gas Conditioning	22,637	22,578	22,520	22,460	22,401	22,343	22,284	22,225	22,166	22,107	21,664	21,606	266,991	0	266,991
	.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	165,469	165,058	2,038,653	0	2,038,653
	.5 CEMs- Crist 1,4-7, Scholz 1, Smith 1 & 2,Daniel	53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,073	52,960	51,888	51,778	638,357	0	638,357
	.6 Substation Contamination Investigation	4,160	4,152	4,143	4,131	4,124	4,115	4,104	4,097	4,086	4,079	3,991	4,026	49,208	45,423	3,785
	.7 Crist Cooling Tower Cell	9,502	9,477	9,451	9,427	9,400	9,376	9,350	9,324	9,299	9,273	9,089	9,063	112,031	103,415	8,616
	.8 Crist 1-5 Dechlorination	3,293	3,287	3,278	3,270	3,262	3,255	3,245	3,239	3,231	3,222	3,157	3,148	38,887	35,895	2,992
	.9 Crist Diesel Fuel Oil Remediation	510	511	508	508	507	505	504	503	502	500	490	489	6,037	5,572	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	1,076	1,072	1,051	1,047	12,938	11,943	995
	.11 Crist IWW S mpling System	639	639	636	636	633	633	630	630	628	626	613	611	7,554	6,974	580
	.12 Sodium Injection	0	0	0	0	0	0	0	88	536	919	920	1,065	3,528		3,528
	.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	28,642	28,578	352,704	325,573	27,131
	.14 Smith Waste Water Treatment Facility	1,831	1,827	1,824	1,818	1,815	1,809	1,806	1,802	1,797	1,794	1,756	1,753	21,632	19,967	1,665
	.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	170,046	169,743	2,082,458	1,922,271	160,187
	.16 Underground Fuel Tank Replacement	8,054	8,011	7,966	7,923	7,880	7,835	7,792	7,746	7,704	7,659	7,549	7,508	93,627	86,424	7,203
	.17 SO2 Allowances	(4,231)	(4,234)	(4,238)	(6,047)	(7,721)	(7,470)	(7,218)	(6,951)	(6,683)	(6,417)	(5,997)	(5,731)	(72,938)	0	(72,938)
2	Total Investment Projects - Recoverable Costs	744,738	742,893	741,027	737,369	733,843	732,242	730,637	729,145	728,008	726,801	713,312	711,958	8,771,974	2,563,457	6,208,517
3	Recoverable Costs Allocated to Energy	528,185	526,770	525,346	522,125	519,034	517,868	516,704	515,647	514,946	514,176	504,342	503,374	6,208,517		
4	Recoverable Costs Allocated to Demand	216,553	216,123	215,681	215,244	214,809	214,374	213,933	213,498	213,062	212,624	208,971	208,584	2,563,457		
5	Retail Energy Jurisdictional Factor	0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590			
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)	512,137	508,628	507,836	505,197	502,302	501,639	500,301	498,387	499,190	497,698	487,337	486,113	6,006,765		
8	Jurisdictional Demand Recoverable Costs (C)	208,936	208,521	208,095	207,673	207,254	206,834	206,408	205,989	205568	205,145	201,621	201,247	2,473,291		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	721,073	717,149	715,931	712,870	709,556	708,473	706,709	704,376	704,758	702,843	688,958	687,360	8,480,056		

Notes:
(A) Each project's Total System Recover ble Expenses on Schedule 8A, Line 9
(B) Line 3 x Line 5 x 1.0014 line loss multiplier
(C) Line 4 x Line 6

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Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
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	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 Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
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)	(199,262)	(202,109)	(204,955)	
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	39,853	37,006	34,160	
6	Average Net Investment		66,893	64,046	61,200	58,353	55,507	52,661	49,815	46,969	44,123	41,276	38,430	35,583	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		400	383	366	349	332	315	298	281	264	247	221	205	3,661
	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	2,846	2,847	2,846	34,156
	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	3,214	3,181	3,155	39,619
	a Recoverable Costs Allocated to Energy		3,443	3,417	3,392	3,366	3,341	3,315	3,290	3,265	3,240	3,214	3,181	3,155	39,619
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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	3,141	3,111	3,074	3,047	38,332
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	3,141	3,111	3,074	3,047	38,332

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Other (A)		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)	(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)	(5,442,046)	(5,527,233)	(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	18,998,779	18,913,592	18,828,406	
6	Average Net Investment		19,808,045	19,722,859	19,637,673	19,552,488	19,467,302	19,382,117	19,296,931	19,211,746	19,126,559	19,041,372	18,956,185	18,870,999	
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	109,112	108,621	1,378,942
	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	71,293	855,523
	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	13,893	13,893	13,893	166,709
	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	254,769	249,803	249,061	3,080,688
	a Recoverable Costs Allocated to Energy		261,596	260,838	260,078	259,321	258,561	257,803	257,043	256,286	255,529	254,769	249,803	249,061	3,080,688
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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	247,711	246,604	241,380	240,520	2,980,580
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	247,711	246,604	241,380	240,520	2,980,580

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 (A)		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	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)	(409,127)	(415,735)	(422,342)	(428,949)	(435,556)	(442,163)	(448,770)	(455,377)	
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	1,770,118	1,763,510	1,756,903	1,750,296	1,743,689	1,737,082	1,730,475	1,723,868	
6	Average Net Investment		1,799,850	1,793,243	1,786,635	1,780,028	1,773,421	1,766,814	1,760,207	1,753,600	1,746,993	1,740,386	1,733,779	1,727,172	
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	9,980	9,942	125,742
	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	6,356	6,357	6,357	6,357	6,357	6,357	6,357	6,357	76,282
	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	22,401	22,343	22,284	22,225	22,166	22,107	21,664	21,606	266,991
	a Recoverable Costs Allocated to Energy		22,637	22,578	22,520	22,460	22,401	22,343	22,284	22,225	22,166	22,107	21,664	21,606	266,991
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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	21,679	21,643	21,577	21,481	21,488	21,399	20,934	20,865	258,316
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	21,679	21,643	21,577	21,481	21,488	21,399	20,934	20,865	258,316

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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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Cleatings 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	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)	(2,787,205)	
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	13,509,155	
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	13,532,924	
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	78,169	77,896	983,535
	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	47,538	570,439
	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	165,469	165,058	2,038,653
	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	165,469	165,058	2,038,653
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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	164,149	163,494	159,890	159,398	1,972,407
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	164,149	163,494	159,890	159,398	1,972,407

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: CEMs - Crist 1,4-7, Scholz 1, Smith 1 & 2, Daniel
P.E.s 1164,1240,1245,1286,1289,1290,1323,1459,1460 & 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	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 (A)		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)	(534,195)	(546,883)	(559,572)	(572,261)	
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	4,345,958	4,333,270	4,320,581	4,307,892	
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	4,352,302	4,339,614	4,326,926	4,314,237	
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	24,906	24,833	312,574
	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	12,687	12,688	12,689	12,689	152,258
	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	53,073	52,960	51,888	51,778	638,357
	a Recoverable Costs Allocated to Energy		53,975	53,866	53,749	53,640	53,525	53,413	53,301	53,189	53,073	52,960	51,888	51,778	638,357
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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	51,449	51,263	50,138	50,002	617,614
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	51,449	51,263	50,138	50,002	617,614

Notes:
(A) Cost of Removal Associated with PE 1164
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) For Jan.-Oct.: Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628092) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E.s 1007 and 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	9,362	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	9,362	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal (A)		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	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	369,649	379,011	
3	Less: Accumulated Depreciation (B)	(17,804)	(18,836)	(19,868)	(20,900)	(21,930)	(22,961)	(23,993)	(25,023)	(26,055)	(27,085)	(28,117)	(29,147)	(30,180)	
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	350,813	349,781	348,749	347,719	346,688	345,656	344,626	343,594	342,564	341,532	340,502	348,831	
6	Average Net Investment		351,329	350,297	349,265	348,234	347,204	346,172	345,141	344,110	343,079	342,048	341,017	344,667	
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	2,063	2,057	2,051	2,045	1,963	1,984	24,672
	b Debt Component (Line 6 x 3.5137%x 1/12)		1,028	1,026	1,023	1,019	1,017	1,014	1,011	1,008	1,005	1,002	998	1,009	12,160
8	Investment Expenses														
	a Depreciation		896	896	897	895	896	896	895	896	895	896	895	897	10,750
	b Amortization		136	136	135	135	135	136	135	136	135	136	135	136	1,626
	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)		4,160	4,152	4,143	4,131	4,124	4,115	4,104	4,097	4,086	4,079	3,991	4,026	49,208
	a Recoverable Costs Allocated to Energy		320	320	318	318	318	316	316	315	314	314	307	309	3,785
	b Recoverable Costs Allocated to Demand		3,840	3,832	3,825	3,813	3,806	3,799	3,788	3,782	3,772	3,764	3,685	3,717	45,423
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	304	297	298	3,661
13	Retail Demand-Related Recoverable Costs (F)		3,705	3,697	3,690	3,679	3,672	3,665	3,655	3,649	3,639	3,632	3,555	3,586	43,824
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		4,015	4,006	3,997	3,987	3,980	3,971	3,961	3,953	3,943	3,936	3,852	3,884	47,485

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Other (A)														
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)	(186,188)	(189,033)	(191,877)	
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	720,471	717,626	714,782	
6	Average Net Investment		747,495	744,651	741,806	738,962	736,117	733,273	730,428	727,583	724,738	721,893	719,049	716,204	
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	4,139	4,122	52,182
	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	2,644	2,645	2,644	31,735
	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	9,273	9,089	9,063	112,031
	a Recoverable Costs Allocated to Energy		731	729	727	725	723	721	719	717	715	713	699	697	8,616
	b Recoverable Costs Allocated to Demand		8,771	8,748	8,724	8,702	8,677	8,655	8,631	8,607	8,584	8,560	8,390	8,366	103,415
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	693	690	675	673	8,335
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	8,259	8,095	8,072	99,777
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		9,171	9,144	9,120	9,097	9,072	9,049	9,023	8,997	8,975	8,949	8,770	8,745	108,112

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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														
	d Other (A)														
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)	(43,929)	(44,820)	(45,710)	
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	261,394	260,503	259,613	
6	Average Net Investment		269,854	268,964	268,073	267,183	266,292	265,402	264,511	263,621	262,730	261,839	260,949	260,058	
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	1,502	1,497	18,892
	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	890	891	890	10,686
	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	3,222	3,157	3,148	38,887
	a Recoverable Costs Allocated to Energy		253	253	252	252	251	250	250	249	249	248	243	242	2,992
	b Recoverable Costs Allocated to Demand		3,040	3,034	3,026	3,018	3,011	3,005	2,995	2,990	2,982	2,974	2,914	2,906	35,895
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	240	235	234	2,895
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	2,869	2,812	2,804	34,633
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	3,047	3,038	37,528

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Other (A)														
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	232	231	2,920
	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	490	489	6,037
	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	452	451	5,572
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	436	435	5,378
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		492	493	491	491	490	488	487	486	485	483	473	472	5,831

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Other (A)														
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)	(14,238)	(14,534)	(14,831)	(15,127)	
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	87,257	86,961	86,664	86,368	
6	Average Net Investment		89,775	89,478	89,182	88,886	88,590	88,294	87,998	87,702	87,406	87,109	86,813	86,516	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		537	535	533	531	530	528	526	524	523	521	500	498	6,286
	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	297	296	297	296	3,555
	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	1,076	1,072	1,051	1,047	12,938
	a Recoverable Costs Allocated to Energy		84	84	84	84	83	83	83	83	83	82	81	81	995
	b Recoverable Costs Allocated to Demand		1,013	1,009	1,006	1,003	1,002	1,000	997	994	993	990	970	966	11,943
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	78	78	959
13	Retail Demand-Related Recoverable Costs (F)		977	974	971	968	967	965	962	959	958	955	936	932	11,524
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,058	1,055	1,052	1,049	1,047	1,045	1,042	1,039	1,038	1,034	1,014	1,010	12,483

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Other (A)														
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)	(8,847)	(9,021)	(9,194)	
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	50,696	50,522	50,349	
6	Average Net Investment		52,345	52,171	51,998	51,824	51,651	51,477	51,304	51,130	50,956	50,783	50,609	50,436	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		313	312	311	310	309	308	307	306	305	304	291	290	3,666
	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	173	174	173	2,082
	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	626	613	611	7,554
	a Recoverable Costs Allocated to Energy		49	49	49	49	49	49	48	48	48	48	47	47	580
	b Recoverable Costs Allocated to Demand		590	590	587	587	584	584	582	582	580	578	566	564	6,974
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	47	46	45	45	558
13	Retail Demand-Related Recoverable Costs (F)		569	569	566	566	563	563	562	562	560	558	546	544	6,728
14	TotalJurisdictional Recoverable Costs(Lines 12 + 13)		617	616	613	613	610	610	608	608	607	604	591	589	7,286

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% andweighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
January 1999 - December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Sodium Injection
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	19,597	81,270	4,824	679	126	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	106,370	126	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal (A)		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	0	0	0	0	0	0	0	0	0	0	0	106,370	106,496	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	0	(142)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	19,597	100,867	105,691	0	0	
5	Net Investment (Lines 2 - 3 + 4)	0	0	0	0	0	0	0	0	19,597	100,867	105,691	106,370	106,354	
6	Average Net Investment		0	0	0	0	0	0	0	9,799	60,232	103,279	106,031	106,362	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		0	0	0	0	0	0	0	59	360	617	610	612	2,258
	b Debt Component (Line 6 x 3.5137% x 1/12)		0	0	0	0	0	0	0	29	176	302	310	311	1,128
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	142	142
	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	88	536	919	920	1,065	3,528
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	88	536	919	920	1,065	3,528
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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	85	520	890	889	1,028	3,412
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	85	520	890	889	1,028	3,412

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) For Jan.-Oct.: Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of38.575% (expansion factor of 1.628002) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line lossmultiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
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	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 Other (A)														
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)	(350,030)	
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	2,432,570	
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	2,436,281	
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	14,066	14,023	176,614
	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	7,422	89,055
	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	28,642	28,578	352,704
	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	2,203	2,198	27,131
	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	26,439	26,380	325,573
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	2,186	2,178	2,129	2,123	26,250
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	25,509	25,452	314,121
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		28,807	28,734	28,673	28,610	28,549	28,486	28,421	28,353	28,296	28,229	27,638	27,575	340,371

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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 Other (A)														
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)	(26,528)	(26,995)	(27,463)	
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	148,672	148,205	147,737	
6	Average Net Investment		153,112	152,645	152,177	151,710	151,242	150,775	150,308	149,841	149,374	148,906	148,439	147,971	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		915	913	910	907	904	901	899	896	893	890	854	852	10,734
	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	468	467	468	5,609
	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	1,794	1,756	1,753	21,632
	a Recoverable Costs Allocated to Energy		141	141	140	140	140	139	139	139	138	138	135	135	1,665
	b Recoverable Costs Allocated to Demand		1,690	1,686	1,684	1,678	1,675	1,670	1,667	1,663	1,659	1,656	1,621	1,618	19,967
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	134	134	130	130	1,610
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	1,598	1,564	1,561	19,266
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,768	1,763	1,760	1,754	1,751	1,746	1,743	1,739	1,735	1,732	1,694	1,691	20,876

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements														
	d Other (A)														
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)	(1,651,805)	(1,686,765)	(1,721,726)	(1,756,686)	(1,791,646)	(1,826,606)	(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	11,520,743	11,485,783	11,450,823	11,415,863	11,380,903	11,345,943	11,310,983	11,276,023	11,241,063	
6	Average Net Investment		11,643,106	11,608,145	11,573,185	11,538,224	11,503,263	11,468,303	11,433,343	11,398,383	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	65,005	64,804	816,431
	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	8,475	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	37,014	37,014	37,014	37,014	37,014	444,168
	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	170,046	169,743	2,082,458
	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	13,080	13,057	160,187
	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	156,966	156,686	1,922,271
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	12,913	12,871	12,639	12,609	154,979
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	151,445	151,175	1,854,658
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		169,553	169,199	168,912	168,626	168,327	168,038	167,733	167,408	167,146	166,827	164,084	163,784	2,009,637

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
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	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														
	d Other (A)														
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)	(147,922)	(152,843)	(157,764)	(162,686)	
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	309,997	305,076	300,155	295,233	
6	Average Net Investment		351,825	346,904	341,983	337,062	332,141	327,220	322,299	317,378	312,458	307,537	302,616	297,694	
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	1,742	1,714	23,164
	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	4,921	4,921	4,921	4,922	59,052
	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	7,704	7,659	7,549	7,508	93,627
	a Recoverable Costs Allocated to Energy		620	616	613	609	606	603	599	596	593	589	581	578	7,203
	b Recoverable Costs Allocated to Demand		7,434	7,395	7,353	7,314	7,274	7,232	7,193	7,150	7,111	7,070	6,968	6,930	86,424
10	Energy Jurisdictional Factor		0.9682617	0.9642104	0.9653178	0.9662259	0.9664104	0.9673082	0.9669007	0.9651754	0.9680481	0.9665998	0.9649312	0.9643590	
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	575	570	561	558	6,958
13	Retail Demand-Related Recoverable Costs (F)		7,173	7,135	7,094	7,057	7,018	6,978	6,940	6,899	6,861	6,821	6,723	6,686	83,385
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		7,774	7,730	7,687	7,646	7,604	7,562	7,520	7,475	7,436	7,391	7,284	7,244	90,353

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) For Jan.-Oct.: 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) For Nov.-Dec.: Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(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 Final True-Up Amount for the Period
January 1999 - December 1999

Return on Working Capital, SO2 Expenses
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 Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other					435,986		3,671							
2	Working Capital														
	a FERC 158.1 Allowance Inventory	133,988	133,518	133,229	132,716	132,037	131,290	130,580	129,732	128,911	128,276	127,148	126,644	126,686	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	(608,813)	(608,813)	(608,813)	(608,813)	(1,013,998)	(983,197)	(956,065)	(925,264)	(894,462)	(863,661)	(832,859)	(802,058)	(771,256)	
3	Total Working Capital	(474,825)	(475,295)	(475,584)	(476,097)	(881,961)	(851,907)	(825,485)	(795,532)	(765,551)	(735,385)	(705,711)	(675,414)	(644,570)	
4	Average Net Working Capital Balance		(475,060)	(475,440)	(475,841)	(679,029)	(866,934)	(838,696)	(810,509)	(780,542)	(750,468)	(720,548)	(690,563)	(659,992)	
5	Return on Average Net Working Capital Balance														
	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)	(3,975)	(3,799)	(48,861)
	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)	(2,110)	(2,022)	(1,932)	(24,077)
6	Total Return Component (D)		(4,231)	(4,234)	(4,238)	(6,047)	(7,721)	(7,470)	(7,218)	(6,951)	(6,683)	(6,417)	(5,997)	(5,731)	(72,938)
7	Expenses														
	a Gains		0	0	0	(30,801)	(30,801)	(30,803)	(30,801)	(30,802)	(30,801)	(30,802)	(30,801)	(30,802)	(277,214)
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		470	289	513	679	747	710	848	821	635	1,128	504	(42)	7,302
8	Net Expenses (E)		470	289	513	(30,122)	(30,054)	(30,093)	(29,953)	(29,981)	(30,166)	(29,674)	(30,297)	(30,844)	(269,912)
9	Total System Recoverable Expenses (Lines 6 + 8)		(3,761)	(3,945)	(3,725)	(36,169)	(37,775)	(37,563)	(37,171)	(36,932)	(36,849)	(36,091)	(36,294)	(36,575)	(342,850)
	a Recoverable Costs Allocated to Energy		(3,761)	(3,945)	(3,725)	(36,169)	(37,775)	(37,563)	(37,171)	(36,932)	(36,849)	(36,091)	(36,294)	(36,575)	(342,850)
	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	0.9680481	0.9665998	0.9649312	0.9643590	
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 (B)		(3,647)	(3,809)	(3,601)	(34,996)	(36,557)	(36,386)	(35,991)	(35,696)	(35,722)	(34,934)	(35,070)	(35,321)	(331,730)
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)		(3,647)	(3,809)	(3,601)	(34,996)	(36,557)	(36,386)	(35,991)	(35,696)	(35,722)	(34,934)	(35,070)	(35,321)	(331,730)

Notes:
(A) For Jan.-Oct.: Line 4 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002) For Nov.-Dec.: Line 4 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(B) Line 9a x Line 10 x 1.0014 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6A and 7A
(E) Line 8 is reported on Schedule 4A and 5A

Schedule 1E
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

Line		Period Amount ($)
1	Over/(Under) Recovery for the current period (Schedule 2E, Line 5)	1,136,184
2	Interest Provision (Schedule 2E, Line 6)	87,446
3	Sum of Current Period Adjustments (Schedule 2E, Line 10)	43,294
4	Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2001 - December 2001 (Lines 1 + 2 + 3)	1,266,924

Schedule 2E
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

Current Period True-Up Amount
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	ECRC Revenues (net of Revenue Taxes)	831,988	758,282	751,172	737,733	1,014,747	1,092,424	1,241,132	1,152,483	1,006,341	809,611	766,729	917,035	11,079,677
2	True-Up Provision (Order No. PSC-99-2513-FOF-EI)	31,438	31,438	31,438	31,437	31,438	31,438	31,438	31,437	31,438	31,438	31,438	31,437	377,253
3	**ECRC Revenues Applicable to Period (Lines 1 + 2)**	863,426	789,720	782,610	769,170	1,046,185	1,123,862	1,272,570	1,183,920	1,037,779	841,049	798,167	948,472	11,456,930
4	Jurisdictional ECRC Costs													
	a O & M Activities (Schedule 42-5E, line 9)	8,021	240,479	53,715	58,178	336,766	315,935	60,741	230,240	241,632	221,215	218,953	220,598	2,206,473
	b Capital Investment Projects (Schedule 42-7E, line 9)	683,204	682,640	681,894	680,074	678,179	676,651	675,166	673,711	672,519	669,571	669,385	671,279	8,114,273
	c **Total Jurisdictional ECRC Costs**	691,225	923,119	735,609	738,252	1,014,945	992,586	735,907	903,951	914,151	890,786	888,338	891,877	10,320,746
5	**Over/(Under) Recovery (Line 3 - Line 4c)**	172,201	(133,399)	47,001	30,918	31,240	131,276	536,663	279,969	123,628	(49,737)	(90,171)	56,595	1,136,184
6	Interest Provision (Schedule 42-3E, Line 10)	4,904	4,956	4,727	4,940	5,167	5,630	7,279	9,373	10,353	10,439	9,943	9,735	87,446
7	Beginning Balance True-Up & Interest Provision	377,253	566,214	406,333	426,623	431,044	436,013	541,481	1,053,985	1,311,890	1,414,433	1,343,697	1,232,031	377,253
	a Deferred True-Up from January 1999 - December 1999 (Schedule 1A, Line 3)	541,592	541,592	541,592	541,592	541,592	541,592	541,592	541,592	541,592	541,592	541,592	541,592	541,592
8	True-Up Collected/(Refunded) (see Line 2)	(31,438)	(31,438)	(31,438)	(31,437)	(31,438)	(31,438)	(31,438)	(31,437)	(31,438)	(31,438)	(31,438)	(31,437)	(377,253)
9	End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	1,064,512	947,925	968,215	972,636	977,605	1,083,073	1,595,577	1,853,482	1,956,025	1,885,289	1,773,623	1,808,516	1,765,222
10	Adjustments to Period Total True-Up Including Interest O&M Changes per Audit *	43,294												43,294
11	**Current Period Total Net True-Up (Lines 9 + 10)**	1,107,806	947,925	968,215	972,636	977,605	1,083,073	1,595,577	1,853,482	1,956,025	1,885,289	1,773,623	1,808,516	1,808,516

* Reductions were made to Emissions Monitoring and General Air Quality effective June 1999 and November 1999, respectively.

Schedule 3E
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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)	962,139	1,107,806	947,925	968,215	972,636	977,605	1,083,073	1,595,577	1,853,482	1,956,025	1,885,289	1,773,623	
2 Ending True-Up Amount Before Interest (Line 1 + Schedule 42-2E, Lines 5 + 8)	1,102,902	942,969	963,488	967,696	972,438	1,077,443	1,588,298	1,844,109	1,945,672	1,874,850	1,763,680	1,798,781	
3 Total of Beginning & Ending True-up (Lines 1 + 2)	2,065,041	2,050,775	1,911,413	1,935,911	1,945,074	2,055,048	2,671,371	3,439,686	3,799,154	3,830,875	3,648,969	3,572,404	
4 Average True-Up Amount (Line 3 x 1/2)	1,032,521	1,025,388	955.707	967,956	972,537	1,027,524	1,335,686	1,719,843	1,899,577	1,915,438	1,824,485	1,786,202	
5 Interest Rate (First Day of Reporting Business Month)	0.056000	0.058000	0.058000	0.060700	0.061800	0.065700	0.065800	0.065000	0.065800	0.065000	0.065800	0.065000	
6 Interest Rate (First Day of Subsequent Business Month)	0.058000	0.058000	0.060700	0.061800	0.065700	0.065800	0.065000	0.065800	0.065000	0.065800	0.065000	0.065800	
7 Total of Beginning and Ending Interest Rates (Line 5 + Line 6)	0.114000	0.116000	0.118700	0.122500	0.127500	0.131500	0.130800	0.130800	0.130800	0.130800	0.130800	0.130800	
8 Average Interest Rate (Line 7 x 1/2)	0.057000	0.058000	0.059350	0.061250	0.063750	0.065750	0.065400	0.065400	0.065400	0.065400	0.065400	0.065400	
9 Monthly Average Interest Rate (Line 8 x 1/12)	0.004750	0.004833	0.004946	0.005104	0.005313	0.005479	0.005450	0.005450	0.005450	0.005450	0.005450	0.005450	
10 Interest Provision for the Month (Line 4 x Line 9)	4,904	4,956	4,727	4,940	5,167	5,630	7,279	9,373	10,353	10,439	9,943	9,735	87,446

Schedule 4E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

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	Sulfer	71,655	10,500	61,155	582.4	%
.2	Air Emission Fees	165,914	711,000	(545,086)	(76.7)	%
.3	Title V	59,238	105,767	(46,529)	(44.0)	%
.4	Asbestos Fees	4,452	5,500	(1,048)	(19.1)	%
.5	Emission Monitoring	286,934	346,825	(59,891)	(17.3)	%
.6	General Water Quality	250,185	563,005	(312,820)	(55.6)	%
.7	Groundwater Contamination Investigation	1,364,999	1,490,179	(125,180)	(8.4)	%
.8	State NPDES Administration	0	42,000	(42,000)	(100.0)	%
.9	Lead and Copper Rule	10,897	6,000	4,897	81.6	%
.10	Env Auditing/Assessment	24,402	23,000	1,402	6.1	%
.11	General Solid & Hazardous Waste	167,426	125,985	41,441	32.9	%
.12	Above Ground Storage Tanks	0	0	0	100.0	%
.13	Low Nox	0	0	0	100.0	%
.14	Ash Pond Diversion Curtains	0	0	0	0.0	%
.15	Mercury Emissions	0	0	0	0.0	%
.16	Sodium Injection	4,284	100,000	(95,716)	(95.7)	%
.17	Gulf Coast Ozone Study	72,665	0	72,665	0.0	%
.18	SO2 Allowances	(197,138)	0	(197,138)	100.0	%
2	Total O & M Activities	2,285,913	3,529,761	(1,243,848)	(35.2)	%
3	Recoverable Costs Allocated to Energy	463,552	1,274,092	(810,540)	(63.6)	%
4	Recoverable Costs Allocated to Demand	1,822,361	2,255,669	(433,308)	(19.2)	%

Notes:

Column (1) is the End of Period Totals on Schedule 5E
Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-99-2513-FOF-EI

Schedule 5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

O & M Activities
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period 12-Month	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
	.1 Sulfer	811	4,105	(811)	-	52,092	-	-	11,458	1,000	1,000	1,000	1,000	71,655		71,655
	.2 Air Emission Fees	147	174,776	-	-	-	-	-	(9,009)	0	0	0	0	165,914		165,914
	.3 Title V	4,609	3,949	5,101	4,985	4,901	5,174	3,939	5,316	5,316	5,316	5,316	5,316	59,238		59,238
	.4 Asbestos Fees	-	500	1,000	-	-	-	-	364	364	364	360	1,500	4,452	4,452	
	.5 Emission Monitoring	7,960	18,106	28,170	5,787	23,833	28,378	10,680	32,804	32,804	32,804	32,804	32,804	286,934		286,934
	.6 General Water Quality	5,722	7,636	12,212	8,462	9,622	47,529	12,267	29,347	29,347	29,347	29,347	29,347	250,185	250,185	
	.7 Groundwater Contamination Investigation	(18,945)	37,593	8,733	24,668	245,162	233,835	13,400	164,111	164,111	164,111	164,111	164,109	1,364,999	1,364,999	
	.8 State NPDES Administration	-	-	-	-	-	-	-	0	0	0	0	0	0	0	
	.9 Lead and Copper Rule	-	63	59	59	59	354	59	7,213	59	2,559	59	354	10,897	10,897	
	.10 Env Auditing/Assessment	-	-	-	-	-	-	1,402	0	23,000	0	0	0	24,402	24,402	
	.11 General Solid & Hazardous Waste	13,501	4,197	13,286	24,095	18,698	16,475	24,675	10,498	10,498	10,498	10,498	10,507	167,426	167,426	
	.12 Above Ground Storage Tanks	-	-	-	-	-	-	-	0	0	0	0	0	0	0	
	.13 Low Nox	1,696	821	(4,259)	(500)	-	479	-	1,763	0	0	0	0	0		0
	.14 Ash Pond Diversion Curtains	-	-	-	-	-	-	-	0	0	0	0	0	0		0
	.15 Mercury Emissions	-	-	-	-	-	-	-	0	0	0	0	0	0		0
	.16 Sodium Injection	-	4,284	-	-	-	-	-	0	0	0	0	0	4,284		4,284
	.17 Gulf Coast Ozone Study	-	-	-	-	-	-	22,665	10,000	10,000	10,000	10,000	10,000	72,665		72,665
	.18 SO2 Allowances	(7,183)	(7,118)	(7,891)	(7,267)	(5,550)	(4,870)	(26,172)	(25,327)	(26,130)	(26,698)	(26,551)	(26,381)	(197,138)		(197,138)
2	Total of O & M Activities	8,318	248,912	55,600	60,289	348,817	327,354	62,915	238,538	258,369	229,301	226,944	228,556	2,285,913	1,822,361	463,552
3	Recoverable Costs Allocated to Energy	8,040	198,923	20,310	3,005	75,276	29,161	11,112	27,005	22,990	22,422	22,569	22,739	463,552		
4	Recoverable Costs Allocated to Demand	278	49,989	35,290	57,284	273,541	298,193	51,803	211,533	227,379	206,879	204,375	205,817	1,822,361		
5	Retail Energy Jurisdictional Factor	0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441			
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)	7,753	192,248	19,666	2,909	72,846	28,230	10,760	26,147	22,251	21,613	21,766	22,020	448,209		
8	Jurisdictional Demand Recoverable Costs (B)	268	48,231	34,049	55,269	263,920	287,705	49,981	204,093	219,381	199,602	197,187	198,578	1,758,264		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	8,021	240,479	53,715	58,178	336,766	315,935	60,741	230,240	241,632	221,215	218,953	220,598	2,206,473		

Notes:
(A) Line 3 x Line 5 x 1.0014 line loss multiplier
(B) Line 4 x Line 6

Schedule 6E
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000- December 2000

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	35,942	35,939	3	0.0	%
.2	Crist 5, 6 & 7 Precipitator Projects	2,931,039	2,931,050	(11)	(0.0)	%
.3	Crist 7 Flue Gas Conditioning	254,792	254,791	1	0.0	%
.4	Low NOx Burners, Crist 6 & 7	1,948,477	1,948,472	5	0.0	%
.5	CEMS - Crist 1, 4-7, 6&7 Upgrade; Scholz 1; Smith 1 & 2; Daniel	614,340	640,907	(26,567)	(4.1)	%
.6	Sub. Contam. Mobile Groundwater Treat. Sys.	48,571	47,098	1,473	3.1	%
.7	Raw Water Well Flowmeters - Plants Crist & Smith	5,758	0	5,758	100.0	%
.8	Crist Cooling Tower Cell	106,843	106,846	(3)	(0.0)	%
.9	Crist 1-5 Dechlorination	37,185	37,189	(4)	(0.0)	%
.10	Crist Diesel Fuel Oil Remediation	5,772	5,773	(1)	(0.0)	%
.11	Crist Bulk Tanker Unload Sec Contain Struc	12,368	12,368	0	0.0	%
.12	Crist IWW Sampling System	7,221	7,224	(3)	(0.0)	%
.13	Smith Sodium Injection System	14,313	10,633	3,680	34.6	%
.14	Smith Stormwater Collection System	337,909	337,907	2	0.0	%
.15	Smith Waste Water Treatment Facility	20,711	20,708	3	0.0	%
.16	Daniel Ash Management Project	1,988,565	1,997,254	(8,689)	(0.4)	%
.17	Underground Fuel Tank Replacement	86,737	86,736	1	0.0	%
.18	SO2 Allowances	(59,905)	(58,715)	(1,190)	(2.0)	%
2	Total Investment Projects - Recoverable Costs	8,396,638	8,422,180	(25,542)	(0.3)	%
3	Recoverable Costs Allocated to Energy	5,943,435	5,967,627	(24,192)	(0.4)	%
4	Recoverable Costs Allocated to Demand	2,453,203	2,454,553	(1,350)	(0.1)	%

Notes:
Column (1) is the End of Period Totals on Schedule 7E
Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-99-2513-FOF-EI
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

Schedule 7E
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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	3,130	3,107	3,081	3,057	3,033	3,008	2,982	2,959	2,932	2,909	2,885	2,859	35,942	0	35,942
	.2 Crist 5,6 & 7 Precipitator Projects	248,323	247,582	246,842	246,103	245,363	244,623	243,882	243,144	242,404	241,664	240,926	240,183	2,931,039	0	2,931,039
	.3 Crist 7 Flue Gas Conditioning	21,549	21,491	21,435	21,376	21,318	21,262	21,204	21,145	21,089	21,032	20,974	20,917	254,792	0	254,792
	.4 Low NOx Burners, Crist 6 & 7	164,643	164,230	163,818	163,405	162,991	162,579	162,168	161,754	161,343	160,928	160,516	160,102	1,948,477	0	1,948,477
	.5 CEMS - Crist 1, 4-7,6&7 Upgrade; Scholz 1; Smith 1	51,593	51,483	51,373	51,262	51,152	51,042	50,930	50,821	50,710	50,601	51,141	52,232	614,340	0	614,340
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	4,067	4,113	4,119	4,072	4,056	4,047	4,040	4,030	4,021	4,011	4,001	3,994	48,571	44,835	3,736
	.7 Raw Water Well Flowmeters - Plants Crist & Smith	0	0	0	0	0	1	3	150	673	1,221	1,694	2,016	5,758	5,315	443
	.8 Crist Cooling Tower Cell	9,040	9,015	8,990	8,966	8,941	8,916	8,891	8,866	8,841	8,818	8,791	8,768	106,843	98,625	8,218
	.9 Crist 1-5 Dechlorination	3,142	3,134	3,127	3,118	3,110	3,103	3,094	3,088	3,079	3,072	3,063	3,055	37,185	34,323	2,862
	.10 Crist Diesel Fuel Oil Remediation	488	487	485	484	483	481	480	479	478	477	475	475	5,772	5,327	445
	.11 Crist Bulk Tanker Unload Sec Containment	1,044	1,043	1,040	1,037	1,034	1,032	1,029	1,026	1,025	1,022	1,019	1,017	12,368	11,417	951
	.12 Crist IWW Sampling System	610	609	607	606	604	603	600	600	597	597	594	594	7,221	6,665	556
	.13 Smith Sodium Injection System	1,206	1,204	1,201	1,198	1,197	1,194	1,192	1,189	1,186	1,185	1,182	1,179	14,313	0	14,313
	.14 Smith Stormwater Collection System	28,514	28,449	28,384	28,320	28,256	28,191	28,127	28,063	27,999	27,933	27,868	27,805	337,909	311,915	25,994
	.15 Smith Waste Water Treatment Facility	1,748	1,744	1,740	1,736	1,731	1,728	1,725	1,719	1,717	1,712	1,708	1,703	20,711	19,118	1,593
	.16 Daniel Ash Management Project	167,384	167,080	166,776	166,473	166,169	165,866	165,562	165,257	164,955	164,651	164,348	164,044	1,988,565	1,835,598	152,967
	.17 Underground Fuel Tank Replacement	7,463	7,420	7,378	7,335	7,293	7,250	7,207	7,163	7,122	7,078	7,035	6,993	86,737	80,065	6,672
	.18 SO2 Allowances	(5,566)	(5,504)	(5,439)	(5,373)	(5,318)	(5,373)	(5,137)	(4,914)	(4,690)	(4,461)	(4,230)	(4,000)	(59,905)	0	(59,905)
2	Total Investment Projects - Recoverable Costs	208,378	206,687	204,957	203,175	201,413	699,653	697,979	696,539	695,481	694,450	693,990	693,936	8,396,638	2,453,203	5,943,435
3	Recoverable Costs Allocated to Energy	502,070	500,753	499,438	498,117	496,788	495,452	494,202	493,056	491,938	490,826	490,363	490,432	5,943,435		
4	Recoverable Costs Allocated to Demand	206,308	205,934	205,519	205,058	204,625	204,201	203,777	203,483	203,543	203,624	203,627	203,504	2,453,203		
5	Retail Energy Jurisdictional Factor	0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441			
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)	484,152	483,949	483,604	482,228	480,751	479,632	478,556	477,385	476,135	473,109	472,920	474,933	5,747,354		
8	Jurisdictional Demand Recoverable Costs (C)	199,052	198,691	198,290	197,846	197,428	197,019	196,610	196,326	196,384	196,462	196,465	196,346	2,366,919		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	683,204	682,640	681,894	680,074	678,179	676,651	675,166	673,711	672,519	669,571	669,385	671,279	8,114,273		

Notes:

(A) Pages 1-16 of Schedule 8E, Line 9, Page 17 of Schedule 8E, Line 6
(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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(204,955)	(207,801)	(210,648)	(213,494)	(216,341)	(219,188)	(222,035)	(224,881)	(227,728)	(230,574)	(233,421)	(236,268)	(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)	34,160	31,314	28,467	25,621	22,774	19,927	17,080	14,234	11,387	8,541	5,694	2,847	0	
6	Average Net Investment		32,737	29,891	27,044	24,198	21,351	18,504	15,657	12,811	9,964	7,118	4,271	1,424	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		188	172	156	139	123	107	90	74	57	41	25	8	1,180
	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		2,846	2,847	2,846	2,847	2,847	2,847	2,846	2,847	2,846	2,847	2,847	2,847	34,160
	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)		3,130	3,107	3,081	3,057	3,033	3,008	2,982	2,959	2,932	2,909	2,885	2,859	35,942
	a Recoverable Costs Allocated to Energy		3,130	3,107	3,081	3,057	3,033	3,008	2,982	2,959	2,932	2,909	2,885	2,859	35,942
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		3,018	3,003	2,983	2,959	2,935	2,912	2,888	2,865	2,838	2,804	2,782	2,769	34,756
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)		3,018	3,003	2,983	2,959	2,935	2,912	2,888	2,865	2,838	2,804	2,782	2,769	34,756

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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 Cost of Removal														
	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)	(5,612,419)	(5,697,606)	(5,782,792)	(5,867,978)	(5,953,164)	(6,038,350)	(6,123,536)	(6,208,721)	(6,293,907)	(6,379,094)	(6,464,280)	(6,549,467)	(6,634,652)	
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	18,658,033	18,572,847	18,487,661	18,402,475	18,317,289	18,232,104	18,146,918	18,061,731	17,976,545	17,891,358	17,806,173	
6	Average Net Investment		18,785,813	18,700,626	18,615,440	18,530,254	18,445,068	18,359,882	18,274,697	18,189,511	18,104,325	18,019,138	17,933,952	17,848,766	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		108,131	107,641	107,150	106,660	106,170	105,679	105,189	104,699	104,208	103,718	103,228	102,737	1,265,210
	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	71,293	71,294	71,294	71,294	71,294	71,293	855,526
	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)		248,323	247,582	246,842	246,103	245,363	244,623	243,882	243,144	242,404	241,664	240,926	240,183	2,931,039
	a Recoverable Costs Allocated to Energy		248,323	247,582	246,842	246,103	245,363	244,623	243,882	243,144	242,404	241,664	240,926	240,183	2,931,039
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		239,461	239,274	239,016	238,253	237,443	236,812	236,161	235,416	234,617	232,941	232,356	232,593	2,834,343
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)		239,461	239,274	239,016	238,253	237,443	236,812	236,161	235,416	234,617	232,941	232,356	232,593	2,834,343

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 6.9072% x 1/12. Based on ROE of 11.5% 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 1.00141ine loss multiplier
(F) Line 9b x Line 11

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Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(455,377)	(461,984)	(468,591)	(475,199)	(481,806)	(488,413)	(495,021)	(501,628)	(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)	1,723,868	1,717,261	1,710,654	1,704,046	1,697,439	1,690,832	1,684,224	1,677,617	1,671,011	1,664,404	1,657,797	1,651,190	1,644,583	
6	Average Net Investment		1,720,565	1,713,958	1,707,350	1,700,743	1,694,136	1,687,528	1,680,921	1,674,314	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)		9,904	9,866	9,828	9,789	9,751	9,713	9,675	9,637	9,599	9,561	9,523	9,485	116,331
	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	6,356	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		250	250	251	250	250	251	250	250	250	250	250	250	3,002
	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)		21,549	21,491	21,435	21,376	21,318	21,262	21,204	21,145	21,089	21,032	20,974	20,917	254,792
	a Recoverable Costs Allocated to Energy		21,549	21,491	21,435	21,376	21,318	21,262	21,204	21,145	21,089	21,032	20,974	20,917	254,792
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		20,780	20,770	20,755	20,694	20,630	20,583	20,533	20,473	20,412	20,273	20,228	20,256	246,387
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)		20,780	20,770	20,755	20,694	20,630	20,583	20,533	20,473	20,412	20,273	20,228	20,256	246,387

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 6.9072% x 1/12. Based on ROE of 11.5% 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

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Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2000 - December 2000

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	Estimated 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 Cost of Removal														
	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)	(2,787,205)	(2,834,741)	(2,882,277)	(2,929,813)	(2,977,349)	(3,024,885)	(3,072,421)	(3,119,959)	(3,167,495)	(3,215,033)	(3,262,569)	(3,310,106)	(3,357,642)	
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)	13,509,155	13,461,619	13,414,083	13,366,547	13,319,011	13,271,475	13,223,939	13,176,401	13,128,865	13,081,327	13,033,791	12,986,254	12,938,718	
6	Average Net Investment		13,485,387	13,437,851	13,390,315	13,342,779	13,295,243	13,247,707	13,200,170	13,152,633	13,105,096	13,057,559	13,010,023	12,962,486	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		77,622	77,348	77,075	76,801	76,527	76,254	75,980	75,707	75,433	75,159	74,886	74,612	913,404
	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	47,538	47,536	47,538	47,536	47,537	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)		164,643	164,230	163,818	163,405	162,991	162,579	162,168	161,754	161,343	160,928	160,516	160,102	1,948,477
	a Recoverable Costs Allocated to Energy		164,643	164,230	163,818	163,405	162,991	162,579	162,168	161,754	161,343	160,928	160,516	160,102	1,948,477
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		158,767	158,719	158,624	158,193	157,730	157,388	157,034	156,613	156,160	155,119	154,806	155,042	1,884,195
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)		158,767	158,719	158,624	158,193	157,730	157,388	157,034	156,613	156,160	155,119	154,806	155,042	1,884,195

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up Amount
January 2000 - December 2000

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, 1441/1442, 1460 & 1558
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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	150,000	150,000	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	300,000	
	c Retirements		0	0	0	0	0	0	0	0	0	0	38,798	54,112	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	1,100	1,100	
	e Salvage		0	0	0	0	0	0	0	0	0	0	1,200	1,200	
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	4,841,355	5,087,243	
3	Less: Accumulated Depreciation (B)	(572,261)	(584,950)	(597,639)	(610,328)	(623,017)	(635,706)	(648,395)	(661,083)	(673,772)	(686,460)	(699,149)	(673,139)	(631,714)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	150,000	0	
5	Net Investment (Lines 2 - 3 + 4)	4,307,892	4,295,203	4,282,514	4,269,825	4,257,136	4,244,447	4,231,758	4,219,070	4,206,381	4,193,693	4,181,004	4,318,216	4,455,529	
6	Average Net Investment		4,301,548	4,288,859	4,276,170	4,263,481	4,250,792	4,238,103	4,225,414	4,212,726	4,200,037	4,187,349	4,249,610	4,386,873	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		24,760	24,687	24,614	24,541	24,468	24,395	24,321	24,248	24,175	24,102	24,461	25,251	294,023
	b Debt Component (Line 6 x 3.5137% x 1/12)		12,595	12,558	12,521	12,483	12,446	12,409	12,372	12,335	12,298	12,261	12,443	12,845	149,566
8	Investment Expenses														
	a Depreciation		12,689	12,689	12,689	12,689	12,689	12,689	12,688	12,689	12,688	12,689	12,688	12,587	152,163
	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		1,549	1,549	1,549	1,549	1,549	1,549	1,549	1,549	1,549	1,549	1,549	1,549	18,588
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		51,593	51,483	51,373	51,262	51,152	51,042	50,930	50,821	50,710	50,601	51,141	52,232	614,340
	a Recoverable Costs Allocated to Energy		51,593	51,483	51,373	51,262	51,152	51,042	50,930	50,821	50,710	50,601	51,141	52,232	614,340
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		49,752	49,755	49,744	49,627	49,501	49,412	49,318	49,206	49,081	48,775	49,322	50,581	594,074
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)		49,752	49,755	49,744	49,627	49,501	49,412	49,318	49,206	49,081	48,775	49,322	50,581	594,074

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	10,000	(9,363)	725	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	10,000	(9,363)	725	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														
2	Plant-in-Service/Depreciation Base	379,011	379,011	389,011	379,648	380,374	380,374	380,374	380,374	380,374	380,374	380,374	380,374	380,374	
3	Less: Accumulated Depreciation (B)	(30,180)	(31,222)	(32,276)	(33,342)	(34,409)	(35,465)	(36,522)	(37,581)	(38,638)	(39,696)	(40,753)	(41,811)	(42,869)	
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)	348,831	347,789	356,735	346,306	345,965	344,909	343,852	342,793	341,736	340,678	339,621	338,563	337,505	
6	Average Net Investment		348,310	352,262	351,521	346,135	345,437	344,380	343,322	342,264	341,207	340,149	339,092	338,034	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		2,005	2,027	2,024	1,992	1,988	1,982	1,976	1,970	1,964	1,958	1,951	1,946	23,783
	b Debt Component (Line 6 x 3.5137% x 1/12)		1,020	1,032	1,029	1,013	1,012	1,008	1,005	1,003	999	996	992	990	12,099
8	Investment Expenses														
	a Depreciation		907	919	931	932	921	922	923	922	922	922	922	922	11,065
	b Amortization		135	135	135	135	135	135	136	135	136	135	136	136	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)		4,067	4,113	4,119	4,072	4,056	4,047	4,040	4,030	4,021	4,011	4,001	3,994	48,571
	a Recoverable Costs Allocated to Energy		313	317	316	313	312	311	310	310	310	308	308	308	3,736
	b Recoverable Costs Allocated to Demand		3,754	3,796	3,803	3,759	3,744	3,736	3,730	3,720	3,711	3,703	3,693	3,686	44,835
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		302	306	306	303	302	301	300	300	300	297	297	298	3,612
13	Retail Demand-Related Recoverable Costs (F)		3,622	3,662	3,669	3,627	3,612	3,605	3,599	3,589	3,580	3,573	3,563	3,556	43,257
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,924	3,968	3,975	3,930	3,914	3,906	3,899	3,889	3,880	3,870	3,860	3,854	46,869

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up Amount
January 2000 - December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Raw Water Well Flowmeters - Plants Crist & Smith
P.E. 1155 & 1606
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	250	74	33,911	86,328	40,000	40,000	5,000	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	95,486	0	110,077	
	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														
2	Plant-in-Service/Depreciation Base	0	0	0	0	0	0	0	0	0	0	95,486	95,486	205,563	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	(127)	(382)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	250	324	34,235	120,563	65,077	105,077	0	
5	Net Investment (Lines 2 - 3 + 4)	0	0	0	0	0	0	250	324	34,235	120,563	160,563	200,436	205,181	
6	Average Net Investment		0	0	0	0	0	125	287	17,280	77,400	140,563	180,500	202,809	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		0	0	0	0	0	1	2	100	446	809	1,039	1,167	3,564
	b Debt Component (Line 6 x 3.5137% x 1/12)		0	0	0	0	0	0	1	50	227	412	528	594	1,812
8	Investment Expenses														
	a Depreciation		0	0	0	0	0	0	0	0	0	0	127	255	382
	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	1	3	150	673	1,221	1,694	2,016	5,758
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	12	52	94	130	155	443
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	1	3	138	621	1,127	1,564	1,861	5,315
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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	12	50	91	125	150	428
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	1	3	133	599	1,087	1,509	1,796	5,128
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	1	3	145	649	1,178	1,634	1,946	5,556

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(191,877)	(194,722)	(197,567)	(200,412)	(203,257)	(206,102)	(208,947)	(211,791)	(214,636)	(217,480)	(220,325)	(223,169)	(226,014)	
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)	714,782	711,937	709,092	706,247	703,402	700,557	697,712	694,868	692,023	689,179	686,334	683,490	680,645	
6	Average Net Investment		713,360	710,515	707,670	704,825	701,980	699,135	696,290	693,446	690,601	687,757	684,912	682,068	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		4,106	4,090	4,073	4,057	4,041	4,024	4,008	3,991	3,975	3,959	3,942	3,926	48,192
	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	2,644	2,645	2,644	2,645	2,644	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)		9,040	9,015	8,990	8,966	8,941	8,916	8,891	8,866	8,841	8,818	8,791	8,768	106,843
	a Recoverable Costs Allocated to Energy		695	693	692	690	688	686	684	682	680	678	676	674	8,218
	b Recoverable Costs Allocated to Demand		8,345	8,322	8,298	8,276	8,253	8,230	8,207	8,184	8,161	8,140	8,115	8,094	98,625
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		670	670	670	668	666	664	662	660	658	654	652	653	7,947
13	Retail Demand-Related Recoverable Costs (F)		8,051	8,029	8,006	7,985	7,963	7,941	7,918	7,896	7,874	7,854	7,830	7,809	95,156
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		8,721	8,699	8,676	8,653	8,629	8,605	8,580	8,556	8,532	8,508	8,482	8,462	103,103

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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 Amoun	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(45,710)	(46,601)	(47,492)	(48,383)	(49,274)	(50,165)	(51,056)	(51,946)	(52,837)	(53,727)	(54,618)	(55,508)	(56,398)	
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)	259,613	258,722	257,831	256,940	256,049	255,158	254,267	253,377	252,486	251,596	250,705	249,815	248,925	
6	Average Net Investment		259,168	258,277	257,386	256,495	255,604	254,713	253,822	252,932	252,041	251,151	250,260	249,370	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,492	1,487	1,482	1,476	1,471	1,466	1,461	1,456	1,451	1,446	1,440	1,435	17.563
	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	890	891	890	891	890	890	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)		3,142	3,134	3,127	3,118	3,110	3,103	3,094	3,088	3,079	3,072	3,063	3,055	37,185
	a Recoverable Costs Allocated to Energy		242	241	241	240	239	239	238	238	237	236	236	235	2,862
	b Recoverable Costs Allocated to Demand		2,900	2,893	2,886	2,878	2,871	2,864	2,856	2,850	2,842	2,836	2,827	2,820	34,323
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		233	233	233	232	231	231	230	230	229	227	228	228	2,765
13	Retail Demand-Related Recoverable Costs (F)		2,798	2,791	2,784	2,777	2,770	2,763	2,756	2,750	2,742	2,736	2,728	2,721	33,116
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,031	3,024	3,017	3,009	3,001	2,994	2,986	2,980	2,971	2,963	2,956	2,949	35,881

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(8,815)	(8,955)	(9,095)	(9,235)	(9,375)	(9,515)	
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	39,140	39,000	38,860	38,720	38,580	38,440	
6	Average Net Investment		40,049	39,909	39,769	39,629	39,489	39,349	39,210	39,070	38,930	38,790	38,650	38,510	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		231	230	229	228	227	226	226	225	224	223	222	222	2,713
	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	139	140	140	140	140	140	1,679
	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)		488	487	485	484	483	481	480	479	478	477	475	475	5,772
	a Recoverable Costs Allocated to Energy		38	37	37	37	37	37	37	37	37	37	37	37	445
	b Recoverable Costs Allocated to Demand		450	450	448	447	446	444	443	442	441	440	438	438	5,327
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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	36	36	36	36	36	36	36	36	36	36	36	433
13	Retail Demand-Related Recoverable Costs (F)		434	434	432	431	430	428	427	426	425	425	423	423	5,138
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		471	470	468	467	466	464	463	462	461	461	459	459	5,571

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 6.9072% x 1/12. Based on ROE of 11.5% 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 9bx Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(15,127)	(15,423)	(15,719)	(16,015)	(16,311)	(16,607)	(16,903)	(17,199)	(17,495)	(17,791)	(18,087)	(18,383)	(18,679)	
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)	86,368	86,072	85,776	85,480	85,184	84,888	84,592	84,296	84,000	83,704	83,408	83,112	82,816	
6	Average Net Investment		86,220	85,924	85,628	85,332	85,036	84,740	84,444	84,148	83,852	83,556	83,260	82,964	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		496	495	493	491	489	488	486	484	483	481	479	478	5,843
	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	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)		1,044	1,043	1,040	1,037	1,034	1,032	1,029	1,026	1,025	1,022	1,019	1,017	12,368
	a Recoverable Costs Allocated to Energy		80	80	80	80	80	79	79	79	79	79	78	78	951
	b Recoverable Costs Allocated to Demand		964	963	960	957	954	953	950	947	946	943	941	939	11,417
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9638810	0.9670441	
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)		77	77	77	77	77	76	76	76	76	76	75	76	916
13	Retail Demand-Related Recoverable Costs (F)		930	929	926	923	920	919	917	914	913	910	908	906	11,015
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,007	1,006	1,003	1,000	997	995	993	990	989	986	983	982	11,931

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(9,194)	(9,368)	(9,542)	(9,716)	(9,890)	(10,064)	(10,238)	(10,411)	(10,585)	(10,758)	(10,932)	(11,105)	(11,279)	
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)	50,349	50,175	50,001	49,827	49,653	49,479	49,305	49,132	48,958	48,785	48,611	48,438	48,264	
6	Average Net Investment		50,262	50,088	49,914	49,740	49,566	49,392	49,219	49,045	48,872	48,698	48,525	48,351	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		289	288	287	286	285	284	283	282	281	280	279	278	3,402
	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	173	174	173	174	173	174	2,085
	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)		610	609	607	606	604	603	600	600	597	597	594	594	7,221
	a Recoverable Costs Allocated to Energy		47	47	47	47	46	46	46	46	46	46	46	46	556
	b Recoverable Costs Allocated to Demand		563	562	560	559	558	557	554	554	551	551	548	548	6,665
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		45	45	46	46	45	45	45	45	45	44	44	45	540
13	Retail Demand-Related Recoverable Costs (F)		543	542	540	539	538	537	535	535	532	532	529	529	6,431
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		588	587	586	585	583	582	580	580	577	576	573	574	6,971

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
2	Plant-in-Service/Depreciation Base	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	
3	Less: Accumulated Depreciation (B)	(142)	(426)	(710)	(994)	(1,278)	(1,562)	(1,846)	(2,130)	(2,414)	(2,698)	(2,982)	(3,266)	(3,550)	
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)	106,354	106,070	105,786	105,502	105,218	104,934	104,650	104,366	104,082	103,798	103,514	103,230	102,946	
6	Average Net Investment		106,212	105,928	105,644	105,360	105,076	104,792	104,508	104,224	103,940	103,656	103,372	103,088	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		611	610	608	606	605	603	602	600	598	597	595	593	7,228
	b Debt Component (Line 6 x 3.5137% x 1/12)		311	310	309	308	308	307	306	305	304	304	303	302	3,677
8	Investment Expenses														
	a Depreciation		284	284	284	284	284	284	284	284	284	284	284	284	3,408
	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)		1,206	1,204	1,201	1,198	1,197	1,194	1,192	1,189	1,186	1,185	1,182	1,179	14,313
	a Recoverable Costs Allocated to Energy		1,206	1,204	1,201	1,198	1,197	1,194	1,192	1,189	1,186	1,185	1,182	1,179	14,313
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		1,163	1,164	1,163	1,160	1,158	1,156	1,154	1,151	1,148	1,142	1,140	1,142	13,841
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)		1,163	1,164	1,163	1,160	1,158	1,156	1,154	1,151	1,148	1,142	1,140	1,142	13,841

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 6.9072% x 1/12. Based on ROE of 11.5% 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

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Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(350,030)	(357,451)	(364,872)	(372,293)	(379,714)	(387,135)	(394,556)	(401,978)	(409,399)	(416,821)	(424,242)	(431,663)	(439,084)	
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)	2,432,570	2,425,149	2,417,728	2,410,307	2,402,886	2,395,465	2,388,044	2,380,622	2,373,201	2,365,779	2,358,358	2,350,937	2,343,516	
6	Average Net Investment		2,428,860	2,421,439	2,414,018	2,406,597	2,399,176	2,391,755	2,384,333	2,376,912	2,369,490	2,362,069	2,354,648	2,347,227	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		13,981	13,938	13,895	13,852	13,810	13,767	13,724	13,682	13,639	13,596	13,553	13,511	164,948
	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	7,422	7,421	7,422	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)		28,514	28,449	28,384	28,320	28,256	28,191	28,127	28,063	27,999	27,933	27,868	27,805	337,909
	a Recoverable Costs Allocated to Energy		2,193	2,188	2,183	2,178	2,174	2,169	2,164	2,159	2,154	2,149	2,144	2,139	25,994
	b Recoverable Costs Allocated to Demand		26,321	26,261	26,201	26,142	26,082	26,022	25,963	25,904	25,845	25,784	25,724	25,666	311,915
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		2,115	2,115	2,114	2,109	2,104	2,100	2,095	2,090	2,085	2,071	2,068	2,071	25,137
13	Retail Demand-Related Recoverable Costs (F)		25,395	25,337	25,279	25,223	25,165	25,107	25,050	24,993	24,936	24,877	24,819	24,763	300,944
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		27,510	27,452	27,393	27,332	27,269	27,207	27,145	27,083	27,021	26,948	26,887	26,834	326,081

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(27,463)	(27,930)	(28,397)	(28,864)	(29,331)	(29,798)	(30,265)	(30,733)	(31,200)	(31,668)	(32,135)	(32,603)	(33,070)	
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)	147,737	147,270	146,803	146,336	145,869	145,402	144,935	144,467	144,000	143,532	143,065	142,597	142,130	
6	Average Net Investment		147,504	147,037	146,570	146,103	145,636	145,169	144,701	144,234	143,766	143,299	142,831	142,364	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		849	846	844	841	838	836	833	830	828	825	822	819	10,011
	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	468	467	468	467	468	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)		1,748	1,744	1,740	1,736	1,731	1,728	1,725	1,719	1,717	1,712	1,708	1,703	20,711
	a Recoverable Costs Allocated to Energy		134	134	134	134	133	133	133	132	132	132	131	131	1,593
	b Recoverable Costs Allocated to Demand		1,614	1,610	1,606	1,602	1,598	1,595	1,592	1,587	1,585	1,580	1,577	1,572	19,118
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		129	130	130	130	129	129	129	128	128	127	126	127	1,542
13	Retail Demand-Related Recoverable Costs (F)		1,557	1,553	1,550	1,546	1,542	1,539	1,536	1,531	1,529	1,524	1,522	1,517	18,446
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,686	1,683	1,680	1,676	1,671	1,668	1,665	1,659	1,657	1,651	1,648	1,644	19,988

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)		64,603	64,402	64,200	63,999	63,798	63,597	63,396	63,194	62,993	62,792	62,591	62,389	761,954
	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		34,958	34,958	34,958	34,958	34,958	34,958	34,958	34,957	34,958	34,958	34,958	34,958	419,495
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		167,384	167,080	166,776	166,473	166,169	165,866	165,562	165,257	164,955	164,651	164,348	164,044	1,988,565
	a Recoverable Costs Allocated to Energy		12,876	12,852	12,829	12,806	12,782	12,759	12,736	12,712	12,689	12,665	12,642	12,619	152,967
	b Recoverable Costs Allocated to Demand		154,508	154,228	153,947	153,667	153,387	153,107	152,826	152,545	152,266	151,986	151,706	151,425	1,835,598
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		12,416	12,421	12,422	12,398	12,369	12,352	12,333	12,308	12,281	12,208	12,192	12,220	147,920
13	Retail Demand-Related Recoverable Costs (F)		149,074	148,803	148,532	148,262	147,992	147,722	147,451	147,180	146,910	146,640	146,370	146,099	1,771,035
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		161,490	161,224	160,954	160,660	160,361	160,074	159,784	159,488	159,191	158,848	158,562	158,319	1,918,955

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up 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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Estimated 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														
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)	(162,686)	(167,607)	(172,527)	(177,448)	(182,369)	(187,290)	(192,211)	(197,132)	(202,052)	(206,973)	(211,893)	(216,813)	(221,733)	
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)	295,233	290,312	285,392	280,471	275,550	270,629	265,708	260,787	255,867	250,946	246,026	241,106	236,186	
6	Average Net Investment		292,773	287,852	282,932	278,011	273,090	268,169	263,248	258,327	253,407	248,486	243,566	238,646	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,685	1,657	1,629	1,600	1,572	1,544	1,515	1,487	1,459	1,430	1,402	1,374	18,354
	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	4,921	4,921	4,921	4,921	4,920	4,921	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)		7,463	7,420	7,378	7,335	7,293	7,250	7,207	7,163	7,122	7,078	7,035	6,993	86,737
	a Recoverable Costs Allocated to Energy		574	571	568	564	561	558	554	551	548	544	541	538	6,672
	b Recoverable Costs Allocated to Demand		6,889	6,849	6,810	6,771	6,732	6,692	6,653	6,612	6,574	6,534	6,494	6,455	80,065
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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)		554	552	550	546	543	540	536	533	530	524	522	521	6,451
13	Retail Demand-Related Recoverable Costs (F)		6,647	6,608	6,570	6,533	6,495	6,457	6,419	6,379	6,343	6,304	6,266	6,228	77,249
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		7,201	7,160	7,120	7,079	7,038	6,997	6,955	6,912	6,873	6,828	6,788	6,749	83,700

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 6.9072% x 1/12. Based on ROE of 11.5% 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 Estimated True-Up Amount
January 2000 - December 2000

Return on Working Capital, SO2 Expenses
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	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Amount
1	Investments														
	a Purchases/Transfers		0	0	0		0		0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital														
	a FERC 158.1 Allowance Inventory	126,686	123,651	120,551	118,223	115,272	110,604	105,255	101,686	97,272	93,661	90,618	87,428	84,068	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses														
	d FERC 254 Regulatory Liabilities - Gains	(771,256)	(761,038)	(750,820)	(740,601)	(730,383)	(720,165)	(709,946)	(680,205)	(650,464)	(620,723)	(590,982)	(561,241)	(531,500)	
3	Total Working Capital Balance	(644,570)	(637,387)	(630,269)	(622,378)	(615,111)	(609,561)	(604,691)	(578,519)	(553,192)	(527,062)	(500,364)	(473,813)	(447,432)	
4	Average Net Working Capital Balance		(640,979)	(633,828)	(626,324)	(618,745)	(612,336)	(607,126)	(591,605)	(565,856)	(540,127)	(513,713)	(487,089)	(460,623)	
5	Return on Average Net Working Capital Balance														
	a Equity Component Grossed Up For Taxes (A)		(3,689)	(3,648)	(3,605)	(3,561)	(3,525)	(3,495)	(3,405)	(3,257)	(3,109)	(2,957)	(2,804)	(2,651)	(39,706)
	b Debt Component (Line 6 x 3.5137% x 1/12)		(1,877)	(1,856)	(1,834)	(1,812)	(1,793)	(1,778)	(1,732)	(1,657)	(1,581)	(1,504)	(1,426)	(1,349)	(20,199)
6	Total Return Component (D)		(5,566)	(5,504)	(5,439)	(5,373)	(5,318)	(5,273)	(5,137)	(4,914)	(4,690)	(4,461)	(4,230)	(4,000)	(59,905)
7	Expenses														
	a Gains		(10,218)	(10,218)	(10,219)	(10,218)	(10,218)	(10,219)	(29,741)	(29,741)	(29,741)	(29,741)	(29,741)	(29,741)	(239,756)
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		3,035	3,100	2,328	2,951	4,668	5,349	3,569	4,414	3,611	3,043	3,190	3,360	42,618
8	Net Expenses (E)		(7,183)	(7,118)	(7,891)	(7,267)	(5,550)	(4,870)	(26,172)	(25,327)	(26,130)	(26,698)	(26,551)	(26,381)	(197,138)
9	Total System Recoverable Expenses (Lines 6 + 7)		(12,749)	(12,622)	(13,330)	(12,640)	(10,868)	(10,143)	(31,309)	(30,241)	(30,820)	(31,159)	(30,781)	(30,381)	(257,043)
	a Recoverable Costs Allocated to Energy		(12,749)	(12,622)	(13,330)	(12,640)	(10,868)	(10,143)	(31,309)	(30,241)	(30,820)	(31,159)	(30,781)	(30,381)	(257,043)
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9629639	0.9650913	0.9669429	0.9667482	0.9663664	0.9667157	0.9669870	0.9668637	0.9665228	0.9625563	0.9630810	0.9670441	
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 (B)		(12,294)	(12,198)	(12,907)	(12,237)	(10,517)	(9,819)	(30,318)	(29,280)	(29,830)	(30,034)	(29,686)	(29,421)	(248,541)
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)		(12,294)	(12,198)	(12,907)	(12,237)	(10,517)	(9,819)	(30,318)	(29,280)	(29,830)	(30,034)	(29,686)	(29,421)	(248,541)

Notes:
(A) Line 4 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575%
(B) Line 9a x Line 10 x 1.0014 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6A and 7A
(E) Line 8 is reported on Schedule 4A and 5A

Schedule 1P
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered

For the Projected Period
January 2001 - December 2001

Line No.		Energy ($)	Demand ($)	Total ($)
1	Total Jurisdictional Rev. Req. for the projected period			
	a Projected O & M Activities (Schedule 2P, Lines 7, 8 & 9)	1,461,898	1,342,375	2,804,273
	b Projected Capital Projects (Schedule 3P, Lines 7, 8 & 9)	5,647,318	2,334,427	7,981,745
	c Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)	7,109,216	3,676,802	10,786,018
2	True-Up for Estimated Over/(Under) Recovery for the period January 2000 - December 2000 (Schedule 1E, Line 4)	760,535	506,390	1,266,925
3	Final True-Up for the period January 1999 - December 1999 (Schedule 1A, Line 3)	359,251	182,341	541,592
4	Total Jurisdictional Amount to be Recovered/(Refunded) in the projection period January 2001 - December 2001 (Line 1c - Line 2 - Line 3)	5,989,430	2,988,071	8,977,501
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	6,085,081	3,035,790	9,120,871

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 5E & 7E and 5A & 7A.

Schedule 2P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001

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	417	417	417	417	417	417	417	417	417	417	417	413	5,000		5,000
	.2 Air Emission Fees	0	358,000	236,000	0	0	0	0	0	0	0	0	0	594,000		594,000
	.3 Title V	4,659	4,659	4,794	4,979	4,979	6,833	4,979	4,979	4,979	4,979	6,833	4,964	62,616		62,616
	.4 Asbestos Fees	375	375	375	375	375	375	375	375	375	375	375	375	4,500	4,500	
	.5 Emission Monitoring	34,537	34,537	34,725	34,848	34,848	37,367	34,848	34,848	34,848	34,848	37,367	34,429	422,050		422,050
	.6 General Water Quality	20,887	22,803	22,666	22,187	22,666	21,981	26,079	22,323	22,119	22,598	22,666	31,747	280,724	280,724	
	.7 Groundwater Contamination Investigation	75,947	71,069	70,967	68,745	70,999	70,132	86,026	69,291	68,471	70,451	73,206	71,156	866,458	866,458	
	.8 State NPDES Administration	23,959	959	959	959	959	959	959	959	959	959	959	951	34,500	34,500	
	.9 Lead and Copper Rule	834	834	3,334	834	834	3,334	1,834	834	3,334	834	834	3,326	21,000	21,000	
	.10 Env Auditing/Assessment	0	0	0	0	0	0	0	0	800	800	800	800	3,200	3,200	
	.11 General Solid & Hazardous Waste	14,533	14,396	14,602	14,580	14,649	17,283	14,921	14,649	14,580	14,649	17,352	14,380	180,574	180,574	
	.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	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,086	2,054	25,000		25,000
	.17 Gulf Coast Ozone Study	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	41,773	501,276		501,276
	.18 SO2 Allowances	(8,742)	(8,845)	(8,472)	(8,477)	(8,355)	(7,824)	(7,588)	(7,690)	(8,002)	(8,088)	(8,217)	(8,259)	(98,560)		(98,560)
2	Total of O & M Activities	211,265	543,062	424,226	183,306	186,230	194,716	206,709	184,844	186,739	186,681	196,451	198,109	2,902,338	1,390,956	1,511,382
3	Recoverable Costs Allocated to Energy	74,730	432,626	311,323	75,626	75,748	80,652	76,515	76,413	76,101	76,015	80,259	75,374	1,511,382		
4	Recoverable Costs Allocated to Demand	136,535	110,436	112,903	107,680	110,482	114,064	130,194	108,431	110,638	110,666	116,192	122,735	1,390,956		
5	Retail Energy Jurisdictional Factor	0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026			
6	Retail Demand Jurisdictional Factor	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747			
7	Jurisdictional Energy Recoverable Costs (A)	72,241	418,526	300,934	73,108	73,353	78,178	73,984	74,045	73,691	73,516	77,477	72,845	1,461,898		
8	Jurisdictional Demand Recoverable Costs (B)	131,766	106,579	108,960	103,919	106,623	110,080	125,647	104,644	106,774	106,801	112,134	118,448	1,342,375		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	204,007	525,105	409,894	177,027	179,976	188,258	199,631	178,689	180,465	180,317	189,611	191,293	2,804,273		

Notes:

(A) Line 3 x Line 5 x 1.0014 line loss multiplier

Schedule 3P
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001

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	Energy
1	Description of Investment Projects (A)															
	.1 Air Quality Assurance Testing	0	0	130	261	261	439	615	612	609	605	602	599	4,733	0	4,733
	.2 Crist 5, 6 & 7 Precipitator Projects	239,446	238,706	237,966	237,226	236,487	235,747	235,007	234,268	233,527	232,788	232,048	231,308	2,824,524	0	2,824,524
	.3 Crist 7 Flue Gas Conditioning	20,860	20,802	20,745	20,688	20,630	20,573	20,516	20,458	20,401	20,344	20,286	20,229	246,532	0	246,532
	.4 Low Nox Burners, Crist 6 & 7	159,689	159,277	158,864	158,451	158,038	157,625	157,213	156,800	156,387	155,974	155,561	155,149	1,889,028	0	1,889,028
	.5 CEMs- Crist 1,4-7, Scholz 1, Smith 1&2, Daniel	52,985	53,272	53,429	53,856	54,284	54,711	54,868	54,796	54,361	55,046	56,342	57,204	655,154	0	655,154
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	3,984	3,975	3,964	3,955	5,249	6,543	6,533	6,898	7,258	7,243	7,228	7,211	70,041	64,653	5,388
	.7 Raw Water Well Flowmeters - Crist & Smith	2,356	2,352	2,347	2,341	2,337	2,332	2,326	2,322	2,317	2,311	2,307	2,302	27,950	25,800	2,150
	.8 Crist Cooling Tower Cell	8,744	8,718	8,694	8,669	8,644	8,620	8,595	8,570	8,546	8,521	8,496	8,471	103,288	95,342	7,946
	.9 Crist 1-5 Dechlorination	3,049	3,041	3,033	3,026	3,018	3,011	3,002	2,994	2,987	2,979	2,971	2,964	36,075	33,299	2,776
	.10 Crist Diesel Fuel Oil Remediation	473	472	471	469	469	467	466	464	463	463	461	460	5,598	5,168	430
	.11 Crist Bulk Tanker Unload Sec Contain Struc	1,014	1,011	1,008	1,006	1,004	1,001	999	996	993	991	988	986	11,997	11,074	923
	.12 Crist IWW Sampling System	592	591	589	588	586	585	583	581	580	578	577	575	7,005	6,467	538
	.13 Smith 1 Low Nox GNOCIS	433	1,297	2,162	3,028	3,892	4,757	5,622	6,487	7,352	8,216	9,082	9,968	62,296		62,296
	.14 Smith Sodium Injection System	1,177	1,174	1,171	1,170	1,167	1,165	1,162	1,159	1,157	1,155	1,152	1,150	13,959	0	13,959
	.15 Smith Stormwater Collection System	27,740	27,675	27,610	27,547	27,482	27,417	27,354	27,289	27,224	27,159	27,096	27,031	328,624	303,346	25,278
	.16 Smith Waste Water Treatment Facility	1,699	1,695	1,691	1,687	1,683	1,679	1,675	1,671	1,667	1,663	1,659	1,654	20,123	18,575	1,548
	.17 Daniel Ash Management Project	162,436	162,133	161,830	161,525	161,222	160,918	160,615	160,312	160,007	159,704	159,401	159,097	1,929,200	1,780,800	148,400
	.18 Underground Fuel Tank Replacement	6,950	6,907	6,866	6,821	6,780	6,736	6,694	6,650	6,609	6,565	6,523	6,480	80,581	74,382	6,199
	.19 SO2 Allowances	(5,391)	(5,315)	(5,240)	(5,166)	(5,093)	(5,022)	(4,956)	(4,890)	(4,822)	(4,751)	(4,680)	(4,609)	(59,935)	0	(59,935)
2	Total Investment Projects - Recoverable Costs	688,236	687,783	687,330	687,148	688,140	689,304	688,889	688,437	687,623	687,554	688,100	688,229	8,256,773	2,418,906	5,837,867
3	Recoverable Costs Allocated to Energy	486,049	486,026	486,004	486,255	486,472	486,864	486,882	486,519	485,790	486,159	487,140	487,707	5,837,867		
4	Recoverable Costs Allocated to Demand	202,187	201,757	201,326	200,893	201,668	202,440	202,007	201,918	201,833	201,395	200,960	200,522	2,418,906		
5	Retail Energy Jurisdictional Factor	0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026			
6	Retail Demand Jurisdictional Factor	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747			
7	Jurisdictional Energy Recoverable Costs (A)	469,857	470,186	469,786	470,066	471,089	471,927	470,775	471,443	470,407	470,179	470,257	471,346	5,647,318		
8	Jurisdictional Demand Recoverable Costs (B)	195,126	194,711	194,295	193,877	194,625	195,370	194,952	194,866	194,784	194,361	193,941	193,519	2,334,427		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	664,983	664,897	664,081	663,943	665,714	667,297	665,727	666,309	665,191	664,540	664,198	664,865	7,981,745		

Notes:

(A) Each project's Total System Recoverable Expenses on Schedule 4P, 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 Projected Period Amount
January 2001 - December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E.s 1006 & 1244
(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	30,000	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	30,000	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	30,000	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	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)	(239,115)	(239,115)	(239,115)	(239,115)	(239,115)	(209,115)	(209,294)	(209,651)	(210,008)	(210,365)	(210,722)	(211,079)	(211,436)	
4	CWIP - Non Interest Bearing	0	0	0	30,000	30,000	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	0	0	0	30,000	30,000	30,000	29,821	29,464	29,107	28,750	28,393	28,036	27,679	
6	Average Net Investment		0	0	15,000	30,000	30,000	29,911	29,643	29,286	28,929	28,571	28,214	27,857	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		0	0	86	173	173	172	171	169	167	164	162	160	1,597
	b Debt Component (Line 6 x 3.5137% x 1/12)		0	0	44	88	88	88	87	86	85	84	83	82	815
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	179	357	357	357	357	357	357	2,321
	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	130	261	261	439	615	612	609	605	602	599	4,733
	a Recoverable Costs Allocated to Energy		0	0	130	261	261	439	615	612	609	605	602	599	4,733
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9631026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		0	0	126	252	253	425	595	593	590	585	581	579	4,579
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)		0	0	126	252	253	425	595	593	590	585	581	579	4,579

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 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575% (expansioo factorof 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 2001 - December 2001

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)	(6,634,652)	(6,719,839)	(6,805,026)	(6,890,213)	(6,975,400)	(7,060,587)	(7,145,774)	(7,230,961)	(7,316,148)	(7,401,335)	(7,486,522)	(7,571,709)	(7,656,896)	
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)	17,806,173	17,720,986	17,635,799	17,550,612	17,465,425	17,380,238	17,295,051	17,209,864	17,124,677	17,039,490	16,954,303	16,869,116	16,783,929	
6	Average Net Investment		17,763,580	17,678,393	17,593,206	17,508,019	17,422,832	17,337,645	17,252,458	17,167,271	17,082,084	16,996,897	16,911,710	16,826,523	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		102,247	101,757	101,266	100,776	100,286	99,795	99,305	98,815	98,324	97,834	97,344	96,853	1,194,602
	b Debt Component (Line 6 x 3.5137% x 1/12)		52,012	51,762	51,513	51,263	51,014	50,765	50,515	50,266	50,016	49,767	49,517	49,268	607,678
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)		239,446	238,706	237,966	237,226	236,487	235,747	235,007	234,268	233,527	232,788	232,048	231,308	2,824,524
	a Recoverable Costs Allocated to Energy		239,446	238,706	237,966	237,226	236,487	235,747	235,007	234,268	233,527	232,788	232,048	231,308	2,824,524
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		231,469	230,926	230,025	229,328	229,009	228,515	227,232	227,008	226,132	225,136	224,006	223,548	2,732,334
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)		231,469	230,926	230,025	229,328	229,009	228,515	227,232	227,008	226,132	225,136	224,006	223,548	2,732,334

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

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)	(534,662)	(541,269)	(547,876)	(554,483)	(561,090)	(567,697)	(574,304)	(580,911)	(587,518)	(594,125)	(600,732)	(607,339)	(613,946)	
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)	1,644,583	1,637,976	1,631,369	1,624,762	1,618,155	1,611,548	1,604,941	1,598,334	1,591,727	1,585,120	1,578,513	1,571,906	1,565,299	
6	Average Net Investment		1,641,280	1,634,673	1,628,066	1,621,459	1,614,852	1,608,245	1,601,638	1,595,031	1,588,424	1,581,817	1,575,210	1,568,603	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		9,447	9,409	9,371	9,333	9,295	9,257	9,219	9,181	9,143	9,105	9,067	9,029	110,856
	b Debt Component (Line 6 x 3.5137% x 1/12)		4,806	4,786	4,767	4,748	4,728	4,709	4,690	4,670	4,651	4,632	4,612	4,593	56,392
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)		20,860	20,802	20,745	20,688	20,630	20,573	20,516	20,458	20,401	20,344	20,286	20,229	246,532
	a Recoverable Costs Allocated to Energy		20,860	20,802	20,745	20,688	20,630	20,573	20,516	20,458	20,401	20,344	20,286	20,229	246,532
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		20,165	20,124	20,053	19,999	19,978	19,942	19,837	19,824	19,755	19,675	19,583	19,550	238,485
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)		20,165	20,124	20,053	19,999	19,978	19,942	19,837	19,824	19,755	19,675	19,583	19,550	238,485

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 6.9072% x 1/12. Based on ROE of 11.5% 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 9 a x Line 10 x 1.0014 line loss multiplier
(F) Line 9 b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001

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)	(3,357,642)	(3,405,178)	(3,452,714)	(3,500,250)	(3,547,786)	(3,595,322)	(3,642,858)	(3,690,394)	(3,737,930)	(3,785,466)	(3,833,002)	(3,880,538)	(3,928,074)	
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)	12,938,718	12,891,182	12,843,646	12,796,110	12,748,574	12,701,038	12,653,502	12,605,966	12,558,430	12,510,894	12,463,358	12,415,822	12,368,286	
6	Average Net Investment		12,914,950	12,867,414	12,819,878	12,772,342	12,724,806	12,677,270	12,629,734	12,582,198	12,534,662	12,487,126	12,439,590	12,392,054	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		74,338	74,065	73,791	73,518	73,244	72,970	72,697	72,423	72,150	71,876	71,602	71,329	874,003
	b Debt Component (Line 6 x 3.5137% x 1/12)		37,815	37,676	37,537	37,397	37,258	37,119	36,980	36,841	36,701	36,562	36,423	36,284	444.593
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)		159,689	159,277	158,864	158,451	158,038	157,625	157,213	156,800	156,387	155,974	155,561	155,149	1,889,028
	a Recoverable Costs Allocated to Energy		159,689	159,277	158,864	158,451	158,038	157,625	157,213	156,800	156,387	155,974	155,561	155,149	1,889,028
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		154,369	154,086	153,563	153,176	153,041	152,789	152,012	151,941	151,435	150,847	150,170	149,944	1,827,373
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)		154,369	154,086	153,563	153,176	153,041	152,789	152,012	151,941	151,435	150,847	150,170	149,944	1,827,373

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: CEMs- Crist 1,4-7, Scholz 1, Smith 1&2, Daniel
P.E.s 1154, 1164, 1240, 1245, 1286, 1289, 1290, 1311, 1323, 1440, 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	0	62,500	62,500	62,500	62,500	0	0	0	100,000	225,000	0	
	b Clearings to Plant		0	0	0	0	0	0	0	250,000	0	0	0	325,000	
	c Retirements		0	0	0	0	0	0	0	250,000	0	0	0	325,000	
	d Cost of Removal		0	0	0	0	0	0	0	10,000	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	5,087,243	5,087,243	5,087,243	5,087,243	5,087,243	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)	(631,714)	(644,556)	(657,798)	(671,040)	(684,282)	(697,524)	(710,766)	(724,008)	(477,250)	(490,127)	(503,368)	(516,609)	(204,850)	
4	CWIP - Non Interest Bearing	0	0	0	62,500	125,000	187,500	250,000	250,000	0	0	100,000	325,000	0	
5	Net Investment (Lines 2 - 3 + 4)	4,455,529	4,442,687	4,429,445	4,478,703	4,527,961	4,577,219	4,626,477	4,613,235	4,609,993	4,597,116	4,683,875	4,895,634	4,882,393	
6	Average Net Investment		4,449,108	4,436,066	4,454,074	4,503,332	4,552,590	4,601,848	4,619,856	4,611,614	4,603,555	4,640,496	4,789,755	4,889,014	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		25,609	25,534	25,638	25,921	26,205	26,488	26,592	26,544	26,498	26,711	27,570	28,141	317,451
	b Debt Component (Line 6 x 3.5137% x 1/12)		13,027	12,989	13,042	13,186	13,330	13,474	13,527	13,503	13,479	13,587	14,024	14,315	161,483
8	Investment Expenses														
	a Depreciation		12,842	13,242	13,242	13,242	13,242	13,242	13,242	13,242	12,877	13,241	13,241	13,241	158,136
	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		1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	18,084
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		52,985	53,272	53,429	53,856	54,284	54,711	54,868	54,796	54,361	55,046	56,342	57,204	655,154
	a Recoverable Costs Allocated to Energy		52,985	53,272	53,429	53,856	54,284	54,711	54,868	54,796	54,361	55,046	56,342	57,204	655,154
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		51,220	51,536	51,646	52,063	52,567	53,033	53,053	53,098	52,640	53,237	54,389	55,285	633,767
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)		51,220	51,536	51,646	52,063	52,567	53,033	53,053	53,098	52,640	53,237	54,389	55,285	633,767

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E. 1007, 3400, & 3412
(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	300,000	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	300,000	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	380,374	380,374	380,374	380,374	380,374	380,374	380,374	680,374	680,374	680,374	680,374	680,374	680,374	
3	Less: Accumulated Depreciation (B)	(42,869)	(43,926)	(44,983)	(46,040)	(47,097)	(48,154)	(49,211)	(50,268)	(51,700)	(53,507)	(55,314)	(57,121)	(58,928)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	300,000	300,000	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	337,505	336,448	335,391	334,334	333,277	632,220	631,163	630,106	628,674	626,867	625,060	623,253	621,446	
6	Average Net Investment		336,977	335,920	334,863	333,806	482,749	631,692	630,635	629,390	627,771	625,964	624,157	622,350	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,940	1,934	1,927	1,921	2,779	3,636	3,630	3,623	3,613	3,603	3,593	3,582	35,781
	b Debt Component (Line 6 x 3.5137% x 1/12)		987	984	980	977	1,413	1,850	1,846	1,843	1,838	1,833	1,828	1,822	18,201
8	Investment Expenses														
	a Depreciation		922	922	922	922	922	922	922	1,297	1,672	1,672	1,672	1,672	14,439
	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)		3,984	3,975	3,964	3,955	5,249	6,543	6,533	6,898	7,258	7,243	7,228	7,211	70,041
	a Recoverable Costs Allocated to Energy		306	306	305	304	404	503	503	531	558	557	556	555	5,388
	b Recoverable Costs Allocated to Demand		3,678	3,669	3,659	3,651	4,845	6,040	6,030	6,367	6,700	6,686	6,672	6,656	64,653
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		296	296	295	294	391	488	486	515	540	539	537	536	5,213
13	Retail Demand-Related Recoverable Costs (F)		3,550	3,541	3,531	3,523	4,676	5,829	5,819	6,145	6,466	6,452	6,439	6,424	62,395
14	TotalJuris. Recoverable Costs (Lines 12 + 13)		3,846	3,837	3,826	3,817	5,067	6,317	6,305	6,660	7,006	6,991	6,976	6,960	67,608

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Raw Water Well Flowmeters - Crist & Smith
P.E. 1155 & 1606
(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	205,563	205,563	205,563	205,563	205,563	205,563	205,563	205,563	205,563	205,563	205,563	205,563	205,563	
3	Less: Accumulated Depreciation (B)	(382)	(798)	(1,374)	(1,950)	(2,526)	(3,102)	(3,678)	(4,254)	(4,830)	(5,406)	(5,982)	(6,558)	(7,134)	
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)	205,181	204,765	204,189	203,613	203,037	202,461	201,885	201,309	200,733	200,157	199,581	199,005	198,429	
6	Average Net Investment		204,973	204,477	203,901	203,325	202,749	202,173	201,597	201,021	200,445	199,869	199,293	198,717	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,180	1,177	1,174	1,170	1,167	1,164	1,160	1,157	1,154	1,150	1,147	1,144	13,944
	b Debt Component (Line 6 x 3.5137% x 1/12)		600	599	597	595	594	592	590	589	587	585	584	582	7,094
8	Investment Expenses														
	a Depreciation		576	576	576	576	576	576	576	576	576	576	576	576	6,912
	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)		2,356	2,352	2,347	2,341	2,337	2,332	2,326	2,322	2,317	2,311	2,307	2,302	27,950
	a Recoverable Costs Allocated to Energy		181	181	181	180	180	179	179	179	178	178	177	177	2,150
	b Recoverable Costs Allocated to Demand		2,175	2,171	2,166	2,161	2,157	2,153	2,147	2,143	2,139	2,133	2,130	2,125	25,800
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		175	175	175	174	174	174	173	173	172	172	171	171	2,079
13	Retail Demand-Related Recoverable Costs (F)		2,099	2,095	2,090	2,086	2,082	2,078	2,072	2,068	2,064	2,059	2,056	2,051	24,900
14	Total Juris. Recoverable Costs (Lines 12 + 13)		2,274	2,270	2,265	2,260	2,256	2,252	2,245	2,241	2,236	2,231	2,227	2,222	26,979

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 6.9072% x 1/12. Based on ROE of 11.5% 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

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Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001

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)	(226,014)	(228,859)	(231,704)	(234,549)	(237,394)	(240,239)	(243,084)	(245,929)	(248,774)	(251,619)	(254,464)	(257,309)	(260,154)	
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)	680,645	677,800	674,955	672,110	669,265	666,420	663,575	660,730	657,885	655,040	652,195	649,350	646,505	
6	Average Net Investment		679,223	676,378	673,533	670,688	667,843	664,998	662,153	659,308	656,463	653,618	650,773	647,928	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		3,910	3,893	3,877	3,860	3,844	3,828	3,811	3,795	3,779	3,762	3,746	3,729	45,834
	b Debt Component (Line 6 x 3.5137% x 1/12)		1,989	1,980	1,972	1,964	1,955	1,947	1,939	1,930	1,922	1,914	1,905	1,897	23,314
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)		8,744	8,718	8,694	8,669	8,644	8,620	8,595	8,570	8,546	8,521	8,496	8,471	103,288
	a Recoverable Costs Allocated to Energy		673	671	669	667	665	663	661	659	657	655	654	652	7,946
	b Recoverable Costs Allocated to Demand		8,071	8,047	8,025	8,002	7,979	7,957	7,934	7,911	7,889	7,866	7,842	7,819	95,342
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		651	649	647	645	644	643	639	639	636	633	631	630	7,687
13	Retail Demand-Related Recoverable Costs (F)		7,789	7,766	7,745	7,723	7,700	7,679	7,657	7,635	7,613	7,591	7,568	7,546	92,012
14	Total Juris. Recoverable Costs (Lines 12 + 13)		8,440	8,415	8,392	8,368	8,344	8,322	8,296	8,274	8,249	8,224	8,199	8,176	99,699

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

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)	(56,398)	(57,289)	(58,180)	(59,071)	(59,962)	(60,853)	(61,744)	(62,635)	(63,526)	(64,417)	(65,308)	(66,199)	(67,090)	
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)	248,925	248,034	247,143	246,252	245,361	244,470	243,579	242,688	241,797	240,906	240,015	239,124	238,233	
6	Average Net Investment		248,480	247,589	246,698	245,807	244,916	244,025	243,134	242,243	241,352	240,461	239,570	238,679	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,430	1,425	1,420	1,415	1,410	1,405	1,399	1,394	1,389	1,384	1,379	1,374	16,824
	b DebtComponent (Line 6 x 3.5137% x 1/12)		728	725	722	720	717	715	712	709	707	704	701	699	8,559
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)		3,049	3,041	3,033	3,026	3,018	3,011	3,002	2,994	2,987	2,979	2,971	2,964	36,075
	a Recoverable Costs Allocated to Energy		235	234	233	233	232	232	231	230	230	229	229	228	2,776
	b Recoverable Costs Allocated to Demand		2,814	2,807	2,800	2,793	2,786	2,779	2,771	2,764	2,757	2,750	2,742	2,736	33,299
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		227	226	225	225	225	225	223	223	223	221	221	220	2,684
13	Retail Demand-Related Recoverable Costs (F)		2,716	2,709	2,702	2,695	2,689	2,682	2,674	2,667	2,661	2,654	2,646	2,640	32,135
14	Total Juris. Recoverable Costs (Lines 12 + 13)		2,943	2,935	2,927	2,920	2,914	2,907	2,897	2,890	2,884	2,875	2,867	2,860	34,819

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 6.9072% x 1/12. Based on ROE of 11.5% 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 1.00 14 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001

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)	(9,515)	(9,655)	(9,795)	(9,935)	(10,075)	(10,215)	(10,355)	(10,495)	(10,635)	(10,775)	(10,915)	(11,055)	(11,195)	
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)	38,440	38,300	38,160	38,020	37,880	37,740	37,600	37,460	37,320	37,180	37,040	36,900	36,760	
6	Average Net Investment		38,370	38,230	38,090	37,950	37,810	37,670	37,530	37,390	37,250	37,110	36,970	36,830	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		221	220	219	218	218	217	216	215	214	214	213	212	2,597
	b Debt Component (Line 6 x 3.5137% x 1/12)		112	112	112	111	111	110	110	109	109	109	108	108	1,321
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)		473	472	471	469	469	467	466	464	463	463	461	460	5,598
	a Recoverable Costs Allocated to Energy		36	36	36	36	36	36	36	36	36	36	35	35	430
	b Recoverable Costs Allocated to Demand		437	436	435	433	433	431	430	428	427	427	426	425	5,168
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		35	35	35	35	35	35	35	35	35	35	34	34	418
13	Retail Demand-Related Recoverable Costs (F)		422	421	420	418	418	416	415	413	412	412	411	410	4,988
14	Total Juris. Recoverable Costs (Lines 12 + 13)		457	456	455	453	453	451	450	448	447	447	445	444	5,406

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Bulk Tanker Unload Sec Contain Struc
P.E. 1271
(inDollars)

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)	(18,679)	(18,975)	(19,271)	(19,567)	(19,863)	(20,159)	(20,455)	(20,751)	(21,047)	(21,343)	(21,639)	(21,935)	(22,231)	
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)	82,816	82,520	82,224	81,928	81,632	81,336	81,040	80,744	80,448	80,152	79,856	79,560	79,264	
6	Average Net Investment		82,668	82,372	82,076	81,780	81,484	81,188	80,892	80,596	80,300	80,004	79,708	79,412	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		476	474	472	471	469	467	466	464	462	461	459	457	5,598
	b Debt Component (Line 6 x 3.5137% x 1/12)		242	241	240	239	239	238	237	236	235	234	233	233	2,847
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)		1,014	1,011	1,008	1,006	1,004	1,001	999	996	993	991	988	986	11,997
	a Recoverable Costs Allocated to Energy		78	78	78	77	77	77	77	77	76	76	76	76	923
	b Recoverable Costs Allocated to Demand		936	933	930	929	927	924	922	919	917	915	912	910	11,074
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		75	75	75	74	75	75	74	75	74	74	73	73	892
13	Retail Demand-Related Recoverable Costs (F)		903	900	898	897	895	892	890	887	885	883	880	878	10,688
14	Total Juris. Recoverable Costs (Lines 12 + 13)		978	975	973	971	970	967	964	962	959	957	953	951	11,580

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

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)	(11,279)	(11,453)	(11,627)	(11,801)	(11,975)	(12,149)	(12,323)	(12,497)	(12,671)	(12,845)	(13,019)	(13,193)	(13,367)	
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)	48,264	48,090	47,916	47,742	47,568	47,394	47,220	47,046	46,872	46,698	46,524	46,350	46,176	
6	Average Net Investment		48,177	48,003	47,829	47,655	47,481	47,307	47,133	46,959	46,785	46,611	46,437	46,263	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		277	276	275	274	273	272	271	270	269	268	267	266	3,258
	b Debt Component (Line 6 x 3.5137% x 1/12)		141	141	140	140	139	139	138	137	137	136	136	135	1,659
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)		592	591	589	588	586	585	583	581	580	578	577	575	7,005
	a Recoverable Costs Allocated to Energy		46	45	45	45	45	45	45	45	45	44	44	44	538
	b Recoverable Costs Allocated to Demand		546	546	544	543	541	540	538	536	535	534	533	531	6,467
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		44	44	43	44	44	44	44	44	44	43	42	43	523
13	Retail Demand-Related Recoverable Costs (F)		527	527	525	524	522	521	519	517	516	515	514	512	6,239
14	Total Juris. Recoverable Costs (Lines 12 + 13)		571	571	568	568	566	565	563	561	560	558	556	555	6,762

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Smith 1 Low Nox GNOCIS
P.E. 1412
(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		99,600	99,600	99,600	99,600	99,600	99,600	99,600	99,600	99,600	99,600	99,600	104,400	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	1,200,000	
	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	0	0	0	0	0	0	0	0	0	0	0	0	1,200,000	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non Interest Bearing	0	99,600	199,200	298,800	398,400	498,000	597,600	697,200	796,800	896,400	996,000	1,095,600	0	
5	Net Investment (Lines 2 - 3 + 4)	0	99,600	199,200	298,800	398,400	498,000	597,600	697,200	796,800	896,400	996,000	1,095,600	1,200,000	
6	Average Net Investment		49,800	149,400	249,000	348,600	448,200	547,800	647,400	747,000	846,600	946,200	1,045,800	1,147,800	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		287	860	1,433	2,007	2,580	3,153	3,726	4,300	4,873	5,446	6,020	6,607	41,292
	b Debt Component (Line 6 x 3.5137% x 1/12)		146	437	729	1,021	1,312	1,604	1,896	2,187	2,479	2,770	3,062	3,361	21,004
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		433	1,297	2,162	3,028	3,892	4,757	5,622	6,487	7,352	8,216	9,082	9,968	62,296
	a Recoverable Costs Allocated to Energy		433	1,297	2,162	3,028	3,892	4,757	5,622	6,487	7,352	8,216	9,082	9,968	62,296
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		419	1,255	2,090	2,927	3,769	4,611	5,436	6,286	7,119	7,946	8,767	9,634	60,259
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)		419	1,255	2,090	2,927	3,769	4,611	5,436	6,286	7,119	7,946	8,767	9,634	60,259

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 6.9072% x 1/12. Basedon ROE of 11.5% 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 2001 - December 2001

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	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	106,496	
3	Less: Accumulated Depreciation (B)	(3,550)	(3,834)	(4,118)	(4,402)	(4,686)	(4,970)	(5,254)	(5,538)	(5,822)	(6,106)	(6,390)	(6,674)	(6,958)	
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)	102,946	102,662	102,378	102,094	101,810	101,526	101,242	100,958	100,674	100,390	100,106	99,822	99,538	
6	Average Net Investment		102,804	102,520	102,236	101,952	101,668	101,384	101,100	100,816	100,532	100,248	99,964	99,680	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		592	590	588	587	585	584	582	580	579	577	575	574	6,993
	b Debt Component (Line 6 x 3.5137% x 1/12)		301	300	299	299	298	297	296	295	294	294	293	292	3,558
8	Investment Expenses														
	a Depreciation		284	284	284	284	284	284	284	284	284	284	284	284	3,408
	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)		1,177	1,174	1,171	1,170	1,167	1,165	1,162	1,159	1,157	1,155	1,152	1,150	13,959
	a Recoverable Costs Allocated to Energy		1,177	1,174	1,171	1,170	1,167	1,165	1,162	1,159	1,157	1,155	1,152	1,150	13,959
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		1,138	1,136	1,132	1,131	1,130	1,129	1,124	1,123	1,120	1,117	1,112	1,111	13,503
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)		1,138	1,136	1,132	1,131	1,130	1,129	1,124	1,123	1,120	1,117	1,112	1,111	13,503

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 6.9072% x 1/12. Based on ROE of 11.5% 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 lineloss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001

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)	(439,084)	(446,505)	(453,926)	(461,347)	(468,768)	(476,189)	(483,610)	(491,031)	(498,452)	(505,873)	(513,294)	(520,715)	(528,136)	
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)	2,343,516	2,336,095	2,328,674	2,321,253	2,313,832	2,306,411	2,298,990	2,291,569	2,284,148	2,276,727	2,269,306	2,261,885	2,254,464	
6	Average Net Investment		2,339,806	2,332,385	2,324,964	2,317,543	2,310,122	2,302,701	2,295,280	2,287,859	2,280,438	2,273,017	2,265,596	2,258,175	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		13,468	13,425	13,382	13,340	13,297	13,254	13,212	13,169	13,126	13,083	13,041	12,998	158,795
	b Debt Component (Line 6 x 3.5137% x 1/12)		6,851	6,829	6,807	6,786	6,764	6,742	6,721	6,699	6,677	6,655	6,634	6,612	80,777
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)		27,740	27,675	27,610	27,547	27,482	27,417	27,354	27,289	27,224	27,159	27,096	27,031	328,624
	a Recoverable Costs Allocated to Energy		2,134	2,129	2,124	2,119	2,114	2,109	2,104	2,099	2,094	2,089	2,084	2,079	25,278
	b Recoverable Costs Allocated to Demand		25,606	25,546	25,486	25,428	25,368	25,308	25,250	25,190	25,130	25,070	25,012	24,952	303,346
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		2,063	2,060	2,053	2,048	2,047	2,044	2,034	2,034	2,028	2,020	2,012	2,009	24,452
13	Retail Demand-Related Recoverable Costs (F)		24,712	24,654	24,596	24,540	24,482	24,424	24,368	24,310	24,252	24,194	24,138	24,081	292,751
14	Total Juris. Recoverable Costs (Lines 12 + 13)		26,775	26,714	26,649	26,588	26,529	26,468	26,402	26,344	26,280	26,214	26,150	26,090	317,203

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 6.9072% x 1/12. Basedon ROE of 11.5% and weighted income tax rate of 38.575% (expansion factorof 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001
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)	(33,070)	(33,537)	(34,004)	(34,471)	(34,938)	(35,405)	(35,872)	(36,339)	(36,806)	(37,273)	(37,740)	(38,207)	(38,674)	
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)	142,130	141,663	141,196	140,729	140,262	139,795	139,328	138,861	138,394	137,927	137,460	136,993	136,526	
6	Average Net Investment		141,897	141,430	140,963	140,496	140,029	139,562	139,095	138,628	138,161	137,694	137,227	136,760	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		817	814	811	809	806	803	801	798	795	793	790	787	9,624
	b Debt Component (Line 6 x 3.5137% x 1/12)		415	414	413	411	410	409	407	406	405	403	402	400	4,895
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)		1,699	1,695	1,691	1,687	1,683	1,679	1,675	1,671	1,667	1,663	1,659	1,654	20,123
	a Recoverable Costs Allocated to Energy		131	130	130	130	129	129	129	129	128	128	128	127	1,548
	b Recoverable Costs Allocated to Demand		1,568	1,565	1,561	1,557	1,554	1,550	1,546	1,542	1,539	1,535	1,531	1,527	18,575
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		127	126	126	126	125	125	125	125	124	124	124	123	1,500
13	Retail Demand-Related Recoverable Costs (F)		1,513	1,510	1,506	1,503	1,500	1,496	1,492	1,488	1,485	1,481	1,478	1,474	17,926
14	Total Juris. Recoverable Costs (Lines 12 + 13)		1,640	1,636	1,632	1,629	1,625	1,621	1,617	1,613	1,609	1,605	1,602	1,597	19,426

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

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)	(2,420,926)	(2,455,886)	(2,490,846)	(2,525,806)	(2,560,766)	(2,595,726)	(2,630,686)	(2,665,646)	(2,700,606)	(2,735,566)	(2,770,526)	(2,805,486)	(2,840,446)	
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)	10,821,543	10,786,583	10,751,623	10,716,663	10,681,703	10,646,743	10,611,783	10,576,823	10,541,863	10,506,903	10,471,943	10,436,983	10,402,023	
6	Average Net Investment		10,804,063	10,769,103	10,734,143	10,699,183	10,664,223	10,629,263	10,594,303	10,559,343	10,524,383	10,489,423	10,454,463	10,419,503	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		62,188	61,987	61,786	61,584	61,383	61,182	60,981	60,780	60,578	60,377	60,176	59,975	732,977
	b Debt Component (Line 6 x 3.5137% x 1/12)		31,634	31,532	31,430	31,327	31,225	31,122	31,020	30,918	30,815	30,713	30,611	30,508	372,855
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		33,654	33,654	33,654	33,654	33,654	33,654	33,654	33,654	33,654	33,654	33,654	33,654	403,848
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		162,436	162,133	161,830	161,525	161,222	160,918	160,615	160,312	160,007	159,704	159,401	159,097	1,929,200
	a Recoverable Costs Allocated to Energy		12,495	12,472	12,448	12,425	12,402	12,378	12,355	12,332	12,308	12,285	12,262	12,238	148,400
	b Recoverable Costs Allocated to Demand		149,941	149,661	149,382	149,100	148,820	148,540	148,260	147,980	147,699	147,419	147,139	146,859	1,780,800
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		12,079	12,066	12,033	12,011	12,010	11,998	11,946	11,950	11,918	11,881	11,837	11,827	143,556
13	Retail Demand-Related Recoverable Costs (F)		144,704	144,434	144,165	143,893	143,622	143,352	143,082	142,812	142,541	142,270	142,000	141,730	1,718,605
14	Total Juris. Recoverable Costs (Lines 12 + 13)		156,783	156,500	156,198	155,904	155,632	155,350	155,028	154,762	154,459	154,151	153,837	153,557	1,862,161

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001

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)	(221,733)	(226,654)	(231,574)	(236,495)	(241,415)	(246,336)	(251,256)	(256,177)	(261,097)	(266,018)	(270,938)	(275,859)	(280,779)	
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)	236,186	231,265	226,345	221,424	216,504	211,583	206,663	201,742	196,822	191,901	186,981	182,060	177,140	
6	Average Net Investment		233,726	228,805	223,885	218,964	214,044	209,123	204,203	199,282	194,362	189,441	184,521	179,600	
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		1,345	1,317	1,289	1,260	1,232	1,204	1,175	1,147	1,119	1,090	1,062	1,034	14,274
	b Debt Component (Line 6 x 3.5137% x 1/12)		684	670	656	641	627	612	598	583	569	555	540	526	7,261
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)		6,950	6,907	6,866	6,821	6,780	6,736	6,694	6,650	6,609	6,565	6,523	6,480	80,581
	a Recoverable Costs Allocated to Energy		535	531	528	525	522	518	515	512	508	505	502	498	6,199
	b Recoverable Costs Allocated to Demand		6,415	6,376	6,338	6,296	6,258	6,218	6,179	6,138	6,101	6,060	6,021	5,982	74,382
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (E)		517	514	510	508	505	502	498	496	492	488	485	481	5,996
13	Retail Demand-Related Recoverable Costs (F)		6,191	6,153	6,117	6,076	6,039	6,001	5,963	5,924	5,888	5,848	5,811	5,773	71,784
14	Total Juris. Recoverable Costs (Lines 12 + 13)		6,708	6,667	6,627	6,584	6,544	6,503	6,461	6,420	6,380	6,336	6,296	6,254	77,780

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 6.9072% x 1/12. Based on ROE of 11.5% 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 2001 - December 2001
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 Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	
	a FERC 158.1 Allowance Inventory	84,263	82,270	80,381	78,118	75,860	73,480	70,569	67,422	64,377	61,644	58,997	56,479	54,003	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	(709,437)	(698,702)	(687,967)	(677,232)	(666,497)	(655,762)	(645,027)	(634,292)	(623,557)	(612,822)	(602,087)	(591,352)	(580,617)	
3	Total Working Capital Balance	(625,174)	(616,432)	(607,586)	(599,114)	(590,637)	(582,282)	(574,458)	(566,870)	(559,180)	(551,178)	(543,090)	(534,873)	(526,614)	
4	Average Net Working Capital Balance		(620,803)	(612,009)	(603,350)	(594,876)	(586,460)	(578,370)	(570,664)	(563,025)	(555,179)	(547,134)	(538,982)	(530,744)	
5	Return on Average Net Working Capital Balance														
	a Equity Component Grossed Up For Taxes (A)		(3,573)	(3,523)	(3,473)	(3,424)	(3,376)	(3,329)	(3,285)	(3,241)	(3,196)	(3,149)	(3,102)	(3,055)	(39,726)
	b Debt Component (Line 6 x 3.5137% x 1/12)		(1,818)	(1,792)	(1,767)	(1,742)	(1,717)	(1,693)	(1,671)	(1,649)	(1,626)	(1,602)	(1,578)	(1,554)	(20,209)
6	Total Return Component (D)		(5,391)	(5,315)	(5,240)	(5,166)	(5,093)	(5,022)	(4,956)	(4,890)	(4,822)	(4,751)	(4,680)	(4,609)	(59,935)
7	Expenses:														
	a Gains		(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(10,735)	(128,820)
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		1,993	1,889	2,263	2,258	2,380	2,911	3,147	3,045	2,733	2,647	2,518	2,476	30,260
8	Net Expenses (E)		(8,742)	(8,846)	(8,472)	(8,477)	(8,355)	(7,824)	(7,588)	(7,690)	(8,002)	(8,088)	(8,217)	(8,259)	(98,560)
9	Total System Recoverable Expenses (Lines 6 + 7)		(28,266)	(28,322)	(27,424)	(27,286)	(26,896)	(25,692)	(25,088)	(25,160)	(25,648)	(25,678)	(25,794)	(25,736)	(316,990)
	a Recoverable Costs Allocated to Energy		(28,266)	(28,322)	(27,424)	(27,286)	(26,896)	(25,692)	(25,088)	(25,160)	(25,648)	(25,678)	(25,794)	(25,736)	(316,990)
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9653355	0.9660568	0.9652794	0.9653554	0.9670242	0.9679658	0.9655653	0.9676572	0.9669804	0.9657773	0.9639927	0.9651026	
11	Demand Jurisdictional Factor		0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	0.9650747	
12	Retail Energy-Related Recoverable Costs (B)		(27,324)	(27,399)	(26,509)	(26,378)	(26,045)	(24,904)	(24,258)	(24,380)	(24,836)	(24,834)	(24,900)	(24,873)	(306,640)
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(27,324)	(27,399)	(26,509)	(26,378)	(26,045)	(24,904)	(24,258)	(24,380)	(24,836)	(24,834)	(24,900)	(24,873)	(306,640)

Notes:
(A) Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575% (expansion factor of 1.628802)
(B) Line 9a x Line 10 x 1.0014 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Air Quality Assurance Testing
PE 1006, 1244

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:
The existing continuous emission monitors in the RATA test trailer will be replaced during the 2001 recovery period. This replacement will provide Gulf with the accuracy and reliability needed to accurately measure SO2, NOx, CO2, and Opacity and further maintain compliance with Clean Air Act Ammendment requirements. The existing analyzers are approaching the end of their useful life, and will be retired upon replacement. The expected cost is $30,000.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 2001-December 2001

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 2001-December 2001

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 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: CEMs - Crist 1, 4-7, 6 & 7; Scholz 1; Smith 1 & 2; Daniel PE's 1154, 1164, 1240, 1245, 1286, 1289, 1290, 1311, 1323, 1440, 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: $5,087,243

Progress Summary:
Smith Units 1 & 2 Flow Monitor Upgrade are currently being installed and will be placed in service in the fall of 2000. Expenditures projected at $300,000. Existing flow monitors at Smith Units 1 & 2 (currently in ECRC) will be retired.

Projections:
The gas analyzers required for measuring SO2, NOx, CO2, and Opacity will be replaced on Plant Crist Units 6 & 7 (PE 1154), Plant Smith Unit 1 (PE 1441) and Plant Scholz Unit 1 & 2 (PE 1311). These analyzers are necessary in order to provide Gulf with the accuracy and reliability needed to make accurate emission measurements and maintain compliance with the Clean Air Act Amendment requirements. The existing analyzers are approaching the end of their useful life, and will be retired upon replacement. The total cost is expected to be $575,000.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Substation Contamination Mobile Groundwater Treatment System
PE's 1007, 3400, 3412

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: $380,374

Progress Summary: In-Service.

Projections:
In order to maintain compliance with state environmental regulations related to the treatment of contaminated groundwater, an additional treatment system will be purchased at a cost of $300,000.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Raw Water Flow Meters
PE's 1155, 1606

Description:
This capital project is necessary for Gulf to ensure compliance with a new environmental requirement that is being made part of the Consumptive Use and Individual Water Use permits issued by the Northwest Florida Water Management District (NWFWMD). This new environmental requirement imposes a condition on any permit issued by the NWFWMD that requires the installation and monitoring of in-line totaling water flow meters on all existing and future water supply wells at Gulf facilities. Gulf will incur costs related to the installation and operation of new in-line totaling water flow meters at both Plant Crist and Plant Smith for implementation of this new activity.

Accomplishments: N/A

Project-to-Date: $324

Progress Summary: N/A

Projections:
The capital expenditures associated with this activity are projected to be approximately $205,181 for calendar year 2000.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 NPDES Permit.

Project-to-Date: $906,659

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 2001-December 2001

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 2001-December 2001

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 2001-December 2001

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)
January 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Sodium Injection System
PE 1413

Description:
A silo storage tank system and components that injects sodium bicarbonate directly onto the coal feeder belt to enhance precipitator performance when low sulfur coal is used at Plant Smith. The injection of sodium bicarbonate as an additive to low sulfur coal reduces opacity levels to maintain compliance with Clean Air Act provisions.

Accomplishments:
The silo storage tank and components have been installed. The system is fully operational.

Project-to-Date: $106,496

Progress Summary: In Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 2001-December 2001

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 2001-December 2001

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 2001-December 2001

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 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith 1 Low NOx GNOCIS
PE 1412

Description:
This Generic NOx Control Intelligent System (GNOCIS) continuously and automatically adjusts boiler controls in order to optimize NOx emissions and other boiler operating parameters. GNOCIS will be added to Plant Smith Unit 1 in 2001, and is expected to offset the NOx emissions from the proposed Plant Smith Unit 3 combined cycle.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary: N/A

Projections: $1,200,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 tum 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 bum 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: See Accomplishments.

Projections: $5,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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: $594,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 for Plants Crist, Smith, and Scholz were issued by FDEP in 1999. The Title V permit for the Pea Ridge Generating Facility was issued in July, 2000.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $62,616

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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

Progress Summary: See Accomplishments.

Projections: $4,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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: In Service.

Projections:
$422,050 is expected to be spent on Emission Monitoring during this recovery period. New activities within this category include the testing, development, and implementation of new Periodic Monitoring and Compliance Assurance Monitoring (CAM) associated with the Clean Air Act Amendments of 1990.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 NPDES permit, soil contamination studies and also include 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 operations of the remedial system at Plant Smith, Gulf significantly reduced expenses for this project.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $280,724

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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) letter for 24 sites.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $866,458

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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. These annual fees are required for the renewal of NPDES permits at Plants Crist, Smith and Scholz.

Accomplishments:
Compliance with fee due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $34,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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: $21,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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:
Audits are scheduled for the fall of 2000.

Projections: $3,200

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $180,574

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 requirements.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.13

Title: Low NOx

Description:
This activity refers to the maintenance expenses associated with the Low NOx burner tips on Crist Units 4 & 5 and Smith Unit 1.

Accomplishments:
Burner tips on Plant Crist Units 4 & 5 and Plant Smith Unit 1 are installed and in-service.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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/precipitation treatment process to be more effective in reducing levels of suspended particulate from the outfall at the Plant Crist ash pond.

Accomplishments:
The diversion curtains have been installed.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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.

Fiscal Expenditures: N/A

Progress Summary:
Sampling and analytical requirements are not expected in 2001.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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 is used at Plant Smith when low sulfur coal is burned.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: $25,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2001-December 2001

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.

Accomplishments: N/A

Expenditures: N/A

Progress Summary:
Due to a delay in final rule development by EPA, the September 2000 scheduled completion date for GCOS has been extended until July, 2001. About 60% of episode modeling of Gulf coast ozone has been completed. The goal of the project is to develop strategies for ozone ambient air attainment to supplement Florida's SIP submission to EPA for Escambia and Santa Rosa counties.

Projections: $501,276

Schedule 6P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2001 - December 2001

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Jan - Dec. 2001 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, RSVP	58.269848%	4,761,643,000	932,843.61	1.1019333	1.0766175	5,126,468,183	1,027,931.44	47.31164%	56.10488%
GS, GST	58.862369%	283,139,000	54,910.81	1.1019255	1.0766135	304,831,270	60,507.62	2.81326%	3.30253%
GSD, GSDT	77.395927%	2,384,500,000	351,702.22	1.1016647	1.0764011	2,566,678,423	387,457.92	23.68762%	21.14760%
LP, LPT	85.767459%	1,889,538,000	251,494.78	1.0601470	1.0444167	1,973,465,042	266,621.44	18.21291%	14.55230%
PX, PXT, RTP, SBS	98.930621%	714,869,000	82,488.16	1.0313379	1.0235079	731,674,069	85,073.17	6.75255%	4.64333%
OS-I, OS-II	979.964079%	93,983,000	1,094.80	1.1020255	1.0766162	101,183,620	1,206.50	0.93381%	0.06585%
OS-III	100.678498%	25,513,000	2,892.82	1.1024447	1.0766529	27,468,645	3,189.17	0.25351%	0.17407%
OS-IV	254.007949%	3,492,000	156.94	1.1024447	1.0766529	3,759,672	173.02	0.03470%	0.00944%
TOTAL		10,156,677,000	1,677,584.14			10,835,528,924	1,832,160.28	100.00000%	100.00000%

Notes:
(1) Average 12 CP load factor based on actual 1999 load research data
(2) Projected KWH sales for the period January 2001 - December 2001
(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 7P
Revised 10/19/00

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2001 - December 2001

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, RSVP	47.31164%	56.10488%	2,878,952	1,703,226	4,582,178	4,761,643,000	0.096
GS, GST	2.81326%	3.30253%	171,189	100,258	271,447	283,139,000	0.096
GSD, GSDT	23.68762%	21.14760%	1,441,411	641,997	2,083,408	2,384,500,000	0.087
LP, LPT	18.21291%	14.55230%	1,108,270	441,777	1,550,047	1,889,538,000	0.082
PX, PXT, RTP, SBS	6.75255%	4.64333%	410,898	140,962	551,860	714,869,000	0.077
OS-I, OS-II	0.93381%	0.06585%	56,823	1,999	58,822	93,983,000	0.063
OS-III	0.25351%	0.17407%	15,426	5,284	20,710	25,513,000	0.081
OS-IV	0.03470%	0.00944%	2,112	287	2,399	3,492,000	0.069
TOTAL	100.00000%	100.00000%	$6,085,081	$3,035,790	$9,120,871	10,156,677,000	0.090

Notes:
(1) From Schedule 6P, Col 8
(2) From Schedule 6P, Col 9
(3) Col 1 x Total Energy $ from Schedule 1P, line 5
(4) Col 2 x Total Demand $ from Schedule 1P, line 5
(5) Col 3 + Col 4
(6) Projected KWH sales for the period January 2001 - December 2001
(7) Col 5 / Col 6 x 100

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause) Docket No. 000007-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished this 19th day of October 2000 by U.S. Mail or hand delivery to the following:

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EXHIBIT NO._____
DOCKET NO. 000007-EI
TAMPA ELECTR C COMPANY
(KOZ-1)
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2000

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 1999 THROUGH DECEMBER 1999

42-1A THROUGH 42-8A

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000007-EI EXHIBIT NO. 3
COMPANY/
WITNESS: Zwolak
DATE: 11-30-00

DOCUMENT NUMBER-DATE
14243 NOV-30
FPSC-RECORDS/REPORTING

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ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 1999 THROUGH DECEMBER 1999

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Tampa Electric Company Form 42 - 1A

Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 1999 to December 1999

Line	(in Dollars)	**Jan-99 - Dec-99** Period Amount
1	End of Period Actual True-Up for the Period January 1999 to December 1999 (Form 42-2A, Lines 5 + 6 +10)	($2,002,111)
2	Estimated/Actual True-Up Amount approved for the Period January 1999 to December 1999 (Order No. PSC-99-2513-FOF-EI)	(2,283,580)
3	Final True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 - 2)	$281,469

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 1
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FORM 42-1A
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 200

Form 42 - 2A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	Jan-99 - Dec-99 End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	$352,826	$305,006	$307,731	$321,718	$347,655	$393,125	$406,003	$426,024	$434,891	$379,324	$328,983	$321,528	$4,324,814
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	451,457	477,394	522,864	535,742	555,763	564,630	509,063	458,722	451,267	5,881,682
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	261,613	173,943	131,046	237,268	306,685	244,213	438,937	531,149	419,287	444,434	567,606	512,140	4,268,321
b. Capital Investment Projects (Form 42-7A, Line 9)	218,345	219,353	226,399	230,075	245,166	258,233	269,630	272,674	282,704	279,313	285,962	802,858	3,590,712
c. Total Jurisdictional ECRC Costs	479,958	393,296	357,445	467,343	551,851	502,446	708,567	803,823	701,991	723,747	853,568	1,314,998	7,859,033
5. Over/Under Recovery (Line 3 - Line 4c)	2,607	41,449	80,025	(15,886)	(74,457)	20,418	(172,825)	(248,060)	(137,361)	(214,684)	(394,846)	(863,731)	(1,977,351)
6. Interest Provision (Form 42-3A, Line 10)	1,605	1,370	1,103	708	6	(641)	(1,531)	(3,053)	(4,559)	(5,920)	(6,045)	(11,843)	(30,600)
7. Beginning Balance True-Up & Interest Provision	1,556,870	1,437,383	1,350,463	1,301,852	1,156,935	952,745	842,783	538,688	157,836	(113,823)	(464,166)	(996,796)	1,556,870
a. Deferred True-Up from April 1998 to December 1998 (Order No. PSC 99-2513-POR-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)	378,187	297,107	248,496	103,579	(100,611)	(210,573)	(514,668)	(895,520)	(1,167,179)	(1,517,522)	(2,050,152)	(3,055,465)	(3,061,307)
10. Adjustment to Period True-Up Including Interest (A)	5,840	0	0	0	0	0	0	0	0	0	0	0	5,840
11. End of Period Total Net True-Up (Lines 9 + 10)	$384,027	$297,107	$248,496	$103,579	($100,611)	($210,573)	($514,668)	($895,520)	($1,167,179)	($1,517,522)	($2,050,152)	($3,055,465)	($3,055,467)

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.

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EXHIBIT NO. _____
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TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-2A
FILED: APRIL 3, 2000
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Form 42-3A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	Jan-99 - Dec-99 End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7+7a + 10)	$509,354	$384,027	$297,107	$248,496	$103,579	($100,611)	($210,573)	($514,668)	($895,520)	($1,167,179)	($1,517,522)	($2,050,152)	
2. Ending True-Up Amount Before Interest	382,222	295,737	247,393	102,871	(100,617)	(209,932)	(513,137)	(892,467)	(1,162,620)	(1,511,602)	(2,042,107)	(3,043,622)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	891,576	679,764	544,500	351,367	2,962	(310,543)	(723,710)	(1,407,135)	(2,058,140)	(2,678,781)	(3,559,629)	(5,093,774)	
4. Average True-Up Amount (Line 3 x 1/2)	445,788	339,882	272,250	175,684	1,481	(155,272)	(361,855)	(703,568)	(1,029,070)	(1,339,391)	(1,779,815)	(2,546,887)	
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%	5.30%	5.30%	5.55%	
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%	5.30%	5.30%	5.55%	5.80%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	9.71%	9.66%	9.73%	9.68%	9.85%	9.90%	10.15%	10.42%	10.62%	10.60%	10.85%	11.15%	
8. Average Interest Rate (Line 7 x 1/2)	4.855%	4.830%	4.866%	4.840%	4.825%	4.950%	5.075%	5.210%	5.310%	5.300%	5.425%	5.575%	
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%	0.443%	0.442%	0.452%	0.465%	
10. Interest Provision for the Month (Line 4 x Line 9)	$1,805	$1,370	$1,103	$708	$6	($641)	($1,531)	($3,053)	($4,559)	($5,920)	($8,045)	($11,843)	($30,600)

EXHIBIT NO. _____
DOCKET NO. 000007-EI
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FORM 42-3A
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2000

Tampa Electric Company

Form 42 - 4A

Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

Variance Report of O & M Activities
(In Dollars)

Line No.		(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of Investment Projects				
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	$1,336,741	$1,437,754	($101,013)	-7.0%
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	41,178	35,070	6,108	17.4%
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	3,019,869	3,122,145	-102,276	-3.3%
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	BigBend 114 Mercury Testing Platform	0	0	0	0.0%
1r	ESP Study	56,995	110,000	-53,005	-48.2%
1s	114 Mercury Testing	28,690	34,111	-5,421	-15.9%
1t	Big Bend Units 1 & 2 FGD	0	0	0	0.0%
1u	NPDES Annual Surveillance Fees	39,100	39,100	0	0.0%
2.	Total Investment Projects - Recoverable Costs	$4,522,573	$4,778,180	($255,607)	-5.3%
3.	Recoverable Costs Allocated to Energy	4,483,473	4,739,080	(255,607)	-5.4%
4.	Recoverable Costs Allocated to Demand	$39,100	$39,100	$0	0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5A (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, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.

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

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

4

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
DOCUMENT NO. 4
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FORM 42-4A
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2000

Form 42-5A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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 FGD Integration	$79,725	$44,141	$0	$68,398	$129,746	$79,875	$101,010	$115,448	$68,906	$78,675	$421,904	$148,913	$1,336,741		$1,336,741
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	0	2,403	5,775	5,930	41,178		41,178
	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	374,242	393,172	161,979	303,832	3,019,869		3,019,869
	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	154	733	2,104	52,922	56,995		56,995
	1s 114 Mercury Testing	0	0	0	0	0	0	0	4,651	441	1,944	784	21,770	28,690		28,690
	1t Big Bend Units 1 & 2FGD	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	
5	2. Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	476,216	578,510	443,743	476,027	592,546	533,367	4,522,573	39,100	4,483,473
	3. Recoverable Costs Allocated to Energy	231,726	177,764	134,447	256,231	323,069	259,827	476,216	578,510	443,743	476,027	592,546	533,367	4,483,473		
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028			
	6. Retail Demand Jurisdictional Factor	0.9496827	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642			
	7. Jurisdictional Energy Recoverable Costs (A)	224,482	173,943	131,046	237,268	306,685	244,213	438,937	531,149	419,287	444,434	567,606	512,140	4,231,190		
	8. Jurisdictional Demand Recoverable Costs (B)	37,131	0	0	0	0	0	0	0	0	0	0	0	37,131		
	9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$261,613	$173,943	$131,046	$237,268	$306,685	$244,213	$438,937	$531,149	$419,287	$444,434	$567,606	$512,140	$4,268,321		

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

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TAMPA ELECTRIC COMPANY
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FILED: APRIL 3, 2000
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
January 1999 to December 1999

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

Line No.		(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Variance Percent
1.	Description of Investment Projects				
	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	$1,091,648	$1,091,648	$0	0.0%
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	659,115	668,563	(9,448)	-1.4%
	1c Big Bend Unit 4 Continuous Emissions Monitors	83,975	84,788	(813)	-1.0%
	1d Gannon Ignition Oil Tank	57,422	57,976	(554)	-1.0%
	1e Big Bend Fuel Oil Tank #1 Upgrade	64,571	64,533	38	0.1%
	1f Big Bend Fuel Oil Tank #2 Upgrade	110,125	110,092	33	0.0%
	1g Phillips Upgrade Tank #1 for FDEP	7,969	7,679	290	3.8%
	1h Phillips Upgrade Tank #4 for FDEP	14,070	13,547	523	3.9%
	1i Gannon Unit 5 Classifier Replacement	206,916	206,916	0	0.0%
	1j Gannon Unit 6 Classifier Replacement	129,105	130,061	(956)	-0.7%
	1k Big Bend Unit 1 Classifier Replacement	193,116	195,589	(2,473)	-1.3%
	11 Big Bend Unit 2 Classifier Replacement	139,330	141,187	(1,857)	-1.3%
	1m Gannon Coal Crusher (NOx Control)	500,910	509,677	(8,767)	-1.7%
	1n Gannon Unit 5 Stack Extension	0	0	0	0.0%
	1o Gannon Unit 6 Stack Extension	0	0	0	0.0%
	1p Big Bend Units 1 & 2 FGD	535,992	526,773	9,219	1.8%
	1q Big Bend 114 Mercury Testing Platform	873	2,282	(1,409)	-61.7%
2.	Total Investment Projects - Recoverable Costs	$3,795,137	$3,811,311	($16,174)	-0.4%
3.	Recoverable Costs Allocated to Energy	$3,540,980	$3,557,484	($16,504)	-0.5%
4.	Recoverable Costs Allocated to Demand	$254,157	$253,827	$330	0.1%

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-98-0408-FOF-EI, Order No. PSC-98-1224-FOF-EI, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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TAMPA ELECTRIC COMPANY
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FILED: APRIL 3, 2000
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Form 42 - 7A

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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 FGD 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	55,687	55,548	55,410	55,272	55,134	54,995	54,857	54,719	54,581	54,442	54,304	54,166	659,115		659,115
1c Big Bend Unit 4 Continuous Emissions Monitors	7,102	7,083	7,064	7,045	7,027	7,007	6,988	6,970	6,950	6,932	6,913	6,894	83,975		83,975
1d Gannon Ignition Oil Tank	4,890	4,871	4,852	4,833	4,814	4,795	4,775	4,757	4,737	4,719	4,699	4,680	57,422	$57,422	
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571	64,571	
1f Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125	110,125	
1g Phillips Upgrade Tank #1 for FDEP	474	500	530	626	710	711	728	742	740	738	736	734	7,969	7,969	
1h Phillips Upgrade Tank #4 for FDEP	1,174	1,188	1,184	1,181	1,179	1,176	1,172	1,169	1,167	1,163	1,160	1,157	14,070	14,070	
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	14,801	16,749	17,081	17,302	17,576	17,840	129,105		129,105
1k Big Bend Unit 1 Classifier Replacement	16,250	16,161	16,006	16,102	16,205	16,272	16,167	16,059	16,025	15,991	15,956	15,922	193,116		193,116
1l Big Bend Unit 2 Classifier Replacement	11,738	11,715	11,691	11,669	11,645	11,623	11,599	11,576	11,553	11,530	11,507	11,484	139,330		139,330
1m Gannon Coal Crusher (NOx Control)	4,600	4,840	10,605	24,725	33,615	45,774	58,227	61,206	63,601	63,858	64,158	65,701	500,910		500,910
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	535,992	535,992		535,992
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	1	46	91	112	623	873		873
Total Investment Projects - Recoverable Costs	225,789	225,745	232,625	249,007	259,209	275,606	293,022	297,387	299,674	299,701	299,786	837,586	3,795,137	254,157	$3,540,980
3. Recoverable Costs Allocated to Energy	205,590	205,742	213,026	229,145	239,120	254,352	270,733	275,133	277,449	277,519	277,658	815,513	$3,540,980		
4. Recoverable Costs Allocated to Demand	20,199	20,003	19,599	19,862	20,089	21,254	22,289	22,254	22,225	22,182	22,128	22,073	254,157		
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028			
6. Retail Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642			
7. Jurisdictional Energy Recoverable Costs (B)	199,163	201,320	207,638	212,187	226,993	239,066	249,539	252,607	262,158	259,102	265,971	783,057	3,358,801		
8. Jurisdictional Demand Recoverable Costs (C)	19,182	18,033	18,761	17,888	18,173	19,167	20,091	20,067	20,546	20,211	19,991	19,801	231,911		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$218,345	$219,353	$226,399	$230,075	$245,166	$258,233	$269,630	$272,674	$282,704	$279,313	$285,962	$802,858	$3,590,712		

otes:
(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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TAMPA ELECTRIC COMPANY
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FILED: APRIL 3, 2000
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (B)		89,157	89,866	89,329	84,685	86,633	85,594	83,760	83,257	85,500	84,302	86,309	86,330	1,034,722
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	$84,685	$86,633	$85,594	$83,760	$83,257	$85,500	$84,302	$86,309	$86,330	$1,034,722

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 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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)	(753,939)	(768,184)	(782,429)	(796,674)	(810,919)	(825,164)	(839,409)	(853,654)	(867,899)	(882,144)	(896,389)	(910,634)	
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	4,263,795	4,249,550	4,235,305	4,221,060	4,206,815	4,192,570	4,178,325	4,164,080	4,149,835	4,135,590	4,121,345	4,107,100	
6.	Average Net Investment		4,270,918	4,256,673	4,242,428	4,228,183	4,213,938	4,199,693	4,185,448	4,171,203	4,156,958	4,142,713	4,128,468	4,114,223	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		31,405	31,300	31,195	31,091	30,986	30,881	30,776	30,672	30,567	30,462	30,357	30,253	$369,945
	b. Debt Component (Line 6 x 2.82% x 1/12)		10,037	10,003	9,970	9,936	9,903	9,869	9,836	9,802	9,769	9,735	9,702	9,668	118,230
8.	Investment Expenses														
	a. Depreciation		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
	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)		55,687	55,548	55,410	55,272	55,134	54,995	54,857	54,719	54,581	54,442	54,304	54,166	659,115
	a. Recoverable Costs Allocated to Energy		55,687	55,548	55,410	55,272	55,134	54,995	54,857	54,719	54,581	54,442	54,304	54,166	659,115
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (B)		53,946	54,354	54,009	51,182	52,338	51,690	50,563	50,239	51,573	50,829	52,018	52,010	624,751
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)		$53,946	$54,354	$54,009	$51,182	$52,338	$51,690	$50,563	$50,239	$51,573	$50,829	$52,018	$52,010	$624,751

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8A
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	(97,781)	(99,730)	(101,679)	(103,628)	(105,577)	(107,526)	(109,475)	(111,424)	(113,373)	(115,322)	(117,271)	(119,220)	(121,169)	
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)	$532,022	$530,073	528,124	526,175	524,226	522,277	520,328	518,379	516,430	514,481	512,532	510,583	508,634	
6.	Average Net Investment		531,048	529,099	527,150	525,201	523,252	521,303	519,354	517,405	515,456	513,507	511,558	509,609	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		3,905	3,891	3,876	3,862	3,848	3,833	3,819	3,805	3,790	3,776	3,762	3,747	$45,914
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,248	1,243	1,239	1,234	1,230	1,225	1,220	1,216	1,211	1,207	1,202	1,198	14,673
8.	Investment Expenses														
	a. Depreciation		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
	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)		7,102	7,083	7,064	7,045	7,027	7,007	6,988	6,970	6,950	6,932	6,913	6,894	83,975
	a. Recoverable Costs Allocated to Energy		7,102	7,083	7,064	7,045	7,027	7,007	6,988	6,970	6,950	6,932	6,913	6,894	83,975
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12.	Retail Energy-Related Recoverable Costs (C)		6,880	6,931	6,885	6,524	6,671	6,586	6,441	6,399	6,567	6,472	6,622	6,620	79,598
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)		$6,880	$6,931	$6,885	$6,524	$6,671	$6,586	$6,441	$6,399	$6,567	$6,472	$6,622	$6,620	$79,598

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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DOCKET NO. 000007-EI
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FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	(21,415)	(23,381)	(25,347)	(27,313)	(29,279)	(31,245)	(33,211)	(35,177)	(37,143)	(39,109)	(41,075)	(43,041)	(45,007)	
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)	$302,337	300,371	298,405	296,439	294,473	292,507	290,541	288,575	286,609	284,643	282,677	280,711	278,745	
6.	Average Net Investment		301,354	299,388	297,422	295,456	293,490	291,524	289,558	287,592	285,626	283,660	281,694	279,728	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,216	2,201	2,187	2,173	2,158	2,144	2,129	2,115	2,100	2,086	2,071	2,057	$25,637
	b. Debt Component (Line 6 x 2.82% x 1/12)		708	704	699	694	690	685	680	676	671	667	662	657	8,193
8.	Investment Expenses														
	a. Depreciation		1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	1,966	23,592
	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)		4,890	4,871	4,852	4,833	4,814	4,795	4,775	4,757	4,737	4,719	4,699	4,680	57,422
	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		4,890	4,871	4,852	4,833	4,814	4,795	4,775	4,757	4,737	4,719	4,699	4,680	57,422
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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)		4,644	4,391	4,645	4,353	4,355	4,324	4,304	4,290	4,379	4,300	4,245	4,198	$52,428
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$4,644	$4,391	$4,645	$4,353	$4,355	$4,324	$4,304	$4,290	$4,379	$4,300	$4,245	$4,198	$52,428

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 ROB 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. 000007-EI
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FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 200

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	$980	$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	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(1,033)	(1,722)	(2,562)	(3,567)	(4,598)	(5,649)	(6,758)	(7,911)	(9,065)	(10,225)	(11,386)	(12,547)	(13,708)	
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	487,353	486,192	485,031	483,870	
6.	Average Net Investment		293,740	358,153	427,599	437,611	444,960	469,077	486,814	486,216	487,443	486,773	485,612	484,451	
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	3,584	3,579	3,571	3,562	$39,328
	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	1,145	1,144	1,141	1,138	12,568
8.	Investment Expenses														
	a. Depreciation		689	840	1,005	1,031	1,051	1,109	1,153	1,154	1,160	1,161	1,161	1,161	12,675
	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	5,889	5,884	5,873	5,861	64,571
	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	5,889	5,884	5,873	5,861	64,571
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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)		3,361	3,891	4,934	4,752	4,857	5,104	5,298	5,295	5,444	5,361	5,306	5,258	58,861
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$3,361	$3,891	$4,934	$4,752	$4,857	$5,104	$5,298	$5,295	$5,444	$5,361	$5,306	$5,258	$58,861

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 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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)	$791	$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	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(952)	(2,918)	(4,695)	(6,233)	(7,787)	(9,358)	(11,105)	(13,015)	(14,925)	(16,834)	(18,744)	(20,654)	(22,564)	
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	801,567	799,657	797,747	795,837	
6.	Average Net Investment		840,599	757,601	653,483	658,619	664,388	738,406	806,639	804,278	802,126	800,612	798,702	796,792	
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	5,898	5,887	5,873	5,859	$67,077
	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	1,885	1,881	1,877	1,872	21,436
8.	Investment Expenses														
	a. Depreciation		1,966	1,777	1,538	1,554	1,571	1,747	1,910	1,910	1,909	1,910	1,910	1,910	21,612
	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	9,692	9,678	9,660	9,641	110,125
	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	9,692	9,678	9,660	9,641	110,125
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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)		9,612	8,229	7,542	7,155	7,252	8,037	8,777	8,759	8,960	8,818	8,727	8,649	100,517
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$9,612	$8,229	$7,542	$7,155	$7,252	$8,037	$8,777	$8,759	$8,960	$8,818	$8,727	$8,649	$100,517

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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EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8A
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 200

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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)	(308)	(441)	(583)	(751)	(941)	(1,132)	(1,328)	(1,528)	(1,728)	(1,928)	(2,128)	(2,328)	
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	36,385	39,227	40,794	53,549	53,544	53,595	55,949	55,749	55,549	55,349	55,149	54,949	
6.	Average Net Investment		35,852	37,806	40,011	47,172	53,547	53,570	54,772	55,849	55,649	55,449	55,249	55,049	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		264	278	294	347	394	394	403	411	409	408	406	405	$4,413
	b. Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	131	131	130	130	129	1,410
8.	Investment Expenses														
	a. Depreciation		126	133	142	168	190	191	196	200	200	200	200	200	2,146
	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)		474	500	530	626	710	711	728	742	740	738	736	734	7,969
	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		474	500	530	626	710	711	728	742	740	738	736	734	7,969
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496827	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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)		450	451	507	564	642	641	656	669	684	672	665	658	7,259
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$450	$451	$507	$564	$642	$641	$656	$669	$684	$672	$665	$658	$7,259

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

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DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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)	(580)	(897)	(1,214)	(1,531)	(1,848)	(2,165)	(2,482)	(2,799)	(3,116)	(3,433)	(3,750)	(4,067)	
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	89,892	89,575	89,258	88,941	88,624	88,307	87,990	87,673	87,356	87,039	86,722	86,405	
6.	Average Net Investment		88,782	89,734	89,417	89,100	88,783	88,466	88,149	87,832	87,515	87,198	86,881	86,564	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		653	660	657	655	653	651	648	646	644	641	639	637	$7,784
	b. Debt Component (Line 6 x 2.82% x 1/12)		209	211	210	209	209	208	207	206	206	205	204	203	2,487
8.	Investment Expenses														
	a. Depreciation		312	317	317	317	317	317	317	317	317	317	317	317	$3,799
	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)		1,174	1,188	1,184	1,181	1,179	1,176	1,172	1,169	1,167	1,163	1,160	1,157	14,070
	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		1,174	1,188	1,184	1,181	1,179	1,176	1,172	1,169	1,167	1,163	1,160	1,157	14,070
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11.	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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)		1,115	1,071	1,133	1,064	1,067	1,061	1,056	1,054	1,079	1,060	1,048	1,038	12,846
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,115	$1,071	$1,133	$1,064	$1,067	$1,061	$1,056	$1,054	$1,079	$1,060	$1,048	$1,038	$12,846

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

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EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 200

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

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		16,955	17,081	16,968	16,076	16,435	16,229	15,872	15,766	16,181	15,945	16,314	16,307	196,129
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	$16,181	$15,945	$16,314	$16,307	$196,129

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. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	$31,964	$8,446	$40,383	$7,286	
	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	$1,361,999	$1,370,445	$1,410,828	$1,418,114	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(1,984)	(5,992)	(10,092)	(14,255)	(18,496)	(22,813)	
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	1,302,065	1,324,043	1,351,908	1,356,190	1,392,332	1,395,301	
6	Average Net Investment		69,734	113,233	329,270	568,714	713,106	1,066,367	1,320,871	1,313,054	1,337,975	1,354,049	1,374,261	1,393,817	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		513	833	2,421	4,182	5,244	7,841	9,713	9,655	9,838	9,957	10,105	10,249	$80,551
	b. Debt Component (Line 6 x 2.82% x 1/12)		164	266	774	1,336	1,676	2,506	3,104	3,086	3,144	3,182	3,230	3,275	25,743
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	1,984	4,008	4,099	4,163	4,241	4,316	22,813
	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	14,801	16,749	17,081	17,302	17,576	17,840	129,105
	a. Recoverable Costs Allocated to Energy		677	1,099	3,195	5,518	6,920	10,347	14,801	16,749	17,081	17,302	17,576	17,840	129,105
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		656	1,075	3,114	5,110	6,569	9,725	13,642	15,378	16,140	16,154	16,836	17,130	121,529
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	$5,110	$6,569	$9,725	$13,642	$15,378	$16,140	$16,154	$16,836	$17,130	$121,529

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 Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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)	(5,339)	(8,878)	(12,390)	(15,932)	(19,506)	(23,103)	(26,684)	(30,248)	(33,812)	(37,376)	(40,940)	(44,504)	
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	1,319,570	1,281,962	1,293,208	1,295,684	1,307,695	1,304,673	1,289,573	1,286,009	1,282,445	1,278,881	1,275,317	1,271,753	
6	Average Net Investment		1,308,663	1,300,766	1,287,585	1,294,446	1,301,690	1,306,184	1,297,123	1,287,791	1,284,227	1,280,663	1,277,099	1,273,535	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		9,623	9,565	9,468	9,518	9,572	9,605	9,538	9,469	9,443	9,417	9,391	9,365	$113,974
	b. Debt Component (Line 6 x 2.82% x 1/12)		3,075	3,057	3,026	3,042	3,059	3,070	3,048	3,026	3,018	3,010	3,001	2,993	36,425
8	Investment Expenses														
	a. Depreciation		3,552	3,539	3,512	3,542	3,574	3,597	3,581	3,564	3,564	3,564	3,564	3,564	42,717
	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)		16,250	16,161	16,006	16,102	16,205	16,272	16,167	16,059	16,025	15,991	15,956	15,922	193,116
	a. *Recoverable Costs Allocated to Energy*		16,250	16,161	16,006	16,102	16,205	16,272	16,167	16,059	16,025	15,991	15,956	15,922	193,116
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		15,742	15,814	15,601	14,910	15,383	15,294	14,901	14,744	15,142	14,930	15,284	15,288	183,033
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)		$15,742	$15,814	$15,601	$14,910	$15,383	$15,294	$14,901	$14,744	$15,142	$14,930	$15,284	$15,288	$183,033

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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FILED: APRIL 3, 2000
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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)	(21,465)	(23,843)	(26,222)	(28,600)	(30,979)	(33,357)	(35,736)	(38,115)	(40,493)	(42,872)	(45,250)	(47,629)	
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	$963,329	$960,951	$958,572	$956,194	$953,815	$951,437	$949,058	$946,679	$944,301	$941,922	$939,544	$937,165	
6	Average Net Investment		964,519	962,140	959,762	957,383	955,004	952,626	950,247	947,869	945,490	943,111	940,733	938,354	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		7,092	7,075	7,057	7,040	7,022	7,005	6,987	6,970	6,952	6,935	6,917	6,900	$83,952
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,267	2,261	2,255	2,250	2,244	2,239	2,233	2,227	2,222	2,216	2,211	2,205	26,830
8	Investment Expenses														
	a. Depreciation		2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	28,543
	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)		11,738	11,715	11,691	11,669	11,645	11,623	11,599	11,576	11,553	11,530	11,507	11,484	139,330
	a. Recoverable Costs Allocated to Energy		11,738	11,715	11,691	11,669	11,645	11,623	11,599	11,576	11,553	11,530	11,507	11,484	139,330
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		11,371	11,463	11,395	10,805	11,054	10,925	10,691	10,628	10,916	10,765	11,023	11,027	132,063
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)		$11,371	$11,463	$11,395	$10,805	$11,054	$10,925	$10,691	$10,628	$10,916	$10,765	$11,023	$11,027	$132,063

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 Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	$26,161	$37,857	$32,647	$229,154	
	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	$4,926,143	$4,964,000	$4,996,647	$5,225,801	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,367)	(22,292)	(38,017)	(54,394)	(70,877)	(87,478)	(104,515)	
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	4,412,973	4,512,433	4,861,965	4,871,749	4,893,123	4,909,169	5,121,286	
6	Average Net Investment		474,074	498,834	1,092,972	2,548,108	3,464,401	3,958,164	4,462,703	4,687,199	4,866,857	4,882,436	4,901,146	5,015,228	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		3,486	3,668	8,037	18,737	25,474	29,105	32,815	34,466	35,787	35,901	36,039	36,878	$300,393
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,114	1,172	2,568	5,988	8,141	9,302	10,487	11,015	11,437	11,474	11,518	11,786	96,002
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	7,367	14,925	15,725	16,377	16,483	16,601	17,037	104,515
	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	45,774	58,227	61,206	63,601	63,858	64,158	65,701	500,910
	a. Recoverable Costs Allocated to Energy		4,600	4,840	10,605	24,725	33,615	45,774	58,227	61,206	63,601	63,858	64,158	65,701	500,910
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		4,456	4,736	10,337	22,895	31,910	43,023	53,669	56,195	60,096	59,620	61,458	63,086	471,481
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	$22,895	$31,910	$43,023	$53,669	$56,195	$60,096	$59,620	$61,458	$63,086	$471,481

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 Amount for the Period
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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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 Amount for the Period
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-InterestBearing	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
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 Amount for the Period
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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual Dec-99	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$167	$9,115	$263	4,107	$83,664	
	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	$97,316	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(85)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	9,282	9,545	13,652	0	
5	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	167	9,282	9,545	13,652	97,231	
6	Average Net Investment		0	0	0	0	0	0	0	84	4,725	9,414	11,599	55,442	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	1	35	69	85	408	$598
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	11	22	27	130	190
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	85	85
	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	46	91	112	623	873
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	1	46	91	112	623	873
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	1	43	85	107	598	834
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	$43	$85	$107	$598	$834

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-8A
FILED: APRIL 3, 2000
2ND REVISED: NOVEMBER 2, 20

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

Return on Capital Investments, Depreciation and Taxes
For Project: 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	Actual Sep-99	Actual Oct-99	Actual Nov-99	Actual 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	$80,194,517	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(147,638)	
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)	$0	0	0	0	0	0	0	0	0	0	0	0	80,046,879	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	40,023,439	
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	294,299	$294,299
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	94,055	94,055
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	147,638	147,638
	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	535,992	535,992
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	535,992	535,992
	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	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	514,661	514,661
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	$514,661	$514,661

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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ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 2000 THROUGH DECEMBER 2000

42-1E THROUGH 42-8E

DOCUMENT NUMBER-DATE
14244 NOV-38
FPSC-RECORDS/REPORTING

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ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 2000 THROUGH DECEMBER 2000

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Tampa Electric Company Form 42 - 1E

Environmental Cost Recovery Clause (ECRC)

Calculation of the Current (Actual/Estimated) Period True-Up

January 2000 to December 2000

Line	(in Dollars)	**Jan-00 - Dec-00** Period Amount
1	1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	($2,889,057)
	2. Interest Provision (Form 42-2E, Line 6)	(182,657)
	3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
	4. Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 + 2 + 3)	($3,071,714)

EXHIBIT NO. _____
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(KOZ-2)
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FORM 42-1E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Form 42 - 2E

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Period True-Up Amount
January 2000 to December 2000

Current Period True-Up Amount
(in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	Jan-00 - Dec-00 End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	$1,860,983	$1,815,601	$1,619,961	$1,735,472	$1,920,601	$2,303,349	$2,198,611	$2,238,759	$2,315,996	$2,083,565	$1,826,737	$1,843,581	$23,763,216
2. True-Up Provision	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(278,078)	(3,336,936)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	1,582,905	1,537,523	1,341,883	1,457,394	1,642,523	2,025,271	1,920,533	1,960,681	2,037,918	1,805,487	1,548,659	1,565,503	20,426,280
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	337,588	269,421	636,942	818,241	517,551	446,553	371,929	624,651	557,315	612,278	693,524	596,296	6,482,289
b. Capital Investment Projects (Form 42-7E, Line 9)	1,381,994	1,378,687	1,381,223	1,382,130	1,367,414	1,370,828	1,367,219	1,404,786	1,434,104	1,442,175	1,455,652	1,466,835	16,833,048
c. Total Jurisdictional ECRC Costs	1,719,582	1,648,108	2,018,165	2,200,371	1,884,965	1,817,381	1,739,148	2,029,437	1,991,419	2,054,453	2,149,176	2,063,131	23,315,337
5. Over/Under Recovery (Line 3 - Line 4c)	(136,677)	(110,585)	(676,282)	(742,977)	(242,442)	207,890	181,385	(68,756)	46,499	(248,966)	(600,517)	(497,628)	(2,889,057)
6. Interest Provision (Form 42-3E, Line 10)	(14,178)	(13,739)	(14,719)	(17,441)	(19,392)	(18,690)	(16,113)	(14,510)	(13,313)	(12,400)	(13,288)	(14,874)	(182,657)
7. Beginning Balance True-Up & Interest Provision	(3,336,936)	(3,209,713)	(3,055,960)	(3,468,883)	(3,951,223)	(3,934,979)	(3,467,701)	(3,024,351)	(2,829,539)	(2,518,275)	(2,501,563)	(2,837,290)	(3,336,936)
a. Deferred True-Up from January to December 1999 (Order No. PSC-xx-xxxx-FOF-EI)	281,469	281,469	281,469	281,469	281,469	281,469	281,469	281,469	281,469	281,469	281,469	281,469	281,469
8. True-Up Collected/(Refunded) (see Line 2)	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	278,078	3,336,936
9. End of Period Total True-Up (Lines 5 + 6 + 7 +7a + 8)	(2,928,244)	(2,774,491)	(3,187,414)	(3,669,754)	(3,653,510)	(3,186,232)	(2,742,882)	(2,548,070)	(2,236,806)	(2,220,094)	(2,555,821)	(2,790,245)	(2,790,245)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	($2,928,244)	($2,774,491)	($3,187,414)	($3,669,754)	($3,653,510)	($3,186,232)	($2,742,882)	($2,548,070)	($2,236,806)	($2,220,094)	($2,555,821)	($2,790,245)	($2,790,245)

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REVISED: NOVEMBER 2, 200

Tampa Electric Company Form 42 - 3E

Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Period True-Up
January 2000 to December 2000

Interest Provision
(in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	Jan-00 - Dec-00 End of Period Total
1. Beginning Balance True-Up Amount (Form42-2E, Line 7 +7a + 10)	($3,055,467)	($2,928,244)	($2,774,491)	($3,187,414)	($3,669,754)	($3,653,510)	($3,186,232)	($2,742,882)	($2,548,070)	($2,236,806)	($2,220,094)	($2,555,821)	
2. Ending True-Up Amount Before Interest	(2,914,066)	(2,760,752)	(3,172,695)	(3,652,313)	(3,634,118)	(3,167,542)	(2,726,769)	(2,533,560)	(2,223,493)	(2,207,694)	(2,542,533)	(2,775,371)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(5,969,533)	(5,688,996)	(5,947,185)	(6,839,726)	(7,303,872)	(6,821,052)	(5,913,001)	(5,276,442)	(4,771,563)	(4,444,500)	(4,762,626)	(5,331,191)	
4. Average True-Up Amount (Line 3 x 1/2)	(2,984,767)	(2,844,498)	(2,973,593)	(3,419,863)	(3,651,936)	(3,410,526)	(2,956,501)	(2,638,221)	(2,385,782)	(2,222,250)	(2,381,313)	(2,665,596)	
5. Interest Rate (First Day of Reporting Business Month)	5.60%	5.80%	5.80%	6.07%	6.18%	6.57%	6.58%	6.50%	6.70%	6.70%	6.70%	6.70%	
6. Interest Rate (First Day of Subsequent Business Month)	5.80%	5.80%	6.07%	6.18%	6.57%	6.58%	6.50%	6.70%	6.70%	6.70%	6.70%	6.70%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11.40%	11.60%	11.87%	12.25%	12.75%	13.15%	13.08%	13.20%	13.40%	13.40%	13.40%	13.40%	
8. Average Interest Rate (Line 7 x 1/2)	5.700%	5.800%	5.935%	6.125%	6.375%	6.575%	6.540%	6.600%	6.700%	6.700%	6.700%	6.700%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.475%	0.483%	0.495%	0.510%	0.531%	0.548%	0.545%	0.550%	0.558%	0.558%	0.558%	0.558%	
10. Interest Provision for the Month (Line 4 x Line 9)	($14,178)	($13,739)	($14,719)	($17,441)	($19,392)	($18,690)	($16,113)	($14,510)	($13,313)	($12,400)	($13,288)	($14,874)	($182,657)

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DOCKET NO. 000007-EI
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FORM 42-3E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Form42 - 4E

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

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	$1,146,952	$2,074,939	($927,987)	-44.7%
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	21,006	18,000	3,006	16.7%
	1c SO2 Emissions Allowances	632,593	(714,142)	1,346,735	-188.6%
	1d ESP Study	21	0	21	0.0%
	1e 114 Mercury Testing	5,367	12,820	(7,453)	-58.1%
	1f Big Bend Units 1 & 2 FGD	3,420,330	3,475,272	(54,942)	-1.6%
	1g Big Bend FGD Optimization and Utilization	1,346,038	N/A	N/A	N/A
	1h Big Bend PM Minimization and Monitoring	215,000	N/A	N/A	N/A
	1j NPDES Annual Surveillance Fees	39,100	48,300	(9,200)	-19.0%
2.	Total Investment Projects - Recoverable Costs	$6,826,407	$4,915,189	$350,180	7.1%
3.	Recoverable Costs Allocated to Energy	$6,787,307	$4,866,889	$359,380	7.4%
4.	Recoverable Costs Allocated to Demand	$39,100	$48,300	($9,200)	-19.0%

Notes:
Column (1) is the End of Period Totals on Form 42-5E (January 2000 through December 2000)
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, Order No. PSC-98-1764-FOF-EI, and Order No. PSC-99-2513-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

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TAMPA ELECTRIC COMPANY
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FORM 42-4E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Form 42 - 5E

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

O&M Activities
(in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	Jan-00 - Dec-00 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 Integratio	$94,982	$82,104	$25,291	$4,312	$62,123	$67,821	$79,556	$136,928	$155,077	$152,191	$148,199	$138,368	$1,146,952		$1,146,952
1b Big Bend Units 1 and 2 Flue Gas Conditioning	64	974	5,061	0	4,754	2,653	$0	1,500	1,500	1,500	1,500	1,500	$21,006		21,006
1c SO2 Emissions Allowances	47,776	51,638	61,405	98,435	108,193	58,084	70,091	49,340	31,314	19,557	12,380	24,381	632,593		632,593
1d BSP Study	0	21	0	0	0	0	0	0	0	0	0	0	21		21
1e 114 Mercury Testing	1,085	1,405	2,608	269	0	0	0	0	0	0	0	0	5,367		5,367
1f Big Bend Units 1 & 2 FGD (Less Gypsum Revenues	171,106	141,262	238,648	289,310	272,272	302,522	197,214	$418,200	$339,758	$356,800	$347,842	$345,396	3,420,330		3,420,330
1g Big Bend FGD Optimization and Utilization	0	0	334,818	467,722	107,851	53,205	59,908	16,759	19,516	82,867	117,863	85,529	1,346,038		1,346,038
1h Big Bend PM Minimization and Monitoring	0	0	0	0	0			44,000	37,000	26,000	90,000	18,000	215,000		215,000
1i Big Bend 1-3 Early NOx Reduction	0	0	0	0	0	0	0	0	0	0	0	0	0		
1j 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	354,113	277,404	667,831	860,048	555,193	484,285	406,769	666,727	584,165	638,915	717,784	613,174	6,826,407	39,100	6,787,307
3. Recoverable Costs Allocated to Energy	315,013	277,404	667,831	860,048	555,193	484,285	406,769	666,727	584,165	638,915	717,784	613,174	6,787,307		
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	0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740			
6. Retail Demand Jurisdictional Factor	0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400			
7. Jurisdictional Energy Recoverable Costs (A)	302,262	269,421	636,942	818,241	517,551	446,553	371,929	624,651	557,315	612,278	693,524	596,296	6,446,963		
8. Jurisdictional Demand Recoverable Costs (B)	35,326	0	0	0	0	0	0	0	0	0	0	0	35,326		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$337,588	$269,421	$636,942	$818,241	$517,551	$446,553	$371,929	$624,651	$557,315	$612,278	$693,524	$596,296	$6,482,289		

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

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Tampa Electric Company Form 42 - 6E

Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

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	$1,063,822	$1,063,822	$0	0.0%
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	639,212	647,491	(8,279)	-1.3%
1c	Big Bend Unit 4 Continuous Emissions Monitors	108,778	109,490	(712)	-0.7%
1d	Gannon Ignition Oil Tank	135,061	55,160	79,901	144.9%
1e	Big Bend Fuel Oil Tank #1 Upgrade	69,462	69,325	137	0.2%
1f	Big Bend Fuel Oil Tank #2 Upgrade	114,254	114,138	116	0.1%
1g	Phillips Upgrade Tank #1 for FDEP	8,658	8,378	280	3.3%
1h	Phillips Upgrade Tank #4 for FDEP	13,644	13,182	462	3.5%
1i	Gannon Unit 5 Classifier Replacement	379,984	200,122	179,862	89.9%
1j	Gannon Unit 6 Classifier Replacement	425,369	211,627	213,742	101.0%
1k	Big Bend Unit 1 Classifier Replacement	188,357	190,527	(2,170)	-1.1%
1l	Big Bend Unit 2 Classifier Replacement	136,006	137,633	(1,627)	-1.2%
1m	Gannon Coal Crusher (NOx Control)	1,561,389	795,302	766,087	96.3%
1n	Big Bend Units 1 & 2 FGD	12,757,961	12,841,731	(83,770)	-0.7%
1o	Big Bend 1&2 Mercury Testing Platform	15,994	14,540	1,454	10.0%
1p	Big Bend FGD Optimization and Utilization	122,593	N/A	N/A	N/A
1q	Big Bend PM Minimization and Monitoring	4,782	N/A	N/A	N/A
1r	Big Bend 1-3 Early NOx Reduction	1,602	N/A	N/A	N/A
2.	Total Investment Projects - Recoverable Costs	$17,746,928	$16,472,468	$1,145,483	7.0%
3.	Recoverable Costs Allocated to Energy	17,405,849	16,212,285	$1,064,587	6.6%
4.	Recoverable Costs Allocated to Demand	$341,079	$260,183	$80,896	31.1%

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-99-2513-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-2)
DOCUMENT NO. 6
PAGE 1 OF 1
FORM 42-6E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company Form 42 - 7E

Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2000 to December 2000

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	Jan-00 - Dec-00 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	$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	54,028	53,889	53,751	53,614	53,475	53,337	53,198	53,061	52,922	52,784	52,645	52,508	639,212		639,212
1c Big Bend Unit 4 Continuous Emissions Monitors	9,169	9,150	9,131	9,112	9,093	9,075	9,055	9,036	9,018	8,998	8,980	8,961	108,778		108,778
1d Gannon Ignition Oil Tank	11,739	11,652	11,564	11,475	11,387	11,299	11,211	11,123	11,035	10,946	10,859	10,771	135,061	$135,061	
1e Big Bend Fuel Oil Tank #1 Upgrade	5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462	69,462	
1f Big Bend Fuel Oil Tank #2 Upgrade	9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254	114,254	
1g Phillips Upgrade Tank# 1 for FDEP	732	730	728	726	724	723	720	719	717	715	713	711	8,658	8,658	
1h Phillips Upgrade Tank #4 for FDEP	1,154	1,151	1,148	1,144	1,142	1,139	1,135	1,132	1,130	1,126	1,123	1,120	13,644	13,644	
1i Gannon Unit 5 Classifier Replacement	32,774	32,573	32,371	32,169	31,968	31,766	31,564	31,363	31,162	30,960	30,758	30,556	379,984		379,984
1j Gannon Unit 6 Classifier Replacement	36,688	36,464	36,238	36,012	35,786	35,560	35,334	35,109	34,883	34,657	34,432	34,206	425,369		425,369
1k Big Bend Unit 1 Classifier Replacement	15,886	15,852	15,818	15,783	15,748	15,714	15,679	15,645	15,610	15,575	15,541	15,506	188,357		188,357
1l Big Bend Unit 2 Classifier Replacement	11,461	11,438	11,414	11,392	11,368	11,346	11,322	11,299	11,276	11,253	11,230	11,207	136,006		136,006
1m Gannon Coal Crusher (NOx Control)	134,665	133,845	133,016	132,187	131,359	130,531	129,702	128,874	128,045	127,216	126,389	125,560	1,561,389		1,561,389
1n Big Bend Units 1 & 2 FGD	1,027,366	1,008,476	1,038,564	1,043,689	1,057,775	1,078,368	1,085,718	1,086,401	1,086,198	1,084,242	1,081,915	1,079,249	12,757,961		12,757,961
1o Big Bend 114 Mercury Testing Platform	1,142	1,232	1,329	1,367	1,371	1,371	1,369	1,367	1,364	1,363	1,360	1,359	15,994		15,994
1p Big Bend FGD Optimization and Utilization	0	0	51	876	2,001	2,595	5,626	11,195	16,752	22,300	27,836	33,361	122,593		122,593
1q Big Bend PM Minimization and Monitoring	0	0	0	0	0	0	0	194	582	825	1,344	1,837	4,782		4,782
1r Big Bend NOx Emissions Reduction	0	0	0	0	0	0	0	24	98	218	388	874	1,602		1,602
Total Investment Projects - Recoverable Costs	1,441,992	1,421,416	1,449,866	1,454,066	1,467,494	1,486,897	1,495,482	1,500,170	1,504,196	1,506,359	1,508,469	1,510,521	17,746,928	341,079	$17,405,849
3. Recoverable Costs Allocated to Energy	1,412,893	1,392,440	1,421,012	1,425,336	1,438,886	1,458,411	1,467,122	1,471,930	1,476,079	1,478,367	1,480,600	1,482,773	$17,405,849		
4. Recoverable Costs Allocated to Demand	29,099	28,976	28,854	28,730	28,608	28,486	28,360	28,240	28,117	27,992	27,869	27,748	341,079		
5. Retail Energy Jurisdictional Factor	0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740			
6. Retail Demand Jurisdictional Factor	0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400			
7. Jurisdictional Energy Recoverable Costs (B)	1,355,704	1,352,371	1,355,287	1,356,051	1,341,329	1,344,782	1,341,464	1,379,039	1,408,232	1,416,733	1,430,559	1,441,958	16,523,508		
8. Jurisdictional Demand Recoverable Costs (C)	26,290	26,316	25,936	26,080	26,085	26,046	25,755	25,748	25,872	25,442	25,093	24,877	309,540		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$1,381,994	$1,378,687	$1,381,223	$1,382,130	$1,367,414	$1,370,828	$1,367,219	$1,404,786	$1,434,104	$1,442,175	$1,455,652	$1,466,835	$16,833,048		

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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DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-2)
DOCUMENT NO. 7
PAGE 1 OF 1
FORM 42-7E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$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		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		86,083	86,945	85,197	84,802	82,912	81,833	80,970	82,786	84,116	84,308	84,815	85,178	1,009,945
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)		$86,083	$86,945	$85,197	$84,802	$82,912	$81,833	$80,970	$82,786	$84,116	$84,308	$84,815	$85,178	$1,009,945

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KO2-2)
DOCUMENT NO. 8
PAGE 1 OF 18
FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 200

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$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	(910,634)	(924,879)	(939,124)	(953,369)	(967,614)	(981,859)	(996,104)	(1,010,349)	(1,024,594)	(1,038,839)	(1,053,084)	(1,067,329)	(1,081,574)	
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)	$4,107,100	4,092,855	4,078,610	4,064,365	4,050,120	4,035,875	4,021,630	4,007,385	3,993,140	3,978,895	3,964,650	3,950,405	3,936,160	
6.	Average Net Investment		4,099,978	4,085,733	4,071,488	4,057,243	4,042,998	4,028,753	4,014,508	4,000,263	3,986,018	3,971,773	3,957,528	3,943,283	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		30,148	30,043	29,938	29,834	29,729	29,624	29,519	29,415	29,310	29,205	29,100	28,996	$354,861
	b. Debt Component (Line 6 x 2.82% x 1/12)		9,635	9,601	9,568	9,535	9,501	9,468	9,434	9,401	9,367	9,334	9,300	9,267	113,411
8.	Investment Expenses														
	a. Depreciation		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
	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)		54,028	53,889	53,751	53,614	53,475	53,337	53,198	53,061	52,922	52,784	52,645	52,508	639,212
	a. Recoverable Costs Allocated to Energy		54,028	53,889	53,751	53,614	53,475	53,337	53,198	53,061	52,922	52,784	52,645	52,508	639,212
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		51,841	52,338	51,265	51,008	49,849	49,181	48,642	49,712	50,489	50,583	50,866	51,063	606,837
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)		$51,841	$52,338	$51,265	$51,008	$49,849	$49,181	$48,642	$49,712	$50,489	$50,583	$50,866	$51,063	$606,837

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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PAGE 2 OF 18
FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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*	$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	(121,169)	(123,118)	(125,067)	(127,016)	(128,965)	(130,914)	(132,863)	(134,812)	(136,761)	(138,710)	(140,659)	(142,608)	(144,557)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	$745,042	743,093	741,144	739,195	737,246	735,297	733,348	731,399	729,450	727,501	725,552	723,603	721,654	
6.	Average Net Investment		744,068	742,119	740,170	738,221	736,272	734,323	732,374	730,425	728,476	726,527	724,578	722,629	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		5,471	5,457	5,443	5,428	5,414	5,400	5,385	5,371	5,357	5,342	5,328	5,314	$64,710
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,749	1,744	1,739	1,735	1,730	1,726	1,721	1,716	1,712	1,707	1,703	1,698	20,680
8.	Investment Expenses														
	a. Depreciation		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
	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)		9,169	9,150	9,131	9,112	9,093	9,075	9,055	9,036	9,018	8,998	8,980	8,961	108,778
	a. Recoverable Costs Allocated to Energy		9,169	9,150	9,131	9,112	9,093	9,075	9,055	9,036	9,018	8,998	8,980	8,961	108,778
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12.	Retail Energy-Related Recoverable Costs (B)		8,798	8,887	8,709	8,669	8,476	8,368	8,279	8,466	8,603	8,623	8,676	8,714	103,268
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)		$8,798	$8,887	$8,709	$8,669	$8,476	$8,368	$8,279	$8,466	$8,603	$8,623	$8,676	$8,714	$103,268

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-2)
DOCUMENT NO. 8
PAGE 3 OF 18
FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$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	($45,007)	(54,086)	(63,165)	(72,244)	(81,323)	(90,402)	(99,482)	(108,561)	(117,640)	(126,719)	(135,798)	(144,877)	(153,956)	
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)	$278,745	269,666	260,587	251,508	242,429	233,350	224,271	215,191	206,112	197,033	187,954	178,875	169,796	
6.	Average Net Investment		274,205	265,126	256,047	246,968	237,889	228,810	219,731	210,652	201,573	192,494	183,415	174,336	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,016	1,950	1,883	1,816	1,749	1,682	1,616	1,549	1,482	1,415	1,349	1,282	$19,789
	b. Debt Component (Line 6 x 2.82% x 1/12)		644	623	602	580	559	538	516	495	474	452	431	410	6,324
8.	Investment Expenses														
	a. Depreciation		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,949
	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)		11,739	11,652	11,564	11,475	11,387	11,299	11,211	11,123	11,035	10,946	10,859	10,771	135,061
	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		11,739	11,652	11,564	11,475	11,387	11,299	11,211	11,123	11,035	10,946	10,859	10,771	135,061
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
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)		10,606	10,582	10,395	10,416	10,383	10,331	10,181	10,141	10,154	9,949	9,777	9,657	122,572
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$10,606	$10,582	$10,395	$10,416	$10,383	$10,331	$10,181	$10,141	$10,154	$9,949	$9,777	$9,657	$122,572

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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. 000007-
TAMPA ELECTRIC CO.
(KOZ-2)
DOCUMENT NO. 8
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FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 200

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	($13,708)	(14,869)	(16,030)	(17,191)	(18,352)	(19,513)	(20,674)	(21,835)	(22,996)	(24,157)	(25,318)	(26,479)	(27,640)	
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)	$483,870	482,709	481,548	480,387	479,226	478,065	476,904	475,743	474,582	473,421	472,260	471,099	469,938	
6.	Average Net Investment		483,290	482,129	480,968	479,807	478,646	477,485	476,324	475,163	474,002	472,841	471,680	470,519	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		3,554	3,545	3,537	3,528	3,520	3,511	3,502	3,494	3,485	3,477	3,468	3,460	$42,081
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,136	1,133	1,130	1,128	1,125	1,122	1,119	1,117	1,114	1,111	1,108	1,106	13,449
8.	Investment Expenses														
	a. Depreciation		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
	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)		5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462
	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		5,851	5,839	5,828	5,817	5,806	5,794	5,782	5,772	5,760	5,749	5,737	5,727	69,462
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
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)		5,286	5,303	5,239	5,280	5,294	5,298	5,251	5,263	5,300	5,225	5,166	5,134	63,039
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,286	$5,303	$5,239	$5,280	$5,294	$5,298	$5,251	$5,263	$5,300	$5,225	$5,166	$5,134	$63,039

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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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-2)
DOCUMENT NO. 8
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FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 200

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(22,564)	(24,474)	(26,384)	(28,294)	(30,204)	(32,114)	(34,024)	(35,934)	(37,844)	(39,754)	(41,664)	(43,574)	(45,484)	
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)	$795,837	793,927	792,017	790,107	788,197	786,287	784,377	782,467	780,557	778,647	776,737	774,827	772,917	
6.	Average Net Investment		794,882	792,972	791,062	789,152	787,242	785,332	783,422	781,512	779,602	777,692	775,782	773,872	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		5,845	5,831	5,817	5,803	5,789	5,775	5,761	5,747	5,733	5,718	5,704	5,690	$69,213
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,868	1,863	1,859	1,855	1,850	1,846	1,841	1,837	1,832	1,828	1,823	1,819	22,121
8.	Investment Expenses														
	a. Depreciation		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
	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)		9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254
	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		9,623	9,604	9,586	9,568	9,549	9,531	9,512	9,494	9,475	9,456	9,437	9,419	114,254
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
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)		8,694	8,722	8,617	8,685	8,707	8,715	8,638	8,656	8,718	8,595	8,497	8,445	103,689
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,694	$8,722	$8,617	$8,685	$8,707	$8,715	$8,638	$8,656	$8,718	$8,595	$8,497	$8,445	$103,689

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPAN
(KOZ-2)
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FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 20(

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$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	($2,328)	(2,528)	(2,728)	(2,928)	(3,128)	(3,328)	(3,528)	(3,728)	(3,928)	(4,128)	(4,328)	(4,528)	(4,728)	
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)	$54,949	54,749	54,549	54,349	54,149	53,949	53,749	53,549	53,349	53,149	52,949	52,749	52,549	
6.	Average Net Investment		54,849	54,649	54,449	54,249	54,049	53,849	53,649	53,449	53,249	53,049	52,849	52,649	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		403	402	400	399	397	396	394	393	392	390	389	387	$4,742
	b. Debt Component (Line 6 x 2.82% x 1/12)		129	128	128	127	127	127	126	126	125	125	124	124	1,516
8.	Investment Expenses														
	a. Depreciation		200	200	200	200	200	200	200	200	200	200	200	200	2,400
	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)		732	730	728	726	724	723	720	719	717	715	713	711	8,658
	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		732	730	728	726	724	723	720	719	717	715	713	711	8,658
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
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)		661	663	654	659	660	661	654	656	660	650	642	637	7,857
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$661	$663	$654	$659	$660	$661	$654	$656	$660	$650	$642	$637	$7,857

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. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$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	($4,067)	(4,384)	(4,701)	(5,018)	(5,335)	(5,652)	(5,969)	(6,286)	(6,603)	(6,920)	(7,237)	(7,554)	(7,871)	
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)	$86,405	86,088	85,771	85,454	85,137	84,820	84,503	84,186	83,869	83,552	83,235	82,918	82,601	
6.	Average Net Investment		86,247	85,930	85,613	85,296	84,979	84,662	84,345	84,028	83,711	83,394	83,077	82,760	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		634	632	630	627	625	623	620	618	616	613	611	609	$7,458
	b. Debt Component (Line 6 x 2.82% x 1/12)		203	202	201	200	200	199	198	197	197	196	195	194	2,382
8.	Investment Expenses														
	a. Depreciation		317	317	317	317	317	317	317	317	317	317	317	317	$3,804
	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)		1,154	1,151	1,148	1,144	1,142	1,139	1,135	1,132	1,130	1,126	1,123	1,120	13,644
	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		1,154	1,151	1,148	1,144	1,142	1,139	1,135	1,132	1,130	1,126	1,123	1,120	13,644
10.	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11.	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
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)		1,043	1,045	1,032	1,038	1,041	1,041	1,031	1,032	1,040	1,023	1,011	1,004	12,381
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,043	$1,045	$1,032	$1,038	$1,041	$1,041	$1,031	$1,032	$1,040	$1,023	$1,011	$1,004	$12,381

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-2)
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FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	($110,340)	(131,118)	(151,897)	(172,675)	(193,453)	(214,232)	(235,010)	(255,788)	(276,567)	(297,345)	(318,123)	(338,902)	(359,680)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$1,246,700	1,225,922	1,205,143	1,184,365	1,163,587	1,142,808	1,122,030	1,101,252	1,080,473	1,059,695	1,038,917	1,018,138	997,360	
6	Average Net Investment		1,236,311	1,215,533	1,194,754	1,173,976	1,153,198	1,132,419	1,111,641	1,090,863	1,070,084	1,049,306	1,028,528	1,007,749	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		9,091	8,938	8,785	8,632	8,480	8,327	8,174	8,021	7,869	7,716	7,563	7,410	$99,006
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,905	2,857	2,808	2,759	2,710	2,661	2,612	2,564	2,515	2,466	2,417	2,368	31,642
8	Investment Expenses														
	a. Depreciation		20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	249,340
	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)		32,774	32,573	32,371	32,169	31,968	31,766	31,564	31,363	31,162	30,960	30,758	30,556	379,984
	a. Recoverable Costs Allocated to Energy		32,774	32,573	32,371	32,169	31,968	31,766	31,564	31,363	31,162	30,960	30,758	30,556	379,984
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		31,447	31,636	30,874	30,605	29,801	29,291	28,861	29,384	29,730	29,669	29,718	29,715	360,731
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)		$31,447	$31,636	$30,874	$30,605	$29,801	$29,291	$28,861	$29,384	$29,730	$29,669	$29,718	$29,715	$360,731

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. 000007-EI
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FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 20

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		$310	$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	1,418,114	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	$1,418,424	
3	Less: Accumulated Depreciation	(22,813)	(46,073)	(69,333)	(92,594)	(115,854)	(139,114)	(162,374)	(185,634)	(208,894)	(232,155)	(255,415)	(278,675)	(301,935)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	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)	$1,395,301	1,372,351	1,349,091	1,325,830	1,302,570	1,279,310	1,256,050	1,232,790	1,209,530	1,186,269	1,163,009	1,139,749	1,116,489	
6	Average Net Investment		1,383,826	1,360,721	1,337,461	1,314,200	1,290,940	1,267,680	1,244,420	1,221,160	1,197,899	1,174,639	1,151,379	1,128,119	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		10,176	10,006	9,835	9,664	9,492	9,321	9,150	8,979	8,808	8,637	8,466	8,295	$110,829
	b. Debt Component (Line 6 x 2.82% x 1/12)		3,252	3,198	3,143	3,088	3,034	2,979	2,924	2,870	2,815	2,760	2,706	2,651	35,420
8	Investment Expenses														
	a. Depreciation		23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	279,122
	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)		36,688	36,464	36,238	36,012	35,786	35,560	35,334	35,109	34,883	34,657	34,432	34,206	425,369
	a. Recoverable Costs Allocated to Energy		36,688	36,464	36,238	36,012	35,786	35,560	35,334	35,109	34,883	34,657	34,432	34,206	425,369
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		35,203	35,415	34,562	34,261	33,360	32,789	32,308	32,893	33,280	33,212	33,268	33,264	403,815
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)		$35,203	$35,415	$34,562	$34,261	$33,360	$32,789	$32,308	$32,893	$33,280	$33,212	$33,268	$33,264	$403,815

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. 000007-EI
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FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 2000

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	$1,316,257	$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	($44,504)	(48,068)	(51,632)	(55,196)	(58,760)	(62,324)	(65,888)	(69,452)	(73,016)	(76,580)	(80,144)	(83,708)	(87,272)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$1,271,753	1,268,189	1,264,625	1,261,061	1,257,497	1,253,933	1,250,369	1,246,805	1,243,241	1,239,677	1,236,113	1,232,549	1,228,985	
6	Average Net Investment		1,269,971	1,266,407	1,262,843	1,259,279	1,255,715	1,252,151	1,248,587	1,245,023	1,241,459	1,237,895	1,234,331	1,230,767	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		9,338	9,312	9,286	9,260	9,233	9,207	9,181	9,155	9,129	9,102	9,076	9,050	$110,329
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,98	2,976	2,968	2,959	2,951	2,943	2,934	2,926	2,917	2,909	2,901	2,892	35,260
8	Investment Expenses														
	a. Depreciation		3,564	3,564	3,564	3,564	3,564	3,564	3,564	3,564	3,564	3,564	3,564	3,564	42,768
	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)		15,886	15,852	15,818	15,783	15,748	15,714	15,679	15,645	15,610	15,575	15,541	15,506	188,357
	a. Recoverable Costs Allocated to Energy		15,886	15,852	15,818	15,783	15,748	15,714	15,679	15,645	15,610	15,575	15,541	15,506	188,357
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.972 740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201 81	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		15,2 3	15,396	15,086	15,016	14,680	14,490	14,336	14,658	14,892	14,926	15,016	15,079	178,818
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)		$15,243	$15,396	$15,086	$15,016	$14,680	$14,490	$14,336	$14,658	$14,892	$14,926	$15,016	$15,079	$178,818

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. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 200

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	(47,629)	(49,958)	(52,287)	(54,616)	(56,945)	(59,274)	(61,603)	(63,932)	(66,261)	(68,590)	(70,919)	(73,248)	(75,577)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$937,165	$934,836	$932,507	$930,178	$927,849	$925,520	$923,191	$920,862	$918,533	$916,204	$913,875	$911,546	$909,217	
6	Average Net Investment		936,001	933,672	931,343	929,014	926,685	924,356	922,027	919,698	917,369	915,040	912,711	910,382	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		6,883	6,865	6,848	6,831	6,814	6,797	6,780	6,763	6,746	6,728	6,711	6,694	$81,460
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,200	2,194	2,189	2,183	2,178	2,172	2,167	2,161	2,156	2,150	2,145	2,139	26,034
8	Investment Expenses														
	a. Depreciation		2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	27,948
	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)		11,412	11,388	11,366	11,343	11,321	11,298	11,276	11,253	11,231	11,207	11,185	11,162	135,442
	a. Recoverable Costs Allocated to Energy		11,412	11,388	11,366	11,343	11,321	11,298	11,276	11,253	11,231	11,207	11,185	11,162	135,442
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		10,950	11,060	10,840	10,792	10,553	10,418	10,310	10,543	10,715	10,740	10,807	10,855	128,583
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)		$10,950	$11,060	$10,840	$10,792	$10,553	$10,418	$10,310	$10,543	$10,715	$10,740	$10,807	$10,855	$128,583

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. 000007-EI
TAMPA ELECTRIC COMPAN
(KOZ-2)
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FORM 42-8E
FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 20

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		$1,488	$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	$5,225,801	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	$5,227,289	
3	Less: Accumulated Depreciation	($104,515)	(189,895)	(275,274)	(360,654)	(446,033)	(531,413)	(616,792)	(702,172)	(787,552)	(872,931)	(958,311)	(1,043,690)	(1,129,070)	
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)	$5,121,286	5,037,394	4,952,015	4,866,635	4,781,256	4,695,876	4,610,497	4,525,117	4,439,737	4,354,358	4,268,978	4,183,599	4,098,219	
6	Average Net Investment		5,079,340	4,994,705	4,909,325	4,823,946	4,738,566	4,653,186	4,567,807	4,482,427	4,397,048	4,311,668	4,226,289	4,140,909	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		37,349	36,727	36,099	35,471	34,843	34,216	33,588	32,960	32,332	31,704	31,077	30,449	$406,815
	b. Debt Component (Line 6 x 2.82% x 1/12)		11,936	11,738	11,537	11,336	11,136	10,935	10,734	10,534	10,333	10,132	9,932	9,731	130,014
8	Investment Expenses														
	a. Depreciation		85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	1,024,555
	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)		134,665	133,845	133,016	132,187	131,359	130,531	129,702	128,874	128,045	127,216	126,389	125,560	1,561,389
	a. Recoverable Costs Allocated to Energy		134,665	133,845	133,016	132,187	131,359	130,531	129,702	128,874	128,045	127,216	126,389	125,560	1,561,389
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		129,214	129,993	126,864	125,761	122,453	120,361	118,593	120,743	122,160	121,912	122,117	122,104	1,482,273
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)		$129,214	$129,993	$126,864	$125,761	$122,453	$120,361	$118,593	$120,741	$122,160	$121,912	$122,117	$122,104	$1,482,273

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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FILED: AUGUST 18, 2000
REVISED: NOVEMBER 2, 200

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

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

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		$5,168	$10,746	$6,536	$550	$421	$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	97,316	$102,484	$113,230	$119,766	$120,316	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	$120,737	
3	Less: Accumulated Depreciation	(85)	(260)	(449)	(653)	(863)	(1,074)	(1,285)	(1,496)	(1,707)	(1,918)	(2,129)	(2,340)	(2,551)	
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)	$97,231	102,224	112,781	119,113	119,453	119,663	119,452	119,241	119,030	118,819	118,608	118,397	118,186	
6	Average Net Investment		99,728	107,503	115,947	119,283	119,558	119,558	119,347	119,136	118,925	118,714	118,503	118,292	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		733	790	853	877	879	879	878	876	874	873	871	870	$10,253
	b. Debt Component (Line 6 x 2.82% x 1/12)		234	253	272	280	281	281	280	280	279	279	278	278	3,275
8	Investment Expenses														
	a. Depreciation		175	189	204	210	211	211	211	211	211	211	211	211	2,466
	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)		1,142	1,232	1,329	1,367	1,371	1,371	1,369	1,367	1,364	1,363	1,360	1,359	15,994
	a. Recoverable Costs Allocated to Energy		1,142	1,232	1,329	1,367	1,371	1,371	1,369	1,367	1,364	1,363	1,360	1,359	15,994
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		1,096	1,197	1,268	1,301	1,278	1,264	1,252	1,281	1,301	1,306	1,314	1,322	15,180
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)		$1,096	$1,197	$1,268	$1,301	$1,278	$1,264	$1,252	$1,281	$1,301	$1,306	$1,314	$1,322	$15,180

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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(KOZ-2)
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FORM 42-8E
REVISED: NOVEMBER 2, 20

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual 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	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		($6,389,551)	$4,001,114	$850,277	$321,107	$2,179,225	$1,290,684	$229,583	$308,417	$100,000	$50,000	$45,712	$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	$80,194,517	$73,804,966	$77,806,080	$78,656,357	$78,977,464	$81,156,689	$82,447,373	$82,676,956	$82,985,373	$83,085,373	$83,135,373	$83,181,085	$83,181,085	
3	Less: Accumulated Depreciation	($147,638)	(430,668)	(709,120)	(996,870)	(1,286,865)	(1,581,653)	(1,883,091)	(2,187,443)	(2,492,826)	(2,798,992)	(3,105,446)	(3,412,083)	(3,718,808)	
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)	$80,046,879	73,374,298	77,096,960	77,659,487	77,690,599	79,575,036	80,564,282	80,489,513	80,492,547	80,286,381	80,029,927	79,769,002	79,462,277	
6	Average Net Investment		76,710,589	75,235,629	77,378,224	77,675,043	78,632,818	80,069,659	80,526,898	80,491,030	80,389,464	80,158,154	79,899,465	79,615,640	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		564,066	553,220	568,975	571,158	578,200	588,766	592,128	591,864	591,117	589,416	587,514	585,427	$6,961,851
	b. Debt Component (Line 6 x 2.82% x 1/12)		180,270	176,804	181,839	182,536	184,787	188,164	189,238	189,154	188,915	188,372	187,764	187,097	2,224,940
8	Investment Expenses														
	a. Depreciation		283,030	278,452	287,750	289,995	294,788	301,438	304,352	305,383	306,166	306,454	306,637	306,725	3,571,170
	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)		1,027,366	1,008,476	1,038,564	1,043,689	1,057,775	1,078,368	1,085,718	1,086,401	1,086,198	1,084,242	1,081,915	1,079,249	12,757,961
	a. Recoverable Costs Allocated to Energy		1,027,366	1,008,476	1,038,564	1,043,689	1,057,775	1,078,368	1,085,718	1,086,401	1,086,198	1,084,242	1,081,915	1,079,249	12,757,961
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		985,782	979,456	990,528	992,955	986,057	994,349	992,727	1,017,840	1,036,272	1,039,039	1,045,348	1,049,542	12,109,895
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)		$985,782	$979,456	$990,528	$992,955	$986,057	$994,349	$992,727	$1,017,840	$1,036,272	$1,039,039	$1,045,348	$1,049,542	$12,109,895

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 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Actual Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$8,340	$127,986	$58,126	$40,709	$460,807	$460,807	$460,807	$460,807	$460,807	$460,807	
	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	$8,340	$136,326	$194,452	$235,161	$695,968	$1,156,774	$1,617,581	$2,078,387	$2,539,194	$3,000,000	
3	Less: Accumulated Depreciation	0	0	0	(10)	(185)	(585)	(1,104)	(2,229)	(4,468)	(7,820)	(12,286)	(17,866)	(24,559)	
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	8,330	136,141	193,867	234,057	693,739	1,152,306	1,609,761	2,066,101	2,521,328	2,975,441	
6	Average Net Investment		0	0	4,165	72,236	165,004	213,962	463,898	923,022	1,381,033	1,837,931	2,293,714	2,748,384	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	31	531	1,213	1,573	3,411	6,787	10,155	13,515	16,866	20,209	$74,291
	b. Debt Component(Line 6 x 2.82% x 1/12)		0	0	10	170	388	503	1,090	2,169	3,245	4,319	5,390	6,459	23,743
8	Investment Expenses														
	a. Depreciation		0	0	10	175	400	519	1,125	2,239	3,352	4,466	5,580	6,693	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	51	876	2,001	2,595	5,626	11,195	16,752	22,300	27,836	33,361	122,593
	a. Recoverable Costs Allocated to Energy		0	0	51	876	2,001	2,595	5,626	11,195	16,752	22,300	27,836	33,361	122,593
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		0	0	49	833	1,865	2,393	5,144	10,489	15,982	21,370	26,895	32,443	117,463
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	$49	$833	$1,865	$2,393	$5,144	$10,489	$15,982	$21,370	$26,895	$32,443	$117,463

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 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Particulate Matter Minimization and Monitoring Program
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 00	Actual February 00	Actual March 00	Actual April 00	Actual May 00	Actual June 00	Actual July 00	Estimated August 00	Estimated September 00	Estimated October 00	Estimated November 00	Estimated December 00	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$40,000	$40,000	$10,000	$70,000	$5,000	$165,000
	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	105,000	105,000	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(131)	(394)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	40,000	80,000	90,000	55,000	60,000	
5	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	40,000	80,000	90,000	159,869	164,606	
6	Average Net Investment		0	0	0	0	0	0	0	20,000	60,000	85,000	124,935	162,238	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	147	441	625	919	1,193	$3,325
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	47	141	200	294	381	1,063
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	131	263	394
	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	194	582	825	1,344	1,837	4,782
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	194	582	825	1,344	1,837	4,782
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034762	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9061486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	182	555	791	1,299	1,786	4,613
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	$182	$555	$791	$1,299	$1,786	$4,613

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 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NOx Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 00	Actual February 00	Actual March 00	Actual April 00	Actual May 00	Actual June 00	Actual July 00	Estimated August 00	Estimated September 00	Estimated October 00	Estimated November 00	Estimated December 00	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$0	$0	$0	$5,000	$10,000	$15,000	$20,000	$80,000	$130,000
	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	5,000	15,000	30,000	50,000	130,000	
5	Net Investment (Lines 2 + 3 + 4)	$0	0	0	0	0	0	0	0	5,000	15,000	30,000	50,000	130,000	
6	Average Net Investment		0	0	0	0	0	0	0	2,500	10,000	22,500	40,000	90,000	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	18	74	165	294	662	$1,213
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	6	24	53	94	212	389
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	24	98	218	388	874	1,602
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	24	98	218	388	874	1,602
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9595236	0.9712241	0.9537474	0.9513902	0.9321993	0.9220872	0.9143504	0.9368916	0.9540358	0.9583093	0.9662019	0.9724740	
11	Demand Jurisdictional Factor		0.9034752	0.9082031	0.8988807	0.9077465	0.9118230	0.9143469	0.9081486	0.9117402	0.9201481	0.9088989	0.9003958	0.8965400	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	22	93	209	375	850	1,549
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	$22	$93	$209	$375	$850	$1,549

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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ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

JANUARY 2001 THROUGH DECEMBER 2001

42-1P THROUGH 42-8P

DOCUMENT NUMBER-DATE
14245 NOV-38
FPSC-RECORDS/REPORTING

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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 2001 to December 2001

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)	$7,366,135	$46,241	$7,412,376
	b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	17,563,168	295,768	17,658,936
	c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	24,929,303	342,009	25,271,312
2.	True-up for Estimated Over/(Under) Recovery for the current period January 2000 December 2000 (Form 42-2E, Line 5 + 6 + 10)	(3,033,698)	(38,016)	(3,071,714)
3.	Final True-up for the period January 1999 to December 1999 (Form 42-1A, Line 3) (Approved in Order No. PSC-xx-xxxx-FOF-EI)	271,850	9,619	281,469
4.	Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2000 to December 2000 (Line 1 - Line 2- Line 3)	27,691,151	370,406	28,061,557
5.	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	$27,711,089	$370,672	$28,081,761

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 Forms42-5 and 42-7 of the estimates and actuals.

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Form 42-2P

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 to December 2001

O & M Activities
(in Dollars)

Line	Projected Jan-01	Projected Feb-01	Projected Mar-01	Projected Apr-01	Projected May-01	Projected Jun-01	Projected Jul-01	Projected Aug-01	Projected Sep-01	Projected Oct-01	Projected Nov-01	Projected Dec-01	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 FGD Integration	$151,809	$163,657	$200,444	$174,237	$177,246	$172,425	$162,775	$168,460	$160,866	$156,131	$62,786	$145,286	$1,896,122		$1,896,122
1b Big Bend Units 1 and 2 Flue Gas Conditio	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000		22,000
1c SO2 Emissions Allowances	37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953		771,953
1d Big Bend Units 1 & 2 Scrubber	276,143	253,139	249,183	259,159	320,462	343,227	340,016	344,929	343,451	334,103	337,539	331,903	$3,733,254		3,733,254
1d Big Bend FGD Optimization & Utilization	380	20,380	50,380	315,190	677,000						41,000		$1,104,330		1,104,330
1e Big Bend PM Minimization & Monitoring	10,000	10,000	60,000	35,000									$115,000		115,000
1f Big Bend NOx Emissions Reduction				10,000	10,000	10,000	10,000	10,000					$50,000		50,000
(2) LAND															
(3) WATER															
3a NPDES Annual Surveillance fees	50,600	0	0	0	0	0	0	0	0	0	0	0	50,600	50,600	
2. Total of O&M Activities	528,548	495,939	637,326	892,469	1,268,159	554,477	526,436	589,151	582,473	572,766	524,288	571,224	7,743,259	50,600	7,692,659
3. Recoverable Costs Allocated to Energy	477,948	495,939	637,326	892,469	1,268,159	554,477	526,436	589,151	582,473	572,766	524,288	571,224	7,692,659		
4. Recoverable Costs Allocated to Demand	50,600	0	0	0	0	0	0	0	0	0	0	0	50,600		
5. Retail Energy Jurisdictional Factor	0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423			
6. Retail Demand Jurisdictional Factor	0.9136481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745			
7. Jurisdictional Energy Recoverable Costs (A)	465,473	486,324	615,389	853,364	1,201,031	521,457	492,657	553,104	560,561	552,384	508,223	5 6,168	7,366,135		
8. Jurisdictional Demand Recoverable Costs (B)	46,241	0	0	0	0	0	0	0	0	0	0	0	46,241		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$511,714	$486,324	$615,389	$853,364	$1,201,031	$521,457	$492,657	$553,104	$560,561	$552,384	$508,223	$556,168	$7,412,376		

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 to December 2001

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	1. Description of Investment Projects (A) Section (1) AIR	Projected Jan-01	Projected Feb-01	Projected Feb.01	Projected Apr-01	Projected May-01	Projected Jun-01	Projected Jul-01	Projected Aug-01	Projected Sep-01	Projected Oct-01	Projected Nov-01	Projected Dec-01	End of Period Total	Method of Classification Demand	Method of Classification Energy
	1a Big Bend Unit 3 FFGD Integration	$87,396	$87,203	$87,010	$86,816	$86,623	$86,430	$86,237	$86,043	$85,850	$85,657	$85,464	$85,271	$1,036,000		$1,036,000
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305		619,305
	1e Big Bend Unit 4 Continuous Emissions Monitors	8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055		106,055
	1d Big Bend Unit 1 Classifier Replacement	15,746	15,709	15,671	15,634	15,597	15,559	15,521	15,484	15,447	15,410	15,373	15,335	186,486		186,486
	1e Big Bend 2 Classifier Replacement	11,511	11,485	11,458	11,433	11,407	11,380	11,354	11,328	11,301	11,275	11,248	11,222	136,402		136,402
	1f Gannon Unit 5 Classifier Replacements	30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,338	28,137	350,950		350,950
	1g Gannon Unit 6 Classifier Replacements	33,980	33,755	33,529	33,303	33,078	32,852	32,626	32,401	32,175	31,949	31,724	31,498	392,870		392,870
	1h Gannon Coal Crusher (NOx Control)	124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,104	117,276	116,447	115,618	1,442,100		1,442,100
	1i Big Bend Units 1 & 2 Scrubber	1,076,273	1,073,296	1,070,320	1,067,344	1,064,368	1,061,392	1,058,415	1,055,439	1,052,463	1,049,487	1,046,511	1,043,534	12,718,842		12,718,842
	1j Section 114 Mercury Testing Platform	1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147		16,147
	1k FGD Optimization and Utilization	38,283	42,446	50,435	67,627	91,932	107,211	109,876	110,823	113,765	117,613	121,570	136,184	1,107,765		1,107,765
	1l Big Bend PM Minimization and Monitoring	2,269	2,735	3,773	6,115	8,437	9,440	9,542	10,075	11,657	12,855	12,975	13,028	102,901		102,901
	1l Big Bend NOx Emissions Reduction	2,246	3,372	5,376	8,039	8,922	9,048	9,136	9,271	9,694	10,620	11,304	12,967	99,995		99,995
	(2) LAND															
	2a Gannon Ignition Oil Tank	10,682	10,594	10,507	10,418	10,330	10,242	10,154	10,066	9,978	9,889	9,802	9,714	122,376	122,376	
	2b Big Bend Fuel Oil Tank #1 Upgrade	5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840	67,840	
	2c Big Bend Fuel Oil Tank #2 Upgrade	9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582	111,582	
	2d Phillips Upgrade Tank #1 for FDEP	709	707	705	703	701	699	697	695	693	691	690	687	8,377	8,377	
	2e Phillips Upgrade Tank #4 for FDEP	1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203	13,203	
	2. Total Investment Projects - Recoverable Costs	1,513,079	1,514,068	1,520,325	1,537,755	1,560,493	1,572,130	1,570,211	1,567,059	1,567,234	1,568,432	1,568,426	1,579,984	18,639,196	323,378	18,315,818
	3. Recoverable Costs Allocated to Energy	1,485,456	1,486,567	1,492,946	1,510,499	1,533,361	1,545,120	1,543,325	1,540,294	1,540,593	1,541,916	1,542,030	1,553,711	18,315,818		
	4. Recoverable Costs Allocated to Demand	27,623	27,501	27,379	27,256	27,132	27,010	26,886	26,765	26,641	26,516	26,396	26,273	323,378		
	5. Retail Energy Jurisdictional Factor	0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423			
	6. Retail Demand Jurisdictional Factor	0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745			
	7. Jurisdictional Energy Recoverable Costs (B)	1,446,683	1,457,747	1,441,558	1,444,314	1,452,194	1,453,105	1,444,296	1,446,052	1,482,637	1,487,047	1,494,777	1,512,759	17,563,168		
	8. Jurisdictional Demand Recoverable Costs (C)	25,243	25,141	24,784	24,823	24,821	24,689	24,595	24,470	24,804	24,434	24,086	23,879	295,768		
	9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$1,471,926	$1,482,888	$1,466,341	$1,469,137	$1,477,015	$1,477,794	$1,468,892	$1,470,522	$1,507,441	$1,511,480	$1,518,863	$1,536,638	$17,858,936		

(A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9
Notes:
(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 Period Amount
January 2001 to December 2001

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

Line	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$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	($1,274,961)	(1,294,874)	(1,314,787)	(1,334,700)	(1,354,613)	(1,374,526)	(1,394,439)	(1,414,352)	(1,434,265)	(1,454,178)	(1,474,091)	(1,494,004)	(1,513,917)	
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)	$6,964,697	6,944,784	6,924,871	6,904,958	6,885,045	6,865,132	6,845,219	6,825,306	6,805,393	6,785,480	6,765,567	6,745,654	6,725,741	
6 Average Net Investment		6,954,741	6,934,828	6,914,915	6,895,002	6,875,089	6,855,176	6,835,263	6,815,350	6,795,437	6,775,524	6,755,611	6,735,698	
7 Return on Average Net Investment														
a. Equity Component Grossed Up For Taxes (A)		51,139	50,993	50,847	50,700	50,554	50,407	50,261	50,114	49,968	49,822	49,675	49,529	$604,009
b. Debt Component (Line 6 x 2.82% x 1/12)		16,344	16,297	16,250	16,203	16,156	16,110	16,063	16,016	15,969	15,922	15,876	15,829	193,035
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)		87,396	87,203	87,010	86,816	86,623	86,430	86,237	86,043	85,850	85,657	85,464	85,271	1,036,000
a. Recoverable Costs Allocated to Energy		87,396	87,203	87,010	86,816	86,623	86,430	86,237	86,043	85,850	85,657	85,464	85,271	1,036,000
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11 Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12 Retail Energy-Related Recoverable Costs (B)		85,115	85,512	84,015	83,012	82,038	81,283	80,704	80,778	82,620	82,609	82,845	83,023	993,554
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)		$85,115	$85,512	$84,015	$83,012	$82,038	$81,283	$80,704	$80,778	$82,620	$82,609	$82,845	$83,023	$993,554

Notes:
(A) Lines 6 x 8.6238% 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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EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 1 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sept 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$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	($1,081,574)	(1,095,819)	(1,110,064)	(1,124,309)	(1,138,554)	(1,152,799)	(1,167,044)	(1,181,289)	(1,195,534)	(1,209,779)	(1,224,024)	(1,238,269)	(1,252,514)	
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)	$3,936,160	3,921,915	3,907,670	3,893,425	3,879,180	3,864,935	3,850,690	3,836,445	3,822,200	3,807,955	3,793,710	3,779,465	3,765,220	
6	Average Net Investment		3,929,038	3,914,793	3,900,548	3,886,303	3,872,058	3,857,813	3,843,568	3,829,323	3,815,078	3,800,833	3,786,588	3,772,343	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		28,891	28,786	28,681	28,577	28,472	28,367	28,262	28,158	28,053	27,948	27,843	27,739	$339,777
	b. Debt Component (Line 6 x 2.82% x 1/12)		9,233	9,200	9,166	9,133	9,099	9,066	9,032	8,999	8,965	8,932	8,898	8,865	108,588
8	Investment Expenses														
	a. Depreciation		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
	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)		52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305
	a. Recoverable Costs Allocated to Energy		52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		51,002	51,218	50,299	49,679	49,073	48,600	48,232	48,257	49,335	49,306	49,424	49,509	593,934
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		$51,002	$51,218	$50,299	$49,679	$49,073	$48,600	$48,232	$48,257	$49,335	$49,306	$49,424	$49,509	$593,934

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

BIT
EXHIBIT NO.
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 2 OF 19
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FILED: SEPTEMBER 21, 200
REVISED: NOVEMBER 2, 20

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Nov 01	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	$1,316,257	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	($87,272)	(91,111)	(94,950)	(98,789)	(102,628)	(106,467)	(110,306)	(114,145)	(117,984)	(121,823)	(125,662)	(129,501)	(133,340)	
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)	$1,228,985	1,225,146	1,221,307	1,217,468	1,213,629	1,209,790	1,205,951	1,202,112	1,198,273	1,194,434	1,190,595	1,186,756	1,182,917	
6	Average Net Investment		1,227,066	1,223,227	1,219,388	1,215,549	1,211,710	1,207,871	1,204,032	1,200,193	1,196,354	1,192,515	1,188,676	1,184,837	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		9,023	8,995	8,966	8,938	8,910	8,882	8,853	8,825	8,797	8,769	8,741	8,712	$106,411
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,884	2,875	2,866	2,857	2,848	2,838	2,829	2,820	2,811	2,802	2,793	2,784	34,007
8	Investment Expenses														
	a. Depreciation		3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	46,068
	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)		15,746	15,709	15,671	15,634	15,597	15,559	15,521	15,484	15,447	15,410	15,373	15,335	186,486
	a. Recoverable Costs Allocated to Energy		15,746	15,709	15,671	15,634	15,597	15,559	15,521	15,484	15,447	15,410	15,373	15,335	186,486
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		15,335	15,404	15,132	14,949	14,771	14,632	14,525	14,537	14,866	14,862	14,902	14,931	178,846
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)		$15,335	$15,404	$15,132	$14,949	$14,771	$14,632	$14,525	$14,537	$14,866	$14,862	$14,902	$14,931	$178,846

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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EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
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FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
Jan 2001 to Dec 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	($75,577)	(78,285)	(80,993)	(83,701)	(86,409)	(89,117)	(91,825)	(94,533)	(97,241)	(99,949)	(102,657)	(105,365)	(108,073)	
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)	$909,217	906,509	903,801	901,093	898,385	895,677	892,969	890,261	887,553	884,845	882,137	879,429	876,721	
6	Average Net Investment		907,863	905,155	902,447	899,739	897,031	894,323	891,615	888,907	886,199	883,491	880,783	878,075	
7	Return on Average Net Investment														
	a. Equity Component Grossed UpFor Taxes (A)		6,676	6,656	6,636	6,616	6,596	6,576	6,556	6,536	6,516	6,496	6,477	6,457	$78,794
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,133	2,127	2,121	2,114	2,108	2,102	2,095	2,089	2,083	2,076	2,070	2,063	25,181
8	Investment Expenses														
	a. Depreciation		2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,496
	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)		11,517	11,491	11,465	11,438	11,412	11,386	11,359	11,333	11,307	11,280	11,255	11,228	136,471
	a. Recoverable Costs Allocated to Energy		11,517	11,491	11,465	11,438	11,412	11,386	11,359	11,333	11,307	11,280	11,255	11,228	136,471
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		11,216	11,268	11,070	10,937	10,808	10,708	10,630	10,640	10,882	10,879	10,910	10,932	130,880
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)		$11,216	$11,268	$11,070	$10,937	$10,808	$10,708	$10,630	$10,640	$10,882	$10,879	$10,910	$10,932	$130,880

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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EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
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FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Actual Jan 01	Actual Feb 01	Actual Mar 01	Actual Apr 01	Actual May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Ctober 01	Estimated Nov 01	Estimated Dec 01	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	($359,680)	(380,458)	(401,237)	(422,015)	(442,793)	(463,572)	(484,350)	(505,128)	(525,907)	(546,685)	(567,463)	(588,242)	(609,020)	
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)	$997,360	976,582	955,803	935,025	914,247	893,468	872,690	851,912	831,133	810,355	789,577	768,798	748,020	
6	Average Net Investment		986,971	966,193	945,414	924,636	903,858	883,079	862,301	841,523	820,744	799,966	779,188	758,409	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		7,257	7,105	6,952	6,799	6,646	6,493	6,341	6,188	6,035	5,882	5,729	5,577	$77,004
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,319	2,271	2,222	2,173	2,124	2,075	2,026	1,978	1,929	1,880	1,831	1,782	24,610
8	Investment Expenses														
	a. Depreciation		20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	249,340
	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)		30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,338	28,137	350,950
	a. Recoverable Costs Allocated to Energy		30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,338	28,137	350,950
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9136481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		29,562	29,569	28,921	28,446	27,984	27,598	27,275	27,173	27,661	27,524	27,470	27,395	336,578
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)		$29,562	$29,569	$28,921	$28,446	$27,984	$27,598	$27,275	$27,173	$27,661	$27,524	$27,470	$27,395	$336,578

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
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FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct01	Estimated Nov01	Estimated Dec 01	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	$1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	
3	Less: Accumulated Depreciation	($301,935)	(325,195)	(348,456)	(371,716)	(394,976)	(418,236)	(441,496)	(464,756)	(488,017)	(511,277)	(534,537)	(557,797)	(581,057)	
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)	$1,116,489	1,093,229	1,069,968	1,046,708	1,023,448	1,000,188	976,928	953,668	930,407	907,147	883,887	860,627	837,367	
6	Average Net Investment		1,104,859	1,081,599	1,058,338	1,035,078	1,011,818	988,558	965,298	942,037	918,777	895,517	872,257	848,997	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		8,124	7,953	7,782	7,611	7,440	7,269	7,098	6,927	6,756	6,585	6,414	6,243	$86,202
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,596	2,542	2,487	2,432	2,378	2,323	2,268	2,214	2,159	2,104	2,050	1,995	27,548
8	Investment Expenses														
	a. Depreciation		23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	279,122
	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)		33,980	33,755	33,529	33,303	33,078	32,852	32,626	32,401	32,175	31,949	31,724	31,498	392,870
	a. Recoverable Costs Allocated to Energy		33,980	33,755	33,529	33,303	33,078	32,852	32,626	32,401	32,175	31,949	31,724	31,498	392,870
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		33,093	33,101	32,375	31,844	31,327	30,896	30,533	30,419	30,965	30,812	30,752	30,668	376,785
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)		$33,093	$33,101	$32,375	$31,844	$31,327	$30,896	$30,533	$30,419	$30,965	$30,812	$30,752	$30,668	$376,785

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. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
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FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	
3	Less: Accumulated Depreciation	($1,129,070)	(1,214,449)	(1,299,829)	(1,385,209)	(1,470,588)	(1,555,968)	(1,641,347)	(1,726,727)	(1,812,106)	(1,897,486)	(1,982,865)	(2,068,245)	(2,153,625)	
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)	$4,098,219	4,012,840	3,927,460	3,842,081	3,756,701	3,671,321	3,585,942	3,500,562	3,415,183	3,329,803	3,244,424	3,159,044	3,073,664	
6	Average Net Investment		4,055,529	3,970,150	3,884,770	3,799,391	3,714,011	3,628,632	3,543,252	3,457,872	3,372,493	3,287,113	3,201,734	3,116,354	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		29,821	29,193	28,565	27,938	27,310	26,682	26,054	25,426	24,799	24,171	23,543	22,915	$316,417
	b. Debt Component (Line 6 x 2.82% x 1/12)		9,530	9,330	9,129	8,929	8,728	8,527	8,327	8,126	7,925	7,725	7,524	7,323	101,123
8	Investment Expenses														
	a. Depreciation		85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	1,024,555
	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)		124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,104	117,276	116,447	115,618	1,442,100
	a. Recoverable Costs Allocated to Energy		124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,104	117,276	116,447	115,618	1,442,100
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		121,475	121,501	118,838	116,891	114,991	113,408	112,076	111,655	113,661	113,103	112,879	112,571	1,383,049
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)	$121,475	$121,501	$118,838	$116,891	$114,991	$113,408	$112,076	$111,655	$113,661	$113,103	$112,879	$112,571	$1,383,049	

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

EXHIBIT NO. 00007-EI
DOCKET NO. (KOZ-3)
TAMPA ELECTRIC COMPANY
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FILED: SEPTEMBER 21, 200
REVISED: NOVEMBER 2, 20

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov01	Estimated Dec 01	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	$83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	
3	Less: Accumulated Depreciation	($3,718,808)	(4,025,533)	(4,332,258)	(4,638,983)	(4,945,708)	(5,252,433)	(5,559,158)	(5,865,883)	(6,172,608)	(6,479,333)	(6,786,058)	(7,092,783)	(7,399,508)	
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)	$79,462,277	79,155,552	78,848,827	78,542,102	78,235,377	77,928,652	77,621,927	77,315,202	77,008,477	76,701,752	76,395,027	76,088,302	75,781,577	
6	Average Net Investment		79,308,915	79,002,190	78,695,465	78,388,740	78,082,015	77,775,290	77,468,565	77,161,840	76,855,115	76,548,390	76,241,665	75,934,940	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		583,172	580,916	578,661	576,405	574,150	571,895	569,639	567,384	565,128	562,873	560,618	558,362	$6,849,203
	b. Debt Component (Line 6 x 2.82% x 1/12)		186,376	185,655	184,934	184,214	183,493	182,772	182,051	181,330	180,610	179,889	179,168	178,447	2,188,939
8	Investment Expenses														
	a. Depreciation		306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	3,680,700
	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)		1,076,273	1,073,296	1,070,320	1,067,344	1,064,368	1,061,392	1,058,415	1,055,439	1,052,463	1,049,487	1,046,511	1,043,534	12,718,842
	a. Recoverable Costs Allocated to Energy		1,076,273	1,073,296	1,070,320	1,067,344	1,064,368	1,061,392	1,058,415	1,055,439	1,052,463	1,049,487	1,046,511	1,043,534	12,718,842
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		1,048,180	1,052,488	1,033,479	1,020,577	1,008,027	998,184	990,501	990,862	1,012,870	1,012,141	1,014,443	1,016,029	12,197,781
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)		$1,048,180	$1,052,488	$1,033,479	$1,020,577	$1,008,027	$998,184	$990,501	$990,862	$1,012,870	$1,012,141	$1,014,443	$1,016,029	$12,197,781

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. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar01	Estimated Apr01	Estimated May01	Estimated Juna 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3	Less: Accumulated Depreciation	($2,551)	(2,782)	(2,973)	(3,164)	(3,395)	(3,606)	(3,817)	(4,028)	(4,239)	(4,450)	(4,661)	(4,872)	(5,083)	
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)	$118,186	117,975	117,764	117,553	117,342	117,131	116,920	116,709	116,498	116,287	116,076	115,865	115,654	
6	Average Net Investment		118,081	117,870	117,659	117,448	117,237	117,026	116,815	116,604	116,393	116,182	115,971	115,760	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		868	867	865	864	862	861	859	857	856	854	853	851	$10,317
	b. Debt Component (Line 6 x 2.82% x 1/12)		277	277	276	276	276	275	275	274	274	273	273	272	3,298
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	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147
	a. Recoverable Costs Allocated to Energy		1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		1,321	1,329	1,305	1,292	1,278	1,267	1,259	1,260	1,291	1,290	1,296	1,299	15,487
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)		$1,321	$1,329	$1,305	$1,292	$1,278	$1,267	$1,259	$1,260	$1,291	$1,290	$1,296	$1,299	$15,487

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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EXHIBIT NO. _____
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of Period Total
1	Investments														
	a. Expenditures/Additions		$444,283	$411,761	$1,232,734	$2,309,155	$2,698,630	$449,235	$98,370	$95,858	$509,393	$282,501	$532,519	$328,736	
	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	$3,000,000	3,033,954	3,067,908	3,101,862	3,135,816	3,169,770	3,203,724	3,237,678	3,271,632	3,305,586	3,339,540	3,373,494	12,393,175	
3	Less: Accumulated Depreciation	($24,559)	(31,850)	(39,223)	(46,678)	(54,215)	(61,834)	(69,535)	(77,318)	(85,183)	(93,130)	(101,160)	(109,272)	(127,949)	
4	CWIP - Non-Interest Bearing	0	410,329	788,136	1,986,916	4,262,117	6,926,793	7,342,074	7,406,490	7,468,394	7,943,833	8,192,380	8,690,945	0	
5	Net Investment (Lines 2 + 3 + 4)	$2,975,441	3,412,433	3,816,821	5,042,100	7,343,718	10,034,729	10,476,263	10,566,850	10,654,843	11,156,289	11,430,760	11,955,167	12,265,226	
6	Average Net Investment		3,193,937	3,614,627	4,429,461	6,192,909	8,689,224	10,255,496	10,521,557	10,610,847	10,905,566	11,293,525	11,692,964	12,110,197	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		23,486	26,579	32,571	45,537	63,893	75,410	77,367	78,023	80,190	83,043	85,980	89,048	$761,127
	b. Debt Component (Line 6 x 2.82% x 1/12)		7,506	8,494	10,409	14,553	20,420	24,100	24,726	24,935	25,628	26,540	27,478	28,459	243,248
8	Investment Expenses														
	a. Depreciation		7,291	7,373	7,455	7,537	7,619	7,701	7,783	7,865	7,947	8,030	8,112	18,677	103,390
	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)		38,283	42,446	50,435	67,627	91,932	107,211	109,876	110,823	113,765	117,613	121,570	136,184	1,107,765
	a. Recoverable Costs Allocated to Energy		38,283	42,446	50,435	67,627	91,932	107,211	109,876	110,823	113,765	117,613	121,570	136,184	1,107,765
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		37,284	41,623	48,699	64,664	87,066	100,826	102,826	104,042	109,485	113,428	117,845	132,595	1,060,383
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)		$37,284	$41,623	$48,699	$64,664	$87,066	$100,826	$102,826	$104,042	$109,485	$113,428	$117,845	$132,595	$1,060,383

Notes:
(A) Lines 5 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. 000007-EI
TAMPA ELECTRIC COMPANY
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FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend PM Minimization and Monitoring
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of Period Total
1	Investments														
	a. Expenditures/Additions		$84,500	$12,000	$202,500	$281,000	$17,000	$11,000	$14,000	$100,000	$230,000	$21,000	$8,000	$7,000	$988,000
	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	$105,000	105,000	105,000	105,000	105,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	
3	Less: Accumulated Depreciation	($394)	(657)	(920)	(1,183)	(1,446)	(2,591)	(4,619)	(6,647)	(8,675)	(10,703)	(12,731)	(14,759)	(16,787)	
4	CWIP - Non-Interest Bearing	60,000	144,500	156,500	359,000	640,000	52,000	63,000	77,000	177,000	407,000	428,000	436,000	443,000	
5	Net Investment (Lines 2 + 3 + 4)	$164,606	248,843	260,580	462,817	743,554	759,409	768,381	780,353	878,325	1,106,297	1,125,269	1,131,241	1,136,213	
6	Average Net Investment		206,724	254,711	361,698	603,185	751,481	763,895	774,367	829,339	992,311	1,115,783	1,128,255	1,133,727	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		1,520	1,873	2,660	4,435	5,526	5,617	5,694	6,096	7,297	8,205	8,296	8,336	$65,557
	b. Debt Component (Line 6 x 2.82% x 1/12)		486	599	850	1,417	1,766	1,795	1,820	1,949	2,332	2,622	2,651	2,664	20,951
8	Investment Expenses														
	a. Depreciation		263	263	263	263	1,145	2,028	2,028	2,028	2,028	2,028	2,028	2,028	16,393
	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)		2,269	2,735	3,773	6,115	8,437	9,440	9,542	10,075	11,657	12,855	12,975	13,028	102,901
	a. Recoverable Costs Allocated to Energy		2,269	2,735	3,773	6,115	8,437	9,440	9,542	10,075	11,657	12,855	12,975	13,028	102,901
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		2,210	2,682	3,643	5,847	7,990	8,878	8,930	9,459	11,218	12,398	12,577	12,685	98,517
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)		$2,210	$2,682	$3,643	$5,847	$7,990	$8,878	$8,930	$9,459	$11,218	$12,398	$12,577	$12,685	$98,517

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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FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend NOx Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of Period Total
1	Investments														
	a. Expenditures/Additions		$203,000	$29,000	$384,000	$165,000	$17,000	$9,000	$9,000	$19,000	$68,000	$123,000	$18,000	$24,000	$1,068,000
	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	1,093,000	
3	Less: Accumulated Depreciation	$0	0	0	0	0	0	0	0	0	0	0	0	(1,467)	
4	CWIP- Non-Interest Bearing	130,000	333,000	362,000	746,000	911,000	928,000	937,000	946,000	965,000	1,033,000	1,156,000	1,174,000	105,000	
5	Net Investment (Lines 2 + 3 + 4)	$130,000	333,000	362,000	746,000	911,000	928,000	937,000	946,000	965,000	1,033,000	1,156,000	1,174,000	1,196,533	
6	Average Net Investment		231,500	347,500	554,000	828,500	919,500	932,500	941,500	955,500	999,000	1,094,500	1,165,000	1,185,267	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		1,702	2,555	4,074	6,092	6,761	6,857	6,923	7,026	7,346	8,048	8,566	8,715	$74,665
	b. Debt Component (Line 6 x 2.82% x 1/12)		544	817	1,302	1,947	2,161	2,191	2,213	2,245	2,348	2,572	2,738	2,785	23,863
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	1,467	1,467
	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)		2,246	3,372	5,376	8,039	8,922	9,048	9,136	9,271	9,694	10,620	11,304	12,967	99,995
	a. Recoverable Costs Allocated to Energy		2,246	3,372	5,376	8,039	8,922	9,048	9,136	9,271	9,694	10,620	11,304	12,967	99,995
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		2,187	3,307	5,191	7,687	8,450	8,509	8,550	8,704	9,329	10,242	10,958	12,625	95,739
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)		$2,187	$3,307	$5,191	$7,687	$8,450	$8,509	$8,550	$8,704	$9,329	$10,242	$10,958	$12,625	$95,739

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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REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$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	($153,956)	(163,035)	(172,114)	(181,193)	(190,272)	(199,351)	(208,431)	(217,510)	(226,589)	(235,668)	(244,747)	(253,828)	(262,905)	
4	CWIP - Non-Interest Bearing	(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)	$169,796	160,717	151,638	142,559	133,480	124,401	115,322	106,242	97,163	88,084	79,005	69,926	60,847	
6	Average Net Investment		165,256	156,177	147,098	138,019	128,940	119,861	110,782	101,703	92,624	83,545	74,466	65,387	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		1,215	1,148	1,082	1,015	948	881	815	748	681	614	548	481	$10,176
	b. Debt Component (Line 6 x 2.82% x 1/12)		388	367	346	324	303	282	260	239	218	196	175	154	3,252
8	Investment Expenses														
	a. Depreciation		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,949
	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)		10,682	10,594	10,507	10,418	10,330	10,242	10,154	10,066	9,978	9,889	9,802	9,714	122,376
	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		10,682	10,594	10,507	10,418	10,330	10,242	10,154	10,066	9,978	9,889	9,802	9,714	122,376
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		9,762	9,685	9,511	9,488	9,450	9,362	9,289	9,203	9,290	9,112	8,944	8,829	111,924
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$9,762	$9,685	$9,511	$9,488	$9,450	$9,362	$9,289	$9,203	$9,290	$9,112	$8,944	$8,829	$111,924

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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REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3	Less: Accumulated Depreciation	($27,640)	(28,801)	(29,962)	(31,123)	(32,284)	(33,445)	(34,606)	(35,767)	(36,928)	(38,089)	(39,250)	(40,411)	(41,572)	
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)	$469,938	468,777	467,616	466,455	465,294	464,133	462,972	461,811	460,650	459,489	458,328	457,167	456,006	
6	Average Net Investment		469,358	468,197	467,036	465,875	464,714	463,553	462,392	461,231	460,070	458,909	457,748	456,587	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		3,451	3,443	3,434	3,426	3,417	3,409	3,400	3,392	3,383	3,374	3,366	3,357	$40,852
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,103	1,100	1,098	1,095	1,092	1,089	1,087	1,084	1,081	1,078	1,076	1,073	13,056
8	Investment Expenses														
	a. Depreciation		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
	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)		5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840
	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		5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		5,223	5,215	5,153	5,175	5,187	5,173	5,167	5,154	5,237	5,172	5,113	5,082	62,049
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$5,223	$5,215	$5,153	$5,175	$5,187	$5,173	$5,167	$5,154	$5,237	$5,172	$5,113	$5,082	$62,049

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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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3	Less: Accumulated Depreciation	($45,484)	(47,394)	(49,304)	(51,214)	(53,124)	(55,034)	(56,944)	(58,854)	(60,764)	(62,674)	(64,584)	(66,494)	(68,404)	
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)	$772,917	771,007	769,097	767,187	765,277	763,367	761,457	759,547	757,637	755,727	753,817	751,907	749,997	
6	Average Net Investment		771,962	770,052	768,142	766,232	764,322	762,412	760,502	758,592	756,682	754,772	752,862	750,952	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		5,676	5,662	5,648	5,634	5,620	5,606	5,592	5,578	5,564	5,550	5,536	5,522	$67,188
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,814	1,810	1,805	1,801	1,796	1,792	1,787	1,783	1,778	1,774	1,769	1,765	21,474
8	Investment Expenses														
	a. Depreciation		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
	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)		9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582
	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		9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9136481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		8,590	8,577	8,475	8,511	8,532	8,508	8,498	8,476	8,614	8,509	8,408	8,359	102,057
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$8,590	$8,577	$8,475	$8,511	$8,532	$8,508	$8,498	$8,476	$8,614	$8,509	$8,408	$8,359	$102,057

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 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$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	($4,728)	(4,928)	(5,128)	(5,328)	(5,528)	(5,728)	(5,928)	(6,128)	(6,328)	(6,528)	(6,728)	(6,928)	(7,128)	
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)	$52,549	52,349	52,149	51,949	51,749	51,549	51,349	51,149	50,949	50,749	50,549	50,349	50,149	
6	Average Net Investment		52,449	52,249	52,049	51,849	51,649	51,449	51,249	51,049	50,849	50,649	50,449	50,249	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		386	384	383	381	380	378	377	375	374	372	371	369	$4,530
	b. Debt Component (Line 6 x 2.82% x 1/12)		123	123	122	122	121	121	120	120	119	119	119	118	1,447
8	Investment Expenses														
	a. Depreciation		200	200	200	200	200	200	200	200	200	200	200	200	2,400
	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)		709	707	705	703	701	699	697	695	693	691	690	687	8,377
	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		709	707	705	703	701	699	697	695	693	691	690	687	8,377
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		648	646	638	640	641	639	638	635	645	637	630	624	7,662
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$648	$646	$638	$640	$641	$639	$638	$635	$645	$637	$630	$624	$7,662

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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January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	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	$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	($7,871)	(8,188)	(8,505)	(8,822)	(9,139)	(9,456)	(9,773)	(10,090)	(10,407)	(10,724)	(11,041)	(11,358)	(11,675)	
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)	$82,601	82,284	81,967	81,650	81,333	81,016	80,699	80,382	80,065	79,748	79,431	79,114	78,797	
6	Average Net Investment		82,443	82,126	81,809	81,492	81,175	80,858	80,541	80,224	79,907	79,590	79,273	78,956	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		606	604	602	599	597	595	592	590	588	585	583	581	$7,122
	b. Debt Component (Line 6 x 2.82% x 1/12)		194	193	192	192	191	190	189	189	188	187	186	186	2,277
8	Investment Expenses														
	a. Depreciation		317	317	317	317	317	317	317	317	317	317	317	317	3,804
	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)		1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203
	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		1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		1,021	1,018	1,006	1,009	1,011	1,007	1,004	1,002	1,018	1,003	991	985	12,076
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,021	$1,018	$1,006	$1,009	$1,011	$1,007	$1,004	$1,002	$1,018	$1,003	$991	$985	$12,076

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 1.626002)
(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 2001 - December 2001
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 Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	
	a FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	
5	Return on Average Net Working Capital Balance														
	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 3.5137% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses:														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
8	Net Expenses (E)		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
9	Total System Recoverable Expenses (Lines 6 + 7)		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
	a Recoverable Costs Allocated to Energy		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738960	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148265	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		36,797	46,020	72,887	92,798	77,298	25,385	11,054	60,018	73,452	77,827	78,644	89,772	741,952
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		36,797	46,020	72,887	92,798	77,298	25,385	11,054	60,018	73,452	77,827	78,644	89,772	741,952

Notes:
(A) Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 9a x Line 10 x 1.0014 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2001Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was $1,063,822 and did not vary from the original projection.

The actual/estimated O & M expense for period January 2000 through December 2000 was $1,146,952 compared to the original projection of $2,074,939, representing a variance of - 44.7%. This variance resulted primarily from the Big Bend Unit 3 outage in March and April of 2000 in which no consumable costs for limestone and dibasic acid were incurred

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

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be $1,036,000.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be $1,896,122.

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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 (ESP).

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was $639,212 compared to the original projection of $647,491, representing a variance of 1.3%.

The actual/estimated O & M for the period January 2000 through December 2000 was $21,006 compared to the original projection of $18,000, representing a variance of 16.7%. This variance is due primarily to start-up and check out activities associated with the Big Bend Units 1 and 2 FGD system. When the units were not scrubbed, lower sulfur coal was burned, necessitating additional flue gas conditioning costs.

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $619,305.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be $22,000.

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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 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 2000 through December 2000 was $108,778 compared to the original projection of $109,490 and resulted in a variance of 0.7% from the original projection.
Project Progress Summary:	The project is complete and in service
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $106,055.

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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 levels.

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $188,357 compared to the original projection of $190,527 resulting in a variance of 1.1%
Progress Summary:	The project is complete and was placed in service December 1998.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $186,486.

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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 levels.

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $136,402 as compared to the original projection of $137,633 resulting in a variance of 1.2%.
Progress Summary:	The project is complete and was placed in service May 1998.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $136,402.

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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 levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $379,984 compared to the original projection of $200,122 resulting in a variance of 89.9%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.

Progress Summary: The project is complete and was placed in-service December 1997.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $350,950. Due to the Gannon Station repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

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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 levels.

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $425,369, compared to the original projection of $211,627, representing a variance of 101.0%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.
Progress Summary:	The project is complete and was placed in service July 1999.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $392,870. Due to the Gannon Station repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

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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 levels.

Project Accomplishments:

Project Fiscal Expenditures:	The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $1,561,369, compared to the original projection of $795,302, representing a variance of 96.3%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.
Progress Summary:	The project is complete and was placed in service June 1999.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $1,442,100. Due to the Gannon repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

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Project Title: Big Bend Units 1 & 2 Flue Gas Desulfurization

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 was installed 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 the FGD project to 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 2000 through December 2000 was $12,757,961 as compared to the original projection of $12,841,731 resulting in a variance of 0.7%.

The actual/estimated O & M expense for period January 2000 through December 2000 was $3,420,330 as compared to the original estimate of $3,475,272 resulting in a variance of 1.6%.

Project Progress Summary: The project was placed in service in December 1999.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be $12,718,842. Estimated O & M costs for the period January 2001through December 2001 are projected to be $3,733,254.

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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 was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999.

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. 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 2000 through December 2000 was $15,994 as compared to the original estimate of $14,540 resulting in a variance of 10.0%. This project was originally projected to be completed in December 1999, however it was not completed until early 2000 causing costs which had been expected to be incurred in 1999 to be deferred to early 2000, resulting in the project being under-budget by $1,405 in 1999 and over- budget in 2000 by $1,567.

The actual/estimated O & M expense for period January 2000 through December 2000 was $5,367 as compared to the original estimate of $12,820 resulting in a variance of 58.1%. This variance is due to a decrease in laboratory expenses

Project Progress Summary: The project was placed in-service in December 1999 and was completed in May 2000.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be $16,147.

There are no O & M costs projected for the period January 2001 through December 2001.

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Project Title: Big Bend Flue Gas Desulfurization Optimization and Utilization

Project Description:

In order to meet the requirements of the DEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to optimize the SO_2 removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric will perform activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements are required to be performed on the Unit 3 tower module and include tower piping, nozzle and internal improvements, duct work improvements, electrical system reliability improvements, tower control improvements, DBA system improvements, booster fan reliability improvements absorber system improvements quencher system improvements and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements include additional preventative maintenance, oxidation air control improvements and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum dewatering stack reliability and wastewater treatment plant are also being performed.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $122,593.

The actual/estimated O & M expense for this new project for the period January 2000 through December 2000 is $1,346,038

Project Progress Summary: The project is in progress.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be $1,107,765.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be $1,104,330.

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Project Title: Particulate Matter Minimization and Monitoring

Project Description:

In order to meet the requirements of the DEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices Study (Study) to minimize emissions from each electrostatic precipitator (ESP) at Big Bend and to perform a Best Available Control Technology (BACT) analysis for the upgrade of each existing ESP and the installation and operation of particulate matter continuous emission monitors. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric also expects to implement some of the costs associated with the recommendations of the Study and the BACT analysis in 2001. In addition to these costs, Tampa Electric will incur the expenditure of capital dollars in 2001 to install the PM CEM.

Thee costs associated with these projects are being incurred after April 13, 1993 and are not included in base rates or any other cost recovery mechanism.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $4,782.

The actual/estimated O & M expense for this new project for the period January 2000 through December 2000 is $215,000

Project Progress Summary: The project is an on-going compliance activity.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be $102,901.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be $115,000.

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Project Title: Reduction of NO_x Emissions

Project Description:

In order to meet the requirements of the DEP Consent Final Judgement and the EPA Consent Decree Tampa Electric is required to spend up to $3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is $1,602.

The actual/estimated O & M expense for this new project for the period January 2000 through December 2000 is $0.

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

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be $99,995.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be $50,000.

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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 required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included:

- 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 2000 through December 2000 is $135,061 compared to the original proje4ction of $55,160 representing a variance of144.9%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.

Project Progress Summary: The project is complete and was placed in service January 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $122,376. Due to the Gannon repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

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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 required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included:

- 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 2000 through December 2000 was $69,462 compared to an original projection of $69,325, representing a variance of 0.2%.
Project Progress Summary:	The project is complete and was placed in service October 1998.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $67,840.

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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 required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included:

- 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 2000 through December 2000 was $114,254 compared to an original projection of $114,138, representing a variance of 0.1%.
Project Progress Summary:	The project is complete and was placed in service December 1998.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $111,582.

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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 required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included:

- 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 2000 through December 2000 was $8,658 compared to an original projection of $8,378, representing a variance of 3.3%.
Project Progress Summary:	The project is complete and was placed in service October 1998.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $8,377.

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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 required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included:

- 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 2000 through December 2000 was $13,644 compared to an original projection of $13,182, representing a variance of 3.5%.
Project Progress Summary:	The project is complete and was placed in service October 1998.
Project Projections:	Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be $13,203.

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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 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 O & M for the period January 2000 through December 2000 is $632,593 compared to the original projection of ($714,142), representing a variance of -188.6%. Tampa Electric had projected that SO_2 allowance revenues associated with wholesale sales would be credited to and exceed retail SO_2 allowance costs resulting in a reduction to overall O&M expenses. Specifically, Tampa Electric had projected a $2.1 million credit from SO_2 allowance revenues associated with its wholesale sale to the Florida Municipal Power Association ("FMPA") and another $100,000 credit associated with SO_2 revenues from economy sales. Based upon the 2000 ECRC true-up filing, FMPA SO_2 revenues are expected to be about $630,000 and there are not expected to be any revenue credits from economy SO_2 revenues. The SO_2 revenues from wholesale sales are expected to be lower for several reasons including:

- Economy (Schedule C and X) sales are no longer made,
- SO_2 allowance costs associated with wholesale sales were originally projected to be over $200/ton. They are now estimated to be $135/ton, and
- The FMPA sale was modeled assuming that FMPA took energy at 100% capacity factor, however actual data indicates that it has been less during 2000.

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 2001 through December 2001 are projected to be $771,953.

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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, FAC 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 2000 through December 2000 was $39,100 compared to an original projection of $48,300, representing a variance of 19.0%. This variance is due to the delay in delegation to the Florida Department of Environmental Protection of the NPDES program from the United States Environmental Protection Agency for the Gannon facility.
Project Summary:	NPDES Surveillance fees are paid annually for the prior year.
Project Projections:	Estimated O & M costs for the period January 2001 through December 2001 are projected to be $50,600.

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Calculation of the Energy & Demand Allocation % By Rate Class
January 2001 to December 2001

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	54.73187%	7,670,033,000	1,599,753	1.058177	1.035443	7,941,881,980	1,692,822	44.97%	58.68%	57.63%
GS, GST,TS	59.49139%	970,053,542	186,139	1.058415	1.035439	1,004,431,269	197,012	5.69%	6.83%	6.74%
GSD,GSDT	78.41515%	4,713,618,387	686,199	1.057711	1.035057	4,878,863,707	725,800	27.62%	25.16%	25.35%
GSLD, GSLDT, SBF, SBFT	87.44403%	1,959,503,071	255,807	1.045933	1.027293	2,012,983,789	267,557	11.40%	9.27%	9.43%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3,SBIT	127.32181%	1,621,416,960	0	1.019822	1.010205	1,637,963,520	0	9.27%	0.00%	0.71%
SL/OL	1290.45988%	179,446,000	1,587	1.071429	1.035441	185,805,746	1,700	1.05%	0.06%	0.14%
TOTAL	68.29030%	17,114,070,960	2,729,485	1.054866	1.031795	17,661,930,011	2,884,891	100.00%	100.00%	100.00%

Notes:

(1) Average 12 CP load factor based on actual 1999 load research data
(2) Projected kWh sales for the period January 2001 to December 2001
(3) Calculated: (Column 2) / (8,760 hours X Column 1)
(4) Based on actual 1999 load research data
(5) Based on actual 1999 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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Calculation of the Energy & Demand Allocation % By Rate Class
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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 nvironmenta Costs ($)	(6) Projected Sales at Meter (kWh)	(7) nvironmental Cost Recovery Factors (¢/kWh)
RS, RST	44.97%	57.63%	12,461,677	213,618	12,675,295	7,670,033,000	0.165
GS, GST, TS	5.69%	6.74%	1,576,761	24,983	1,601,744	970,053,542	0.165
GSD, GSDT	27.62%	25.35%	7,653,803	93,965	7,747,768	4,713,618,387	0.164
GSLD, GSLDT, SBF, SBFT	11.40%	9.43%	3,159,064	34,954	3,194,019	1,959,503,071	0.163
IS1, IST1, SBI1, IS3, IST3, SBI3	9.27%	0.71%	2,568,818	2,632	2,571,450	1,621,416,960	0.159
SL/OL	1.05%	0.14%	290,966	519	291,485	179,446,000	0.162
TOTAL	100.00%	100.00%	27,711,089	370,672	28,081,761	17,114,070,960	0.164

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 2001 to December 2001
(7) Column 5 / Column 6 x 100

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 7
PAGE 1 OF 1
FORM 42-7P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

TAMPA ELECTRIC COMPANY
DOCKET NO. 000007-EI
WITNESS: GREGORY M. NELSON
EXHIBIT NO. ____ (GMN-1)
FILED: SEPTEMBER 21, 2000
REVISED: SEPTEMBER 26, 2000

TAMPA ELECTRIC COMPANY

EXHIBIT OF GREGORY M. NELSON

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000007-EI EXHIBIT NO. 4
COMPANY/ WITNESS: Nelson
DATE: 11-20-00

Appendix A

Florida Department of Environmental Protection

Consent Final Judgement

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION,

Plaintiff,

vs. CASE NO.: 99-9737

TAMPA ELECTRIC COMPANY,

Defendant.
_____/

CONSENT FINAL JUDGMENT

I. INTRODUCTION AND PURPOSE

A. This Consent Final Judgment is entered into between Plaintiff, State of Florida, Department of Environmental Protection (the "DEP"), and Defendant, Tampa Electric Company ("TAMPA ELECTRIC COMPANY"), to reach a settlement of certain matters at issue between them. The Consent Final Judgment provides for the implementation of certain actions, the investigation and implementation of certain pollution prevention technology, and the contribution of funds to assist the DEP in its Bay Regional Air Chemistry Experiment program relating to nitrogen deposition in Tampa Bay.

B. "Consent Final Judgment" means this Consent Final Judgment, including any future modifications, and any reports, plans, specifications and schedules required by the Consent Final Judgment which, upon the approval of each by the DEP, shall be deemed incorporated into and become an enforceable part of this Consent Final Judgment as though each was originally set forth herein.

II. JURISDICTION

A. The DEP is the administrative agency of the State of Florida having the power and duty to protect Florida's air and water resources, and to administer and enforce the provisions of Chapter 403, Florida Statutes, and the rules promulgated thereunder, Florida Administrative Code ("F.A.C.") Title 62 including the rules which Florida has the responsibility to administer and enforce under the federally approved Florida State Implementation Plan (SIP) and the separate Environmental Protection Agency delegation of PSD authority.

B. This Court has jurisdiction over the subject matter herein and over the Parties hereto pursuant to Chapter 403, Florida Statutes.

C. This Court retains jurisdiction over both the subject matter of this Consent Final Judgment and the Parties during the performance of its terms to enforce compliance therewith, if necessary.

III. PARTIES BOUND

This Consent Final Judgment shall apply to and be binding upon the DEP and TAMPA ELECTRIC COMPANY, (hereinafter individually defined as a "Party" or together defined as "Parties") and their successors and assigns. Each person signing this Consent Final Judgment certifies that he or she is authorized to execute the Consent Final Judgment and to legally bind to it the party on whose behalf he or she signs the Consent Final Judgment.

IV. STATEMENT OF FACTS

A. TAMPA ELECTRIC COMPANY owns and is an operator of the Big Bend coal fired electric generation plant in Hillsborough County. Big Bend generates

electricity from four steam generating boilers which are designated as Big Bend Unit 1, Big Bend Unit 2, Big Bend Unit 3, and Big Bend Unit 4. TAMPA ELECTRIC COMPANY also owns and is an operator of the Gannon coal fired electric generation plant in Hillsborough County. Gannon generates electricity from six steam generating boilers which are designated as Gannon Unit 1, Gannon Unit 2, Gannon Unit 3, Gannon Unit 4, Gannon Unit 5, and Gannon Unit 6.

B. The DEP has alleged that Tampa Electric Company undertook a number of activities at the Gannon and Big Bend Generating Stations without appropriate regulatory review and permits, in violation of Chapter 403, Florida Statutes, and applicable provisions of the federally approved SIP. These activities include, but are not limited to, the following:

1. TAMPA ELECTRIC COMPANY modified, and thereafter operated, its electric generating units at Big Bend and Gannon, which are coal fired electricity generating power plants in Hillsborough County, Florida, without first obtaining appropriate permits authorizing this construction and without installing the best control technology (BACT) to control emissions of nitrogen oxides, sulfur dioxide, and particulate matter, as required by Florida law.

2. As a result of TAMPA ELECTRIC COMPANY's operation of the power plants, these unlawful modifications and the absence of appropriate controls, sulfur dioxide, nitrogen oxides, and particulate matter have been, and still are being, released into the atmosphere aggravating air pollution locally and downwind from these plants.

3. At various times, TAMPA ELECTRIC COMPANY commenced construction of modifications at Big Bend. These modifications included, but are not limited to: (1) replacement of steam drum internals in Big Bend Units 1 and 2 in 1994

and 1991, respectively; (2) replacement of the waterwall in Big Bend Unit 2 in 1994, and (3) replacement of the high temperature reheater in Big Bend Unit 2 in 1994.

4. Such modifications by TAMPA ELECTRIC COMPANY were done without obtaining a permit from the DEP and without applying BACT for nitrogen oxide, sulfur dioxide and particulate matter as required by Chapter 403, Florida Statutes.

5. At various times, TAMPA ELECTRIC COMPANY commenced construction of modifications to Gannon. These modifications included, but were not limited to: (1) replacement of the furnace floor in Gannon Unit 3 with a new design in 1996; (2) replacement of the cyclone in Gannon Unit 4 in 1994; and (3) replacement of a radiant superheater at Gannon Unit 6 in 1992.

6. Such modifications by TAMPA ELECTRIC COMPANY were done without obtaining a permit from the DEP and without applying BACT for nitrogen oxide, sulfur dioxide and particulate matter as required by Chapter 403, Florida Statutes.

C. Tampa Electric Company has agreed to the entry of the Consent Final Judgment and has agreed to implement the requirements of the Consent Final Judgment without an admission of liability and in recognition of the benefits of resolving litigation and elimination of such related expenses as settlement of the claims set forth in the Complaint, which Tampa Electric Company believes to be disputed claims. Tampa Electric Company neither admits nor denies the facts set forth in the Complaint and in Section IV.B. of this Consent Final Judgment.

V. REQUIREMENTS OF THE CONSENT FINAL JUDGMENT

A. TAMPA ELECTRIC COMPANY shall shut down coal-fired Units 1, 2, and 6 at Gannon Station and repower Units 3, 4, & 5 for gas to be phased-in between

January 1, 2003 and December 31, 2004. The repowered Units shall meet BACT for nitrogen oxide applicable to combined cycle gas turbines with an emission rate of 3.5 ppm. This requirement shall be included as a permit condition issued through the normal process.

B. TAMPA ELECTRIC COMPANY shall evaluate using "zero-ammonia" nitrogen oxide control technology at its Gannon facility. If, by May, 2000, such technology is found by the DEP to be commercially viable, TAMPA ELECTRIC COMPANY shall install such technology on one of the units it intends to repower so long as the incremental capital cost differential above the cost of Selective Catalytic Reduction (SCR) does not exceed $8 million and TAMPA ELECTRIC COMPANY obtains acceptable performance guarantees and remedies from the manufacturer of the technology. The installation shall be performed as part of the repowering process and shall be completed no later than December 31, 2004. In the event that the DEP does not find that the technology is commercially viable, then by December 31, 2004, TAMPA ELECTRIC COMPANY shall spend up to $8 million to demonstrate alternative commercially viable nitrogen oxide reduction technologies for natural gas-fired or coal-fired generating facilities as determined by the DEP and TAMPA ELECTRIC COMPANY.

C. At Big Bend Station, the new scrubber serving Units 1&2 is currently going through performance testing and is scheduled for commercial operation on or about January 1, 2000. It has a guaranteed removal efficiency of 95% but is the first Unit with a large, high velocity tower serving approximately 800 megawatts. TAMPA ELECTRIC COMPANY shall use reasonable commercial efforts to optimize the removal efficiency

to achieve a 95% removal efficiency by May 1, 2002 if such rate is not achieved by commercial operation and if necessary, to pursue its available remedies against the vendor.

D. TAMPA ELECTRIC COMPANY shall maximize scrubber utilization on all four boilers at Big Bend. The DEP recognizes the need for shut down for operational reasons.

E. TAMPA ELECTRIC COMPANY shall add nitrogen oxide controls, repower or shut down Units 1 through 3 at Big Bend Station by May 2010 and at Unit 4 at Big Bend Station by May 2007. If SCRs or similar nitrogen oxide controls are installed, BACT for nitrogen oxide will be .10 lbs./mmBTU on Unit 4 and .15 lbs./mmBTU on Units 1, 2, and 3.

F. TAMPA ELECTRIC COMPANY shall undertake a performance optimization study and a BACT analysis of its electrostatic precipitators and make reasonable upgrades to the electrostatic precipitators at Big Bend Station by May 1, 2003, if the study indicates that reasonable upgrades are necessary to obtain performance optimization.

G. TAMPA ELECTRIC COMPANY shall report to DEP on the technical feasibility of installing a particulate matter continuous emissions monitor on one stack at Big Bend by March 1, 2002. If the DEP determines by May 31, 2002 that installation to be technically feasible, TAMPA ELECTRIC COMPANY shall install a particulate matter continuous emissions monitor on one stack at Big Bend station no later than May 1, 2003. Such monitor shall be installed solely for demonstration and informational purposes.

H. TAMPA ELECTRIC COMPANY shall be entitled to retain all sulfur dioxide reduction credits as currently authorized by law and freely trade them as allowed by the acid rain program. These credits were an integral part of the economics of the repowering project. If a credit trading program is developed by state or federal law for nitrogen oxide, TAMPA ELECTRIC COMPANY shall bank such credits obtained from the reductions achieved through the implementation of this Consent Final Judgment, but such credits shall not be eligible for sale to third parties but shall be held for TAMPA ELECTRIC COMPANY's (or any affiliate's) own account.

I. TAMPA ELECTRIC COMPANY shall agree to cooperate with the DEP on its Bay Regional Air Chemistry Experiment BRACE program relating to nitrogen deposition in Tampa Bay, including allowing necessary stack testing access to the DEP, and contributing $2 million dollars to the Hillsborough Environmental Protection Commission (EPC) for use in the BRACE program, in lieu of civil penalties. The DEP will enter into an agreement with EPC to ensure that the funds are spent on the BRACE program. TAMPA ELECTRIC COMPANY shall make the first payment to EPC in the amount of $500,000 by July 1, 2000, and shall pay $500,000 each six months thereafter until the full $2 million dollars has been paid.

J. TAMPA ELECTRIC COMPANY shall collaborate with the DEP to develop and implement State tax policy aimed at emissions reductions and such other supplemental environmental programs which are agreed to by TAMPA ELECTRIC COMPANY and the DEP.

K. TAMPA ELECTRIC COMPANY shall be entitled to relief from the time requirements of this Consent Final Judgment in the event of a force majeure that

includes, among other things, delays in regulatory approvals, construction, labor, material or equipment delays, natural gas and gas transportation availability delays, acts of God or other similar events that are beyond the control of the company and not resulting from its owns actions, for the length of time necessarily imposed by the delay.

L. TAMPA ELECTRIC COMPANY shall be released from civil liability for all past New Source Review (NSR) related acts and State Implementation Plan (SIP) violations associated with the Prevention of Significant Deterioration (PSD), New Source Performance Standards (NSPS) and NSR related matters set forth herein and in the Complaint.

M. TAMPA ELECTRIC COMPANY shall also be protected from triggering NSR requirements with respect to repairs, maintenance and physical or operation changes during the term of the Consent Final Judgment which term shall remain effective until the actions required hereunder have been implemented.

N. The DEP shall cooperate with TAMPA ELECTRIC COMPANY and the United States Environmental Protection Agency in an effort to clarify the NSR regulations for repairs, maintenance, physical and operation changes in the future.

O. TAMPA ELECTRIC COMPANY's obligation to implement the emissions reductions and other requirements set forth herein will be conditioned on the receipt of necessary federal, state and local environmental permits, and acceptable regulatory treatment, including cost recovery by the Florida Public Service Commission.

P. DEP will defend the terms of this Consent Final Judgment in any action to which it is a party.

VI. MISCELLANEOUS

A. This Consent Final Judgment embodies the entire agreement and understanding of the Parties and supersedes any and all prior agreements, drafts, arrangements, conversations, negotiations or understandings relating to matters provided for in the Consent Final Judgment.

B. This Consent Final Judgment may be executed in one or more counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument.

C. Each provision of the Consent Final Judgment shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of the Consent Final Judgment shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of the Consent Final Judgment.

D. This Consent Final Judgment is not, and shall not be construed to be, a permit issued pursuant to any federal, State or local law, rule or regulation.

E. If, for any reason, the Court should decline to enter this Consent Final Judgment in the form in which it is lodged, the Consent Final Judgment as lodged is voidable, at the sole discretion of either Party. The Parties agree that because the claims of the DEP contained herein were disputed as to validity and amount, none of the terms of the lodged but voided Consent Final Judgment may be used as evidence in any litigation for any purpose, except with the written consent of TAMPA ELECTRIC COMPANY.

F. Except as provided for herein, there shall be no modifications or amendments of this Consent Final Judgment without written agreement of the Parties to this Consent Final Judgment and approval by the Court.

VII. FINAL JUDGMENT/RETENTION OF JURISDICTION

This Consent Final Judgment constitutes a final judgment in this action. This Court will retain jurisdiction for the purpose of enabling the Parties to apply to the Court at any time for such further order, direction or relief as may be necessary or appropriate for the construction or modification of this Consent Final Judgment, or to effectuate or enforce compliance with its terms, or to resolve disputes.

DONE AND ORDERED IN CHAMBERS this ___ day of _____, 1999.

ORIGINAL SIGNED

DEC 16 1999

ROBERT H. BONANNO
CIRCUIT JUDGE

_____
Circuit Judge

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

By: David B. Struhs
Secretary of the Florida Department of Environmental Protection

Date: December 6, 1999

TAMPA ELECTRIC COMPANY

By: _____
John B. Ramil
President

Date: December 6, 1999

Department of
Environmental Protection

Jeb Bush
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

April 20, 2000

Sheila M. McDeVitt
702 N. Franklin Street
Tampa, Florida 33602

RE: TECO

Dear Mr. McDeVitt,

I write in reply to your letter of April 19, 2000. With regard to the repowering of Gannon, we are prepared to accept the approach described in paragraph 1 of your letter. Thank you for keeping us advised.

With regard to the zero ammonia control technology issue, we will extend determination of commercial viability through and including July, 2000. We cannot agree, however, to lower the potential expenditure from $8 million to $ 6 million. Thank you for providing to the Air Division the information referenced in paragraph 2 of your letter. As you may know, the Air Division received this information only two days ago. We will review it and contact you to discuss our concerns.

I hope this letter addresses your most immediate questions. We will contact you regarding the remaining issues at the earliest possible opportunity. Thank you for your patience.

Sincerely,

Teri L. Donaldson
General Counsel

TLD/yw

"Protect, Conserve and Manage Florida's Environment and Natural Resources"

Printed on recycled paper.

SHEILA M. MCDEVITT
VICE PRESIDENT-
GENERAL COUNSEL

April 19, 2000

Ms. Teri Donaldson, General Counsel
Florida Dept. of Environmental Protection
3900 Commonwealth Blvd.
MS #35
Tallahassee, Florida 32399-3000

Re: Tampa Electric Company
Consent Final Judgment

Dear Teri:

This letter again follows up on the letter and enclosures I forwarded to you on March 21, 2000 suggesting some conforming changes to the Consent Final Judgment relative to the Consent Decree entered into with the United States. Among those suggestions were two of significant to which I wish you would direct your attention.

1. As you know, we are attempting to meet the deadlines required by both the Consent Final Judgment and the Consent Decree with respect to the repowering of Gannon Station by 2003 and 2004. As I indicated in my letter to you of March 21, 2000, between the entry of the Consent Final Judgment and lodging the Consent Decree, the engineers have developed a more optimum scenario for repowering Gannon Station. In other words, Units 3, 4 & 5 at Gannon which are called out in the Consent Final Judgment are not the units which will be repowered. Now the intention is to repower a different configuration which would also include 6; however, the number of megawatts would be substantially the same and the reductions would occur in approximately the same increments. Because we are well into the engineering and the expenditure of significant dollars, I would hope that the DEP could at least provide a waiver of the requirement to

TECO ENERGY, INC.
702 N. FRANKLIN ST. TAMPA, FL 33602
P.O. BOX 111 TAMPA, FL 33601-0111
813-228-1804 FAX 813-228-1328/228-4811
SMMCDEVITT@TECOENERGY.COM

specifically repower those units identified and let us proceed since I have not had any response to my communication of March 21st.

2. As we discussed several times, the Consent Final Judgment requires that the commercial viability of the "zero ammonia" control technology be determined by the DEP no later than May, 2000. Since it is now April 19, 2000, and the DEP has still not responded to the request that that date be adjusted along with a reduction in the capital cost differential from $8 million to $6 million dollars. Tampa Electric has provided to your Air Division the information we were able to assimilate with respect to the availability of the technologies and the respective capital costs. We have also provided the additional O&M costs as we understand them. Regardless of whether the dollar value was reduced to $6 million the incremental capital cost seems to exceed the requirements of the Consent Final Judgment by 3 times. Accordingly, I would hope that we could move forward by May 1 to dispose of this particular requirement.

There are several other suggested changes which were provided in the March 21 communication, but the two I mentioned are those most important. It seems that some of the suggestions would be to the benefit of DEP and if you are so inclined to agree to them that would suit me fine.

I am leaving for Chicago where the Gannon repowering team is currently located and actively engaged in the engineering and procurement phase of this project. We are proceeding under the assumption that DEP will be reasonable in connection with the change in the designated units required to be repowered and with respect to the use of the "zero ammonia" NOx technology. It is important for us to be able to proceed with the development of this project since we are on a very tight time frame in order to meet the in service dates called out by both the Consent Final Judgment and the Consent Decree. I have attempted to contact you by telephone, fax, and mail and have

been unsuccessful with those efforts. I would appreciate the courtesy of a response at least letting me know when I can expect to have a discussion regarding these issues.

Sincerely yours,

SMMcD/gsd
Cc: Spence Autry

Appendix B

Environmental Protection Agency Consent Decree

RECEIVED
00 FEB 29 PM 2:00
CLERK U.S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA, FLORIDA

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	CIVIL ACTION NO. 99-2524
v.	)	CIV-T-23F
	)	
	)	
TAMPA ELECTRIC COMPANY,	)	
	)	
Defendant.	)	
	)	

CONSENT DECREE

WHEREAS, Plaintiff, the United States of America ("Plaintiff" or "the United States"), on behalf of the United States Environmental Protection Agency ("EPA") filed a Complaint on November 3, 1999, alleging that Defendant, Tampa Electric Company ("Tampa Electric") commenced construction of major modifications of major emitting facilities in violation of the Prevention of Significant Deterioration ("PSD") requirements at Part C of the Clean Air Act ("Act"), 42 U.S.C. §§ 7470-7492;

WHEREAS, EPA issued a Notice of Violation with respect to such allegations to Tampa Electric on November 3, 1999 (the "NOV");

WHEREAS, the parties recognize, and the Court by entering this Consent Decree finds, that this Consent Decree has been negotiated in good faith and at arm's length; that the parties have voluntarily agreed to this Consent Decree; that implementation of this Consent Decree will

avoid prolonged and complicated litigation between the parties; and that this Consent Decree is fair, reasonable, consistent with the goals of the Act, and in the public interest;

WHEREAS, the United States alleges that the Complaint states a claim upon which relief can be granted against Tampa Electric under Sections 113 and 167 of the Act, 42 U.S.C. §§ 7413 and 7477, and 28 U.S.C. § 1355;

WHEREAS, Tampa Electric has not answered or otherwise responded to the Complaint in light of the settlement memorialized in this Consent Decree;

WHEREAS, Tampa Electric has denied and continues to deny the violations alleged in the NOV and the Complaint; maintains that it has been and remains in compliance with the Clean Air Act and is not liable for civil penalties or injunctive relief; and states that it is agreeing to the obligations imposed by this Consent Decree solely to avoid the costs and uncertainties of litigation and to improve the environment in and around the Tampa Bay area of Florida;

WHEREAS, Tampa Electric is the first electric utility of those against which the United States brought enforcement actions in November, 1999, to come forward and invest time and effort sufficient to develop a settlement with the United States;

WHEREAS, Tampa Electric's decision to Re-Power some of its coal-fired electric generating Units with natural gas will significantly reduce emissions of both regulated and unregulated pollutants below levels that would have been achieved merely by installing appropriate pollution control technologies on Tampa Electric's existing coal-fired electric generating Units;

WHEREAS, prior to the filing of the Complaint or issuance of the Notice of Violation in this matter, Tampa Electric already had placed in service or installed both scrubbers and

electrostatic precipitators that serve all existing coal-fired electric generating Units at the company's Big Bend electric generating plant;

WHEREAS, the United States recognizes that a BACT Analysis conducted under existing procedures most likely would not find it cost effective to replace Tampa Electric's existing control equipment at Big Bend for particulate matter, in light of the design and performance of that equipment;

WHEREAS, Tampa Electric and the United States have crafted this Consent Decree to take into account physical and operational constraints resulting from the unique, Riley Stoker wet bottom, turbo-fired boiler technology now in operation at Big Bend, which could limit the efficiency of nitrogen oxides emissions controls installed for those boilers;

WHEREAS, Tampa Electric regularly combusts coal with a sulphur content of five or six pounds per mmBTU heat input;

WHEREAS, Tampa Electric is a mid-sized electric utility and is smaller on a financial basis than some of the other electric utilities against which the United States brought similar enforcement actions in November 1999;

WHEREAS, Tampa Electric owns and operates fewer coal-fired electric generating plants than some of the other electric utilities against which the United States brought similar enforcement actions in November 1999;

WHEREAS, the two Tampa Electric plants addressed by this enforcement action constitute over ninety percent of the entire base load generating capacity of Tampa Electric;

WHEREAS, the United States and Tampa Electric have agreed that settlement of this action is in the best interest of the parties and in the public interest, and that entry of this Consent

Decree without further litigation is the most appropriate means of resolving this matter; and

WHEREAS, the United States and Tampa Electric have consented to entry of this Consent Decree without trial of any issue;

NOW, THEREFORE, without any admission of fact or law, and without any admission of the violations alleged in the Complaint or NOV, it is hereby ORDERED AND DECREED as follows:

I. JURISDICTION AND VENUE

1. This Court has jurisdiction over the subject matter herein and over the parties consenting hereto pursuant to 28 U.S.C. § 1345 and pursuant to Sections 113 and 167 of the Act, 42 U.S.C. §§ 7413 and 7477. Venue is proper under Section 113(b) of the Act, 42 U.S.C. § 7413(b), and under 28 U.S.C. § 1391(b) and (c). Solely for the purposes of this Consent Decree and the underlying Complaint, Tampa Electric waives all objections and defenses that it may have to the claims set forth in the Complaint, the jurisdiction of the Court or to venue in this District. Tampa Electric shall not challenge the terms of this Consent Decree or this Court's jurisdiction to enter and enforce this Consent Decree. Except as expressly provided for herein, this Consent Decree shall not create any rights in any party other than the United States and Tampa Electric. Tampa Electric consents to entry of this Consent Decree without further notice.

II. APPLICABILITY

2. The provisions of this Consent Decree shall apply to and be binding upon the United

States and upon Tampa Electric, its successors and assigns, and Tampa Electric's officers, employees and agents solely in their capacities as such. If Tampa Electric proposes to sell or transfer any of its real property or operations subject to this Consent Decree, it shall advise the purchaser or transferee in writing of the existence of this Consent Decree, and shall send a copy of such written notification by certified mail, return receipt requested, to EPA sixty (60) days before such sale or transfer. Tampa Electric shall not be relieved of its responsibility to comply with all requirements of this Consent Decree unless the purchaser or transferee assumes responsibility for full performance of Tampa Electric's responsibilities under this Consent Decree, including liabilities for nonperformance. Tampa Electric shall not purchase or otherwise acquire capacity and/or energy from a third party in lieu of obtaining it from Gannon or Big Bend unless the seller or provider agrees that the facilities providing such capacity and/or energy will meet the emission control requirements set forth in this Consent Decree or equivalent requirements approved in advance by the United States.

3. Tampa Electric shall provide a copy of this Consent Decree to all vendors, suppliers, consultants, contractors, agents, and any other company or other organization performing any of the work described in Sections IV or VII of this Consent Decree. Notwithstanding any retention of contractors, subcontractors or agents to perform any work required under this Consent Decree, Tampa Electric shall be responsible for ensuring that all work is performed in accordance with the requirements of this Consent Decree. In any action to enforce this Consent Decree, Tampa Electric shall not assert as a defense the failure of its employees, servants, agents, or contractors to take actions necessary to comply with this

Consent Decree, unless Tampa Electric establishes that such failure resulted from a Force Majeure event as defined in this Consent Decree.

III. DEFINITIONS

4. "Alternative Coal" shall mean coal with a sulphur content of no more than 2.2 lb/mmBTU, on an as determined basis.

5. "BACT Analysis" shall mean the technical study, analysis, review, and selection of recommendations typically performed in connection with an application for a PSD permit. Except as otherwise provided in this Consent Decree, such study, analysis, review, and selection of recommendations shall be carried out in conformance with applicable federal and state regulations and guidance describing the process and analysis for determining Best Available Control Technology (BACT).

6. "Big Bend" shall mean the electric generating plant, presently coal-fired, owned and operated by Tampa Electric and located in Hillsborough County, Florida, which presently includes four steam generating boilers and associated and ancillary systems and equipment, known as Big Bend Units 1, 2, 3, and 4.

7. "Consent Decree" shall mean this Consent Decree and the Appendix thereto.

8. "Emission Rate" shall mean the average number of pounds of pollutant emitted per million BTU of heat input ("lb/mmBTU") or the average concentration of a pollutant in parts per million by volume ("ppm"), as dictated by the unit of measure specified for the rate in question, where:

   A. in the case of a coal-fired, steam electric generating unit, such rates shall be

calculated as a 30 day rolling average. A 30 day rolling average for an Emission Rate expressed as lb/mmBTU shall be determined by calculating the emission rate for a given operating day, and then arithmetically averaging the emission rates for the previous 29 operating days with that date. A new 30 day rolling average shall be calculated for each new operating day;

B. in the case of a gas-fired, electric generating unit, such rates shall be calculated as a 24-hour rolling average, excluding periods of start up, shutdown, and malfunction as provided by applicable Florida regulations at the time the Emission Rate is calculated. A rolling average for Emission Rates expressed as ppm shall be determined on a given day by summing hourly emission rates for the immediately preceding 24-hour period and dividing by 24;

C. the reference methods for determining Emission Rates for SO_2 and NO_x shall be those specified in 40 C.F.R. Part 75, Appendix F. The reference methods for determining Emission Rates for PM shall be those specified in 40 C.F.R. Part 60, Appendix A, Method 5, Method 5B, or Method 17; and

D. nothing in this Consent Decree is intended to nor shall alter applicable law concerning the use of data, for any purpose under the Clean Air Act, generated by methods other than the reference methods specified herein.

9. "EPA" shall mean the United States Environmental Protection Agency.

10. "Gannon" shall mean the electric generating plant, presently coal-fired, owned and operated by Tampa Electric, located in Hillsborough County, Florida, which presently includes six steam generating boilers and associated and ancillary systems and

equipment, known as Gannon Units 1, 2, 3, 4, 5, and 6. Tampa Electric intends to rename Gannon "Bayside Power Station" upon completion of the Re-Powering required under this Consent Decree.

11. "lb/mmBTU" shall mean pounds per million British Thermal Units of heat input.

12. "NOx" shall mean oxides of nitrogen.

13. "NOV" shall mean the Notice of Violation issued by EPA to Tampa Electric dated November 3, 1999.

14. "PM" shall mean total particulate matter, and the reference method for measuring PM shall be that specified in the definition of Emission Rate in this Consent Decree.

15. "ppm" shall mean parts per million by dry volume, corrected to 15% O_2.

16. "Project Dollars" shall mean Tampa Electric's expenditures and payments incurred or made in carrying out the dollar-limited projects identified in Paragraph 35 of Section IV of this Consent Decree (Early Reductions of NO_x from Big Bend Units 1 through 3) and in Section VII of this Consent Decree (NO_x Reduction Projects and Mitigation Projects), to the extent that such expenditures or payments both: (A) comply with the Project Dollar and other requirements set by this Consent Decree for such expenditures and payments in Section VII and in Paragraph 35 of Section IV of this Consent Decree, and (B) constitute either Tampa Electric's properly documented external costs for contractors, vendors, as well as equipment, or its internal costs consisting of employee time, travel, and other out-of-pocket expenses specifically attributable to these particular projects.

17. "PSD" shall mean Prevention of Significant Deterioration within the meaning of Part C of the Clean Air Act, 42 U.S.C. §§ 7470, et seq.

18. "Re-Power" shall mean the removal or permanent disabling of devices, systems, equipment, and ancillary or supporting systems at a Gannon or Big Bend Unit such that the Unit cannot be fired with coal, and the installation of all devices, systems, equipment, and ancillary or supporting systems needed to fire such Unit with natural gas under the limits set in this Consent Decree (or with No. 2 fuel oil, as a back up fuel only, and under the limits specified by this Consent Decree) plus installation of the control technology and compliance with the Emission Rates called for under this Consent Decree.

19. "Reserve / Standby" shall mean those devices, systems, equipment, and ancillary or supporting systems that: (1) are not used as part of the Units that must be Re-Powered under Paragraph 26, (2) are not in operation subsequent to the Re-Powering required under Paragraph 26, (3) are maintained and held by Tampa Electric for system reliability purposes, and (4) may be restarted only by Re-Powering.

20. "SCR" shall mean Selective Catalytic Reduction.

21. "Shutdown" shall mean the permanent disabling of a coal-fired boiler such that it cannot burn any fuel nor produce any steam for electricity production, other than through Re-Powering.

22. "SO_2" shall mean sulphur dioxide.

23. "Title V Permit" shall mean the permit required under Subchapter V of the Clean Air Act, 42 U.S.C. § 7661, et seq.

24. "Total Baseline Emissions" shall mean calendar year 1998 emissions of NO_x, SO_2, and PM comprised of the following amounts for each pollutant:

A. for Gannon: 30,763 tons of NO_x, 64,620 tons of SO_2, and 1,914 tons of PM; and

B. for Big Bend: 36,077 tons of NO_x, 107,334 tons of SO_2, and 3,002 tons of PM.

25. "Unit" shall mean for the purpose of this Consent Decree a generator, the steam turbine that drives the generator, the boiler that produces the steam for the steam turbine, the equipment necessary to operate the generator, turbine and boiler, and all ancillary equipment, including pollution control equipment or systems necessary for the production of electricity. An electric generating plant may be comprised of one or more Units.

IV. EMISSIONS REDUCTIONS AND CONTROLS – GANNON AND BIG BEND

A. GANNON

26. Consent Decree-Required Re-Powering of Gannon. Tampa Electric shall Re-Power Units at Gannon with a coal-fired generating capacity of no less than 550 MW ("Megawatt"), as follows.

A. On or before May 1, 2003, Tampa Electric shall Re-Power Units with a coal-fired generating capacity of no less than 200 MW. On or before December 31, 2004, Tampa Electric shall Re-Power additional Units with a coal-fired generating capacity equal to or greater than the difference between 550 MW of coal-fired generating capacity and the MW value of coal-fired generating capacity that Tampa Electric Re-Powered in complying with the first sentence of this Subparagraph A.

B. All Re-Powering required by this Paragraph shall include installation and operation of SCR, other pollution control technology approved in advance and in writing by EPA, or any innovative technology demonstration project approved

pursuant to Paragraph, 52.C to control Unit emissions. Each Re-Powered Unit shall, in conformance with the definition of Re-Power, use natural gas as its primary fuel and shall meet an Emission Rate for NO_x of no greater than 3.5 ppm.

C. A Unit Re-Powered under this or any other provision of this Consent Decree may be fired with No. 2 fuel oil if and only if: (1) the Unit cannot be fired with natural gas; (2) the Unit has not yet been fired with No. 2 fuel oil as a back up fuel for more than 875 full load equivalent hours in the calendar year in which Tampa Electric wishes to fire the Unit with such oil; (3) the oil to be used in firing the Unit has a sulphur content of less than 0.05 percent (by weight); (4) Tampa Electric uses all emission control equipment for that Unit when it is fired with such oil to the maximum extent possible; and (5) Tampa Electric complies with all applicable permit conditions, including emission rates for firing with No. 2 fuel oil, as set forth in applicable preconstruction and operating permits.

D. Tampa Electric shall timely apply for a preconstruction permit under Rule 62-212, F.A.C., prior to commencing such Re-Powering. In applying for such permit Tampa Electric shall seek, as part of the permit, provisions requiring installation of SCR or other EPA-approved control technology and a NO_x Emission Rate no greater than 3.5 ppm.

27. Schedule for Shutdown of Units. Tampa Electric shall Shutdown and cease any and all operation of all six (6) Gannon coal-fired boilers with a combined coal-fired capacity of not less than 1194 MW on or before December 31, 2004. Notwithstanding the requirements of this Paragraph, Tampa Electric may retain any Unit Shutdown pursuant

to this Paragraph on Reserve / Standby, unless such Unit is to be, or has been, Re-Powered under Paragraph 26, above. If Tampa Electric later decides to restart any Shutdown Unit retained on Reserve / Standby, then prior to such re-start, Tampa Electric shall timely apply for a PSD permit for the Unit(s) to be Re-Powered, and Tampa Electric shall abide by the permit issued as a result of that application, including installation of BACT and its corresponding Emission Rate, as determined at the time of the restart. Tampa Electric shall operate the Re-Powered Unit to meet the NO_x Emission Rate established in the PSD Permit or an Emission Rate for NO_x of 3.5 ppm, whichever is more stringent. Tampa Electric shall provide a copy of any permit application(s), proposed permit(s), and permit(s) to the United States as specified in Paragraph 82 (Notice). For any Unit Shutdown and placed on Reserve / Standby under this Paragraph, and notwithstanding the definition of Re-Power in this Consent Decree, Tampa Electric also may elect to fuel such a Unit with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric: applies for and secures a PSD permit before using such fuel in any such Unit, complies with all requirements issued in such a permit, and complies with all other requirements of this Consent Decree applicable to Re-Powering.

28. Permanent Bar on Combustion of Coal. Commencing on January 1, 2005, Tampa Electric shall not combust coal in the operation of any Unit at Gannon.

B. BIG BEND

29. Initial Reduction and Control of SO_2 Emissions from Big Bend Units 1 and 2. Commencing upon the later of the date of entry of this Consent Decree or September 1,

2000, and except as provided in this Paragraph, Tampa Electric shall operate the existing scrubber that treats emissions of SO_2 from Big Bend Units 1 and 2 at all times that either Unit 1 or 2 is in operation. Tampa Electric shall operate the scrubber so that at least 95% of all the SO_2 contained in the flue gas entering the scrubber is removed. Notwithstanding the requirement to operate the scrubber at all times Unit 1 or 2 is operating, the following operating conditions shall apply:

A. Tampa Electric may operate Units 1 and/or 2 during outages of the scrubber serving Units 1 and 2, but only so long as Tampa Electric:

(1) in calendar year 2000, does not operate Unit 1 and/or 2, or any combination of the two of them, on more than sixty (60) calendar days, or any part thereof (providing that when both Units 1 and 2 operate on the same calendar day, such operation shall count as two days of the sixty (60) day limit), and in calendar years 2001 - 2009, does not operate Unit 1 and/or 2, or any combination of the two of them, on more than forty-five (45) calendar days, or any part thereof, in any calendar year (providing that when both Units 1 and 2 operate on the same calendar day, such operation shall count as two days of the forty-five (45) day limit) ; or

(2) must operate Unit 1 and/or 2 in any calendar year from 2000 through 2009 either to avoid interruption of electric service to its customers under interruptible service tariffs, or to respond to a system-wide or state-wide emergency as declared by the Governor of Florida under Section 366.055, F.S. (requiring availability of reserves), or under Section 377.703, F.S.

(energy policy contingency plan), or under Section 252.36, F.S. (Emergency management powers of the Governor), in which Tampa Electric must generate power from Unit 1 and/or 2 to meet such emergency.

B. Whenever Tampa Electric operates Units 1 and/or 2 without all emissions from such Unit(s) being treated by the scrubber, Tampa Electric shall: (1) combust only Alternative Coal at the Unit(s) operating during the outage (except for coal already bunkered in the hopper(s) for Units 1 or 2 at the time the outage commences); (2) use all existing electric generating capacity at Big Bend and Gannon that is served by fully operational pollution control equipment before operating Big Bend Units1 and/or 2; and (3) continue to control SO_2 emissions from Big Bend Units 1 and/or 2 as required by Paragraph 31 (Optimizing Availability of Scrubbers Serving Big Bend Units 1, 2, and 3).

C. In calendar years 2010 through 2012, Tampa Electric may operate Units 1 and/or 2 during outages of the scrubber serving Units 1 and 2, but only so long as Tampa Electric complies with the requirements of Subparagraphs A and B, above, and uses only coal with a sulphur content of 1.2 lb/mmBTU, or less, in place of Alternative Coal.

D. If Tampa Electric Re-Powers Big Bend Unit 1 or 2, or replaces the scrubber or provides additional scrubbing capacity to comply with Paragraph 40, then upon such compliance with the provisions of Subparagraphs 29.A, 29.B, and 29.C shall not apply to the affected Unit.

30. Initial Reduction and Control of SO_2 Emissions from Big Bend Unit 3. Commencing upon entry of the Consent Decree, and except as provided in this Paragraph, Tampa Electric shall operate the existing scrubber that treats emissions of SO_2 from Big Bend Units 3 and 4 at all times that Unit 3 is in operation. When Big Bend Units 3 and 4 are both operating, Tampa Electric shall operate the scrubber so that at least 93% of all the SO_2 contained in the flue gas entering the scrubber is removed. When Big Bend Unit 3 alone is operating, until May 1, 2002, Tampa Electric shall operate the scrubber so that at least 93% of all SO_2 contained in the flue gas entering the scrubber is removed or the Emission Rate for SO_2 for Unit 3 does not exceed 0.35 lb/mmBTU. When Unit 3 alone is operating, from May 1, 2002 until January 1, 2010, Tampa Electric shall operate the scrubber so that at least 95% of the SO_2 contained in the flue gas entering the scrubber is removed or the Emission Rate for SO_2 does not exceed 0.30 lb/mmBTU. Notwithstanding the requirement to operate the scrubber at all times Unit 3 is operating, and providing Tampa Electric is otherwise in compliance with this Consent Decree, the following operating conditions shall apply:

A. In any calendar year from 2000 through 2009, Tampa Electric may operate Unit 3 in the case of outages of the scrubber serving Unit 3, but only so long as Tampa Electric:

(1) does not operate Unit 3 during outages on more than thirty (30) calendar days, or any part thereof, in any calendar year; or

(2) must operate Unit 3 either: to avoid interruption of electric service to its customers under interruptible service tariffs, or to respond to a system-

wide or state-wide emergency as declared by the Governor of Florida under Section 366.055, F.S. (requiring availability of reserves), or under Section 377.703, F.S. (energy policy contingency plan), or under Section 252.36, F.S. (Emergency management powers of the Govemor), in which Tampa Electric must generate power from Unit 3 to meet such emergency.

B. Whenever Tampa Electric operates Unit 3 without treating all emissions from that Unit with the scrubber, Tampa Electric shall: (1) combust only Alternative Coal at Unit 3 during the outage (except for coal already bunkered in the hopper(s) for Unit 3 at the time the outage commences); (2) use all existing electric generating capacity at Big Bend and Gannon that is served by fully operational pollution control equipment before operating Big Bend Unit 3; and (3) continue to control SO_2 emissions from Big Bend Unit 3 as required by Paragraph 31 (Optimizing Availability of Scrubbers Serving Big Bend Units, 1, 2, and 3).

C. If Tampa Electric Re-Powers Big Bend Unit 3, or replaces the scrubber or provides additional scrubbing capacity to comply with Paragraph 40, then upon compliance with Paragraph 40 the provisions of Subparagraphs 30.A and 30.B shall not apply to Unit 3.

D. Nothing in this Consent Decree shall alter requirements of the New Source Performance Standards (NSPS), 40 C.F.R. Part 60 Subpart Da, that apply to operation of the scrubber serving Unit 4.

31. Optimizing Availability of Scrubbers Serving Big Bend Units 1, 2, and 3. Tampa Electric shall maximize the availability of the scrubbers to treat the emissions of Big

Bend Units 1, 2, and 3, as follows:

A. As soon as possible after entry of this Consent Decree, Tampa Electric shall submit to EPA for review and approval a plan addressing all operation and maintenance changes to be made that would maximize the availability of the existing scrubbers treating emissions of SO_2 from Big Bend Units 1 and 2, and from Unit 3. In order to improve operations and maintenance practices as soon as possible, Tampa Electric may submit the plan in two phases.

(1) Each phase of the plan proposed by Tampa Electric shall include a schedule pursuant to which Tampa Electric will implement measures relating to operation and maintenance of the scrubbers called for by that phase of the plan, within sixty days of its approval by EPA. Tampa Electric shall implement each phase of the plan as approved by EPA. Such plan may be modified from time to time with prior written approval of EPA.

(2) The proposed plan shall include operation and maintenance activities that will minimize instances during which SO_2 emissions are not scrubbed, including but not limited to improvements in the flexibility of scheduling maintenance on the scrubbers, increases in the stock of spare parts kept on hand to repair the scrubbers, a commitment to use of overtime labor to perform work necessary to minimize periods when the scrubbers are not functioning, and use of all existing capacity at Big Bend and Gannon Units that are served by available, operational pollution control equipment to minimize pollutant emissions while meeting power needs.

(3) If Tampa Electric elects to submit the plan to EPA in two phases, the first phase to be submitted shall address, at a minimum, use of overtime hours to accomplish repairs and maintenance of the scrubber and increasing the stock of scrubber spare parts that Tampa Electric shall keep at Big Bend to speed future maintenance and repairs. If Tampa Electric elects to submit the plan in two phases, EPA shall complete review of the first phase within fifteen business days of receipt. For the second phase of the plan or submission of the plan in its entirety, EPA shall complete review of such plan or phase thereof within 60 days of receipt. Within sixty days after EPA's approval of the plan or any phase of the plan, Tampa Electric shall complete implementation of that plan or phase and continue operation under it subject only to the terms of this Consent Decree.

32. PM Emission Minimization and Monitoring at Big Bend.

A. Within twelve months after entry of this Consent Decree, Tampa Electric shall complete an optimization study which shall recommend the best operational practices to minimize emissions from each Electrostatic Precipitator (ESP) and shall deliver the completed study to EPA for review and approval. Tampa Electric shall implement these recommendations within sixty days after EPA has approved them and shall operate each ESP in conformance with the study and its recommendations until otherwise specified under this Consent Decree.

B. Within twelve months after entry of this Consent Decree, Tampa Electric shall complete a BACT Analysis for upgrading each existing ESP now located at Big Bend and shall deliver the Analysis to EPA for review and approval.

Notwithstanding the definition of BACT Analysis in this Consent Decree, Tampa Electric need not consider in this BACT Analysis the replacement of any existing ESP with a new ESP, scrubber, or baghouse, or the installation of a supplemental pollution control device of similar cost to a replacement ESP, scrubber, or baghouse. Tampa Electric shall simultaneously deliver to EPA all documents that support the BACT Analysis or that were considered in preparing the Analysis. Tampa Electric shall retain a qualified contractor to assist in the performance and completion of the BACT Analysis. On or before May 1, 2004, after EPA approval of the recommendation(s) made by the BACT Analysis, Tampa Electric shall complete installation of all equipment called for in the recommendation(s) of the Analysis and thereafter shall operate each ESP in conformance with the recommendation(s), including compliance with the Emission Rate(s) specified by the recommendation(s).

C. Within six months after Tampa Electric completes installation of the equipment called for by the BACT Analysis, as approved by EPA, Tampa Electric shall revise the previous optimization study and shall recommend the best operational practices to minimize emissions from each ESP, taking into account the recommendations from the BACT Analysis required by this Paragraph, and shall deliver the completed study to EPA for review and approval. Commencing no later than 180 days after EPA approves the study and its recommendation(s), Tampa Electric shall operate each ESP in conformance with the study's recommendation.

D. Tampa Electric shall include the recommended operational practices for each ESP and the recommendations from the BACT Analysis in Tampa Electric's Title V Permit application and all other relevant applications for operating or construction permits.

E. Installation and Operation of a PM Monitor. On or before March 1, 2002, Defendant shall install, calibrate, and commence continuous operation of a continuous particulate matter emissions monitor (PM CEM) in the duct at Big Bend that services Unit 4. Data from the PM CEM shall be used by Tampa Electric, at a minimum, to monitor progress in reducing PM emissions.

F. "Continuous operation" of the PM CEM shall mean operation at all times that Unit 4 operates, except for periods of malfunction of the PM CEM or routine maintenance performed on the PM CEM. If after Tampa Electric operates this PM CEM for at least two years, and if the parties then agree that it is infeasible to sustain continuous operation of the PM CEM, Tampa Electric shall submit an alternative PM monitoring plan for review and approval by EPA. The plan shall include an explanation of the basis for stopping operation of the PM CEM and a proposal for an alternative monitoring protocol. Until EPA approves such plan, Tampa Electric shall continue to operate the PM CEM.

G. Installation and Operation of Second PM Monitor. If Tampa Electric advises EPA, pursuant to Paragraph 36, that it has elected to continue to combust coal at Big Bend Units 1, 2, or 3, and Tampa Electric has not ceased operating the first PM CEM as described in Subparagraph F, above, then Tampa Electric shall

install, calibrate, and commence continuous operation of a PM CEM on a second duct at Big Bend on or before May 1, 2007. The requirement to operate a PM CEM under any provision of this Paragraph shall terminate if and when the Unit monitored by the PM CEM is Re-Powered.

H. Testing and Reporting Requirement. Prior to installation of the PM CEM on each duct, Tampa Electric shall conduct a stack test on each stack at Big Bend on at least an annual basis and report its results to EPA as part of the quarterly report under Section V. The stack test requirement in this Subparagraph may be satisfied by Tampa Electric's annual stack tests conducted as required by its permit from the State of Florida. Following installation of each PM CEM, Defendant shall include in its quarterly reports to EPA pursuant to Section V all data recorded by the PM CEM, in electronic format, if available.

I. Nothing in this Consent Decree is intended to nor shall alter applicable law concerning the use of data, for any purpose under the Clean Air Act, generated by the PM CEMs.

33. Election for Big Bend Unit 4: Shutdown, Re-Power, or Continued Combustion of Coal. Tampa Electric shall advise EPA in writing, on or before May 1, 2005, whether Big Bend Unit 4 will be Shutdown, will be Re-Powered, or will continue to be fired by coal.

34. Reduction of NO_x at Big Bend Unit 4 after 2005 Election. Based on Tampa Electric's election in Paragraph 33, Tampa Electric shall take one of the following actions:

A. If Tampa Electric elects to continue firing Unit 4 with coal, on or before June 1, 2007, Tampa Electric shall install and commence operation of SCR, or other

technology if approved in writing by EPA in advance, sufficient to limit the coal-fired Emission Rate of NO_x from Unit 4 to no more than 0.10 lb/mmBTU. Thereafter, Tampa Electric shall continue operation of SCR or other EPA approved control technology, and Tampa Electric shall continue to meet an Emission Rate for NO_x from Unit 4 no greater than 0.10 lb/mmBTU; or

B. If Tampa Electric elects to Re-Power Unit 4, Tampa Electric shall not combust coal at Unit 4 on or after June 1, 2007. Tampa Electric shall timely apply for a preconstruction permit under Rule 62-212, F.A.C., prior to commencing construction of the Re-Powering of Unit 4. In applying for such permit, Tampa Electric shall seek, as part of the permit, provisions requiring installation of SCR or other EPA approved control technology and a NO_x Emission Rate no greater than 3.5 ppm. Tampa Electric shall operate the Re-Powered Unit 4 to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the rate established in the preconstruction permit, whichever is more stringent; or

C. If Tampa Electric elects to Shutdown Big Bend Unit 4, Tampa Electric shall complete Shutdown of Big Bend Unit 4 on or before June 1, 2007. Notwithstanding the requirements of this Subparagraph, Tampa Electric may retain this Unit, after it is Shutdown pursuant to this Subparagraph, on Reserve / Standby. If Tampa Electric later decides to restart Unit 4 then, prior to such restart, Tampa Electric shall timely apply for a PSD permit, and Tampa Electric shall abide by the permit issued as a result of that application, including installation of BACT and its corresponding Emission Rate, as determined at the

time of the restart. Tampa Electric shall operate the Re-Powered Unit 4 to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the Emission Rate established in the PSD permit, whichever is more stringent. Tampa Electric shall provide a copy of any permit application(s), proposed permit(s), and permit(s) to the United States as specified in Paragraph 82 (Notice). Upon Shutdown of a Unit under this Subparagraph, Tampa Electric may never again use coal to fire that Unit.

D. Notwithstanding the provisions of this Paragraph or the definition of Re-Power in this Consent Decree, Tampa Electric may also elect to fuel Big Bend Unit 4 with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric applies for and secures a PSD permit before using such fuel in any of these Units, complies with all requirements issued in such a permit, and complies with all requirements of this Consent Decree applicable to Re-Powering.

35. Early Reductions of NO_x from Big Bend Units 1 through 3: On or before December 31, 2001, Tampa Electric shall submit to EPA for review and comment a plan to reduce NO_x emissions from Big Bend Units 1, 2 and 3, through the expenditure of up to $3 million Project Dollars on combustion optimization using commercially available methods, techniques, systems, or equipment, or combinations thereof. Subject only to the financial limit stated in the previous sentence, for Units 1 and 2 the goal of the combustion optimization shall be to reduce the NO_x Emission Rate by at least 30% when compared against the NO_x Emissions Rate for these Units during calendar year 1998, which the United States and Tampa Electric agree was 0.86 lb/mmBTU. For Unit 3 the goal of the

combustion optimization shall be to reduce the NO_x Emissions Rate by at least 15% when compared against the NO_x Emission Rate for this Unit during calendar year 1998, which the United States and Tampa Electric agree was 0.57 lb/mmBTU. If the financial limit in this Paragraph precludes designing and installing combustion controls that will meet the percentage reduction goals for the NO_x Emission Rates specified in this Paragraph for all three Units, then Tampa Electric's plan shall first maximize the Emission Rate reductions at Units 1 and 2 and then at Unit 3. Unless the United States has sought dispute resolution on Tampa Electric's plan on or before May 30, 2002, Tampa Electric shall implement all aspects of its plan at Big Bend Units 1, 2, and 3 on or before December 31, 2002. On or before April 1, 2003, Tampa Electric shall submit to EPA a report that documents the date(s) of complete implementation of the, plan, the results obtained from implementing the plan ; including the emission reductions or benefits achieved, and the Project Dollars expended by Tampa Electric in implementing the plan.

36. Election for Big Bend Units 1 through 3: Shutdown, Re-Power, or Continued Combustion of Coal. Tampa Electric shall advise EPA in writing, on or before May 1, 2007, whether Big Bend Units 1, 2, or 3, or any combination of them, will be Shutdown, will be Re-Powered, or will continue to be fired by coal.

37. Further NO_x Reduction Requirements if Big Bend Units 1, 2, and/or 3 Remain Coal-fired. If Tampa Electric advises EPA in writing, pursuant to Paragraph 36, above, that Tampa Electric will continue to combust coal at Units 1, 2, and/or 3, then:

A. Subject only to Subparagraphs B and D, Tampa Electric shall timely solicit

contract proposals to acquire, install, and operate SCR, or other technology if approved in writing by EPA in advance, sufficient to limit the Emission Rate of NO_x to no more than 0.10 lb/mmBTU at each Unit that will combust coal. Tampa Electric shall install and operate such equipment on all Units that will continue to combust coal and shall achieve an Emission Rate of NO_x on each such Unit no less stringent than 0.10 lb/mmBTU.

B. Notwithstanding Subparagraph A, Tampa Electric shall not be required to install SCR to limit the Emission Rate of NO_x at Units 1, 2 and/or 3 to 0.10 lb/mmBTU if the "installation cost ceiling" contained in this Paragraph will be exceeded by such installation. If Tampa Electric decides to continue burning coal at Units 1, 2 and 3, the installation cost ceiling for SCR at Units 1, 2, and 3 shall be three times the cost of installing SCR at Big Bend Unit 4 plus forty-five (45%) percent of the cost of installing SCR at Big Bend 4. If Tampa Electric decides to continue burning coal at only two Units at Big Bend, the installation cost ceiling for SCR at those two Units shall be two times the cost of installing SCR at Big Bend 4 plus forty-five (45) percent of the cost of installing SCR at Big Bend Unit 4. If Tampa Electric decides to continue burning coal at only one Unit at Big Bend, the installation cost ceiling for SCR at that Unit shall be the cost of installing SCR at Big Bend 4 plus forty five (45) percent.

C. If, based on the contract proposals obtained under Subparagraph A, Tampa Electric determines that the projected cost of proposed control equipment satisfying a 0.10 lb/mmBTU Emission Rate will not exceed the "installation cost

ceiling," Tampa Electric shall install and operate such equipment on all Units that will continue to combust coal and shall achieve a NO_x Emission Rate on each Unit no less stringent than 0.10 lb/mmBTU. If, based on the contract proposals, Tampa Electric determines that the projected cost will exceed the installation cost ceiling, Tampa Electric shall so advise EPA and shall provide EPA with the basis for Tampa Electric's determination, including all documentation sufficient to replicate and evaluate Tampa Electric's cost projections.

D. Unless EPA contests Tampa Electric's determination that the installation cost ceiling will be exceeded by installing control equipment to reduce NO_x emissions to 0.10 lb/mmBTU or less, Tampa Electric shall install, at each Unit that will continue to combust coal, the NO_x control technology designed to achieve the lowest Emission Rate that can be attained within the "installation cost ceiling." Notwithstanding any provision of this Consent Decree, including the "installation cost ceiling," Tampa Electric shall install NO_x control technology that is designed to achieve an Emission Rate no less stringent than 0.15 lb/mmBTU. Each Unit combusting coal and its NO_x controls shall meet the Emission Rate for which they are designed.

E. Tampa Electric shall acquire, install, commence operating emission control equipment, and meet the applicable Emission Rate for NO_x at each of the Units to remain coal-fired, as follows: (1) for the first of the Units to remain coal-fired, or if only one Unit is to be coal-fired, on or before May 1, 2008; (2) for the second Unit, if there is one, on or before May 1, 2009; (3) for the third Unit, if there is

one, on or before May 1, 2010.

38. Tampa Electric's NO_x Reduction Requirements if Tampa Electric Re-Powers Units 1, 2, and/or 3 . If, by May 1, 2007, Tampa Electric advises EPA that Tampa Electric has elected to Re-Power one or more of Units 1, 2, and 3 at Big Bend, then Tampa Electric shall complete all steps necessary to accomplish such Re-Powering in a time frame to commence operation of the Re-Powered Unit(s) no later than May 1, 2010. Any Unit(s) to be replaced by a Re-Powered Unit may continue to operate until the earlier of six months after the date the Re-Powered Unit begins commercial operation or December 31, 2010. Tampa Electric shall timely apply for a preconstruction permit under Rule 62-212, F.A.C., prior to commencing construction of any Re-Powered Unit at Big Bend. In applying for such permit Tampa Electric shall seek, as part of the permit, provisions requiring installation of SCR or other EPA approved control technology and a NO_x Emission Rate no greater than 3.5 ppm. Tampa Electric shall operate any Unit Re-Powered under this Paragraph to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the rate established in the preconstruction permit, whichever is more stringent. Notwithstanding the provisions of this Paragraph or the definition of Re-Power in this Consent Decree, Tampa Electric may also elect to fuel Units 1, 2, or 3 with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric applies for and secures a PSD permit before using such fuel in any of these Units, complies with all requirements issued in such a permit, and complies with all requirements of this Consent Decree applicable to Re-Powering.

39. Requirements Applicable to Big Bend Units 1, 2, and/or 3 if Shutdown. If Tampa Electric elects to Shutdown one or more of Units 1, 2, and 3, Tampa Electric shall complete Shutdown of the first such Unit on or before May 1, 2008; of the second Unit, if applicable, on or before May 1, 2009, and of the third Unit, if applicable, on or before May 1, 2010. Notwithstanding the requirements of this Paragraph, Tampa Electric may retain any Unit Shutdown pursuant to this Paragraph on Reserve / Standby. If Tampa Electric later decides to restart such Unit retained on Reserve / Standby by Re-Powering it then, prior to such restart, Tampa Electric shall timely apply for a PSD permit for the Unit(s) to be Re-Powered, and Tampa Electric shall abide by the permit issued as result of that application, including installation of BACT and its corresponding Emission Rate determined at the time of the restart. Tampa Electric shall operate each Unit Re-Powered under this Paragraph to meet an Emission Rate for NO_x of no greater than 3.5 ppm or the Emission Rate established in the PSD permit, whichever is more stringent. Tampa Electric shall provide a copy of any permit application(s), proposed permit(s), and permit(s) to the United States as specified in Paragraph 82 (Notice). Upon Shutdown of a Unit under this Paragraph, Tampa Electric may never again use coal to fire that Unit. For any Unit Shutdown and placed on on Reserve / Standby under this Paragraph, and notwithstanding the definition of Re-Power in this Consent Decree, Tampa Electric also may elect to fuel such a Unit with a gaseous fuel other than or in addition to natural gas, if and only if Tampa Electric: applies for and secures a PSD permit before using such fuel in any of such Unit, complies with all requirements issued in such a permit, and complies with all requirements of this Consent Decree applicable to Re-Powering.

40. Further SO_2 Reduction Requirements if Big Bend Units 1, 2, or 3 Remains Coal-fired. If Tampa Electric elects under Paragraph 36 to continue combusting coal at Units 1, 2, and/or 3, Tampa Electric shall meet the following requirements.

A. Removal Efficiency or Emission Rate. Commencing on dates set forth in Subparagraph C and continuing thereafter, Tampa Electric shall operate coal-fired Units and the scrubbers that serve those Units so that emissions from the Units shall meet at least one of the following limits:

(1) the scrubber shall remove at least 95% of the SO_2 in the flue gas that entered the scrubber; or

(2) the Emission Rate for SO_2 from each Unit does not exceed 0.25 lb/mmBTU.

B. Availability Criteria. Commencing on the deadlines set in this Paragraph and continuing thereafter, Tampa Electric shall not allow emissions of SO_2 from Big Bend Units 1, 2, or 3 without scrubbing the flue gas from those Units and using other equipment designed to control SO_2 emissions. Notwithstanding the preceding sentence, to the extent that the Clean Air Act New Source Performance Standards identify circumstances during which Bend Unit 4 may operate without its scrubber, this Consent Decree shall allow Big Bend Units 1, 2, and/or 3 to operate when those same circumstances are present at Big Bend Units 1, 2, and/or 3.

C. Deadlines. Big Bend Unit 3 and the scrubber(s) serving it shall be subject to the requirements of this Paragraph beginning January 1, 2010 and continuing thereafter. Until January 1, 2010, Tampa Electric shall control SO_2 emissions

from Unit 3 as required by Paragraphs 30 and 31. Big Bend Units 1 and 2 and the scrubber(s) serving them shall be subject to the requirements of this Paragraph beginning January 1, 2013 and continuing thereafter. Until January 1, 2013, Tampa Electric shall control SO_2 emissions from Units 1 and 2 as required by Paragraphs 29 and 31.

D. Nothing in this Consent Decree shall alter requirements of NSPS, 40 C.F.R. Part 60 Subpart Da, that apply to operation of Unit 4 and the scrubber serving it..

C. BIG BEND AND GANNON – PERMITS AND RESOLUTION OF CLAIMS

41. Timely Application for Permits. Except as otherwise stated in this Consent Decree, in any instance where otherwise applicable law or this Consent Decree requires Tampa Electric to secure a permit to authorize constructing or operating any device under this Consent Decree, Tampa Electric shall make such application in a timely manner. Such applications shall be completed and submitted to the appropriate authorities to allow sufficient time for all legally required processing and review of the permit request. Failure to comply with this provision shall bar any use by Tampa Electric of the Force Majeure provisions of this Consent Decree.

42. Title V Permits.

A. On or before January 1, 2004, Tampa Electric shall apply for a Title V Permit(s), or for an amendment to an existing Title V Permit(s), to include all performance, operational, maintenance, and control technology requirements established by or determined under this Consent Decree for Gannon, including but not limited to

Emission Rates, removal efficiencies, limits on fuel use (including those imposed on Re-Powered or Shutdown Units), and operation and maintenance optimization requirements.

B. On or before January 1, 2009, Tampa Electric shall apply for a Title V Permit(s), or for an amendment to an existing Title V Permit(s), to include all performance, operational, maintenance, and control technology requirements established by or determined under this Consent Decree for Big Bend, including but not limited to Emission Rates, removal efficiencies, limits on fuel use (including those imposed on Re-Powered or Shutdown Units), and operation and maintenance optimization requirements.

C. Except as this Consent Decree expressly requires otherwise, this Consent Decree shall not be construed to require Tampa Electric to apply for or obtain a permit pursuant to the Prevention of Significant Deterioration requirements of the Clean Air Act for any work performed by Tampa Electric within the scope of the Resolution of Claims provisions of Paragraphs 43 and 44, below.

43. Resolution of Past Claims - This Consent Decree resolves all of Plaintiff's civil claims for liability arising from violations of either: (1) the Prevention of Significant Deterioration or Non-Attainment provisions of Parts C and D of the Clean Air Act, 42 U.S.C. § 7401, et seq at Units at Big Bend or Gannon., or (2) 40 C.F.R. Section 60.14 at Units at Big Bend or Gannon, that :

A. are alleged in the Complaint filed November 3, 1999, or in the NOV issued on that date;

B. could have been alleged by the United States in the Complaint filed November 3, 1999, or in the NOV issued on that date; or

C. have arisen from Tampa Electric's actions that occurred between November 3, 1999 and the date on which this Consent Decree is entered by the Court.

44. Resolution of Future Claims - Covenant not to Sue. The United States covenants not to sue Tampa Electric for civil claims arising from the Prevention of Significant Deterioration or Non-Attainment provisions of Parts C and D of the Clean Air Act, 42 U.S.C. § 7401 et seq., at Big Bend or Gannon Units and that are based on failure to obtain PSD or nonattainment New Source Review (NSR) permits for:

A. work that this Consent Decree expressly directs Tampa Electric to undertake; or

B. physical changes or changes in the method of operation of Big Bend or Gannon Units not required by this Consent Decree, if and only if:

(1) such change is commenced after Tampa Electric is implementing the plan, or the first phase of the plan if applicable, approved by EPA under Paragraph 31 (Optimizing Availability of Scrubbers),

(1) such change is commenced, within the meaning of 40 C.F.R. Section 52.21(b)(9), during the time this Consent Decree applies to the Unit at which this change has been made ;

(3) Tampa Electric is otherwise in compliance with this Consent Decree;

(4) hourly Emission Rates of NO_x, SO_2, or PM at the changed Unit(s) do not exceed their respective hourly Emission Rates prior to the change, as measured by 40 C.F.R. § 60.14(h); and

(5) in any calendar year following the change, emissions of no pollutant within the scope of Total Baseline Emissions exceed the emissions of that pollutant in the Total Baseline Emissions.

45. Separate Limitation on Resolution of Claims. Notwithstanding the provisions of Section XIII ("Termination"), the provisions of Paragraph 44 ("Resolution of Future Claims - Covenant Not to Sue") shall terminate at Gannon and Big Bend, as follows. On December 31, 2006, the provisions of Paragraph 44 shall terminate and be of no further effect as to physical changes or changes in the method of operation at Gannon. On December 31, 2012, the provisions of Paragraph 44 shall terminate and be of no further effect as to physical changes or changes in the method of operation at Big Bend. If Tampa Electric Re-Powers any Unit at Big Bend under the terms provided by this Consent Decree, then for each such Unit the provisions of Paragraph 44 shall terminate two years after each such Unit is Re-Powered or on December 31, 2012, whichever is earlier.

46. Exclusion of Certain Emission Allowances. For any and all actions taken by Tampa Electric pursuant to the terms of this Consent Decree, including but not limited to upgrading of ESPs and scrubbers, installation of NO_x controls, Re-Powering, and Shutdown, Tampa Electric shall not use or sell any resulting NO_x or SO_2 emission allowances or credits in any emission trading or marketing program of any kind; provided, however, that:

A. SO_2 credits allocated to Tampa Electric by the Administrator of EPA under the Act, due to the Re-Powering or Shutdown of Gannon, may be retained by Tampa

Electric during the year in which they are allocated, but only for Tampa Electric's own use in meeting any acid rain requirement imposed under the Act. For any such allowances not used by Tampa Electric for this purpose by June 30 of the following calendar year, Tampa Electric shall not use, sell, trade, or otherwise transfer these allowances for its benefit or the benefit of a third party unless such a transfer would result in the retiring of such allowances without their ever being used.

B. If Tampa Electric decides to Re-Power any Unit at Big Bend, then Tampa Electric shall be entitled to retain for any purpose under law the difference between the emission allowances that would have resulted from installing BACT-level NO_x and SO_2 controls at the existing coal-fired Unit and the emission allowances that result from Re-Powering that Unit. Before Tampa Electric uses any allowances within the scope of this Subparagraph, Tampa Electric shall submit the calculation of the net emission allowances for approval by the United States.

C. Nothing in this Consent Decree shall preclude Tampa Electric from using or selling emission allowances arising from Tampa Electric's activities occurring prior to December 31, 1999, or Tampa Electric's activities after that date that are not related to actions required of Tampa Electric under this Consent Decree. The United States and Tampa Electric agree that the operation of the SO_2 scrubber serving Big Bend Units 1 and 2 meets the requirements of this Subparagraph, and that emission allowances resulting from the operation of this scrubber shall

not be treated as an activity related to or required under this Consent Decree.

V. REPORTING AND RECORD KEEPING

47. Beginning at the end of the first calendar quarter after entry of this Consent Decree, and in addition to any other express reporting requirement in this Consent Decree, Tampa Electric shall submit to EPA a quarterly report, consistent with the form attached to this Consent Decree as the Appendix, within thirty (30) days after the end of each calendar quarter until this Consent Decree is terminated.

48. Tampa Electric's report shall be signed by Tampa Electric's Vice President, Environmental and Fuels, or, in his or her absence, Vice President, Energy Supply, or higher ranking official, and shall contain the following certification:

> I certify under penalty of law that this information was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my directions and my inquiry of the person(s) who manage the system, or the person(s) directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I understand that there are significant penalties for making misrepresentations to or misleading the United States.

VI. CIVIL PENALTY

49. Within thirty (30) calendar days of entry of this Consent Decree, Tampa Electric shall pay to the United States a civil penalty in the amount of $3.5 million. The civil penalty shall be paid by Electronic Funds Transfer ("EFT") to the United States Department of Justice, in accordance with current EFT procedures, referencing the USAO File Number and DOJ Case Number 90-5-2-1-06932 and the civil action case name and case number

of this action. The costs of such EFT shall be Tampa Electric's responsibility. Payment shall be made in accordance with instructions provided by the Financial Litigation Unit of the U.S. Attorney's Office for the Middle District of Florida. Any funds received after 11:00 a.m. (EST) shall be credited on the next business day. Tampa Electric shall provide notice of payment, referencing the USAO File Number, DOJ Case Number 90-5-2-1- 06932, and the civil action case name and case number, to the Department of Justice and to EPA, as provided in Paragraph 82 (Notice). Failure to timely pay the civil penalty shall subject Tampa Electric to interest accruing from the date payment is due until the date payment is made at the rate prescribed by 28 U.S.C. § 1961, and shall render Tampa Electric liable for all charges, costs, fees, and penalties established by law for the benefit of a creditor or of the United States in securing payment.

VII. NO_x REDUCTION PROJECTS AND MITIGATION PROJECTS

50. Tampa Electric shall submit plans for and shall implement the NO_x Reduction and Other Mitigation Projects (referred to together as "Projects") described in this Section, and in Paragraph 35 of this Consent Decree, in compliance with the schedules and terms of this Consent Decree. In performing these Projects, Tampa Electric shall spend no less than $10 million in Project Dollars, in total, unless the Additional NO_x Reduction Project(s) selected under Paragraph 52.C is estimated to cost more than $5 million, in which case Tampa Electric shall spend no less than $10 million but no more than $11 million in Project Dollars, in total. Tampa Electric shall expend the full amount of the Project Dollars required by this Paragraph on or before May 1, 2010. Tampa Electric shall

maintain for review by EPA, upon its request, all documents identifying Project Dollars spent by Tampa Electric.

51. All plans and reports prepared by Tampa Electric pursuant to the requirements of Paragraph 35 and this Section of the Consent Decree shall be publicly available without charge.

52. Tampa Electric shall submit the required plans for and complete the following Projects:

A. Early NO_x reductions through combustion optimization as described in Paragraph 35 of this Consent Decree.

B. Performance of Air Chemistry Work in Tampa Bay Estuary. Tampa Electric shall expend no more than $2 million Project Dollars in conducting or financing stack tests, emissions estimation, ambient air monitoring, data acquisition and analysis, and any combination thereof that: (1) is not otherwise required by law, (2) will provide data or analysis that is not already available, (3) will complement work carried out by other persons examining the air chemistry of Tampa Bay Estuary, and (4) will help close gaps in current understanding of air chemistry in the Tampa Bay Estuary. Tampa Electric shall either conduct this work itself, fund other persons already conducting such work on a non-profit basis, or both. For work Tampa Electric intends to conduct itself, the company shall describe the proposed work and a schedule for completion to EPA, in writing, at least 90 days prior to the date on which Tampa Electric intends to start such work, including an explanation of why the proposed work meets all the requirements of this Subparagraph. Unless EPA objects to the proposed work on the grounds it does

not comply with the requirements of this Subparagraph, Tampa Electric shall undertake and complete the work according to the proposed schedule. If Tampa Electric elects to spend some or all of the $2 million Project Dollars to finance work to be performed by other persons or organizations, the company shall provide to EPA for review and approval a plan that describes the work to be performed, the persons or organizations conducting the work, the schedule for its completion, the schedule for Tampa Electric's payments, and an explanation of why the proposed payment(s) meets all the requirements of this Subparagraph. The plan shall be provided to EPA at least 90 days prior to the date on which Tampa Electric will begin transferring the money to finance such work. All payments to persons or organizations under such a plan shall be completed by Tampa Electric no later than June 30, 2002. Before Tampa Electric makes such payments for the benefit of any person or organization carrying out work under this Paragraph, Tampa Electric shall secure a written, signed commitment from such person to provide Tampa Electric and EPA with the results of the work.

C. Additional NO_x Reductions Project(s).

(1) General Requirement. Tampa Electric shall expend the remainder of the Project Dollars required under this Consent Decree to: (i) demonstrate innovative NO_x control technologies on any of its Units or boilers at Gannon or Big Bend not Shutdown or on Reserve / Standby; and/or (ii) reduce the NO_x Emission Rate for any Big Bend coal-combusting Unit below the lowest rate otherwise applicable to it under this Consent Decree.

(2) For any Project(s) at Gannon. If Tampa Electric elects to undertake a project on an eligible Gannon Unit(s) to demonstrate any innovative NO_x control technology, within six months after entry of this Consent Decree Tampa Electric shall submit a plan to EPA, for review and approval, which sets forth: (a) the NO_x demonstration or innovative control technology projects being proposed; (b) the anticipated cost of the projects; (c) the reduction in NO_x or other environmental benefits anticipated to result from the project, and (d) a schedule for implementation of the project providing for commencement and completion in accordance with the requirements of this Subparagraph. EPA shall complete its review of this plan within 60 days after receipt. If such project is approved, Tampa Electric shall complete installation of the technology no later than December 31, 2004 as part of the Re-Powering of such Units; provided, however, that nothing in this Paragraph alters Tampa Electric's obligation under Paragraph 26 of this Consent Decree.

(3) For any Project(s) at Big Bend. At least three (3) years prior to the date on which the expenditure of any Project Dollars is to commence on Big Bend under this Subparagraph C, Tampa Electric shall submit a plan to EPA for review and approval which sets forth: (a) the NO_x demonstration or innovative control technology projects being proposed; (b) the anticipated cost of the projects; (c) the reduction in NO_x or other environmental benefits anticipated to result from the project, and (d) a schedule for

implementation of the project providing for commencement and completion in accordance with the requirements of this Subparagraph. If EPA approves the projects contained in the plan, Tampa Electric shall implement the project(s). Projects that would demonstrate innovative NO_x control technology or reduce the NO_x Emission Rate for any Big Bend coal-fired or Re-Powered Unit shall be operating and achieving reductions or demonstrating the performance of the innovative technology, as applicable, not later than May 1, 2010.

(4) Follow-up Report(s). Within sixty (60) days following the implementation of each EPA-approved project, Tampa Electric shall submit to EPA a report that documents the date that all aspects of the project were implemented, Tampa Electric's results in implementing the project, including the emission reductions or other environmental benefits achieved, and the Project Dollars expended by Tampa Electric in implementing the project.

VIII. STIPULATED PENALTIES

53. For purposes of this Consent Decree, within thirty days after written demand from the United States, and subject to the provisions of Sections X (Force Majeure) and XI (Dispute Resolution), Tampa Electric shall pay the following stipulated penalties to the United States for each failure by Tampa Electric to comply with the terms of this Consent Decree.

A. For failure to pay timely the civil penalty as specified in Section VI of this Consent Decree, $10,000 per day.

B. For all violations of a 24 hour Emission Rate – (1) Less than 5% in excess of limit: $4,000 per day, per violation; (2) more than 5% but less than 10% in excess of limit: $9,000 per day per violation; (3) equal to or greater than 10% in excess of limit: $27,500 per day, per violation

C. For all violations of 30-day rolling average Emission Rates – (1) Less than 5% in excess of limit: $150 per day per violation; (2) more than 5% but less than 10% in excess of limit: $300 per day per violation; (3) equal to or greater than 10% in excess of limit: $800 per day per violation. Violation of an Emission Rate that is based on a 30 day rolling average is a violation on every day of the 30 day period on which the average is based . Where a violation of a 30 day rolling monthly average Emission Rate (for the same pollutant and from the same source) recurs within periods less than 30 days, Tampa Electric shall not pay a daily stipulated penalty for any day of the recurrence for which a stipulated penalty has already been paid.

D. For all violations of a 95% removal efficiency requirement – (1) For removal efficiency less than 95% but greater than or equal to 94%, $4,000 per day, per violation; (2) for removal efficiency less than 94% but greater than or equal to 91%, $9,000 per day, per violation; (3) for removal efficiency less than 91%, $27,500 per day, per violation. For all violations of a 93% removal efficiency requirement – (1) For removal efficiency less than 93% but greater than or equal

to 92%, $4,000 per day, per violation; (2) for removal efficiency less than 92% but greater than or equal to 90%, $9,000 per day, per violation; (3) for removal efficiency less than 90%, $27,500 per day, per violation;

E. Violation of deadlines for Shutdown of boilers or Units or megawatt capacity — $27,500 per day, per violation.

F. Failure to apply for the permits required by Paragraphs 26, 27, 34, 38, and 42 — $1,000 per day, per violation.

G. Failure to implement the recommendations of the PM BACT Analysis or the PM optimization study by May 1, 2004. — $5,000 per day, per violation for first 30 days; $15,000 per day, per violation, for next 30 days; $27,500 per day, per violation, thereafter.

H. Failure to commence combustion optimization at Big Bend Units 1, 2, or 3 on or before May 30, 2003 as required by Paragraph 35, $10,000 per day, per violation.

I. Failure to operate the scrubbers at Big Bend Units 1, 2, or 3 on any day except as permitted by Paragraphs 29, 30, or 31, $27,500 per day, per violation.

J. Failure to submit quarterly progress and monitoring report — $100 per day, per violation, for first ten days late, and $500 per day for each day thereafter.

K. Failure to complete timely any action or payment required by or established under Subparagraph 52(B) (Performance of Air Chemistry Work in Tampa Bay Estuary), $5,000 per day, per violation

L. Failure to perform NO_x reduction or demonstration project(s), by the deadline(s) established in Subparagraph 52.C (Additional NO_x Reductions Project(s)),

$10,000 per day, per violation;

M. For failure to spend at least the number of Project Dollars required by this Consent Decree by date specified in Paragraph 50, $5,000 per day, per violation;

N. Violation of any Consent Decree prohibition on use of allowances as provided in Paragraph 46 — three times the market value of the improperly used allowance as measured at the time of the improper use.

54. Should Tampa Electric dispute its obligation to pay part or all of a stipulated penalty demanded by the United States, it may avoid the imposition of a separate stipulated penalty for the failure to pay the disputed penalty by depositing the disputed amount in a commercial escrow account pending resolution of the matter and by invoking the Dispute Resolution provisions of this Consent Decree within the time provided in this Section VIII of the Consent Decree for payment of the disputed penalty. If the dispute is thereafter resolved in Tampa Electric's favor, the escrowed amount plus accrued interest shall be returned to Tampa Electric. If the dispute is resolved in favor of the United States, it shall be entitled to the escrowed amount determined to be due by the Court, plus accrued interest. The balance in the escrow account, if any, shall be returned to Tampa Electric.

55. The United States reserves the right to pursue any other remedies to which it is entitled, including, but not limited to, a new civil enforcement action and additional injunctive relief for Tampa Electric's violations of this Consent Decree. If the United States elects to seek civil or contempt penalties after having collected stipulated penalties for the same violation, any further penalty awarded shall be reduced by the amount of the stipulated

penalty timely paid or escrowed by Tampa Electric. Tampa Electric shall not be required to remit any stipulated penalty to the United States that is disputed in compliance with Part XI of this Consent Decree until the dispute is resolved in favor of the United States. However, nothing in this Paragraph shall be construed to cease the accrual of the stipulated penalties until the dispute is resolved.

IX. RIGHT OF ENTRY

56. Any authorized representative of EPA or an appropriate state agency, including independent contractors, upon presentation of credentials, shall have a right of entry upon the premises of Tampa Electric's plants identified herein at any reasonable time for the purpose of monitoring compliance with the provisions of this Consent Decree, including inspecting plant equipment and inspecting and copying all records maintained by Tampa Electric required by this Consent Decree. Tampa Electric shall retain such records for a period of twelve (12) years from the date of entry of this Consent Decree. Nothing in this Consent Decree shall limit the authority of EPA to conduct tests and inspections at Tampa Electric's facilities under Section 114 of the Act, 42 U.S.C. § 7414.

X. FORCE MAJEURE

57. If any event occurs which causes or may cause a delay in complying with any provision of this Consent Decree, Tampa Electric shall notify the United States in writing as soon as practicable, but in no event later than seven (7) business days following the date Tampa Electric first knew, or within ten (10) business days following the date Tampa

Electric should have known by the exercise of due diligence, that the event caused or may cause such delay. In this notice Tampa Electric shall reference this Paragraph of this Consent Decree and describe the anticipated length of time the delay may persist, the cause or causes of the delay, the measures taken or to be taken by Tampa Electric to prevent or minimize the delay, and the schedule by which those measures will be implemented. Tampa Electric shall adopt all reasonable measures to avoid or minimize such delays.

58. Failure by Tampa Electric to comply with the notice requirements of Paragraph 57 shall render this Section X voidable by the United States as to the specific event for which Tampa Electric has failed to comply with such notice requirement. If voided, the provisions of this Section shall have no effect as to the particular event involved.

59. The United States shall notify Tampa Electric in writing regarding Tampa Electric's claim of a delay in performance within (15) fifteen business days of receipt of the Force Majeure notice provided under Paragraph 57. If the United States agrees that the delay in performance has been or will be caused by circumstances beyond the control of Tampa Electric, including any entity controlled by Tampa Electric, and that Tampa Electric could not have prevented the delay through the exercise of due diligence, the parties shall stipulate to an extension of the required deadline(s) for all requirement(s) affected by the delay for a period equivalent to the delay actually caused by such circumstances. Such stipulation shall be filed as a modification to this Consent Decree in order to be effective. Tampa Electric shall not be liable for stipulated penalties for the period of any such delay.

60. If the United States does not accept Tampa Electric's claim of a delay in performance, to avoid the imposition of stipulated penalties Tampa Electric must submit the matter to this Court for resolution by filing a petition for determination. Once Tampa Electric has submitted the matter, the United States shall have fifteen business days to file its response. If Tampa Electric submits the matter to this Court for resolution, and the Court determines that the delay in performance has been or will be caused by circumstances beyond the control of Tampa Electric, including any entity controlled by Tampa Electric, and that Tampa Electric could not have prevented the delay by the exercise of due diligence, Tampa Electric shall be excused as to that event(s) and delay (including stipulated penalties otherwise applicable), but only for the period of time equivalent to the delay caused by such circumstances.

61. Tampa Electric shall bear the burden of proving that any delay in performance of any requirement of this Consent Decree was caused by or will be caused by circumstances beyond its control, including any entity controlled by it, and that Tampa Electric could not have prevented the delay by the exercise of due diligence. Tampa Electric shall also bear the burden of proving the duration and extent of any delay(s) attributable to such circumstances. An extension of one compliance date based on a particular event may, but will not necessarily, result in an extension of a subsequent compliance date.

62. Unanticipated or increased costs or expenses associated with the performance of Tampa Electric's obligations under this Consent Decree shall not constitute circumstances beyond the control of Tampa Electric or serve as a basis for an extension of time under this Section. However, failure of a permitting authority to issue a necessary permit in a

timely fashion may constitute a Force Majeure event where the failure of the permitting authority to act is beyond the control of Tampa Electric and Tampa Electric has taken all steps available to it to obtain the necessary permit, including, but not limited to, submitting a complete permit application, responding to requests for additional information by the permitting authority in a timely fashion, accepting lawful permit terms and conditions, and prosecuting appeals of any allegedly unlawful terms and conditions imposed by the permitting authority in an expeditious fashion.

63. The parties agree that, depending upon the circumstances related to an event and Tampa Electric's response to such circumstances, the kinds of events listed below could also qualify as Force Majeure events within the meaning of this Section X of the Consent Decree: Construction, labor, or equipment delays; natural gas and gas transportation availability delays;acts of God; and the failure of an innovative technology approved under Paragraph 26.B and 52.C.

64. Notwithstanding any other provision of this Consent Decree, this Court shall not draw any inferences nor establish any presumptions adverse to either party as a result of Tampa Electric delivering a notice pursuant to this Section or the parties' inability to reach agreement on a dispute under this Part.

65. As part of the resolution of any matter submitted to this Court under this Section, the parties by agreement, or this Court by order, may in appropriate circumstances extend or modify the schedule for completion of work under this Consent Decree to account for the delay in the work that occurred as a result of any delay agreed to by the United States or approved by this Court. Tampa Electric shall be liable for stipulated penalties for its

failure thereafter to complete the work in accordance with the extended or modified schedule.

XI. DISPUTE RESOLUTION

66. The dispute resolution procedure provided by this Section XI shall be available to resolve all disputes arising under this Consent Decree, except as provided in Section X regarding Force Majeure, or in this Section XI, provided that the party making such application has made a good faith attempt to resolve the matter with the other party.

67. The dispute resolution procedure required herein shall be invoked by one party to this Consent Decree giving written notice to another advising of a dispute pursuant to this Section XI. The notice shall describe the nature of the dispute and shall state the noticing party's position with regard to such dispute. The party receiving such a notice shall acknowledge receipt of the notice, and the parties shall expeditiously schedule a meeting to discuss the dispute informally not later than fourteen (14) days following receipt of such notice.

68. Disputes submitted to dispute resolution under this Section shall, in the first instance, be the subject of informal negotiations between the parties. Such period of informal negotiations shall not extend beyond thirty (30) calendar days from the date of the first meeting between representatives of the United States and Tampa Electric unless the parties' representatives agree to shorten or extend this period.

69. If the parties are unable to reach agreement during the informal negotiation period, the United States shall provide Tampa Electric with a written summary of its position

regarding the dispute. The written position provided by the United States shall be considered binding unless, within thirty (30) calendar days thereafter, Tampa Electric files with this Court a petition which describes the nature of the dispute and seeks resolution. The United States may respond to the petition within forty-five (45) calendar days of filing.

70. Where the nature of the dispute is such that a more timely resolution of the issue is required, the time periods set out in this Section may be shortened upon motion of one of the parties to the dispute.

71. This Court shall not draw any inferences nor establish any presumptions adverse to either party as a result of invocation of this Section or the parties' inability to reach agreement.

72. As part of the resolution of any dispute under this Section, in appropriate circumstances the parties may agree, or this Court may order, an extension or modification of the schedule for completion of work under this Consent Decree to account for the delay that occurred as a result of dispute resolution. Tampa Electric shall be liable for stipulated penalties for its failure thereafter to complete the work in accordance with the extended or modified schedule.

73. The Court shall decide all disputes pursuant to applicable principles of law for resolving such disputes; provided, however, that the United States and Tampa Electric reserve their rights to argue for what the applicable standard of law should be for resolving any particular dispute. Notwithstanding the preceding sentence of this Paragraph, as to disputes arising under Paragraph 32, the Court shall sustain the position of the United States as to the BACT Analysis recommendations and the optimization study measures

that should be installed and implemented, unless Tampa Electric demonstrates that the position of the United States is arbitrary or capricious.

XII. GENERAL PROVISIONS

74. Effect of Settlement. This Consent Decree is not a permit; compliance with its terms does not guarantee compliance with all applicable Federal, State or Local laws or regulations.

75. Satisfaction of all of the requirements of this Consent Decree constitutes full settlement of and shall resolve and release Tampa Electric from all civil liability of Tampa Electric to the United States for the claims referred to in Paragraphs 43 and 44 of this Consent Decree. This Consent Decree does not apply to any claim(s) of alleged criminal liability, which are reserved.

76. In any subsequent administrative or judicial action initiated by the United States for injunctive relief or civil penalties relating to the facilities covered by this Consent Decree, Tampa Electric shall not assert any defense or claim based upon principles of waiver, res judicata, collateral estoppel, issue preclusion, claim splitting, or other defense based upon any contention that the claims raised by the United States in the subsequent proceeding were brought, or should have been brought, in the instant case; provided, however, that nothing in this Paragraph is intended to affect the enforceability of the Resolution of Claims provisions of Paragraphs 43 and 44 of this Consent Decree..

77. Other Laws. Except as specifically provided by this Consent Decree, nothing in this Consent Decree shall relieve Tampa Electric of its obligation to comply with all

applicable Federal, State and Local laws and regulations. Subject to Paragraph 43 and 44, nothing contained in this Consent Decree shall be construed to prevent or limit the United States' rights to obtain penalties or injunctive relief under the Clean Air Act or other federal, state or local statutes or regulations.

78. Third Parties. This Consent Decree does not limit, enlarge or affect the rights of any party to this Consent Decree as against any third parties.

79. Costs. Each party to this action shall bear its own costs and attorneys' fees.

80. Public Documents. All information and documents submitted by Tampa Electric to the United States pursuant to this Consent Decree shall be subject to public inspection, unless subject to legal privileges or protection or identified and supported as business confidential by Tampa Electric in accordance with 40 C.F.R. Part 2.

81. Public Comments. The parties agree and acknowledge that final approval by the United States and entry of this Consent Decree is subject to the requirements of 28 C.F.R. § 50.7, which provides for notice of the lodging of this Consent Decree in the Federal Register, an opportunity for public comment, and the right of the United States to withdraw or withhold consent if the comments disclose facts or considerations which indicate that the Consent Decree is inappropriate, improper, or inadequate.

82. Notice. Unless otherwise provided herein, notifications to or communications with the United States or Tampa Electric shall be deemed submitted on the date they are postmarked and sent either by overnight mail, return receipt requested, or by certified or registered mail, return receipt requested. Except as otherwise provided herein, when written notification to or communication with the United States, EPA, or Tampa Electric

is required by the terms of this Consent Decree, it shall be addressed as follows:

As to the United States of America:

For U.S. DOJ –

Chief
Environmental Enforcement Section
Environment and Natural Resources Division
U.S. Department of Justice
P.O. Box 7611, Ben Franklin Station
Washington, D.C. 20044-7611
DJ# 90-5-2-1-06932

Whitney L. Schmidt
Coordinator, Affirmative Civil Enforcement Program
Office of the United States Attorney
Middle District of Florida
400 N. Tampa Street
Tampa, FL 33602

For U.S. EPA –

Director, Air Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
Ariel Rios Building [2242A]
1200 Pennsylvania Avenue, N.W.
Washington, DC 20460

and

Regional Administrator
U.S. EPA Region IV
61 Forsyth Street, S.E.
Atlanta, GA 30303

As to Tampa Electric:

Sheila M. McDevitt
General Counsel
Tampa Electric Company
P.O. Box 111
Tampa, FL 333601-0111

83. Any party may change either the notice recipient or the address for providing notices to it by serving all other parties with a notice setting forth such new notice recipient or address.

84. Modification. Except as otherwise allowed by law, there shall be no modification of this Consent Decree without written approval by the United States and Tampa Electric, and approval of such modification by the Court.

85. Continuing Jurisdiction. The Court shall retain jurisdiction of this case after entry of this Consent Decree to enforce compliance with the terms and conditions of this Consent Decree and to take any action necessary or appropriate for its interpretation, construction, execution, or modification. During the term of this Consent Decree, any party may apply to the Court for any relief necessary to construe or effectuate this Consent Decree.

86. Complete Agreement. This Consent Decree constitutes the final, complete and exclusive agreement and understanding among the parties with respect to the settlement embodied in this Consent Decree. The parties acknowledge that there are no representations, agreements or understandings relating to the settlement other than those expressly contained in this Consent Decree. An Appendix is attached to and incorporated into this Consent Decree by this reference.

XIII. TERMINATION

87. Except as provided in Paragraphs 43, 44, and 45 (involving resolution of claims), this Consent Decree shall be subject to termination upon motion by either party after Tampa Electric satisfies all requirements of this Consent Decree, including payment of all stipulated penalties that may be due, installation of control technology systems as specified herein, the receipt of all permits specified herein, securing valid Title V Permits for Gannon and Big Bend that incorporate all emission and fuel limits from this Consent Decree as well as all operational limits established under this Consent Decree, and the submission of all final reports indicating satisfaction of the requirements for implementation of all acts called for under Part VII of this Consent Decree.

88. If Tampa Electric believes it has achieved compliance with the requirements of this Consent Decree, then Tampa Electric shall so certify to the United States. Unless the United States objects in writing with specific reasons within 60 days of receipt of Tampa Electric's certification, the Court shall order that this Consent Decree be terminated on Tampa Electric's motion. If the United States objects to Tampa Electric's certification, then the matter shall be submitted to the Court for resolution under Section XI of this Consent Decree. In such case, Tampa Electric shall bear the burden of proving that this Consent Decree should be terminated.

SO ORDERED, THIS _____ DAY OF _____ 2000.

_____

UNITED STATES DISTRICT JUDGE

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F

THROUGH ITS UNDERSIGNED REPRESENTATIVES, THE UNITED STATES AGREES AND CONSENTS TO ENTRY OF THE FOREGOING CONSENT DECREE:

FOR PLAINTIFF
UNITED STATES OF AMERICA:

Date: 2/28/03

Lois J. Schiffer
Assistant Attorney General
Environment and Natural Resources
Division
United States Department of Justice

W. Benjamin Fisherow
Assistant Chief
Thomas A. Mariani, Jr.
Jon A. Mueller
Senior Attorneys
Environmental Enforcement Section
United States Department of Justice
P.O. Box 7611
Washington, D.C. 20044
(202) 514-4620

Donna A. Bucella
United States Attorney for the
Middle District of Florida

By:
Whitney L. Schmidt
Affirmative Civil Enforcement Coordinator
Assistant United States Attorney
United States Attorney's Office
Middle District of Florida
Florida Bar No. 0337129
Tampa, Florida 33602
(813) 274-6000
(813) 274-6198 (facsimile)

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F

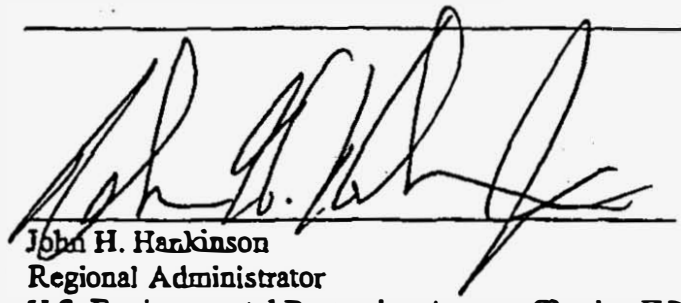
Steve A. Herman
Assistant Administrator for Enforcement
U.S. Environmental Protection Agency
Washington, D.C.

Bruce Buckheit
Director

Gregory Jaffe
Senior Enforcement Counsel

Air Enforcement Division
Office of Enforcement and Compliance Assurance
U.S. Environmental Protection Agency
Washington, D.C.

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F



John H. Hankinson
Regional Administrator
U.S. Environmental Protection Agency (Region IV)
Atlanta, Georgia

Signature Page for Consent Decree in United States v. Tampa Electric Company,
Civ. No. 99-2524 CIV-T-23F

THROUGH ITS UNDERSIGNED REPRESENTATIVES, TAMPA ELECTRIC COMPANY AGREES AND CONSENTS TO ENTRY OF THE FOREGOING CONSENT DECREE

FOR TAMPA ELECTRIC COMPANY

Date: 2/29/00

John B. Ramil
President
Tampa Electric Company

Sheila M. McDevitt
General Counsel
Tampa Electric Company

APPENDIX

QUARTERLY REPORT OF TAMPA ELECTRIC COMPANY PURSUANT TO PART V OF THE CONSENT DECREE ENTERED IN CIVIL ACTION NO. 99-2524, CIV-T-23F (M.D. FL)

The following report is submitted by Tampa Electric Company in compliance with the requirements of Part V of the Consent Decree entered in United States v. Tampa Electric Company, covering the calendar quarter ending _____.

A. Information With Respect to Gannon Station

1. Progress toward Re-Powering or restarting units pursuant to Paragraphs 26 or 27 of the Decree, including information on the status of all pertinent permit applications:

2. Progress toward the Shutdown of Units (and/or MW) on the Schedule contained in Paragraph 27:

3. Report on any use of coal or a fuel source other than natural gas at Gannon (or Bayside Power Station) following January 1, 2005:

B. Information With Respect to Big Bend Station

1. Report on all unscrubbed emissions, including the number of days on which unscrubbed emissions occurred during the reporting period, the amount of such unscrubbed emissions, and the steps taken to comply with all requirements of Paragraphs 29, 30, 31, and 40:

2. Report on implementation of the approved scrubber optimization plan in compliance with Paragraph 31. Describe the steps taken to reduce the number of days of unscrubbed emissions and an estimate of the days of unscrubbed emissions avoided as the result of such steps:

3. Report on acquisition and installation of all materials or equipment to upgrade ESPs pursuant to the recommendations of the BACT Analysis required by Paragraph 32.B:

4. Report on the operation of ESPs in conformance with the approved recommendations and optimization plan required by Paragraph 32.A and 32.C:

5. Report on progress in securing early NO_x reduction goals pursuant to Paragraph 35:

6. Report on the occurrence(s) of malfunction(s) of PM CEMs and on steps taken to correct such malfunction(s) and prevent their recurrence:

7. Attach, in electronic format if available, all data recorded by PM CEMs and results of any stack tests.

8. Report on status of contracting, construction, installation, and operation of NO_x emission controls at Big Bend Units 1, 2, 3, and 4, or the status of the permit application for Re-Powering or other refueling of such Unit(s), pursuant to Paragraphs 37.A or B, and 39, including the dates of all significant milestones in these activities:

9. Report on progress toward Re-Powering any Unit at Big Bend, including the status of any pertinent permit applications:

C. General Information

1. Report on Emission Rates or removal efficiencies imposed by or under the Consent Decree, including the following:

A. For each Unit or pollution control device subject under the Consent Decree to an Emission Rate calculated as a 30-day rolling average:
   1. the emission rate for each operating day, calculated in the manner described in Paragraph 8 of the Consent Decree; and
   2. the Emission Rate for each operating day, calculated as a 30 day rolling average in the manner described in Paragraph 8 of the Consent Decree;

B. For each Unit or pollution control device subject under the Consent Decree to a 24 hour rolling average Emission Rate:
   1. the Emission Rate for each day covered by the Report, calculated in the manner described in Paragraph 8 of the Consent Decree; and
   2. identification for each day covered by the Report of each period of startup, shutdown, or malfunction that was excluded from the Emission Rate calculation; and

C. For each Unit or pollution control device subject under the Consent Decree to a removal efficiency limit, the removal efficiency achieved on each day.

2. Report on progress and results of NO_x reduction and/or demonstration project(s) pursuant to Section VII:

3. Report on payments made or work undertaken pursuant to Paragraph 52.B, Performance of Air Chemistry Work in Tampa Bay Estuary:

4. Report on the amount of Project Dollars, as defined in the Consent Decree, expended to date and on which project(s) they were expended:

5. Provide a copy of any permit application submitted to an approval authority, unless such copy was previously submitted, and a copy of any draft or final permit received.

6. Report on any sale or other use of any SO_2 or NO_x emission allowance during the calendar quarter, including an explanation of why such use is not prohibited by Paragraph 46:

7. State each change commenced or completed by Tampa Electric that falls within the scope of Paragraph 44.B(2) of the Consent Decree, if and only if such change: (A) is one on which Tampa Electric spends or expects to spend in excess of $250,000, and (B) Tampa Electric accounts for that spending as a capital expenditure.

8. Certify to entire report, as follows:

> I certify under penalty of law that this information was prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my directions and my inquiry of the person(s) who manage the system, or the person(s) directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I understand that there are significant penalties for making misrepresentations to or misleading the United States.
>
> _____
> /Signature, as provided by Paragraph 48/

TAMPA ELECTRIC COMPANY
DOCKET NO. 000007-EI
WITNESS: STANLEY J. MARTIN
EXHIBIT NO. ____ (SJM-1)
FILED: SEPTEMBER 21, 2000

TAMPA ELECTRIC COMPANY

EXHIBIT OF STANLEY J. MARTIN

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FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 000007-EI EXHIBIT NO. 5
COMPANY/ WITNESS: Martin
DATE: 11-20-00

BIG BEND FGD UNIT 1, 2 AND 3
2000/2001 RELIABILITY AND PERFORMANCE IMPROVEMENT PROJECTS

UNIT 3 TOWER MODULE PROJECTS

ITEM #	DESCRIPTION	COMPLETION DATE	COSTS($K) CAPITAL	COSTS($K) O&M
#1	TOWER PIPING, NOZZLE, AND INTERNAL IMPROVEMENTS	6/1/01	1,003	523
#2	DUCT WORK IMPROVEMENTS	10/1/00	497	1,476
#3	ELECTRICAL SYSTEM RELIABILITY IMPROVEMENTS	12/1/00	236	90
#4	TOWER CONTROL IMPROVEMENTS	12/1/00		16
#5	DBA SYSTEM IMPROVEMENTS	6/1/01	120	
#6	BOOSTER FAN RELIABILITY IMPROVEMENTS	6/1/01	1,069	95
#7	ABSORBER SYSTEM IMPROVEMENTS	6/1/01	2,649	103
#8	QUENCHER SYSTEM IMPROVEMENTS	10/1/00	13	
#9	TOWER DEMISTER (PACKING) IMPROVEMENTS	6/1/01	380	
		$ TOTALS=	5,967	2,303

UNIT 1 & 2 TOWER MODULE PROJECTS

ITEM #	DESCRIPTION	COMPLETION DATE	COSTS($K) CAPITAL	COSTS($K) O&M
#10	PREVENTATIVE MAINTENANCE	12/1/00		25
#11	OXIDATION AIR CONTROL IMPROVEMENT	12/1/00		10
#12	TOWER WATER,AIR,REAGENT AND START-UP PIPING UPGRADES	12/1/00	171	20
		$ TOTALS=	171	55

TOWER MODULE SUPPORT SYSTEM PROJECTS

ITEM #	DESCRIPTION	COMPLETION DATE	COSTS($K) CAPITAL	COSTS($K) O&M
#13	LIMESTONE SUPPLY RELIABILITY IMPROVEMENTS	6/1/01	2,566	24
#14	GYPSUM DEWATERING IMPROVEMENTS	6/1/01	1,583	0
#15	STACK RELIABILITY IMPROVEMENTS	6/1/01	154	69
#16	WASTE WATER TREATMENT PLANT RELIABILITY IMPROVEMENTS	12/1/01	1,952	0
		$ TOTALS=	6,255	93
	GRAND TOTAL $=		12,393	2,450

Big Bend Station Forecast of Costs for Reductions of NO_x Emissions

Year 2001

Activity	January	February	March	April	May	June	July	August	Septem	October	Novem	Decem	Total
O&M Activities													
BB1 Boiler Tuning and Balancing				10,000	10,000	10,000	10,000	10,000					50,000
Capital Activities													
Big Bend 1 - Outage Spring of 2001													
BB1 Neural net	98,000	15,000	280,000	15,000	5,000	5,000	5,000	6,000	5,000	110,000	5,000	5,000	554,000
BB1 Burner and Windbox mods	105,000	14,000	104,000	150,000	12,000	4,000	4,000	3,000	3,000	3,000	3,000	4,000	409,000
Big Bend 2 - Outage Spring 2002													
BB2 Neural net								5,000	15,000	5,000	5,000	5,000	35,000
BB2 Burner and Windbox mods								5,000	45,000	5,000	5,000	10,000	70,000

Total Capital = $ 1,068,000

Total O&M = $ 50,000

Total Expenditures = $ 1,118,000

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DOCUMENT NO. 2
FILED: SEPTEMBER 21, 2000

Big Bend Station Forecast of Costs for Reductions of Particulate Matter

Year 2001

Activity	January	February	March	April	May	June	July	August	Septem	October	Novem	Decem	Total
O&M Activity													
Install turning vanes on BB1	10,000	10,000	60,000	35,000									115,000
Capital Activity													
Big Bend 1 Spring Outage 2001													
Perforated Plates for BB1 precipitator	70,000	5,000	195,000	270,000	5,000								545,000
Particulate Matter CEM	14,500	7,000	7,500	6,000	6,000	4,000	4,000	90,000	20,000	15,000	2,000	2,000	178,000
Big Bend 2 Outage Spring 2002													
Perform Eng/Procure BACT items				5,000	6,000	7,000	10,000	10,000	210,000	6,000	6,000	5,000	265,000

Total Capital =	**$**	**988,000**
Total O& M =	**$**	**115,000**
Total Expenditures =	**$**	**1,103,000**

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TAMPA ELECTRIC COMPANY
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DOCUMENT NO. 3
FILED: SEPTEMBER 21, 2000