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April 27, 2011

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110131-EI

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition for Approval of Tampa Electric Company's 2011 Depreciation Study and Annual Dismantlement Accrual Amounts

Dear Ms. Cole:

Enclosed for filing in the above-styled matter are six copies of Tampa Electric Company's Petition for Approval of its 2011 Depreciation Study and Annual Dismantlement Accrual Amounts.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

JDB/pp
Enclosure

COM ___
APA ___
ECR 4
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SSC ___
ADM ___
OPC ___
CLK ___

DOCUMENT NUMBER-DATE
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Tampa Electric Company's 2011 Depreciation Study and Annual Dismantlement Accrual Amounts.	)))))	DOCKET NO. 110131-EI FILED: April 27, 2011

TAMPA ELECTRIC COMPANY'S PETITION FOR APPROVAL OF ITS 2011 DEPRECIATION STUDY AND ANNUAL DISMANTLEMENT ACCRUAL AMOUNTS

Tampa Electric Company ("Tampa Electric" or "the company"), pursuant to Rules 25-6.0436 and 25-6.04364, Florida Administrative Code, submits this its Petition for approval of the company's 2011 Depreciation Study and Annual Dismantlement Accrual Amounts, and in support thereof, says:

1. The name, address and telephone number of the petitioner are as follows:

Tampa Electric Company
Post Office Box 111
Tampa, FL 33601
(813) 228-4111
(813) 228-1770 (fax)

2. Tampa Electric requests that copies of all pleadings, orders, notices and other documents submitted in this proceeding be furnished to the following:

Paula K. Brown Administrator, Regulatory Coordination Tampa Electric Company Post Office Box 111 Tampa, FL 33601 (813) 228-1752 (813) 228-1770 (fax)	James D. Beasley J. Jeffry Wahlen Ausley & McMullen Post Office Box 391 Tallahassee, FL 32302 (850) 224-9115 (850) 222-7560(fax)

3. Tampa Electric has prepared and simultaneously submits herewith 6 copies of the company's 2011 Depreciation Study consisting of the results of the study summarized therein.

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4. The company has prepared its Depreciation Study consistent with Rule 25-6.0436, Florida Administrative Code and seeks to have the same approved for use in represcribing the company's depreciation rates.

5. Tampa Electric is also furnishing its recalculation of its appropriate dismantlement accrual amounts consistent with the Commission's formula for such calculation.

6. Tampa Electric requests that its proposed rates and accrual amounts be approved effective January 1, 2012.

7. Tampa Electric is not aware of any disputed issues of material fact relative to the matters set forth in this Petition.

WHEREFORE, Tampa Electric submits the accompanying 2011 Depreciation Study and dismantlement accrual amounts for approval by the Commission and requests that company's proposed depreciation rates and dismantlement accrual amounts be approved effective January 1, 2012.

DATED this 27th day of April 2011.

Respectfully submitted,

JAMES D. BEASLEY
J. JEFFRY WAHLEN
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

TECO®

TAMPA ELECTRIC

2011 DEPRECIATION STUDY

FILED: APRIL 27, 2011

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
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COMPANY BACKGROUND

Tampa Electric Company is a Florida Public Service Commission (FPSC) jurisdictional regulated investor-owned electric utility operating within the state of Florida. Through its Tampa Electric division, it is engaged in the generation, purchase, transmission, distribution and sale of electric energy. The retail territory served comprises an area of about 2,000 square miles in West Central Florida, including Hillsborough County and parts of Polk, Pasco and Pinellas Counties. The principal communities served are Tampa, Winter Haven, Plant City and Dade City. More than 672,000 residential, commercial and industrial customers depend on Tampa Electric for reliable power. In addition, Tampa Electric engages in wholesale sales to utilities and other resellers of electricity. Tampa Electric has five (5) generating stations that include fossil steam units, combined cycle (CC) units, combustion turbine (CT) peaking units, an integrated gasification combined cycle (IGCC) unit, and internal combustion diesel units.

CHANGE IN DEPRECIATION

The proposed changes in depreciation rates, dismantling accruals and recovery schedules indicate the following functional changes in annual depreciation (in dollars):

Steam Production Plant	$ 16,081,607
Other Production Plant	(6,169,398)
Subtotal Generation	**9,912,209**
Transmission	(3,042,148)
Distribution	(662,812)
General	(1,015,789)
Transportation Equipment	(173,001)
General Plant Amortized	0
Subtotal TD&G	**(4,893,750)**
Dismantling	**(219,066)**
Total Depreciation & Dismantling	**$ 4,799,393**

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

GENERATION PLANT

Tampa Electric operates one (1) Steam Production and four (4) Other Production stations.

Big Bend Power Station

The Big Bend Power Station operates four (4) pulverized coal fired steam units equipped with desulfurization scrubbers and electrostatic precipitators. The station's coal-fired units have recently undergone the addition of air pollution control systems called Selective Catalytic Reduction (SCR). The SCR installations occurred from 2007 to the spring of 2010. In addition, the station operates one (1) aero-derivative CT that entered into service in August 2009 and can be fired with natural gas or distilled oil.

Big Bend Units 1, 2, 3 and 4

In the current depreciation study, truncation caused by shorter remaining lifespans is more prevalent at Big Bend Unit 1 (24-year remaining lifespan) vs. Big Bend Unit 2 (29-year remaining lifespan) vs. Big Bend Unit 3 (34-year remaining lifespan) vs. Big Bend Unit 4 (39-year remaining lifespan). Shorter remaining lifespans result in increasing depreciation rates to recover the growing net investment in a shorter period, as shown on the change in rates and accruals schedule included herein.

Big Bend CT 4

This new unit was placed in-service between the last depreciation study and this one. Consequently the 4.3 percent annual depreciation rate used for the Big Bend CT 4 investment prior to this study reflected the rate used for past CT and CC units and approved in past depreciation orders by the FPSC. In the current study, the company has stratified the completed property record of the CT assets into life categories in accordance with current Florida Administrative Code rules governing depreciation and stratification of investment. The resulting change is a reduction in depreciation as shown on the change in rates and accruals schedule included herein.

Big Bend FGD Systems 1-2 and 3-4

No major changes in each unit's average service life, curve type, net salvage factor or level of reserve are called for as a result of these systems condition per se. However, these FGD systems are linked to the shorter remaining lifespan of Big Bend Units 2 and 4 causing these FGD systems to have shorter lifespans as well as they are expected to have no use beyond the life of those units. The resulting change in this study is an increase in depreciation as shown on the change in rates and accruals schedule included herein.

Big Bend SCR Systems 1, 2, 3 and 4

These SCR systems were placed in-service between the last depreciation study and this one. Consequently the assets were initially placed in-service within the existing plant accounts for Big Bend Units 1, 2, 3 and 4. In the current study, the company has stratified the completed property record of the SCR assets into life categories in accordance with current Florida Administrative Code rules governing depreciation and stratification of investment. As a result, the company is seeking transfers of the SCR original investment and corresponding reserve to newly created plant accounts as shown on the change in rates and accruals schedule included herein.

In addition, these SCR systems are linked to the shorter remaining lifespan of Big Bend Units 1, 2, 3 and 4 causing these SCR systems to have shorter lifespans as well as they are expected to have no use beyond the life of those units. The resulting change in this study is an increase in depreciation as shown on the change in rates and accruals schedule included herein.

H.L. Culbreath Bayside Power Station

The Bayside station operates two (2) natural gas fired CC units. Bayside Unit 1 utilizes three (3) combustion turbines, three (3) heat recovery steam generators (HRSGs) and one (1) steam turbine. Bayside Unit 2 utilizes four (4) combustion turbines, four (4) HRSGs and one (1) steam turbine. In addition, the station operates four (4) aero-derivative CTs that were placed into service in 2009.

Bayside Units 1 and 2

No major changes in each unit's average service life, curve type, net salvage factor or level of reserve are called for.

Bayside Units 3, 4, 5 and 6

These units were placed in-service between the last depreciation study and this one. Consequently, the 4.3 percent annual depreciation rate used for the Bayside Units 3, 4, 5 and 6 investment reflected the rate used for past CTs and CCs and approved in past depreciation orders by the FPSC. In the current study, the company has stratified the completed property record of the CT assets into life categories in accordance with current Florida Administrative Code rules governing depreciation and stratification of investment. The resulting change is a reduction in depreciation as shown on the change in rates and accruals schedule included herein.

Polk Power Station

The Polk station operates five (5) generating units. Polk Unit 1 is an IGCC unit fired with synthetic gas produced from gasified coal and other carbonaceous fuels. This technology integrates state-of-the-art environmental processes to create a clean fuel gas from a variety of feedstocks with the efficiency benefits of CC generation equipment. Polk Units 2 through 5 are CTs fired primarily with natural gas. Units 1, 2 and 3 can also be fired with distilled oil.

Polk Units 1, 2 and 3

No major changes in each unit's average service life, curve type, net salvage factor or the level of reserve are called for.

Polk Units 4 and 5

These units were placed in-service between the last depreciation study and this one. Consequently, the 4.3 percent annual depreciation rate used for the Polk Units 4 and 5 investment reflected the rate used for past CT and CC units and approved in past depreciation orders by the FPSC. In the current study, the company has stratified the completed property record of the CT assets into life categories in accordance with current Florida Administrative Code rules governing depreciation and stratification of investment. The resulting change is a reduction in depreciation as shown on the change in rates and accruals schedule included herein.

J.H. Phillips Power Station

The Phillips station is comprised of two (2) residual or distillate oil fired diesel engines. The units were placed into long-term reserve standby in September 2009.

During 2011, the Phillips station gross plant investment will be fully recovered. Because Tampa Electric is not retiring this asset from in-service, but retaining it on long-term reserve standby, it will cease depreciation accruals with a zero percent rate to prevent an over recovery in 2012 and beyond until any new investment is made in the station.

Partnership Power Station

The Partnership station is comprised of two (2) natural gas fired internal combustion engines. This project was developed in partnership with Tampa Electric and the City of Tampa.

No major changes in the average service life, curve type, net salvage factor or the level of reserve are called for.

TAMPA ELECTRIC COMPANY
ENERGY SUPPLY - GENERATING UNIT
CAPITAL RECOVERY DATES

Plant Name	Unit No.	Gen. Max. Nameplate KW	10-year Summer MW	10-year Winter MW	Unit Type	Fuel Type	In-Service Date Month	In-Service Date Year	Maximum Lifespan in Years	Capital Recovery Year	Year End 2011 Age in Years	Year End 2011 Maximum Remaining Life in Years
Big Bend Station												
	Common	-	-	-	-	-	10	1970	80	2050	41.5	39
	1	445,500	385	395	ST	BIT	10	1970	65	2035	41.5	24
	2	445,500	385	395	ST	BIT	4	1973	65	2038	38.5	27
	3	445,500	365	365	ST	BIT	5	1976	65	2041	35.5	30
	4	486,000	417	427	ST	BIT	2	1985	65	2050	26.5	39
	1&2 FGD	-	-	-	-	-	12	1999	39	2038	12.5	27
	3&4 FGD	-	-	-	-	-	2	1985	65	2050	26.5	39
	SCR 4	-	-	-	-	-	5	2007	43	2050	4.5	39
	SCR 3	-	-	-	-	-	5	2008	33	2041	3.5	30
	SCR 2	-	-	-	-	-	5	2009	29	2038	2.5	27
	SCR 1	-	-	-	-	-	5	2010	25	2035	1.5	24
	CT 4	69,985	56	61	GT	NG	8	2009	40	2049	2.5	38
		1,892,485	1,608	1,643								
Bayside Station												
	Common	-	-	-	-	-	4	2003	46	2049	8.5	38
	1	809,060	701	792	CC	NG	4	2003	40	2043	8.5	32
	2	1,205,100	929	1,047	CC	NG	1	2004	40	2044	7.5	33
	1 ST	-	-	-	ST	-	11	1965	78	2043	46.5	32
	2 ST	-	-	-	ST	-	10	1967	77	2044	44.5	33
	CT 3	69,985	56	61	GT	NG	7	2009	40	2049	2.5	38
	CT 4	69,985	56	61	GT	NG	7	2009	40	2049	2.5	38
	CT 5	69,985	56	61	GT	NG	4	2009	40	2049	2.5	38
	CT 6	69,985	56	61	GT	NG	4	2009	40	2049	2.5	38
		2,294,100	1,854	2,083								
Polk Station												
	Common	-	-	-	-	-	9	1996	51	2047	15.5	36
	1	326,299	220	220	IGCC	BIT / LO	9	1996	40	2036	15.5	25
	2	175,770	151	183	GT	NG /LO	7	2000	40	2040	11.5	29
	3	175,770	151	183	GT	NG /LO	5	2002	40	2042	9.5	31
	4	175,770	151	183	GT	NG	3	2007	40	2047	4.5	36
	5	175,770	151	183	GT	NG	4	2007	40	2047	4.5	36
		1,029,379	824	952								
Phillips Station*												
	1	19,215	18	18	IC	HO / LO	6	1983	30	2013	28.5	2
	2	19,215	18	18	IC	HO / LO	6	1983	30	2013	28.5	2
		38,430	36	36								
City of Tampa												
	1	2,900	3	3	IC	NG	4	2001	39	2040	10.5	29
	2	2,900	3	3	IC	NG	4	2001	39	2040	10.5	29
		5,800	6	6								

Total KW Capacity		MW	MW
In-service	5,221,764	4,292	4,684
*On standby	38,430	36	36
	-	-	-

Unit Type:
ST = Steam Turbine
GT = Combustion Turbine
CC = Combined Cycle
IC = Internal Combustion

Fuel Type:
BIT = Bituminous Coal
NG = Natural Gas
HO = Heavy Oil
LO = Light Oil

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Total Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
	STEAM PRODUCTION						
	BIG BEND STATION						
31140	BB Common	62,512,809	23,268,077	184,739,689	30,629,427	122,226,880	7,361,350
31240	BB Common	83,626,854	32,649,689	86,404,462	29,451,887	2,777,608	(3,197,802)
31440	BB Common	4,655,444	2,112,355	7,058,427	2,065,618	2,402,983	(46,737)
31540	BB Common	15,922,156	10,310,881	21,925,445	10,882,223	6,003,289	571,342
31640	BB Common	5,001,566	2,835,532	9,482,237	3,332,278	4,480,671	496,746
	Subtotal	**171,718,829**	**71,176,534**	**309,610,260**	**76,361,433**	**137,891,431**	**5,184,899**
31141	BB Unit No. 1	8,062,597	5,135,137	7,805,229	4,536,435	(257,368)	(598,702)
31241	BB Unit No. 1	87,099,314	28,206,457	110,807,525	31,144,084	23,708,211	2,937,627
31441	BB Unit No. 1	32,875,137	16,324,388	33,222,208	13,005,155	347,071	(3,319,233)
31541	BB Unit No. 1	8,248,836	5,509,173	16,169,520	6,334,917	7,920,684	825,744
31641	BB Unit No. 1	645,512	453,254	1,039,413	510,345	393,901	57,091
	Subtotal	**136,931,396**	**55,628,409**	**169,043,895**	**55,530,936**	**32,112,499**	**(97,473)**
31142	BB Unit No. 2	7,977,655	4,277,190	7,942,204	4,128,797	(35,451)	(148,393)
31242	BB Unit No. 2	73,489,491	21,711,217	93,060,774	22,446,660	19,571,283	735,443
31442	BB Unit No. 2	32,082,330	15,065,053	45,929,087	9,311,423	13,846,757	(5,753,630)
31542	BB Unit No. 2	8,719,210	5,346,313	13,655,156	5,592,260	4,935,946	245,947
31642	BB Unit No. 2	539,942	383,496	680,141	340,771	140,199	(42,725)
	Subtotal	**122,808,628**	**46,783,269**	**161,267,362**	**41,819,911**	**38,458,734**	**(4,963,358)**
31143	BB Unit No. 3	15,292,515	9,486,351	15,210,736	8,497,884	(81,779)	(988,467)
31243	BB Unit No. 3	100,963,348	47,254,476	136,134,008	48,095,949	35,170,660	841,473
31443	BB Unit No. 3	30,389,033	23,149,864	41,712,186	17,130,833	11,323,153	(6,019,031)
31543	BB Unit No. 3	19,610,467	13,055,807	23,601,913	12,660,571	3,991,446	(395,236)
31643	BB Unit No. 3	1,326,958	455,445	1,421,289	595,657	94,331	140,212
	Subtotal	**167,582,321**	**93,401,943**	**218,080,132**	**86,980,894**	**50,497,811**	**(6,421,049)**
31144	BB Unit No. 4	60,859,622	27,462,904	62,252,419	27,092,074	1,392,797	(370,830)
31244	BB Unit No. 4	204,539,816	102,359,859	240,825,925	101,634,583	36,286,109	(725,276)
31444	BB Unit No. 4	81,933,859	43,130,200	95,816,193	35,760,022	13,882,334	(7,370,178)
31544	BB Unit No. 4	37,266,679	21,443,021	44,845,324	21,780,062	7,578,645	337,041
31644	BB Unit No. 4	5,408,229	3,364,021	5,824,796	2,852,667	416,567	(511,354)
	Subtotal	**390,008,205**	**197,760,005**	**449,564,657**	**189,119,408**	**59,556,452**	**(8,640,597)**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Total Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
31146	No. 1 & 2 FGD System	12,700,377	3,750,507	12,704,905	4,620,199	4,528	869,692
31246	No. 1 & 2 FGD System	60,107,451	17,071,789	62,048,197	22,720,358	1,940,746	5,648,569
31546	No. 1 & 2 FGD System	8,536,263	2,777,616	9,106,525	3,658,094	570,262	880,478
31646	No. 1 & 2 FGD System	1,779,904	567,520	1,779,904	611,361	-	43,841
	Subtotal	**83,123,995**	**24,167,432**	**85,639,531**	**31,610,012**	**2,515,536**	**7,442,580**
31145	No. 3 & 4 FGD System	21,954,672	10,277,285	22,335,775	9,841,485	381,103	(435,800)
31245	No. 3 & 4 FGD System	152,189,456	63,207,628	158,320,811	73,301,149	6,131,355	10,093,521
31545	No. 3 & 4 FGD System	18,803,787	10,265,997	23,158,012	11,537,510	4,354,225	1,271,513
31645	No. 3 & 4 FGD System	747,751	337,637	752,024	588,866	4,273	251,229
	Subtotal	**193,695,666**	**84,088,547**	**204,566,622**	**95,269,010**	**10,870,956**	**11,180,463**
31151	No. 1 SCR System	-	-	22,651,018	1,374,658	22,651,018	1,374,658
31251	No. 1 SCR System	-	-	45,302,037	2,974,633	45,302,037	2,974,633
31551	No. 1 SCR System	-	-	15,100,679	1,090,377	15,100,679	1,090,377
31651	No. 1 SCR System	-	-	838,927	50,887	838,927	50,887
	Subtotal	**-**	**-**	**83,892,661**	**5,490,555**	**83,892,661**	**5,490,555**
31152	No. 2 SCR System	-	-	25,208,869	2,206,663	25,208,869	2,206,663
31252	No. 2 SCR System	-	-	49,413,609	4,972,788	49,413,609	4,972,788
31552	No. 2 SCR System	-	-	15,914,427	1,648,354	15,914,427	1,648,354
31652	No. 2 SCR System	-	-	958,616	87,780	958,616	87,780
	Subtotal	**-**	**-**	**91,495,521**	**8,915,585**	**91,495,521**	**8,915,585**
31153	No. 3 SCR System	-	-	21,689,422	2,348,848	21,689,422	2,348,848
31253	No. 3 SCR System	-	-	42,509,823	5,710,290	42,509,823	5,710,290
31553	No. 3 SCR System	-	-	13,690,954	1,905,197	13,690,954	1,905,197
31653	No. 3 SCR System	-	-	824,684	99,029	824,684	99,029
	Subtotal	**-**	**-**	**78,714,883**	**10,063,364**	**78,714,883**	**10,063,364**
31154	No. 4 SCR System	-	-	16,857,250	1,828,439	16,857,250	1,828,439
31254	No. 4 SCR System	-	-	32,996,130	5,567,306	32,996,130	5,567,306
31554	No. 4 SCR System	-	-	10,642,027	1,875,963	10,642,027	1,875,963
31654	No. 4 SCR System	-	-	687,934	100,978	687,934	100,978
	Subtotal	**-**	**-**	**61,183,341**	**9,372,686**	**61,183,341**	**9,372,686**
31647	Big Bend Amortizable Tools	2,479,623	1,530,712	2,218,867	1,252,483	(260,756)	(278,229)
31100-01 31617	Misc. Structures & Equipment	1,567,991	891,846	-	-	(1,567,991)	(891,846)
31617	Misc. Production Plant	1,130,839	461,927	-	-	(1,130,839)	(461,927)
	TOTAL BIG BEND STATION	**1,271,047,493**	**575,890,624**	**1,915,277,732**	**611,786,277**	**644,230,239**	**35,895,653**
	TOTAL STEAM PRODUCTION	**1,271,047,493**	**575,890,624**	**1,915,277,732**	**611,786,277**	**644,230,239**	**35,895,653**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Total Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
	OTHER PRODUCTION						
	BIG BEND STATION						
34141	BB CT No. 1	114,026	114,026	-	-	(114,026)	(114,026)
34241	BB CT No. 1	113,663	113,663	-	-	(113,663)	(113,663)
34341	BB CT No. 1	1,274,924	1,277,253	-	-	(1,274,924)	(1,277,253)
34541	BB CT No. 1	249,583	250,664	-	-	(249,583)	(250,664)
34641	BB CT No. 1	2,642	2,643	-	-	(2,642)	(2,643)
	Subtotal	**1,754,838**	**1,758,249**	**-**	**-**	**(1,754,838)**	**(1,758,249)**
34142	BB CT No. 2 & 3	1,611,601	1,611,601	-	-	(1,611,601)	(1,611,601)
34242	BB CT No. 2 & 3	1,814,488	1,814,488	-	-	(1,814,488)	(1,814,488)
34342	BB CT No. 2 & 3	17,542,380	13,547,942	-	-	(17,542,380)	(13,547,942)
34542	BB CT No. 2 & 3	2,585,571	2,612,655	-	-	(2,585,571)	(2,612,655)
34642	BB CT No. 2 & 3	-	-	-	-	-	-
	Subtotal	**23,554,040**	**19,586,686**	**-**	**-**	**(23,554,040)**	**(19,586,686)**
34144	BB CT No. 4	-	-	7,040,910	449,446	7,040,910	449,446
34244	BB CT No. 4	-	-	2,899,198	262,283	2,899,198	262,283
34344	BB CT No. 4	-	-	25,264,441	2,540,309	25,264,441	2,540,309
34544	BB CT No. 4	-	-	6,212,567	635,517	6,212,567	635,517
34644	BB CT No. 4	-	-	-	-	-	-
	Subtotal	**-**	**-**	**41,417,116**	**3,887,555**	**41,417,116**	**3,887,555**
	TOTAL BIG BEND STATION	*25,308,878*	*21,344,935*	*41,417,116*	*3,887,555*	*16,108,238*	*(17,457,380)*

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Total Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
	GANNON POWER STATION						
31130	GN Common	-	-	-	-	-	-
31175	GN Common	-	-	-	-	-	-
31230	GN Common	-	-	-	-	-	-
31275	GN Common	-	-	-	-	-	-
31430	GN Common	-	-	-	-	-	-
31530	GN Common	-	-	-	-	-	-
31575	GN Common	-	-	-	-	-	-
31630	GN Common	-	-	-	-	-	-
31675	GN Common	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
31133	GN Unit No. 3	773,828	773,828	-	-	(773,828)	(773,828)
31178	GN Unit No. 3	279,846	279,846	-	-	(279,846)	(279,846)
31233	GN Unit No. 3	-	-	-	-	-	-
31278	GN Unit No. 3	-	-	-	-	-	-
31433	GN Unit No. 3	12,066,195	12,066,195	-	-	(12,066,195)	(12,066,195)
31478	GN Unit No. 3	-	-	-	-	-	-
31533	GN Unit No. 3	1,123,838	1,123,838	-	-	(1,123,838)	(1,123,838)
31578	GN Unit No. 3	-	-	-	-	-	-
31633	GN Unit No. 3	40,883	40,883	-	-	(40,883)	(40,883)
31678	GN Unit No. 3	-	-	-	-	-	-
31633	GN Unit No. 3	94,211	94,211	-	-	(94,211)	(94,211)
	Subtotal	**14,378,801**	**14,378,801**	-	-	**(14,378,801)**	**(14,378,801)**
31134	GN Unit No. 4	495,430	495,430	-	-	(495,430)	(495,430)
31179	GN Unit No. 4	369,131	369,131	-	-	(369,131)	(369,131)
31234	GN Unit No. 4	-	-	-	-	-	-
31279	GN Unit No. 4	-	-	-	-	-	-
31434	GN Unit No. 4	8,939,771	8,939,771	-	-	(8,939,771)	(8,939,771)
31479	GN Unit No. 4	-	-	-	-	-	-
31534	GN Unit No. 4	986,581	986,581	-	-	(986,581)	(986,581)
31579	GN Unit No. 4	-	-	-	-	-	-
31634	GN Unit No. 4	54,245	54,245	-	-	(54,245)	(54,245)
31679	GN Unit No. 4	-	-	-	-	-	-
	Subtotal	**10,845,158**	**10,845,158**	-	-	**(10,845,158)**	**(10,845,158)**
31135	GN Unit No. 5	-	-	-	-	-	-
31235	GN Unit No. 5	-	-	-	-	-	-
31435	GN Unit No. 5	-	-	-	-	-	-
31535	GN Unit No. 5	-	-	-	-	-	-
31635	GN Unit No. 5	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
31136	GN Unit No. 6	-	-	-	-	-	-
31236	GN Unit No. 6	-	-	-	-	-	-
31436	GN Unit No. 6	-	-	-	-	-	-
31536	GN Unit No. 6	-	-	-	-	-	-
31636	GN Unit No. 6	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
31657	Gannon Amortizable Tools	-	-	-	-	-	-
	TOTAL GANNON POWER STATION	**25,223,959**	**25,223,959**	-	-	**(25,223,959)**	**(25,223,959)**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Total Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
	BAYSIDE POWER STATION						
34130	BP Common	64,276,589	13,734,307	69,650,715	19,226,341	5,374,126	5,492,034
34230	BP Common	17,340,920	3,350,385	18,524,138	4,229,021	1,183,218	878,636
34330	BP Common	11,002,391	1,547,188	33,845,452	4,315,066	22,843,061	2,767,878
34530	BP Common	11,385,436	2,832,364	11,657,108	4,635,113	271,672	1,802,749
34630	BP Common	7,410,004	2,523,094	8,898,792	3,082,149	1,488,788	559,055
	Subtotal	**111,415,340**	**23,987,338**	**142,576,205**	**35,487,690**	**31,160,865**	**11,500,352**
34131	BP Unit No. 1	21,984,453	3,922,662	22,011,484	5,298,564	27,031	1,375,902
34231	BP Unit No. 1	70,546,773	9,212,601	71,365,423	16,603,948	818,650	7,391,347
34331	BP Unit No. 1	156,605,872	28,621,948	192,110,068	47,681,210	35,504,196	19,059,262
34531	BP Unit No. 1	32,519,763	4,951,987	32,671,244	9,426,226	151,481	4,474,239
34631	BP Unit No. 1	1,257,702	268,512	1,257,702	345,765	-	77,253
	Subtotal	**282,914,563**	**46,977,710**	**319,415,921**	**79,355,713**	**36,501,358**	**32,378,003**
34132	BP Unit No. 2	26,017,381	3,778,085	26,009,395	5,387,343	(7,986)	1,609,258
34232	BP Unit No. 2	94,687,548	8,294,574	95,561,270	20,337,261	873,722	12,042,687
34332	BP Unit No. 2	219,149,150	31,932,423	266,985,236	62,656,484	47,836,086	30,724,061
34532	BP Unit No. 2	40,381,566	4,273,532	40,495,824	10,025,303	114,258	5,751,771
34632	BP Unit No. 2	1,517,756	287,267	1,517,756	378,867	-	91,600
	Subtotal	**381,753,401**	**48,565,881**	**430,569,481**	**98,785,258**	**48,816,080**	**50,219,377**
34133	BP CT No. 3	-	-	4,541,767	289,917	4,541,767	289,917
34233	BP CT No. 3	-	-	1,870,139	169,187	1,870,139	169,187
34333	BP CT No. 3	-	-	16,296,928	1,638,637	16,296,928	1,638,637
34533	BP CT No. 3	-	-	4,007,441	409,943	4,007,441	409,943
34633	BP CT No. 3	-	-	-	-	-	-
	Subtotal	**-**	**-**	**26,716,275**	**2,507,684**	**26,716,275**	**2,507,684**
34134	BP CT No. 4	-	-	4,533,758	289,406	4,533,758	289,406
34234	BP CT No. 4	-	-	1,866,842	168,888	1,866,842	168,888
34334	BP CT No. 4	-	-	16,268,191	1,635,747	16,268,191	1,635,747
34534	BP CT No. 4	-	-	4,000,375	409,220	4,000,375	409,220
34634	BP CT No. 4	-	-	-	-	-	-
	Subtotal	**-**	**-**	**26,669,166**	**2,503,261**	**26,669,166**	**2,503,261**
34135	BP CT No. 5	-	-	6,823,777	435,586	6,823,777	435,586
34235	BP CT No. 5	-	-	2,809,791	254,194	2,809,791	254,194
34335	BP CT No. 5	-	-	24,485,319	2,461,969	24,485,319	2,461,969
34535	BP CT No. 5	-	-	6,020,980	615,918	6,020,980	615,918
34635	BP CT No. 5	-	-	-	-	-	-
	Subtotal	**-**	**-**	**40,139,867**	**3,767,667**	**40,139,867**	**3,767,667**
34136	BP CT No. 6	-	-	6,806,359	434,474	6,806,359	434,474
34236	BP CT No. 6	-	-	2,802,618	253,546	2,802,618	253,546
34336	BP CT No. 6	-	-	24,422,818	2,455,685	24,422,818	2,455,685
34536	BP CT No. 6	-	-	6,005,611	614,346	6,005,611	614,346
34636	BP CT No. 6	-	-	-	-	-	-
	Subtotal	**-**	**-**	**40,037,406**	**3,758,051**	**40,037,406**	**3,758,051**
34637	Bayside Amortizable Tools	-	-	-	-	-	-
	TOTAL BAYSIDE POWER STATION	**776,083,304**	**119,530,929**	**1,026,124,321**	**226,165,323**	**250,041,017**	**106,634,394**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	*Total* Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
	POLK POWER STATION						
34180	PK Common	64,492,196	16,831,086	66,319,103	20,486,027	1,826,907	3,654,941
34280	PK Common	1,528,015	659,908	4,325,960	379,222	*2,797,945*	*(280,686)*
34380	PK Common	2,430,242	854,825	2,411,777	728,757	(18,465)	(126,068)
34580	PK Common	1,649,541	561,338	1,939,163	623,367	289,622	62,029
34680	PK Common	804,767	297,039	798,064	264,417	(6,703)	(32,622)
	Subtotal	**70,904,761**	**19,204,196**	**75,794,067**	**22,481,790**	**4,889,306**	**3,277,594**
34181	PK Unit No. 1	47,212,904	9,561,421	46,737,185	16,403,857	(475,719)	6,842,436
34281	PK Unit No. 1	227,919,161	70,091,436	233,680,022	98,812,652	5,760,861	28,721,216
34381	PK Unit No. 1	128,008,775	45,011,425	127,513,225	63,041,342	(495,550)	18,029,917
34581	PK Unit No. 1	58,227,717	20,781,352	58,627,599	27,265,514	399,882	6,484,162
34681	PK Unit No. 1	4,764,591	351,357	5,152,186	1,950,500	387,595	1,599,143
	Subtotal	**466,133,148**	**145,806,991**	**471,710,217**	**207,473,865**	**5,577,069**	**61,666,874**
34182	PK CT No. 2	2,088,136	361,233	2,149,071	637,076	60,935	275,843
34282	PK CT No. 2	998,447	217,455	1,234,073	351,801	235,626	134,346
34382	PK CT No. 2	27,673,968	6,594,090	27,673,968	11,320,450	-	4,726,360
34582	PK CT No. 2	16,535,362	2,959,828	16,569,568	5,116,539	34,206	2,156,711
34682	PK CT No. 2	173,210	31,178	173,210	69,247	-	38,069
	Subtotal	**47,469,123**	**10,163,784**	**47,799,890**	**17,495,113**	**330,767**	**7,331,329**
34183	PK CT No. 3	10,337,092	1,098,118	10,337,092	2,480,212	-	1,382,094
34283	PK CT No. 3	1,151,065	186,561	1,162,800	312,846	11,735	126,285
34383	PK CT No. 3	30,316,638	6,955,020	38,569,247	12,188,420	8,252,609	5,233,400
34583	PK CT No. 3	9,064,703	1,462,439	9,119,243	2,460,335	54,540	997,896
34683	PK CT No. 3	432,910	40,982	432,910	120,923	-	79,941
	Subtotal	**51,302,408**	**9,743,120**	**59,621,292**	**17,562,736**	**8,318,884**	**7,819,616**
34184	PK CT No. 4	-	-	5,583,542	613,520	5,583,542	613,520
34284	PK CT No. 4	-	-	2,146,174	323,677	2,146,174	323,677
34384	PK CT No. 4	-	-	22,329,271	3,708,797	22,329,271	3,708,797
34584	PK CT No. 4	-	-	5,082,686	879,039	5,082,686	879,039
34684	PK CT No. 4	-	-	-	-	-	-
	Subtotal	**-**	**-**	**35,141,673**	**5,525,033**	**35,141,673**	**5,525,033**
34185	PK CT No. 5	-	-	5,594,195	614,687	5,594,195	614,687
34285	PK CT No. 5	-	-	2,034,174	310,743	2,034,174	310,743
34385	PK CT No. 5	-	-	20,723,275	3,598,809	20,723,275	3,598,809
34585	PK CT No. 5	-	-	5,034,919	869,753	5,034,919	869,753
34685	PK CT No. 5	-	-	-	-	-	-
	Subtotal	**-**	**-**	**33,386,563**	**5,393,992**	**33,386,563**	**5,393,992**
34687	Polk Amortizable Tools	924,520	422,044	968,610	464,409	44,090	42,365
	TOTAL POLK POWER STATION	**636,733,960**	**185,340,135**	**724,422,312**	**276,396,938**	***87,688,352***	***91,056,803***

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Total Plant Cost 12/31/2006 ($)	Accumulated Reserve 12/31/2006 ($)	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Change in Plant ($)	Change in Reserve ($)
	PHILLIPS STATION						
34128	Phillips Station	9,412,677	8,205,397	9,481,580	9,481,580	68,903	1,276,183
34228	Phillips Station	23,480,227	20,727,210	23,435,863	23,435,863	(44,364)	2,708,653
34328	Phillips Station	20,648,055	16,868,022	20,870,850	20,870,850	222,795	4,002,828
34528	Phillips Station	5,874,862	5,146,300	5,887,394	5,887,394	12,532	741,094
34628	Phillips Station	634,233	516,599	653,047	653,047	18,814	136,448
	TOTAL PHILLIPS STATION	**60,050,054**	**51,463,528**	**60,328,734**	**60,328,734**	**278,680**	**8,865,206**
34390	City of Tampa (Partnership)	6,459,030	1,616,534	6,498,548	3,213,208	39,518	1,596,674
	TOTAL OTHER PRODUCTION	**1,529,859,185**	**404,520,020**	**1,858,791,031**	**589,991,758**	**328,931,846**	**185,471,738**
	TOTAL PRODUCTION PLANT	**2,800,906,678**	**980,410,644**	**3,774,068,764**	**1,181,778,035**	**973,162,086**	**201,367,391**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	------- Company Proposed ------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
	STEAM PRODUCTION					File	File	File
	BIG BEND STATION							
31140	BB Common	184,739,689	30,629,427	2.1	3,879,533	2.9	5,357,451	1,477,918
31240	BB Common	86,404,462	29,451,887	2.6	2,246,516	3.4	2,937,752	691,236
31440	BB Common	7,058,427	2,065,618	1.8	127,052	2.3	162,344	35,292
31540	BB Common	21,925,445	10,882,223	3.0	657,763	3.7	811,241	153,478
31640	BB Common	9,482,237	3,332,278	3.1	293,949	4.2	398,254	104,305
	Subtotal	**309,610,260**	**76,361,433**	**2.4**	**7,204,813**	**3.0**	**9,667,042**	**2,462,229**
31141	BB Unit No. 1	7,805,229	4,536,435	1.4	109,273	2.0	156,105	46,832
31241	BB Unit No. 1	110,807,525	31,144,084	3.2	3,545,841	3.9	4,321,493	775,652
31441	BB Unit No. 1	33,222,208	13,005,155	2.5	830,555	3.5	1,162,777	332,222
31541	BB Unit No. 1	16,169,520	6,334,917	2.5	404,238	3.5	565,933	161,695
31641	BB Unit No. 1	1,039,413	510,345	1.2	12,473	2.9	30,143	17,670
	Subtotal	**169,043,895**	**55,530,936**	**2.9**	**4,902,380**	**3.7**	**6,236,451**	**1,334,071**
31142	BB Unit No. 2	7,942,204	4,128,797	1.6	127,075	2.0	158,844	31,769
31242	BB Unit No. 2	93,060,774	22,446,660	3.2	2,977,945	3.7	3,443,249	465,304
31442	BB Unit No. 2	45,929,087	9,311,423	2.6	1,194,156	3.8	1,745,305	551,149
31542	BB Unit No. 2	13,655,156	5,592,260	2.5	341,379	3.2	436,965	95,586
31642	BB Unit No. 2	680,141	340,771	2.0	13,603	3.0	20,404	6,801
	Subtotal	**161,267,362**	**41,819,911**	**2.8**	**4,654,158**	**3.5**	**5,804,767**	**1,150,609**
31143	BB Unit No. 3	15,210,736	8,497,884	1.2	182,529	1.8	273,793	91,264
31243	BB Unit No. 3	136,134,008	48,095,949	2.6	3,539,484	3.5	4,764,690	1,225,206
31443	BB Unit No. 3	41,712,186	17,130,833	1.8	750,819	3.2	1,334,790	583,971
31543	BB Unit No. 3	23,601,913	12,660,571	2.5	590,048	3.6	849,669	259,621
31643	BB Unit No. 3	1,421,289	595,657	2.7	38,375	3.0	42,639	4,264
	Subtotal	**218,080,132**	**86,980,894**	**2.4**	**5,101,255**	**3.4**	**7,265,581**	**2,164,326**
31144	BB Unit No. 4	62,252,419	27,092,074	1.4	871,534	1.8	1,120,544	249,010
31244	BB Unit No. 4	240,825,925	101,634,583	2.3	5,538,996	3.0	7,224,778	1,685,782
31444	BB Unit No. 4	95,816,193	35,760,022	2.0	1,916,324	2.8	2,682,853	766,529
31544	BB Unit No. 4	44,845,324	21,780,062	2.1	941,752	3.2	1,435,050	493,298
31644	BB Unit No. 4	5,824,796	2,852,667	1.7	99,022	2.5	145,620	46,598
	Subtotal	**449,564,657**	**189,119,408**	**2.0**	**9,367,628**	**2.8**	**12,608,845**	**3,241,217**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	------- Company Proposed ------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
31146	No. 1 & 2 FGD System	12,704,905	4,620,199	2.6	330,328	2.9	368,442	38,114
31246	No. 1 & 2 FGD System	62,048,197	22,720,358	2.9	1,799,398	3.3	2,047,591	248,193
31546	No. 1 & 2 FGD System	9,106,525	3,658,094	3.3	300,515	3.5	318,728	18,213
31646	No. 1 & 2 FGD System	1,779,904	611,361	2.5	44,498	2.9	51,617	7,119
	Subtotal	**85,639,531**	**31,610,012**	**2.8**	**2,474,739**	**3.2**	**2,786,378**	**311,639**
31145	No. 3 & 4 FGD System	22,335,775	9,841,485	1.5	335,037	2.0	446,716	111,679
31245	No. 3 & 4 FGD System	158,320,811	73,301,149	2.3	3,641,379	2.5	3,958,020	316,641
31545	No. 3 & 4 FGD System	23,158,012	11,537,510	2.1	486,318	3.1	717,898	231,580
31645	No. 3 & 4 FGD System	752,024	588,866	2.0	15,040	3.2	24,065	9,025
	Subtotal	**204,566,622**	**95,269,010**	**2.2**	**4,477,774**	**2.6**	**5,146,699**	**668,925**
31151	No. 1 SCR System	22,651,018	1,374,658	2.1	475,671	4.1	928,692	453,021
31251	No. 1 SCR System	45,302,037	2,974,633	2.6	1,177,853	4.3	1,947,988	770,135
31551	No. 1 SCR System	15,100,679	1,090,377	3.0	453,020	4.8	724,833	271,813
31651	No. 1 SCR System	838,927	50,887	3.1	26,007	4.1	34,396	8,389
	Subtotal	**83,892,661**	**5,490,555**	**2.4**	**2,132,551**	**4.3**	**3,635,909**	**1,503,358**
31152	No. 2 SCR System	25,208,869	2,206,663	1.4	352,924	3.5	882,310	529,386
31252	No. 2 SCR System	49,413,609	4,972,788	3.2	1,581,235	4.0	1,976,544	395,309
31552	No. 2 SCR System	15,914,427	1,648,354	2.5	397,861	4.1	652,492	254,631
31652	No. 2 SCR System	958,616	67,780	1.2	11,503	3.7	35,469	23,966
	Subtotal	**91,495,521**	**8,915,585**	**2.9**	**2,343,523**	**3.9**	**3,546,815**	**1,203,292**
31153	No. 3 SCR System	21,689,422	2,348,848	1.2	260,273	3.1	672,372	412,099
31253	No. 3 SCR System	42,509,823	5,710,290	2.6	1,105,255	3.9	1,657,883	552,628
31553	No. 3 SCR System	13,690,954	1,905,197	2.5	342,274	4.0	547,638	205,364
31653	No. 3 SCR System	824,684	99,029	2.7	22,266	3.4	28,039	5,773
	Subtotal	**78,714,883**	**10,063,364**	**2.4**	**1,730,068**	**3.6**	**2,905,932**	**1,175,864**
31154	No. 4 SCR System	16,857,250	1,828,439	1.4	236,002	2.4	404,574	168,572
31254	No. 4 SCR System	32,996,130	5,567,306	2.3	758,911	3.8	1,253,853	494,942
31554	No. 4 SCR System	10,642,027	1,875,963	2.1	223,483	3.9	415,039	191,556
31654	No. 4 SCR System	687,934	100,978	1.7	11,695	3.3	22,702	11,007
	Subtotal	**61,183,341**	**9,372,686**	**2.0**	**1,230,091**	**3.3**	**2,096,168**	**866,077**
31647	Big Bend Amortizable Tools	2,218,867	1,252,483	14.3	317,298	14.3	317,298	-
31100-01 31617	Misc. Structures & Equipment	-	-	3.5	-	0.0	-	-
31617	Misc. Production Plant	-	-	14.3	-	0.0	-	-
	TOTAL BIG BEND STATION	**1,915,277,732**	**611,786,277**	**2.4**	**45,936,278**	**3.2**	**62,017,885**	**16,081,607**
	TOTAL STEAM PRODUCTION	**1,915,277,732**	**611,786,277**	**2.4**	**45,936,278**	**3.2**	**62,017,885**	**16,081,607**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	-------- Company Proposed -------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
	OTHER PRODUCTION							
	BIG BEND STATION							
34141	BB CT No. 1	-	-	0.0	-	0.0	-	-
34241	BB CT No. 1	-	-	0.0	-	0.0	-	-
34341	BB CT No. 1	-	-	0.0	-	0.0	-	-
34541	BB CT No. 1	-	-	0.0	-	0.0	-	-
34641	BB CT No. 1	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
34142	BB CT No. 2 & 3	-	-	0.0	-	0.0	-	-
34242	BB CT No. 2 & 3	-	-	0.0	-	0.0	-	-
34342	BB CT No. 2 & 3	-	-	0.0	-	0.0	-	-
34542	BB CT No. 2 & 3	-	-	0.0	-	0.0	-	-
34642	BB CT No. 2 & 3	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
34144	BB CT No. 4	7,040,910	449,446	4.3	302,759	2.6	183,064	(119,695)
34244	BB CT No. 4	2,899,198	262,283	4.3	124,666	3.6	104,371	(20,295)
34344	BB CT No. 4	25,264,441	2,540,309	4.3	1,086,371	4.0	1,010,578	(75,793)
34544	BB CT No. 4	6,212,567	635,517	4.3	267,140	4.0	248,503	(18,637)
34644	BB CT No. 4	-	-	0.0	-	0.0	-	-
	Subtotal	**41,417,116**	**3,887,555**	**4.3**	**1,780,936**	**3.7**	**1,546,516**	**(234,420)**
	TOTAL BIG BEND STATION	**41,417,116**	**3,887,555**	**4.3**	**1,780,936**	**3.7**	**1,546,516**	**(234,420)**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	------- Company Proposed ------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
	GANNON POWER STATION							
31130	GN Common	-	-	0.0	-	0.0	-	-
31175	GN Common	-	-	0.0	-	0.0	-	-
31230	GN Common	-	-	0.0	-	0.0	-	-
31275	GN Common	-	-	0.0	-	0.0	-	-
31430	GN Common	-	-	0.0	-	0.0	-	-
31530	GN Common	-	-	0.0	-	0.0	-	-
31575	GN Common	-	-	0.0	-	0.0	-	-
31630	GN Common	-	-	0.0	-	0.0	-	-
31675	GN Common	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
31133	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31178	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31233	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31278	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31433	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31478	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31533	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31578	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31633	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31678	GN Unit No. 3	-	-	0.0	-	0.0	-	-
31633	GN Unit No. 3	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
31134	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31179	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31234	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31279	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31434	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31479	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31534	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31579	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31634	GN Unit No. 4	-	-	0.0	-	0.0	-	-
31679	GN Unit No. 4	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
31135	GN Unit No. 5	-	-	0.0	-	0.0	-	-
31235	GN Unit No. 5	-	-	0.0	-	0.0	-	-
31435	GN Unit No. 5	-	-	0.0	-	0.0	-	-
31535	GN Unit No. 5	-	-	0.0	-	0.0	-	-
31635	GN Unit No. 5	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
31136	GN Unit No. 6	-	-	0.0	-	0.0	-	-
31236	GN Unit No. 6	-	-	0.0	-	0.0	-	-
31436	GN Unit No. 6	-	-	0.0	-	0.0	-	-
31536	GN Unit No. 6	-	-	0.0	-	0.0	-	-
31636	GN Unit No. 6	-	-	0.0	-	0.0	-	-
	Subtotal	-	-	**0.0**	-	**0.0**	-	-
31657	*Gannon Amortizable Tools*	-	-	0.0	-	0.0	-	-
	TOTAL GANNON POWER STATION	-	-	**0.0**	-	**0.0**	-	-

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	------- Company Proposed ------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
	BAYSIDE POWER STATION							
34130	BP Common	69,650,715	19,226,341	2.3	1,601,966	2.3	1,601,966	-
34230	BP Common	18,524,138	4,229,021	2.5	463,103	2.5	463,103	-
34330	BP Common	33,845,452	4,315,066	2.9	981,518	3.2	1,083,054	101,536
34530	BP Common	11,657,108	4,635,113	4.3	501,256	4.2	489,599	(11,657)
34630	BP Common	8,898,792	3,082,149	3.4	302,559	3.2	284,761	(17,798)
	Subtotal	**142,576,205**	**35,487,690**	**2.7**	**3,850,402**	**2.8**	**3,922,483**	**72,081**
34131	BP Unit No. 1	22,011,484	5,298,564	2.4	528,276	2.5	550,287	22,011
34231	BP Unit No. 1	71,365,423	16,603,948	2.8	1,998,232	2.9	2,069,597	71,365
34331	BP Unit No. 1	192,110,068	47,681,210	4.0	7,684,403	4.2	8,068,623	384,220
34531	BP Unit No. 1	32,671,244	9,426,226	3.2	1,045,480	3.2	1,045,480	-
34631	BP Unit No. 1	1,257,702	345,765	2.6	32,700	2.7	33,958	1,258
	Subtotal	**319,415,921**	**79,355,713**	**3.5**	**11,289,091**	**3.7**	**11,767,945**	**478,854**
34132	BP Unit No. 2	26,009,395	5,387,343	2.3	598,216	2.5	650,235	52,019
34232	BP Unit No. 2	95,561,270	20,337,261	2.9	2,771,277	2.9	2,771,277	-
34332	BP Unit No. 2	266,985,236	62,656,484	3.9	10,412,424	4.1	10,946,395	533,971
34532	BP Unit No. 2	40,495,824	10,025,303	3.1	1,255,371	3.1	1,255,371	-
34632	BP Unit No. 2	1,517,756	378,867	2.5	37,944	2.8	42,497	4,553
	Subtotal	**430,569,481**	**98,785,258**	**3.5**	**15,075,232**	**3.6**	**15,665,775**	**590,543**
34133	BP CT No. 3	4,541,767	289,917	4.3	195,296	2.6	118,086	(77,210)
34233	BP CT No. 3	1,870,139	169,187	4.3	80,416	3.6	67,325	(13,091)
34333	BP CT No. 3	16,296,928	1,638,637	4.3	700,768	4.0	651,877	(48,891)
34533	BP CT No. 3	4,007,441	409,943	4.3	172,320	4.0	160,298	(12,022)
34633	BP CT No. 3	-	-	0.0	-	0.0	-	-
	Subtotal	**26,716,275**	**2,507,684**	**4.3**	**1,148,800**	**3.7**	**997,586**	**(151,214)**
34134	BP CT No. 4	4,533,758	289,406	4.3	194,952	2.6	117,878	(77,074)
34234	BP CT No. 4	1,866,842	168,888	4.3	80,274	3.6	67,206	(13,068)
34334	BP CT No. 4	16,268,191	1,635,747	4.3	699,532	4.0	650,728	(48,804)
34534	BP CT No. 4	4,000,375	409,220	4.3	172,016	4.0	160,015	(12,001)
34634	BP CT No. 4	-	-	0.0	-	0.0	-	-
	Subtotal	**26,669,166**	**2,503,261**	**4.3**	**1,146,774**	**3.7**	**995,827**	**(150,947)**
34135	BP CT No. 5	6,823,777	435,586	4.3	293,422	2.6	177,418	(116,004)
34235	BP CT No. 5	2,809,791	254,194	4.3	120,821	3.6	101,152	(19,669)
34335	BP CT No. 5	24,485,319	2,461,969	4.3	1,052,869	4.0	979,413	(73,456)
34535	BP CT No. 5	6,020,980	615,918	4.3	258,902	4.0	240,839	(18,063)
34635	BP CT No. 5	-	-	0.0	-	0.0	-	-
	Subtotal	**40,139,867**	**3,767,667**	**4.3**	**1,726,014**	**3.7**	**1,498,822**	**(227,192)**
34136	BP CT No. 6	6,806,359	434,474	4.3	292,673	2.6	176,965	(115,708)
34236	BP CT No. 6	2,802,618	253,546	4.3	120,513	3.6	100,894	(19,619)
34336	BP CT No. 6	24,422,818	2,455,685	4.3	1,050,181	4.0	976,913	(73,268)
34536	BP CT No. 6	6,005,611	614,346	4.3	258,241	4.0	240,224	(18,017)
34636	BP CT No. 6	-	-	0.0	-	0.0	-	-
	Subtotal	**40,037,406**	**3,758,051**	**4.3**	**1,721,608**	**3.7**	**1,494,996**	**(226,612)**
34637	Bayside Amortizable Tools	-	-	14.3	-	14.3	-	-
	TOTAL BAYSIDE POWER STATION	**1,026,124,321**	**226,166,323**	**3.5**	**35,957,921**	**3.5**	**36,343,434**	**385,513**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	------- Company Proposed ------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
	POLK POWER STATION							
34180	PK Common	66,319,103	20,486,027	2.3	1,525,339	2.2	1,459,020	(66,319)
34280	PK Common	4,325,960	379,222	2.2	95,171	3.7	160,061	64,890
34380	PK Common	2,411,777	728,757	2.0	48,236	2.2	53,059	4,823
34580	PK Common	1,939,163	623,367	2.5	48,479	2.9	56,236	7,757
34680	PK Common	798,064	264,417	2.2	17,557	2.4	19,154	1,597
	Subtotal	**75,794,067**	**22,481,790**	**2.3**	**1,734,782**	**2.3**	**1,747,530**	**12,748**
34181	PK Unit No. 1	46,737,185	16,403,857	2.5	1,168,430	2.5	1,168,430	-
34281	PK Unit No. 1	233,680,022	98,812,652	3.4	7,945,121	3.4	7,945,121	-
34381	PK Unit No. 1	127,513,225	63,041,342	6.4	8,160,846	4.5	5,738,095	(2,422,751)
34581	PK Unit No. 1	58,627,599	27,265,514	3.1	1,817,456	3.3	1,934,711	117,255
34681	PK Unit No. 1	5,152,186	1,950,500	3.3	170,022	3.1	159,718	(10,304)
	Subtotal	**471,710,217**	**207,473,865**	**4.1**	**19,261,875**	**3.5**	**16,946,075**	**(2,315,800)**
34182	PK CT No. 2	2,149,071	637,076	2.7	58,025	2.7	58,025	-
34282	PK CT No. 2	1,234,073	351,801	2.9	35,788	3.3	40,724	4,936
34382	PK CT No. 2	27,673,968	11,320,450	7.6	2,103,222	4.4	1,217,655	(885,567)
34582	PK CT No. 2	16,569,568	5,116,539	2.9	480,517	2.8	463,948	(16,569)
34682	PK CT No. 2	173,210	69,247	2.9	5,023	3.5	6,062	1,039
	Subtotal	**47,799,890**	**17,495,113**	**5.6**	**2,682,575**	**3.7**	**1,786,414**	**(896,161)**
34183	PK CT No. 3	10,337,092	2,480,212	2.6	268,764	2.6	268,764	-
34283	PK CT No. 3	1,162,800	312,846	2.9	33,721	2.9	33,721	-
34383	PK CT No. 3	38,569,247	12,188,420	6.2	2,391,293	4.5	1,735,616	(655,677)
34583	PK CT No. 3	9,119,243	2,460,335	3.0	273,577	3.0	273,577	-
34683	PK CT No. 3	432,910	120,923	2.9	12,554	3.1	13,420	866
	Subtotal	**59,621,292**	**17,562,736**	**4.7**	**2,979,909**	**3.9**	**2,325,098**	**(654,811)**
34184	PK CT No. 4	5,583,542	613,520	4.3	240,092	2.4	134,005	(106,087)
34284	PK CT No. 4	2,146,174	323,677	4.3	92,285	3.2	68,678	(23,607)
34384	PK CT No. 4	22,329,271	3,708,797	4.3	960,159	4.1	915,500	(44,659)
34584	PK CT No. 4	5,082,686	879,039	4.3	218,555	3.9	198,225	(20,330)
34684	PK CT No. 4	-	-	4.3	-	0.0	-	-
	Subtotal	**35,141,673**	**5,525,033**	**4.3**	**1,511,091**	**3.7**	**1,316,408**	**(194,683)**
34185	PK CT No. 5	5,594,195	614,687	4.3	240,550	2.4	134,261	(106,289)
34285	PK CT No. 5	2,034,174	310,743	4.3	87,469	3.4	69,162	(18,307)
34385	PK CT No. 5	20,723,275	3,598,809	4.3	891,101	3.9	808,208	(82,893)
34585	PK CT No. 5	5,034,919	869,753	4.3	216,502	3.9	196,362	(20,140)
34685	PK CT No. 5	-	-	4.3	-	0.0	-	-
	Subtotal	**33,386,563**	**5,393,992**	**4.3**	**1,435,622**	**3.8**	**1,207,993**	**(227,629)**
34687	Polk Amortizable Tools	968,610	464,409	14.3	138,511	14.3	138,511	-
	TOTAL POLK POWER STATION	**724,422,312**	**276,396,938**	**4.1**	**29,744,365**	**3.5**	**25,468,029**	**(4,276,336)**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Accumulated Reserve 12/31/2011 ($)	--- Current Rates --- Used 2007 - 2011 Depre-ciation Rate (%)	Accrual on Total Plant ($)	------- Company Proposed ------- Effective 1/1/2012 Rounded Depre-ciation Rate (%)	Rounded Annual Accrual ($)	Rounded Change in Annual Accruals ($)
	PHILLIPS STATION							
34128	Phillips Station	9,481,580	9,481,580	3.4	322,374	0.0	-	(322,374)
34228	Phillips Station	23,435,863	23,435,863	3.0	703,076	0.0	-	(703,076)
34328	Phillips Station	20,870,850	20,870,850	3.7	772,221	0.0	-	(772,221)
34528	Phillips Station	5,887,394	5,887,394	3.5	206,059	0.0	-	(206,059)
34628	Phillips Station	653,047	653,047	4.2	27,428	0.0	-	(27,428)
	TOTAL PHILLIPS STATION	60,328,734	60,328,734	3.3	2,031,158	0.0	-	(2,031,158)
34390	City of Tampa (Partnership)	6,498,548	3,213,208	4.5	292,435	4.3	279,438	(12,997)
	TOTAL OTHER PRODUCTION	1,858,791,031	569,991,758	3.8	69,806,815	3.4	63,637,417	(6,169,398)
	TOTAL PRODUCTION PLANT	3,774,068,764	1,181,778,035	3.1	115,743,093	3.3	125,655,302	9,912,209

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
	STEAM PRODUCTION								File	File			File
	BIG BEND STATION												
31140	BB Common	18.1	47.0	33.0	37.22	(5)	2.1	9.8	39.0	31.0	16.58	(5)	2.9
31240	BB Common	15.7	40.0	28.0	39.04	(11)	2.6	18.3	36.0	22.0	34.09	(8)	3.4
31440	BB Common	23.9	52.0	35.0	45.37	(8)	1.8	19.5	45.0	33.0	29.26	(6)	2.3
31540	BB Common	18.1	28.0	14.0	64.76	(7)	3.0	17.2	29.0	15.4	49.63	(6)	3.7
31640	BB Common	14.9	29.0	17.1	56.69	(10)	3.1	11.2	26.0	17.4	35.14	(8)	4.2
	Subtotal	**17.0**	**41.0**	**28.0**	**41.45**	**(9)**	**2.4**	**12.9**	**37.0**	**27.0**	**24.66**	**(6)**	**3.0**
31141	BB Unit No. 1	28.5	51.0	27.0	63.69	(2)	1.4	33.8	50.0	21.0	58.12	(1)	2.0
31241	BB Unit No. 1	13.5	33.0	23.0	32.38	(7)	3.2	13.2	29.0	19.2	28.11	(4)	3.9
31441	BB Unit No. 1	19.7	38.0	23.0	49.66	(6)	2.5	22.1	34.0	18.3	39.15	(4)	3.5
31541	BB Unit No. 1	26.6	39.0	16.7	66.79	(8)	2.5	16.8	29.0	18.2	39.18	(3)	3.5
31641	BB Unit No. 1	35.6	56.0	26.0	70.22	(2)	1.2	26.1	35.0	18.0	49.10	(2)	2.9
	Subtotal	**16.8**	**35.0**	**23.0**	**40.63**	**(7)**	**2.9**	**16.3**	**30.0**	**19.0**	**32.85**	**(4)**	**3.7**
31142	BB Unit No. 2	25.4	52.0	30.0	53.61	(2)	1.6	30.1	50.0	24.0	51.99	(1)	2.0
31242	BB Unit No. 2	13.4	36.0	25.0	29.54	(9)	3.2	12.2	31.0	22.0	24.12	(5)	3.7
31442	BB Unit No. 2	18.8	39.0	24.0	46.96	(8)	2.6	12.2	30.0	22.0	20.27	(4)	3.8
31542	BB Unit No. 2	21.6	36.0	18.7	61.32	(8)	2.5	16.6	32.0	19.7	40.95	(5)	3.2
31642	BB Unit No. 2	22.2	40.0	21.0	71.03	(14)	2.0	21.4	36.0	19.2	50.10	(8)	3.0
	Subtotal	**16.2**	**37.0**	**25.0**	**38.09**	**(8)**	**2.8**	**13.5**	**31.0**	**22.0**	**25.93**	**(4)**	**3.5**
31143	BB Unit No. 3	28.9	58.0	32.0	62.03	(1)	1.2	34.0	57.0	25.0	55.87	(1)	1.8
31243	BB Unit No. 3	21.0	41.0	24.0	46.80	(9)	2.6	18.2	34.0	20.0	35.33	(6)	3.5
31443	BB Unit No. 3	28.2	43.0	18.4	76.18	(9)	1.8	22.9	36.0	19.7	41.07	(5)	3.2
31543	BB Unit No. 3	23.9	35.0	16.2	66.58	(7)	2.5	22.1	29.0	14.5	53.64	(6)	3.6
31643	BB Unit No. 3	17.4	38.0	27.0	34.32	(6)	2.7	20.7	35.0	21.0	41.91	(4)	3.0
	Subtotal	**23.3**	**42.0**	**22.0**	**55.73**	**(8)**	**2.4**	**20.6**	**34.0**	**19.7**	**39.88**	**(6)**	**3.4**
31144	BB Unit No. 4	21.4	61.0	40.0	45.12	(1)	1.4	25.8	57.0	33.0	43.52	(2)	1.8
31244	BB Unit No. 4	19.9	44.0	26.0	50.04	(10)	2.3	20.8	40.0	22.0	42.20	(8)	3.0
31444	BB Unit No. 4	21.0	48.0	28.0	52.64	(9)	2.0	21.6	43.0	25.0	37.32	(7)	2.8
31544	BB Unit No. 4	20.4	40.0	23.0	57.54	(6)	2.1	19.9	33.0	18.2	48.57	(7)	3.2
31644	BB Unit No. 4	21.0	42.0	25.0	62.20	(5)	1.7	24.2	41.0	22.0	48.97	(5)	2.5
	Subtotal	**20.4**	**46.0**	**28.0**	**50.71**	**(8)**	**2.0**	**21.6**	**41.0**	**23.0**	**42.07**	**(7)**	**2.8**

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Comparison of Rates and Components

Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
31146	No. 1 & 2 FGD System	7.5	36.0	28.0	29.53	(3)	2.6	12.5	35.0	23.0	36.37	(4)	2.9
31246	No. 1 & 2 FGD System	7.5	34.0	27.0	28.40	(6)	2.9	12.0	33.0	21.0	36.62	(5)	3.3
31546	No. 1 & 2 FGD System	7.5	30.0	22.0	32.54	(6)	3.3	12.0	30.0	18.6	40.17	(5)	3.5
31646	No. 1 & 2 FGD System	7.5	36.0	29.0	31.88	(5)	2.5	12.5	36.0	24.0	34.35	(4)	2.9
	Subtotal	**7.5**	**34.0**	**27.0**	**29.07**	**(5)**	**2.8**	**12.1**	**33.0**	**21.0**	**36.91**	**(5)**	**3.2**
31145	No. 3 & 4 FGD System	20.7	56.0	37.0	46.81	(2)	1.5	24.8	52.0	30.0	44.06	(3)	2.0
31245	No. 3 & 4 FGD System	18.3	45.0	29.0	41.53	(9)	2.3	21.1	41.0	24.0	46.30	(7)	2.5
31545	No. 3 & 4 FGD System	20.9	43.0	25.0	54.60	(7)	2.1	21.1	34.0	16.3	49.62	(7)	3.1
31645	No. 3 & 4 FGD System	20.9	48.0	30.0	45.15	(5)	2.0	25.7	34.0	10.4	78.30	(12)	3.2
	Subtotal	**18.8**	**46.0**	**30.0**	**43.41**	**(8)**	**2.2**	**21.5**	**41.0**	**23.0**	**46.57**	**(7)**	**2.6**
31151	No. 1 SCR System					(5)	2.1	1.5	25.0	23.0	6.07	0	4.1
31251	No. 1 SCR System					(11)	2.6	1.5	23.0	22.0	6.57	(2)	4.3
31551	No. 1 SCR System					(7)	3.0	1.5	22.0	20.0	7.22	(4)	4.8
31651	No. 1 SCR System					(10)	3.1	1.5	25.0	23.0	6.07	(1)	4.1
	Subtotal					**(9)**	**2.4**	**1.5**	**23.0**	**22.0**	**6.54**	**(2)**	**4.3**
31152	No. 2 SCR System					(2)	1.4	2.5	29.0	26.0	8.75	0	3.5
31252	No. 2 SCR System					(7)	3.2	2.5	26.0	23.0	10.06	(3)	4.0
31552	No. 2 SCR System					(8)	2.5	2.5	25.0	23.0	10.36	(4)	4.1
31652	No. 2 SCR System					(2)	1.2	2.5	28.0	25.0	9.16	(2)	3.7
	Subtotal					**(7)**	**2.9**	**2.5**	**26.0**	**24.0**	**9.74**	**(3)**	**3.9**
31153	No. 3 SCR System					(1)	1.2	3.5	33.0	29.0	10.83	(1)	3.1
31253	No. 3 SCR System					(9)	2.6	3.5	28.0	24.0	13.43	(6)	3.9
31553	No. 3 SCR System					(7)	2.5	3.5	27.0	23.0	13.92	(6)	4.0
31653	No. 3 SCR System					(6)	2.7	3.5	31.0	27.0	12.01	(5)	3.4
	Subtotal					**(8)**	**2.4**	**3.5**	**29.0**	**25.0**	**12.78**	**(4)**	**3.6**
31154	No. 4 SCR System					(1)	1.4	4.5	42.0	37.0	10.85	(1)	2.4
31254	No. 4 SCR System					(10)	2.3	4.5	30.0	25.0	16.87	(12)	3.8
31554	No. 4 SCR System					(6)	2.1	4.5	28.0	24.0	17.63	(12)	3.9
31654	No. 4 SCR System					(5)	1.7	4.5	35.0	30.0	14.68	(13)	3.3
	Subtotal					**(8)**	**2.0**	**4.5**	**32.0**	**28.0**	**15.32**	**(9)**	**3.3**
31647	Big Bend Amortizable Tools						14.3			Keep Existing Rates			14.3
31100-01 31617	Misc. Structures & Equipment		20.0	13.0	56.88	(3)	3.5			Closing Accounts			0.0
31617	Misc. Production Plant						14.3			Closing Account			0.0

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Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
	OTHER PRODUCTION												
	BIG BEND STATION												
34141	BB CT No. 1	28.1	15.0	1.3	100.00	0	0.0			Retired in 2008, Closing Account			0.0
34241	BB CT No. 1	36.7	36.0	2.4	100.00	0	0.0			Retired in 2008, Closing Account			0.0
34341	BB CT No. 1	36.0	27.0	1.4	100.18	0	0.0			Retired in 2008, Closing Account			0.0
34541	BB CT No. 1	35.6	23.0	0.6	100.43	0	0.0			Retired in 2008, Closing Account			0.0
34641	BB CT No. 1	30.7	20.0	1.2	100.04	0	0.0			Retired in 2008, Closing Account			0.0
	Subtotal	**35.5**	**26.0**	**1.3**	**100.19**	**0**	**0.0**			Retired in 2008, Closing Account			**0.0**
34142	BB CT No. 2 & 3	32.1	25.0	2.9	100.00	0	0.0			Sold in 2008, Closing Account			0.0
34242	BB CT No. 2 & 3	18.4	19.5	7.1	100.00	0	0.0			Sold in 2008, Closing Account			0.0
34342	BB CT No. 2 & 3	22.0	18.9	5.6	77.23	(2)	4.3			Sold in 2008, Closing Account			0.0
34542	BB CT No. 2 & 3	26.0	21.0	3.3	101.05	(1)	0.0			Sold in 2008, Closing Account			0.0
34642	BB CT No. 2 & 3	32.5	20.0	1.0	0.00	0	0.0			Sold in 2008, Closing Account			0.0
	Subtotal	**22.9**	**19.4**	**5.4**	**83.16**	**(1)**	**3.4**			Sold in 2008, Closing Account			**0.0**
34144	BB CT No. 4			26.0	0.00	(11)	4.3	2.5	39.0	37.0	6.38	(1)	2.6
34244	BB CT No. 4			26.0	0.00	(11)	4.3	2.5	30.0	27.0	9.05	(6)	3.6
34344	BB CT No. 4			26.0	0.00	(11)	4.3	2.5	27.0	24.0	10.05	(6)	4.0
34544	BB CT No. 4			26.0	0.00	(11)	4.3	2.5	27.0	25.0	10.23	(11)	4.0
34644	BB CT No. 4			0.0	0.00	0	0.0	0.0	0.0	0.0	0.00	0	0.0
	Subtotal			**26.0**	**0.00**	**(11)**	**4.3**	**2.5**	**28.0**	**26.0**	**9.39**	**(6)**	**3.7**

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Comparison of Rates and Components

Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
	GANNON POWER STATION												
31130	GN Common									Previously Retired, Closing Account			
31175	GN Common									Previously Retired, Closing Account			
31230	GN Common									Previously Retired, Closing Account			
31275	GN Common									Previously Retired, Closing Account			
31430	GN Common									Previously Retired, Closing Account			
31530	GN Common									Previously Retired, Closing Account			
31575	GN Common									Previously Retired, Closing Account			
31630	GN Common									Previously Retired, Closing Account			
31675	GN Common									Previously Retired, Closing Account			
	Subtotal												
31133	GN Unit No. 3									Previously Retired, Closing Account			
31178	GN Unit No. 3									Previously Retired, Closing Account			
31233	GN Unit No. 3									Previously Retired, Closing Account			
31278	GN Unit No. 3									Previously Retired, Closing Account			
31433	GN Unit No. 3									Previously Retired, Closing Account			
31478	GN Unit No. 3									Previously Retired, Closing Account			
31533	GN Unit No. 3									Previously Retired, Closing Account			
31578	GN Unit No. 3									Previously Retired, Closing Account			
31633	GN Unit No. 3									Previously Retired, Closing Account			
31678	GN Unit No. 3									Previously Retired, Closing Account			
31633	GN Unit No. 3									Previously Retired, Closing Account			
	Subtotal												
31134	GN Unit No. 4									Previously Retired, Closing Account			
31179	GN Unit No. 4									Previously Retired, Closing Account			
31234	GN Unit No. 4									Previously Retired, Closing Account			
31279	GN Unit No. 4									Previously Retired, Closing Account			
31434	GN Unit No. 4									Previously Retired, Closing Account			
31479	GN Unit No. 4									Previously Retired, Closing Account			
31534	GN Unit No. 4									Previously Retired, Closing Account			
31579	GN Unit No. 4									Previously Retired, Closing Account			
31634	GN Unit No. 4									Previously Retired, Closing Account			
31679	UNIT No. 4									Previously Retired, Closing Account			
	Subtotal												
31135	GN Unit No. 5									Previously Retired, Closing Account			
31235	GN Unit No. 5									Previously Retired, Closing Account			
31435	GN Unit No. 5									Previously Retired, Closing Account			
31535	GN Unit No. 5									Previously Retired, Closing Account			
31635	GN Unit No. 5									Previously Retired, Closing Account			
	Subtotal												
31136	GN Unit No. 6									Previously Retired, Closing Account			
31236	GN Unit No. 6									Previously Retired, Closing Account			
31436	GN Unit No. 6									Previously Retired, Closing Account			
31536	GN Unit No. 6									Previously Retired, Closing Account			
31636	GN Unit No. 6									Previously Retired, Closing Account			
	Subtotal												
31657	Gannon Amortizable Tools									Previously Retired, Closing Account			

TAMPA ELECTRIC COMPANY
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Comparison of Rates and Components

Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
	BAYSIDE POWER STATION												
34130	BP Common	11.5	44.0	35.0	21.37	(2)	2.3	15.0	45.0	33.0	27.60	(2)	2.3
34230	BP Common	7.6	40.0	34.0	19.32	(4)	2.5	11.3	41.0	32.0	22.83	(4)	2.5
34330	BP Common	4.3	36.0	33.0	14.06	(11)	2.9	4.6	35.0	31.0	12.75	(11)	3.2
34530	BP Common	6.9	25.0	19.8	24.88	(9)	4.3	11.1	26.0	16.3	39.76	(8)	4.2
34630	BP Common	10.8	31.0	21.0	34.05	(6)	3.4	12.5	32.0	22.0	34.64	(6)	3.2
	Subtotal	**9.7**	**38.0**	**31.0**	**21.53**	**(4)**	**2.7**	**11.6**	**38.0**	**29.0**	**24.89**	**(5)**	**2.8**
34131	BP Unit No. 1	5.3	40.0	35.0	17.84	(1)	2.4	10.3	40.0	31.0	24.07	(1)	2.5
34231	BP Unit No. 1	3.5	36.0	33.0	13.06	(7)	2.8	8.2	36.0	28.0	23.27	(5)	2.9
34331	BP Unit No. 1	5.5	27.0	22.0	18.28	(7)	4.0	8.2	26.0	19.5	24.82	(6)	4.2
34531	BP Unit No. 1	4.8	34.0	30.0	15.23	(11)	3.2	9.8	34.0	25.0	28.85	(8)	3.2
34631	BP Unit No. 1	6.5	38.0	32.0	21.35	(3)	2.6	11.5	38.0	28.0	27.49	(3)	2.7
	Subtotal	**4.9**	**30.0**	**26.0**	**16.60**	**(7)**	**3.5**	**8.5**	**29.0**	**22.0**	**24.84**	**(6)**	**3.7**
34132	BP Unit No. 2	4.0	40.0	37.0	14.52	(1)	2.3	9.0	40.0	32.0	20.71	(1)	2.5
34232	BP Unit No. 2	2.7	36.0	34.0	8.76	(7)	2.9	7.6	36.0	29.0	21.28	(5)	2.9
34332	BP Unit No. 2	4.7	27.0	24.0	14.57	(7)	3.9	8.0	26.0	20.0	23.47	(6)	4.1
34532	BP Unit No. 2	3.8	35.0	32.0	10.58	(10)	3.1	8.8	35.0	27.0	24.76	(8)	3.1
34632	BP Unit No. 2	5.4	37.0	33.0	18.93	(3)	2.5	10.4	37.0	28.0	24.96	(2)	2.8
	Subtotal	**4.1**	**31.0**	**27.0**	**12.72**	**(7)**	**3.5**	**8.1**	**29.0**	**23.0**	**22.94**	**(6)**	**3.6**
34133	BP CT No. 3			26.0	0.00	(11)	4.3	2.5	39.0	37.0	6.38	(1)	2.6
34233	BP CT No. 3			26.0	0.00	(11)	4.3	0.0	30.0	27.0	9.05	(6)	3.6
34333	BP CT No. 3			26.0	0.00	(11)	4.3	2.5	27.0	24.0	10.05	(6)	4.0
34533	BP CT No. 3			26.0	0.00	(11)	4.3	0.0	27.0	25.0	10.23	(11)	4.0
34633	BP CT No. 3			0.0	0.00	0	0.0	2.5	0.0	0.0	0.00	0	0.0
	Subtotal			**26.0**	**0.00**	**(11)**	**4.3**	**2.5**	**28.0**	**26.0**	**9.39**	**(6)**	**3.7**
34134	BP CT No. 4			26.0	0.00	(11)	4.3	2.5	39.0	37.0	6.38	(1)	2.6
34234	BP CT No. 4			26.0	0.00	(11)	4.3	0.0	30.0	27.0	9.05	(6)	3.6
34334	BP CT No. 4			26.0	0.00	(11)	4.3	2.5	27.0	24.0	10.05	(6)	4.0
34534	BP CT No. 4			26.0	0.00	(11)	4.3	0.0	27.0	25.0	10.23	(11)	4.0
34634	BP CT No. 4			0.0	0.00	0	0.0	2.5	0.0	0.0	0.00	0	0.0
	Subtotal			**26.0**	**0.00**	**(11)**	**4.3**	**2.5**	**28.0**	**26.0**	**9.39**	**(6)**	**3.7**
34135	BP CT No. 5			26.0	0.00	(11)	4.3	2.5	39.0	37.0	6.38	(1)	2.6
34235	BP CT No. 5			26.0	0.00	(11)	4.3	0.0	30.0	27.0	9.05	(6)	3.6
34335	BP CT No. 5			26.0	0.00	(11)	4.3	2.5	27.0	24.0	10.05	(6)	4.0
34535	BP CT No. 5			26.0	0.00	(11)	4.3	0.0	27.0	25.0	10.23	(11)	4.0
34635	BP CT No. 5			0.0	0.00	0	0.0	2.5	0.0	0.0	0.00	0	0.0
	Subtotal			**26.0**	**0.00**	**(11)**	**4.3**	**2.5**	**28.0**	**26.0**	**9.39**	**(6)**	**3.7**
34136	BP CT No. 6			26.0	0.00	(11)	4.3	2.5	39.0	37.0	6.38	(1)	2.6
34236	BP CT No. 6			26.0	0.00	(11)	4.3	0.0	30.0	27.0	9.05	(6)	3.6
34336	BP CT No. 6			26.0	0.00	(11)	4.3	2.5	27.0	24.0	10.05	(6)	4.0
34536	BP CT No. 6			26.0	0.00	(11)	4.3	0.0	27.0	25.0	10.23	(11)	4.0
34636	BP CT No. 6			0.0	0.00	0	0.0	2.5	0.0	0.0	0.00	0	0.0
	Subtotal			**26.0**	**0.00**	**(11)**	**4.3**	**2.5**	**28.0**	**26.0**	**9.39**	**(6)**	**3.7**
34637	Bayside Amortizable Tools						14.3						14.3

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2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
	POLK POWER STATION												
34180	PK Common	10.3	43.0	33.0	26.10	(1)	2.3	14.7	45.0	32.0	30.89	(1)	2.2
34280	PK Common	10.0	37.0	26.0	43.19	(4)	2.2	3.3	26.0	26.0	8.77	(5)	3.7
34380	PK Common	10.4	43.0	33.0	35.17	(2)	2.0	15.5	47.0	33.0	30.22	(2)	2.2
34580	PK Common	10.5	38.0	28.0	34.03	(3)	2.5	13.5	36.0	25.0	32.15	(4)	2.9
34680	PK Common	10.5	40.0	30.0	36.91	(3)	2.2	15.5	43.0	29.0	33.13	(3)	2.4
	Subtotal	**10.3**	**42.0**	**32.0**	**27.08**	**(1)**	**2.3**	**14.4**	**44.0**	**31.0**	**29.66**	**(1)**	**2.3**
34181	PK Unit No. 1	10.1	42.0	32.0	20.25	(1)	2.5	14.7	40.0	26.0	35.10	(1)	2.5
34281	PK Unit No. 1	9.3	32.0	23.0	30.75	(9)	3.4	13.3	32.0	19.3	42.29	(7)	3.4
34381	PK Unit No. 1	8.8	16.9	11.5	35.16	(9)	6.4	13.2	24.0	12.9	49.44	(7)	4.5
34581	PK Unit No. 1	10.3	32.0	22.0	35.69	(4)	3.1	15.1	31.0	17.4	46.51	(4)	3.3
34681	PK Unit No. 1	9.9	38.0	29.0	7.58	(4)	3.3	14.0	35.0	22.0	37.86	(5)	3.1
	Subtotal	**9.3**	**26.0**	**18.7**	**31.28**	**(8)**	**4.1**	**13.6**	**30.0**	**17.5**	**43.98**	**(6)**	**3.5**
34182	PK CT No. 2	6.5	38.0	31.0	17.30	(1)	2.7	11.2	37.0	26.0	29.64	(1)	2.7
34282	PK CT No. 2	6.5	35.0	28.0	21.78	(3)	2.9	9.7	32.0	23.0	28.51	(5)	3.3
34382	PK CT No. 2	4.5	14.4	11.2	23.83	(9)	7.6	9.5	25.0	15.4	40.91	(8)	4.4
34582	PK CT No. 2	6.5	35.0	29.0	17.90	(2)	2.9	11.5	36.0	25.0	30.88	(2)	2.8
34682	PK CT No. 2	6.5	37.0	30.0	18.00	(4)	2.9	11.5	30.0	19.3	39.98	(8)	3.5
	Subtotal	***5.3***	***19.2***	***15.2***	***21.41***	***(6)***	***5.6***	**10.3**	**28.0**	**18.6**	**36.60**	**(6)**	**3.7**
34183	PK CT No. 3	4.5	39.0	35.0	10.62	(1)	2.6	9.5	39.0	30.0	23.99	(1)	2.6
34283	PK CT No. 3	4.5	35.0	30.0	16.21	(3)	2.9	9.5	35.0	26.0	26.90	(3)	2.9
34383	PK CT No. 3	4.5	19.2	14.7	22.94	(14)	6.2	6.8	24.0	17.0	31.60	(9)	4.5
34583	PK CT No. 3	4.5	34.0	29.0	16.13	(3)	3.0	9.5	34.0	25.0	26.98	(3)	3.0
34683	PK CT No. 3	4.5	37.0	32.0	9.47	(3)	2.9	9.5	34.0	25.0	27.93	(5)	3.1
	Subtotal	**4.5**	**24.0**	**19.3**	**18.99**	**(9)**	**4.7**	**7.8**	**27.0**	**19.8**	**29.46**	**(7)**	**3.9**
34184	PK CT No. 4	0.0	0.0	26.0	0.00	(11)	4.3	4.5	41.0	37.0	10.99	(1)	2.4
34284	PK CT No. 4	0.0	0.0	26.0	0.00	(11)	4.3	4.5	32.0	28.0	15.08	(6)	3.2
34384	PK CT No. 4	0.0	0.0	26.0	0.00	(11)	4.3	4.2	27.0	22.0	16.61	(6)	4.1
34584	PK CT No. 4	0.0	0.0	26.0	0.00	(11)	4.3	4.5	28.0	23.0	17.29	(6)	3.9
34684	PK CT No. 4	0.0	0.0	26.0	0.00	(11)	4.3	0.0	0.0	0.0	0.00	0	0.0
	Subtotal	**0.0**	**0.0**	**26.0**	**0.00**	**(11)**	**4.3**	**4.3**	**29.0**	**24.0**	**15.72**	**(5)**	**3.7**
34185	PK CT No. 5	0.0	0.0	26.0	0.00	(11)	4.3	4.5	41.0	37.0	10.99	(1)	2.4
34285	PK CT No. 5	0.0	0.0	26.0	0.00	(11)	4.3	4.5	32.0	27.0	15.28	(7)	3.4
34385	PK CT No. 5	0.0	0.0	26.0	0.00	(11)	4.3	4.4	27.0	23.0	17.37	(6)	3.9
34585	PK CT No. 5	0.0	0.0	26.0	0.00	(11)	4.3	4.5	28.0	23.0	17.27	(6)	3.9
34685	PK CT No. 5	0.0	0.0	26.0	0.00	(11)	4.3	0.0	0.0	0.0	0.00	0	0.0
	Subtotal	**0.0**	**0.0**	**26.0**	**0.00**	**(11)**	**4.3**	**4.4**	**29.0**	**25.0**	**16.16**	**(5)**	**3.6**
34687	Polk Amortizable Tools						14.3			Keep Existing Rates			14.3

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates Used 2007 - 2011 Average Age (yrs)	Average Service Life (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed Effective 1/1/2012 Average Age (yrs)	Rounded Average Service Life (yrs)	Rounded Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Rounded Depreciation Rate (%)
	PHILLIPS STATION												
34128	Phillips Station	22.0	24.0	5.2	87.17	(5)	3.4			Fully Recovered in 2011			0.0
34228	Phillips Station	23.4	27.0	5.2	88.28	(4)	3.0			Fully Recovered in 2011			0.0
34328	Phillips Station	19.8	21.0	5.8	81.69	(3)	3.7			Fully Recovered in 2011			0.0
34528	Phillips Station	23.2	26.0	4.8	87.60	(5)	3.5			Fully Recovered in 2011			0.0
34628	Phillips Station	20.7	22.0	5.4	81.45	(4)	4.2			Fully Recovered in 2011			0.0
	Subtotal	**21.9**	**24.0**	**5.4**	**85.70**	**(4)**	**3.3**			Fully Recovered in 2011			**0.0**
34390	City of Tampa (Partnership)	6.5	25.0	18.5	25.03	(8)	4.5	11.5	25.0	13.6	49.45	(8)	4.3

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
	STEAM PRODUCTION						
	BIG BEND STATION						
31140	BB Common	2.1	2.8	33.3	(5)	(5)	0.0
31240	BB Common	2.6	3.3	26.9	(11)	(8)	(27.3)
31440	BB Common	1.8	2.4	33.3	(8)	(6)	(25.0)
31540	BB Common	3.0	3.7	23.3	(7)	(6)	(14.3)
31640	BB Common	3.1	4.2	35.5	(10)	(8)	(20.0)
	Subtotal	**2.4**	**3.0**	**25.0**	**(9)**	**(6)**	**(33.3)**
31141	BB Unit No. 1	1.4	2.0	42.9	(2)	(1)	(50.0)
31241	BB Unit No. 1	3.2	3.9	21.9	(7)	(4)	(42.9)
31441	BB Unit No. 1	2.5	3.5	40.0	(6)	(4)	(33.3)
31541	BB Unit No. 1	2.5	3.5	40.0	(8)	(3)	(62.5)
31641	BB Unit No. 1	1.2	2.9	141.7	(2)	(2)	0.0
	Subtotal	**2.9**	**3.7**	**27.6**	**(7)**	**(4)**	**(42.9)**
31142	BB Unit No. 2	1.6	2.0	25.0	(2)	(1)	(50.0)
31242	BB Unit No. 2	3.2	3.7	15.6	(9)	(5)	(44.4)
31442	BB Unit No. 2	2.6	3.7	42.3	(8)	(4)	(50.0)
31542	BB Unit No. 2	2.5	3.2	28.0	(8)	(5)	(37.5)
31642	BB Unit No. 2	2.0	3.0	50.0	(14)	(8)	(42.9)
	Subtotal	**2.8**	**3.6**	**28.6**	**(8)**	**(4)**	**(50.0)**
31143	BB Unit No. 3	1.2	1.8	50.0	(1)	(1)	0.0
31243	BB Unit No. 3	2.6	3.5	34.6	(9)	(6)	(33.3)
31443	BB Unit No. 3	1.8	3.2	77.8	(9)	(5)	(44.4)
31543	BB Unit No. 3	2.5	3.6	44.0	(7)	(6)	(14.3)
31643	BB Unit No. 3	2.7	3.0	11.1	(6)	(4)	(33.3)
	Subtotal	**2.4**	**3.4**	**41.7**	**(8)**	**(6)**	**(25.0)**
31144	BB Unit No. 4	1.4	1.8	28.6	(1)	(2)	100.0
31244	BB Unit No. 4	2.3	3.0	30.4	(10)	(8)	(20.0)
31444	BB Unit No. 4	2.0	2.8	40.0	(9)	(7)	(22.2)
31544	BB Unit No. 4	2.1	3.2	52.4	(6)	(7)	16.7
31644	BB Unit No. 4	1.7	2.6	52.9	(5)	(5)	0.0
	Subtotal	**2.0**	**2.8**	**40.0**	**(8)**	**(7)**	**(12.5)**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
31146	No. 1 & 2 FGD System	2.6	2.9	11.5	(3)	(4)	33.3
31246	No. 1 & 2 FGD System	2.9	3.2	10.3	(6)	(5)	(16.7)
31546	No. 1 & 2 FGD System	3.3	3.5	6.1	(6)	(5)	(16.7)
31646	No. 1 & 2 FGD System	2.5	2.9	16.0	(5)	(4)	(20.0)
	Subtotal	**2.8**	**3.2**	**14.3**	**(5)**	**(5)**	**0.0**
31145	No. 3 & 4 FGD System	1.5	2.0	33.3	(2)	(3)	50.0
31245	No. 3 & 4 FGD System	2.3	2.6	13.0	(9)	(7)	(22.2)
31545	No. 3 & 4 FGD System	2.1	3.1	47.6	(7)	(7)	0.0
31645	No. 3 & 4 FGD System	2.0	3.2	60.0	(5)	(12)	140.0
	Subtotal	**2.2**	**2.6**	**18.2**	**(8)**	**(7)**	**(12.5)**
31151	No. 1 SCR System	2.1	4.0	90.5	(5)	0	(100.0)
31251	No. 1 SCR System	2.6	4.4	69.2	(11)	(2)	(81.8)
31551	No. 1 SCR System	3.0	4.8	60.0	(7)	(4)	(42.9)
31651	No. 1 SCR System	3.1	4.1	32.3	(10)	(1)	(90.0)
	Subtotal	**2.4**	**4.4**	**83.3**	**(9)**	**(2)**	**(77.8)**
31152	No. 2 SCR System	1.4	3.5	150.0	(2)	0	(100.0)
31252	No. 2 SCR System	3.2	4.0	25.0	(7)	(3)	(57.1)
31552	No. 2 SCR System	2.5	4.1	64.0	(8)	(4)	(50.0)
31652	No. 2 SCR System	1.2	3.6	200.0	(2)	(2)	0.0
	Subtotal	**2.9**	**3.9**	**34.5**	**(7)**	**(3)**	**(57.1)**
31153	No. 3 SCR System	1.2	3.1	158.3	(1)	(1)	0.0
31253	No. 3 SCR System	2.6	3.8	46.2	(9)	(6)	(33.3)
31553	No. 3 SCR System	2.5	4.0	60.0	(7)	(6)	(14.3)
31653	No. 3 SCR System	2.7	3.4	25.9	(6)	(5)	(16.7)
	Subtotal	**2.4**	**3.6**	**50.0**	**(8)**	**(4)**	**(50.0)**
31154	No. 4 SCR System	1.4	2.4	71.4	(1)	(1)	0.0
31254	No. 4 SCR System	2.3	3.8	65.2	(10)	(12)	20.0
31554	No. 4 SCR System	2.1	4.0	90.5	(6)	(12)	100.0
31654	No. 4 SCR System	1.7	3.3	94.1	(5)	(13)	160.0
	Subtotal	**2.0**	**3.4**	**70.0**	**(8)**	**(9)**	**12.5**
31647	Big Bend Amortizable Tools	14.3	14.3	0.0	0	0	0.0
31100-01 31617	Misc. Structures & Equipment	3.5	0.0	(100.0)	(3)	0	(100.0)
31617	Misc. Production Plant	14.3	0.0	(100.0)	0	0	0.0

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
	OTHER PRODUCTION						
	BIG BEND STATION						
34141	BB CT No. 1						
34241	BB CT No. 1						
34341	BB CT No. 1						
34541	BB CT No. 1						
34641	BB CT No. 1						
	Subtotal						
34142	BB CT No. 2 & 3						
34242	BB CT No. 2 & 3						
34342	BB CT No. 2 & 3						
34542	BB CT No. 2 & 3						
34642	BB CT No. 2 & 3						
	Subtotal						
34144	BB CT No. 4	4.3	2.6	(39.5)	(11)	(1)	(90.9)
34244	BB CT No. 4	4.3	3.6	(16.3)	(11)	(6)	(45.5)
34344	BB CT No. 4	4.3	4.0	(7.0)	(11)	(6)	(45.5)
34544	BB CT No. 4	4.3	4.0	(7.0)	(11)	(11)	0.0
34644	BB CT No. 4	0.0	0.0	0.0	0	0	0.0
	Subtotal	4.3	3.7	(14.0)	(11)	(6)	(45.5)

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Comparison of Rates and Components

Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
	GANNON POWER STATION						
31130	GN Common						
31175	GN Common						
31230	GN Common						
31275	GN Common						
31430	GN Common						
31530	GN Common						
31575	GN Common						
31630	GN Common						
31675	GN Common						
	Subtotal						
31133	GN Unit No. 3						
31178	GN Unit No. 3						
31233	GN Unit No. 3						
31278	GN Unit No. 3						
31433	GN Unit No. 3						
31478	GN Unit No. 3						
31533	GN Unit No. 3						
31578	GN Unit No. 3						
31633	GN Unit No. 3						
31678	GN Unit No. 3						
31633	GN Unit No. 3						
	Subtotal						
31134	GN Unit No. 4						
31179	GN Unit No. 4						
31234	GN Unit No. 4						
31279	GN Unit No. 4						
31434	GN Unit No. 4						
31479	GN Unit No. 4						
31534	GN Unit No. 4						
31579	GN Unit No. 4						
31634	GN Unit No. 4						
31679	UNIT No. 4						
	Subtotal						
31135	GN Unit No. 5						
31235	GN Unit No. 5						
31435	GN Unit No. 5						
31535	GN Unit No. 5						
31635	GN Unit No. 5						
	Subtotal						
31136	GN Unit No. 6						
31236	GN Unit No. 6						
31436	GN Unit No. 6						
31536	GN Unit No. 6						
31636	GN Unit No. 6						
	Subtotal						
31657	Gannon Amortizable Tools						

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
	BAYSIDE POWER STATION						
34130	BP Common	2.3	2.3	0.0	(2)	(2)	0.0
34230	BP Common	2.5	2.6	4.0	(4)	(4)	0.0
34330	BP Common	2.9	3.2	10.3	(11)	(11)	0.0
34530	BP Common	4.3	4.2	(2.3)	(9)	(8)	(11.1)
34630	BP Common	3.4	3.3	(2.9)	(6)	(6)	0.0
	Subtotal	**2.7**	**2.7**	**0.0**	**(4)**	**(5)**	**25.0**
34131	BP Unit No. 1	2.4	2.5	4.2	(1)	(1)	0.0
34231	BP Unit No. 1	2.8	2.9	3.6	(7)	(5)	(28.6)
34331	BP Unit No. 1	4.0	4.2	5.0	(7)	(6)	(14.3)
34531	BP Unit No. 1	3.2	3.1	(3.1)	(11)	(8)	(27.3)
34631	BP Unit No. 1	2.6	2.7	3.8	(3)	(3)	0.0
	Subtotal	**3.5**	**3.7**	**5.7**	**(7)**	**(6)**	**(14.3)**
34132	BP Unit No. 2	2.3	2.5	8.7	(1)	(1)	0.0
34232	BP Unit No. 2	2.9	2.9	0.0	(7)	(5)	(28.6)
34332	BP Unit No. 2	3.9	4.1	5.1	(7)	(6)	(14.3)
34532	BP Unit No. 2	3.1	3.1	0.0	(10)	(8)	(20.0)
34632	BP Unit No. 2	2.5	2.7	8.0	(3)	(2)	(33.3)
	Subtotal	**3.5**	**3.6**	**2.9**	**(7)**	**(6)**	**(14.3)**
34133	BP CT No. 3	4.3	2.6	(39.5)	(11)	(1)	(90.9)
34233	BP CT No. 3	4.3	3.6	(16.3)	(11)	(6)	(45.5)
34333	BP CT No. 3	4.3	4.0	(7.0)	(11)	(6)	(45.5)
34533	BP CT No. 3	4.3	4.0	(7.0)	(11)	(11)	0.0
34633	BP CT No. 3	0.0	0.0	0.0	0	0	0.0
	Subtotal	**4.3**	**3.7**	**(14.0)**	**(11)**	**(6)**	**(45.5)**
34134	BP CT No. 4	4.3	2.6	(39.5)	(11)	(1)	(90.9)
34234	BP CT No. 4	4.3	3.6	(16.3)	(11)	(6)	(45.5)
34334	BP CT No. 4	4.3	4.0	(7.0)	(11)	(6)	(45.5)
34534	BP CT No. 4	4.3	4.0	(7.0)	(11)	(11)	0.0
34634	BP CT No. 4	0.0	0.0	0.0	0	0	0.0
	Subtotal	**4.3**	**3.7**	**(14.0)**	**(11)**	**(6)**	**(45.5)**
34135	BP CT No. 5	4.3	2.6	(39.5)	(11)	(1)	(90.9)
34235	BP CT No. 5	4.3	3.6	(16.3)	(11)	(6)	(45.5)
34335	BP CT No. 5	4.3	4.0	(7.0)	(11)	(6)	(45.5)
34535	BP CT No. 5	4.3	4.0	(7.0)	(11)	(11)	0.0
34635	BP CT No. 5	0.0	0.0	0.0	0	0	0.0
	Subtotal	**4.3**	**3.7**	**(14.0)**	**(11)**	**(6)**	**(45.5)**
34136	BP CT No. 6	4.3	2.6	(39.5)	(11)	(1)	(90.9)
34236	BP CT No. 6	4.3	3.6	(16.3)	(11)	(6)	(45.5)
34336	BP CT No. 6	4.3	4.0	(7.0)	(11)	(6)	(45.5)
34536	BP CT No. 6	4.3	4.0	(7.0)	(11)	(11)	0.0
34636	BP CT No. 6	0.0	0.0	0.0	0	0	0.0
	Subtotal	**4.3**	**3.7**	**(14.0)**	**(11)**	**(6)**	**(45.5)**
34637	Bayside Amortizable Tools	14.3	14.3	0.0	0	0	0.0

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Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
	POLK POWER STATION						
34180	PK Common	2.3	2.2	(4.3)	(1)	(1)	0.0
34280	PK Common	2.2	3.7	68.2	(4)	(5)	25.0
34380	PK Common	2.0	2.2	10.0	(2)	(2)	0.0
34580	PK Common	2.5	2.9	16.0	(3)	(4)	33.3
34680	PK Common	2.2	2.4	9.1	(3)	(3)	0.0
	Subtotal	**2.3**	**2.3**	**0.0**	**(1)**	**(1)**	**0.0**
34181	PK Unit No. 1	2.5	2.5	0.0	(1)	(1)	0.0
34281	PK Unit No. 1	3.4	3.4	0.0	(9)	(7)	(22.2)
34381	PK Unit No. 1	6.4	4.5	(29.7)	(9)	(7)	(22.2)
34581	PK Unit No. 1	3.1	3.3	6.5	(4)	(4)	0.0
34681	PK Unit No. 1	3.3	3.0	(9.1)	(4)	(5)	25.0
	Subtotal	**4.1**	**3.5**	**(14.6)**	**(8)**	**(6)**	**(25.0)**
34182	PK CT No. 2	2.7	2.7	0.0	(1)	(1)	0.0
34282	PK CT No. 2	2.9	3.3	13.8	(3)	(5)	66.7
34382	PK CT No. 2	7.6	4.4	(42.1)	(9)	(8)	(11.1)
34582	PK CT No. 2	2.9	2.9	0.0	(2)	(2)	0.0
34682	PK CT No. 2	2.9	3.5	20.7	(4)	(8)	100.0
	Subtotal	**5.6**	**3.7**	**(33.9)**	**(6)**	**(6)**	**0.0**
34183	PK CT No. 3	2.6	2.6	0.0	(1)	(1)	0.0
34283	PK CT No. 3	2.9	3.0	3.4	(3)	(3)	0.0
34383	PK CT No. 3	6.2	4.5	(27.4)	(14)	(9)	(35.7)
34583	PK CT No. 3	3.0	3.0	0.0	(3)	(3)	0.0
34683	PK CT No. 3	2.9	3.1	6.9	(3)	(5)	66.7
	Subtotal	**4.7**	**3.9**	**(17.0)**	**(9)**	**(7)**	**(22.2)**
34184	PK CT No. 4	4.3	2.5	(41.9)	(11)	(1)	(90.9)
34284	PK CT No. 4	4.3	3.3	(23.3)	(11)	(6)	(45.5)
34384	PK CT No. 4	4.3	4.0	(7.0)	(11)	(6)	(45.5)
34584	PK CT No. 4	4.3	3.8	(11.6)	(11)	(6)	(45.5)
34684	PK CT No. 4	4.3	0.0	(100.0)	(11)	0	(100.0)
	Subtotal	**4.3**	**3.7**	**(14.0)**	**(11)**	**(5)**	**(54.5)**
34185	PK CT No. 5	4.3	2.5	(41.9)	(11)	(1)	(90.9)
34285	PK CT No. 5	4.3	3.4	(20.9)	(11)	(7)	(36.4)
34385	PK CT No. 5	4.3	3.9	(9.3)	(11)	(6)	(45.5)
34585	PK CT No. 5	4.3	3.8	(11.6)	(11)	(6)	(45.5)
34685	PK CT No. 5	4.3	0.0	(100.0)	(11)	0	(100.0)
	Subtotal	**4.3**	**3.6**	**(16.3)**	**(11)**	**(5)**	**(54.5)**
34687	Polk Amortizable Tools	14.3	14.3	0.0	0	0	0.0

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	CURRENT Depre-ciation Rate (%)	PROPOSED Depre-ciation Rate (%)	Change in Rate (%)	CURRENT Future Net Salvage (%)	PROPOSED Future Net Salvage (%)	Change in Rate (%)
	PHILLIPS STATION						
34128	Phillips Station	3.4	0.0	(100.0)	(5)	0	(100.0)
34228	Phillips Station	3.0	0.0	(100.0)	(4)	0	(100.0)
34328	Phillips Station	3.7	0.0	(100.0)	(3)	0	(100.0)
34528	Phillips Station	3.5	0.0	(100.0)	(5)	0	(100.0)
34628	Phillips Station	4.2	0.0	(100.0)	(4)	0	(100.0)
	Subtotal	**3.3**	**0.0**	**(100.0)**	**(4)**	**0**	**(100.0)**
34390	City of Tampa (Partnership)	4.5	4.3	(4.4)	(8)	(8)	0.0

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	STEAM PRODUCTION							
	BIG BEND STATION							
31140	BB Common	184,739,689	30,629,427	16.58	35,787,252	19.37	(5,157,825)	86
31240	BB Common	86,404,462	29,451,887	34.09	36,351,796	42.07	(6,899,909)	81
31440	BB Common	7,058,427	2,065,618	29.26	2,065,618	29.26	-	100
31540	BB Common	21,925,445	10,882,223	49.63	10,882,223	49.63	-	100
31640	BB Common	9,482,237	3,332,278	35.14	3,332,278	35.14	-	100
	Subtotal	**309,610,260**	**76,361,433**	**24.66**	**88,419,167**	**28.56**	**(12,057,734)**	**86**
31141	BB Unit No. 1	7,805,229	4,536,435	58.12	4,536,435	58.12	-	100
31241	BB Unit No. 1	110,807,525	31,144,084	28.11	38,330,500	34.59	(7,186,416)	81
31441	BB Unit No. 1	33,222,208	13,005,155	39.15	15,717,627	47.31	(2,712,472)	83
31541	BB Unit No. 1	16,169,520	6,334,917	39.18	6,334,917	39.18	-	100
31641	BB Unit No. 1	1,039,413	510,345	49.10	510,345	49.10	-	100
	Subtotal	**169,043,895**	**55,530,936**	**32.85**	**65,429,824**	**38.71**	**(9,898,888)**	**85**
31142	BB Unit No. 2	7,942,204	4,128,797	51.99	4,128,797	51.99	-	100
31242	BB Unit No. 2	93,060,774	22,446,660	24.12	28,510,153	30.64	(6,063,493)	79
31442	BB Unit No. 2	45,929,087	9,311,423	20.27	11,958,481	26.04	(2,647,058)	78
31542	BB Unit No. 2	13,655,156	5,592,260	40.95	5,592,260	40.95	-	100
31642	BB Unit No. 2	680,141	340,771	50.10	340,771	50.10	-	100
	Subtotal	**161,267,362**	**41,819,911**	**25.93**	**50,530,462**	**31.33**	**(8,710,551)**	**83**
31143	BB Unit No. 3	15,210,736	8,497,884	55.87	8,497,884	55.87	-	100
31243	BB Unit No. 3	136,134,008	48,095,949	35.33	56,426,263	41.45	(8,330,314)	85
31443	BB Unit No. 3	41,712,186	17,130,833	41.07	19,638,180	47.08	(2,507,347)	87
31543	BB Unit No. 3	23,601,913	12,660,571	53.64	12,660,571	53.64	-	100
31643	BB Unit No. 3	1,421,289	595,657	41.91	595,657	41.91	-	100
	Subtotal	**218,080,132**	**86,980,894**	**39.88**	**97,818,555**	**44.85**	**(10,837,661)**	**89**
31144	BB Unit No. 4	62,252,419	27,092,074	43.52	27,092,074	43.52	-	100
31244	BB Unit No. 4	240,825,925	101,634,583	42.20	118,510,814	49.21	(16,876,231)	86
31444	BB Unit No. 4	95,816,193	35,760,022	37.32	42,520,245	44.38	(6,760,223)	84
31544	BB Unit No. 4	44,845,324	21,780,062	48.57	21,780,062	48.57	-	100
31644	BB Unit No. 4	5,824,796	2,852,667	48.97	2,852,667	48.97	-	100
	Subtotal	**449,564,657**	**189,119,408**	**42.07**	**212,755,862**	**47.32**	**(23,636,454)**	**89**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
31146	No. 1 & 2 FGD System	12,704,905	4,620,199	36.37	4,620,199	36.37	-	100
31246	No. 1 & 2 FGD System	62,048,197	22,720,358	36.62	22,720,358	36.62	-	100
31546	No. 1 & 2 FGD System	9,106,525	3,658,094	40.17	3,658,094	40.17	-	100
31646	No. 1 & 2 FGD System	1,779,904	611,361	34.35	611,361	34.35	-	100
	Subtotal	**85,639,531**	**31,610,012**	**36.91**	**31,610,012**	**36.91**	**-**	**100**
31145	No. 3 & 4 FGD System	22,335,775	9,841,485	44.06	9,841,485	44.06	-	100
31245	No. 3 & 4 FGD System	158,320,811	73,301,149	46.30	73,301,149	46.30	-	100
31545	No. 3 & 4 FGD System	23,158,012	11,537,510	49.82	11,537,510	49.82	-	100
31645	No. 3 & 4 FGD System	752,024	588,866	78.30	588,866	78.30	-	100
	Subtotal	**204,566,622**	**95,269,010**	**46.57**	**95,269,010**	**46.57**	**-**	**100**
31151	No. 1 SCR System	22,651,018	1,374,658	6.07	1,374,658	6.07	-	100
31251	No. 1 SCR System	45,302,037	2,974,633	6.57	2,974,633	6.57	-	100
31551	No. 1 SCR System	15,100,679	1,090,377	7.22	1,090,377	7.22	-	100
31651	No. 1 SCR System	838,927	50,887	6.07	50,887	6.07	-	100
	Subtotal	**83,892,661**	**5,490,555**	**6.54**	**5,490,555**	**6.54**	**-**	**100**
31152	No. 2 SCR System	25,208,869	2,206,663	8.75	2,206,663	8.75	-	100
31252	No. 2 SCR System	49,413,609	4,972,788	10.06	4,972,788	10.06	-	100
31552	No. 2 SCR System	15,914,427	1,648,354	10.36	1,648,354	10.36	-	100
31652	No. 2 SCR System	958,616	87,780	9.16	87,780	9.16	-	100
	Subtotal	**91,495,521**	**8,915,585**	**9.74**	**8,915,585**	**9.74**	**-**	**100**
31153	No. 3 SCR System	21,689,422	2,348,848	10.83	2,348,848	10.83	-	100
31253	No. 3 SCR System	42,509,823	5,710,290	13.43	5,710,290	13.43	-	100
31553	No. 3 SCR System	13,690,954	1,905,197	13.92	1,905,197	13.92	-	100
31653	No. 3 SCR System	824,684	99,029	12.01	99,029	12.01	-	100
	Subtotal	**78,714,883**	**10,063,364**	**12.78**	**10,063,364**	**12.78**	**-**	**100**
31154	No. 4 SCR System	16,857,250	1,828,439	10.85	1,828,439	10.85	-	100
31254	No. 4 SCR System	32,996,130	5,567,306	16.87	5,567,306	16.87	-	100
31554	No. 4 SCR System	10,642,027	1,875,963	17.63	1,875,963	17.63	-	100
31654	No. 4 SCR System	687,934	100,978	14.68	100,978	14.68	-	100
	Subtotal	**61,183,341**	**9,372,686**	**15.32**	**9,372,686**	**15.32**	**-**	**100**
31647	Big Bend Amortizable Tools	2,218,867	1,252,483	56.45	1,252,483	56.45	-	100
31100-01 31617	Misc. Structures & Equipment	-	-	0.00	-	0.00	-	0
31617	Misc. Production Plant	-	-	0.00	-	0.00	-	0
	TOTAL BIG BEND STATION	**1,915,277,732**	**611,786,277**	**31.94**	**676,927,565**	**35.34**	**(65,141,288)**	**90**
	TOTAL STEAM PRODUCTION	**1,915,277,732**	**611,786,277**	**31.94**	**676,927,565**	**35.34**	**(65,141,288)**	**90**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	OTHER PRODUCTION							
	BIG BEND STATION							
34141	BB CT No. 1	-	-	0.00	-	0.00	-	0
34241	BB CT No. 1	-	-	0.00	-	0.00	-	0
34341	BB CT No. 1	-	-	0.00	-	0.00	-	0
34541	BB CT No. 1	-	-	0.00	-	0.00	-	0
34641	BB CT No. 1	-	-	0.00	-	0.00	-	0
	Subtotal	**-**	**-**	**0.00**	**-**	**0.00**	**-**	**0**
34142	BB CT No. 2 & 3	-	-	0.00	-	0.00	-	0
34242	BB CT No. 2 & 3	-	-	0.00	-	0.00	-	0
34342	BB CT No. 2 & 3	-	-	0.00	-	0.00	-	0
34542	BB CT No. 2 & 3	-	-	0.00	-	0.00	-	0
34642	BB CT No. 2 & 3	-	-	0.00	-	0.00	-	0
	Subtotal	**-**	**-**	**0.00**	**-**	**0.00**	**-**	**0**
34144	BB CT No. 4	7,040,910	449,446	6.38	449,446	6.38	-	100
34244	BB CT No. 4	2,899,198	262,283	9.05	262,283	9.05	-	100
34344	BB CT No. 4	25,264,441	2,540,309	10.05	2,540,309	10.05	-	100
34544	BB CT No. 4	6,212,567	635,517	10.23	635,517	10.23	-	100
34644	BB CT No. 4	-	-	0.00	-	0.00	-	0
	Subtotal	**41,417,116**	**3,887,555**	**9.39**	**3,887,555**	**9.39**	**-**	**100**
	TOTAL BIG BEND STATION	**41,417,116**	**3,887,555**	**9.39**	**3,887,555**	**9.39**	**-**	**100**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	GANNON POWER STATION							
31130	GN Common	-	-	0.00	-	0.00	-	0
31175	GN Common	-	-	0.00	-	0.00	-	0
31230	GN Common	-	-	0.00	-	0.00	-	0
31275	GN Common	-	-	0.00	-	0.00	-	0
31430	GN Common	-	-	0.00	-	0.00	-	0
31530	GN Common	-	-	0.00	-	0.00	-	0
31575	GN Common	-	-	0.00	-	0.00	-	0
31630	GN Common	-	-	0.00	-	0.00	-	0
31675	GN Common	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	**0.00**	-	**0.00**	-	**0**
31133	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31178	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31233	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31278	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31433	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31478	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31533	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31578	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31633	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31678	GN Unit No. 3	-	-	0.00	-	0.00	-	0
31633	GN Unit No. 3	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	**0.00**	-	**0.00**	-	**0**
31134	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31179	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31234	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31279	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31434	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31479	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31534	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31579	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31634	GN Unit No. 4	-	-	0.00	-	0.00	-	0
31679	UNIT No. 4	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	**0.00**	-	**0.00**	-	**0**
31135	GN Unit No. 5	-	-	0.00	-	0.00	-	0
31235	GN Unit No. 5	-	-	0.00	-	0.00	-	0
31435	GN Unit No. 5	-	-	0.00	-	0.00	-	0
31535	GN Unit No. 5	-	-	0.00	-	0.00	-	0
31635	GN Unit No. 5	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	**0.00**	-	**0.00**	-	**0**
31136	GN Unit No. 6	-	-	0.00	-	0.00	-	0
31236	GN Unit No. 6	-	-	0.00	-	0.00	-	0
31436	GN Unit No. 6	-	-	0.00	-	0.00	-	0
31536	GN Unit No. 6	-	-	0.00	-	0.00	-	0
31636	GN Unit No. 6	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	**0.00**	-	**0.00**	-	**0**
31657	Gannon Amortizable Tools	-	-	0.00	-	0.00	-	0
	TOTAL GANNON POWER STATION	-	-	**0.00**	-	**0.00**	-	**0**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	BAYSIDE POWER STATION							
34130	BP Common	69,650,715	19,226,341	27.60	19,226,341	27.60	-	100
34230	BP Common	18,524,138	4,229,021	22.83	4,229,021	22.83	-	100
34330	BP Common	33,845,452	4,315,066	12.75	4,315,066	12.75	-	100
34530	BP Common	11,657,108	4,635,113	39.76	4,635,113	39.76	-	100
34630	BP Common	8,898,792	3,082,149	34.64	3,082,149	34.64	-	100
	Subtotal	**142,576,205**	**35,487,690**	**24.89**	**35,487,690**	**24.89**	**-**	**100**
34131	BP Unit No. 1	22,011,484	5,298,564	24.07	5,298,564	24.07	-	100
34231	BP Unit No. 1	71,365,423	16,603,948	23.27	16,603,948	23.27	-	100
34331	BP Unit No. 1	192,110,068	47,681,210	24.82	49,253,573	25.64	(1,572,363)	97
34531	BP Unit No. 1	32,671,244	9,426,226	28.85	9,426,226	28.85	-	100
34631	BP Unit No. 1	1,257,702	345,765	27.49	345,765	27.49	-	100
	Subtotal	**319,416,921**	**79,355,713**	**24.84**	**80,928,076**	**25.34**	**(1,572,363)**	**98**
34132	BP Unit No. 2	26,009,395	5,387,343	20.71	5,387,343	20.71	-	100
34232	BP Unit No. 2	95,561,270	20,337,261	21.28	20,337,261	21.28	-	100
34332	BP Unit No. 2	266,985,236	62,656,484	23.47	64,228,847	24.06	(1,572,363)	98
34532	BP Unit No. 2	40,495,824	10,025,303	24.76	10,025,303	24.76	-	100
34632	BP Unit No. 2	1,517,756	378,867	24.96	378,867	24.96	-	100
	Subtotal	**430,569,481**	**98,785,258**	**22.94**	**100,357,621**	**23.31**	**(1,572,363)**	**98**
34133	BP CT No. 3	4,541,767	289,917	6.38	289,917	6.38	-	100
34233	BP CT No. 3	1,870,139	169,187	9.05	169,187	9.05	-	100
34333	BP CT No. 3	16,296,928	1,638,637	10.05	1,638,637	10.05	-	100
34533	BP CT No. 3	4,007,441	409,943	10.23	409,943	10.23	-	100
34633	BP CT No. 3	-	-	0.00	-	0.00	-	0
	Subtotal	**26,716,275**	**2,507,684**	**9.39**	**2,507,684**	**9.39**	**-**	**100**
34134	BP CT No. 4	4,533,758	289,406	6.38	289,406	6.38	-	100
34234	BP CT No. 4	1,866,842	168,888	9.05	168,888	9.05	-	100
34334	BP CT No. 4	16,268,191	1,635,747	10.05	1,635,747	10.05	-	100
34534	BP CT No. 4	4,000,375	409,220	10.23	409,220	10.23	-	100
34634	BP CT No. 4	-	-	0.00	-	0.00	-	0
	Subtotal	**26,669,166**	**2,503,261**	**9.39**	**2,503,261**	**9.39**	**-**	**100**
34135	BP CT No. 5	6,823,777	435,586	6.38	435,586	6.38	-	100
34235	BP CT No. 5	2,809,791	254,194	9.05	254,194	9.05	-	100
34335	BP CT No. 5	24,485,319	2,461,969	10.05	2,461,969	10.05	-	100
34535	BP CT No. 5	6,020,980	615,918	10.23	615,918	10.23	-	100
34635	BP CT No. 5	-	-	0.00	-	0.00	-	0
	Subtotal	**40,139,867**	**3,767,667**	**9.39**	**3,767,667**	**9.39**	**-**	**100**
34136	BP CT No. 6	6,806,359	434,474	6.38	434,474	6.38	-	100
34236	BP CT No. 6	2,802,618	253,546	9.05	253,546	9.05	-	100
34336	BP CT No. 6	24,422,818	2,455,685	10.05	2,455,685	10.05	-	100
34536	BP CT No. 6	6,005,611	614,346	10.23	614,346	10.23	-	100
34636	BP CT No. 6	-	-	0.00	-	0.00	-	0
	Subtotal	**40,037,406**	**3,758,051**	**9.39**	**3,758,051**	**9.39**	**-**	**100**
34637	Bayside Amortizable Tools	-	-	0.00	-	0.00	-	0
	TOTAL BAYSIDE POWER STATION	**1,026,124,321**	**226,185,323**	**22.04**	**229,310,050**	**22.35**	**(3,144,727)**	**99**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	POLK POWER STATION							
34180	PK Common	66,319,103	20,486,027	30.89	20,486,027	30.89	-	100
34280	PK Common	4,325,960	379,222	8.77	379,222	8.77	-	100
34380	PK Common	2,411,777	728,757	30.22	728,757	30.22	-	100
34580	PK Common	1,939,163	623,367	32.15	623,367	32.15	-	100
34680	PK Common	798,064	264,417	33.13	264,417	33.13	-	100
	Subtotal	**75,794,067**	**22,481,790**	**29.66**	**22,481,790**	**29.66**	**-**	**100**
34181	PK Unit No. 1	46,737,185	16,403,857	35.10	16,403,857	35.10	-	100
34281	PK Unit No. 1	233,680,022	98,812,652	42.29	98,812,652	42.29	-	100
34381	PK Unit No. 1	127,513,225	63,041,342	49.44	63,041,342	49.44	-	100
34581	PK Unit No. 1	58,627,599	27,265,514	46.51	27,265,514	46.51	-	100
34681	PK Unit No. 1	5,152,186	1,950,500	37.86	1,950,500	37.86	-	100
	Subtotal	**471,710,217**	**207,473,865**	**43.98**	**207,473,865**	**43.98**	**-**	**100**
34182	PK CT No. 2	2,149,071	637,076	29.64	637,076	29.64	-	100
34282	PK CT No. 2	1,234,073	351,801	28.51	351,801	28.51	-	100
34382	PK CT No. 2	27,673,968	11,320,450	40.91	11,320,450	40.91	-	100
34582	PK CT No. 2	16,569,568	5,116,539	30.88	5,116,539	30.88	-	100
34682	PK CT No. 2	173,210	69,247	39.98	69,247	39.98	-	100
	Subtotal	**47,799,890**	**17,495,113**	**36.60**	**17,495,113**	**36.60**	**-**	**100**
34183	PK CT No. 3	10,337,092	2,480,212	23.99	2,480,212	23.99	-	100
34283	PK CT No. 3	1,162,800	312,846	26.90	312,846	26.90	-	100
34383	PK CT No. 3	38,569,247	12,188,420	31.60	12,188,420	31.60	-	100
34583	PK CT No. 3	9,119,243	2,460,335	26.98	2,460,335	26.98	-	100
34683	PK CT No. 3	432,910	120,923	27.93	120,923	27.93	-	100
	Subtotal	**59,621,292**	**17,562,736**	**29.46**	**17,562,736**	**29.46**	**-**	**100**
34184	PK CT No. 4	5,583,542	613,520	10.99	613,520	10.99	-	100
34284	PK CT No. 4	2,146,174	323,677	15.08	323,677	15.08	-	100
34384	PK CT No. 4	22,329,271	3,708,797	16.61	3,708,797	16.61	-	100
34584	PK CT No. 4	5,082,686	879,039	17.29	879,039	17.29	-	100
34684	PK CT No. 4	-	-	0.00	-	0.00	-	0
	Subtotal	**35,141,673**	**5,525,033**	**15.72**	**5,525,033**	**15.72**	**-**	**100**
34185	PK CT No. 5	5,594,195	614,687	10.99	614,687	10.99	-	100
34285	PK CT No. 5	2,034,174	310,743	15.28	310,743	15.28	-	100
34385	PK CT No. 5	20,723,275	3,598,809	17.37	3,598,809	17.37	-	100
34585	PK CT No. 5	5,034,919	869,753	17.27	869,753	17.27	-	100
34685	PK CT No. 5	-	-	0.00	-	0.00	-	0
	Subtotal	**33,386,563**	**5,393,992**	**16.16**	**5,393,992**	**16.16**	**-**	**100**
34687	Polk Amortizable Tools	968,610	464,409	47.95	464,409	47.95	-	100
	TOTAL POLK POWER STATION	**724,422,312**	**276,396,938**	**38.15**	**276,396,938**	**38.15**	**-**	**100**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011 ($)	Post Transfer Accumulated Reserve 12/31/2011 ($)	Actual A/D Ratio (%)	Theo-retical (Calculated) A/D ($)	Theo-retical A/D Ratio (%)	Actual Minus Theoretical ($)	Actual over Theoretical (%)
	PHILLIPS STATION							
34128	Phillips Station	9,481,580	9,481,580	100.00	9,481,580	100.00	-	100
34228	Phillips Station	23,435,863	23,435,863	100.00	23,435,863	100.00	-	100
34328	Phillips Station	20,870,850	20,870,850	100.00	20,870,850	100.00	-	100
34528	Phillips Station	5,887,394	5,887,394	100.00	5,887,394	100.00	-	100
34628	Phillips Station	653,047	653,047	100.00	653,047	100.00	-	100
	TOTAL PHILLIPS STATION	60,328,734	60,328,734	100.00	60,328,734	100.00	-	100
34390	City of Tampa (Partnership)	6,498,548	3,213,208	49.45	3,213,208	49.45	-	100
	TOTAL OTHER PRODUCTION	1,858,791,031	569,991,758	30.66	573,136,485	30.83	(3,144,727)	99
	TOTAL PRODUCTION PLANT	3,774,068,764	1,181,778,035	31.31	1,250,064,050	33.12	(68,286,015)	95

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	STEAM PRODUCTION			
	BIG BEND STATION			
31140	BB Common	28,432,986	2,196,441	30,629,427
31240	BB Common	34,542,332	(5,090,445)	29,451,887
31440	BB Common	1,166,507	899,111	2,065,618
31540	BB Common	12,696,727	(1,814,504)	10,882,223
31640	BB Common	3,468,178	(135,900)	3,332,278
	Subtotal	**80,306,730**	**(3,945,297)**	**76,361,433**
31141	BB Unit No. 1	5,309,202	(772,767)	4,536,435
31241	BB Unit No. 1	26,106,422	5,037,662	31,144,084
31441	BB Unit No. 1	13,999,304	(994,149)	13,005,155
31541	BB Unit No. 1	7,354,010	(1,019,093)	6,334,917
31641	BB Unit No. 1	504,547	5,798	510,345
	Subtotal	**53,273,484**	**2,257,452**	**55,530,936**
31142	BB Unit No. 2	4,647,553	(518,756)	4,128,797
31242	BB Unit No. 2	5,359,106	17,087,554	22,446,660
31442	BB Unit No. 2	1,442,099	7,869,324	9,311,423
31542	BB Unit No. 2	5,959,494	(367,234)	5,592,260
31642	BB Unit No. 2	445,491	(104,720)	340,771
	Subtotal	**17,853,743**	**23,966,168**	**41,819,911**
31143	BB Unit No. 3	10,357,791	(1,859,907)	8,497,884
31243	BB Unit No. 3	43,725,058	4,370,891	48,095,949
31443	BB Unit No. 3	22,363,389	(5,232,556)	17,130,833
31543	BB Unit No. 3	12,523,469	137,102	12,660,571
31643	BB Unit No. 3	635,566	(39,909)	595,657
	Subtotal	**89,605,274**	**(2,624,380)**	**86,980,894**
31144	BB Unit No. 4	28,166,921	(1,074,847)	27,092,074
31244	BB Unit No. 4	117,029,074	(15,394,491)	101,634,583
31444	BB Unit No. 4	46,616,005	(10,855,983)	35,760,022
31544	BB Unit No. 4	21,855,666	(75,604)	21,780,062
31644	BB Unit No. 4	3,821,314	(968,647)	2,852,667
	Subtotal	**217,488,980**	**(28,369,572)**	**189,119,408**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
31146	No. 1 & 2 FGD System	5,401,672	(781,473)	4,620,199
31246	No. 1 & 2 FGD System	24,701,585	(1,981,227)	22,720,358
31546	No. 1 & 2 FGD System	4,215,526	(557,432)	3,658,094
31646	No. 1 & 2 FGD System	790,007	(178,646)	611,361
	Subtotal	**35,108,791**	**(3,498,779)**	**31,610,012**
31145	No. 3 & 4 FGD System	11,781,764	(1,940,279)	9,841,485
31245	No. 3 & 4 FGD System	71,245,730	2,055,419	73,301,149
31545	No. 3 & 4 FGD System	12,065,715	(528,205)	11,537,510
31645	No. 3 & 4 FGD System	407,380	181,486	588,866
	Subtotal	**95,500,590**	**(231,580)**	**95,269,010**
31151	No. 1 SCR System	518,727	855,931	1,374,658
31251	No. 1 SCR System	1,546,002	1,428,631	2,974,633
31551	No. 1 SCR System	350,412	739,965	1,090,377
31651	No. 1 SCR System	10,176	40,711	50,887
	Subtotal	**2,425,317**	**3,065,238**	**5,490,555**
31152	No. 2 SCR System	808,825	1,397,838	2,206,663
31252	No. 2 SCR System	3,767,623	1,205,165	4,972,788
31552	No. 2 SCR System	797,834	850,520	1,648,354
31652	No. 2 SCR System	38,446	49,334	87,780
	Subtotal	**5,412,728**	**3,502,857**	**8,915,585**
31153	No. 3 SCR System	575,871	1,772,977	2,348,848
31253	No. 3 SCR System	5,075,387	634,903	5,710,290
31553	No. 3 SCR System	684,552	1,220,645	1,905,197
31653	No. 3 SCR System	44,544	54,485	99,029
	Subtotal	**6,380,354**	**3,683,010**	**10,063,364**
31154	No. 4 SCR System	4,323,697	(2,495,258)	1,828,439
31254	No. 4 SCR System	1,639,810	3,927,496	5,567,306
31554	No. 4 SCR System	446,976	1,428,987	1,875,963
31654	No. 4 SCR System	23,400	77,578	100,978
	Subtotal	**6,433,883**	**2,938,803**	**9,372,686**
31647	Big Bend Amortizable Tools	1,252,483	-	1,252,483
31100-01 31617	Misc. Structures & Equipment	735	(735)	-
31617	Misc. Production Plant	1,848	(1,848)	-
	TOTAL BIG BEND STATION	**611,044,940**	**741,337**	**611,786,277**
	TOTAL STEAM PRODUCTION	**611,044,940**	**741,337**	**611,786,277**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	OTHER PRODUCTION			
	BIG BEND STATION			
34141	BB CT No. 1	24,234	(24,234)	-
34241	BB CT No. 1	(17,613)	17,613	-
34341	BB CT No. 1	-	-	-
34541	BB CT No. 1	(19,617)	19,617	-
34641	BB CT No. 1	-	-	-
	Subtotal	(12,997)	12,997	-
34142	BB CT No. 2 & 3	-	-	-
34242	BB CT No. 2 & 3	-	-	-
34342	BB CT No. 2 & 3	6	(6)	-
34542	BB CT No. 2 & 3	-	-	-
34642	BB CT No. 2 & 3	-	-	-
	Subtotal	6	(6)	-
34144	BB CT No. 4	702,316	(252,870)	449,446
34244	BB CT No. 4	289,189	(26,906)	262,283
34344	BB CT No. 4	2,520,074	20,235	2,540,309
34544	BB CT No. 4	619,690	15,827	635,517
34644	BB CT No. 4	-	-	-
	Subtotal	4,131,268	(243,713)	3,887,555
	TOTAL BIG BEND STATION	4,118,277	(230,722)	3,887,555

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	GANNON POWER STATION			
31130	GN Common	820	(820)	-
31175	GN Common	-	-	-
31230	GN Common	-	-	-
31275	GN Common	-	-	-
31430	GN Common	-	-	-
31530	GN Common	-	-	-
31575	GN Common	-	-	-
31630	GN Common	(189,641)	189,641	-
31675	GN Common	-	-	-
	Subtotal	(188,820)	188,820	-
31133	GN Unit No. 3	-	-	-
31178	GN Unit No. 3	-	-	-
31233	GN Unit No. 3	-	-	-
31278	GN Unit No. 3	-	-	-
31433	GN Unit No. 3	-	-	-
31478	GN Unit No. 3	-	-	-
31533	GN Unit No. 3	-	-	-
31578	GN Unit No. 3	-	-	-
31633	GN Unit No. 3	-	-	-
31678	GN Unit No. 3	-	-	-
31633	GN Unit No. 3	-	-	-
	Subtotal	-	-	-
31134	GN Unit No. 4	-	-	-
31179	GN Unit No. 4	-	-	-
31234	GN Unit No. 4	-	-	-
31279	GN Unit No. 4	-	-	-
31434	GN Unit No. 4	-	-	-
31479	GN Unit No. 4	-	-	-
31534	GN Unit No. 4	-	-	-
31579	GN Unit No. 4	-	-	-
31634	GN Unit No. 4	-	-	-
31679	UNIT No. 4	-	-	-
	Subtotal	-	-	-
31135	GN Unit No. 5	-	-	-
31235	GN Unit No. 5	-	-	-
31435	GN Unit No. 5	-	-	-
31535	GN Unit No. 5	-	-	-
31635	GN Unit No. 5	-	-	-
	Subtotal	-	-	-
31136	GN Unit No. 6	-	-	-
31236	GN Unit No. 6	-	-	-
31436	GN Unit No. 6	-	-	-
31536	GN Unit No. 6	-	-	-
31636	GN Unit No. 6	-	-	-
	Subtotal	-	-	-
31657	Gannon Amortizable Tools	-	-	-
	TOTAL GANNON POWER STATION	(188,820)	188,820	-

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	BAYSIDE POWER STATION			
34130	BP Common	19,410,090	(183,749)	19,226,341
34230	BP Common	4,356,416	(127,395)	4,229,021
34330	BP Common	3,889,515	425,551	4,315,066
34530	BP Common	5,021,122	(386,009)	4,635,113
34630	BP Common	3,690,494	(608,345)	3,082,149
	Subtotal	**36,367,637**	**(879,947)**	**35,487,690**
34131	BP Unit No. 1	6,426,778	(1,128,214)	5,298,564
34231	BP Unit No. 1	17,865,696	(1,261,748)	16,603,948
34331	BP Unit No. 1	36,292,565	11,388,644	47,681,210
34531	BP Unit No. 1	10,162,797	(736,571)	9,426,226
34631	BP Unit No. 1	425,842	(80,077)	345,765
	Subtotal	**71,173,678**	**8,182,034**	**79,355,713**
34132	BP Unit No. 2	6,755,133	(1,367,790)	5,387,343
34232	BP Unit No. 2	21,860,035	(1,522,774)	20,337,261
34332	BP Unit No. 2	58,968,877	3,687,607	62,656,484
34532	BP Unit No. 2	10,536,214	(510,911)	10,025,303
34632	BP Unit No. 2	484,576	(105,709)	378,867
	Subtotal	**98,604,834**	**180,424**	**98,785,258**
34133	BP CT No. 3	471,016	(181,099)	289,917
34233	BP CT No. 3	193,948	(24,761)	169,187
34333	BP CT No. 3	1,690,117	(51,480)	1,638,637
34533	BP CT No. 3	415,603	(5,660)	409,943
34633	BP CT No. 3	-	-	-
	Subtotal	**2,770,684**	**(263,000)**	**2,507,684**
34134	BP CT No. 4	470,398	(180,992)	289,406
34234	BP CT No. 4	193,693	(24,805)	168,888
34334	BP CT No. 4	1,687,900	(52,153)	1,635,747
34534	BP CT No. 4	415,057	(5,837)	409,220
34634	BP CT No. 4	-	-	-
	Subtotal	**2,767,050**	**(263,789)**	**2,503,261**
34135	BP CT No. 5	772,525	(336,939)	435,586
34235	BP CT No. 5	318,099	(63,905)	254,194
34335	BP CT No. 5	2,772,002	(310,033)	2,461,969
34535	BP CT No. 5	681,640	(65,722)	615,918
34635	BP CT No. 5	-	-	-
	Subtotal	**4,544,265**	**(776,598)**	**3,767,667**
34136	BP CT No. 6	771,266	(336,792)	434,474
34236	BP CT No. 6	317,580	(64,034)	253,546
34336	BP CT No. 6	2,767,483	(311,798)	2,455,685
34536	BP CT No. 6	680,529	(66,183)	614,346
34636	BP CT No. 6	-	-	-
	Subtotal	**4,536,858**	**(778,807)**	**3,758,051**
34637	Bayside Amortizable Tools	-	-	-
	TOTAL BAYSIDE POWER STATION	**220,765,006**	**5,400,317**	**226,165,323**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	POLK POWER STATION			
34180	PK Common	23,293,332	(2,807,305)	20,486,027
34280	PK Common	(370,739)	749,961	379,222
34360	PK Common	1,069,822	(341,065)	728,757
34580	PK Common	771,721	(148,354)	623,367
34680	PK Common	378,302	(113,885)	264,417
	Subtotal	**25,142,438**	**(2,660,648)**	**22,481,790**
34181	PK Unit No. 1	13,225,774	3,178,083	16,403,857
34281	PK Unit No. 1	90,510,864	8,301,788	98,812,652
34381	PK Unit No. 1	67,325,264	(4,283,922)	63,041,342
34581	PK Unit No. 1	28,817,984	(1,552,470)	27,265,514
34681	PK Unit No. 1	809,555	1,140,945	1,950,500
	Subtotal	**200,689,440**	**6,784,425**	**207,473,865**
34182	PK CT No. 2	641,905	(4,829)	637,076
34282	PK CT No. 2	373,587	(21,786)	351,801
34382	PK CT No. 2	17,042,239	(5,721,789)	11,320,450
34582	PK CT No. 2	5,358,503	(241,964)	5,116,539
34682	PK CT No. 2	55,427	13,820	69,247
	Subtotal	**23,471,661**	**(5,976,548)**	**17,495,113**
34183	PK CT No. 3	2,441,939	38,273	2,480,212
34283	PK CT No. 3	354,555	(41,709)	312,846
34383	PK CT No. 3	13,361,019	(1,172,599)	12,188,420
34583	PK CT No. 3	2,824,472	(364,137)	2,460,335
34683	PK CT No. 3	103,754	17,169	120,923
	Subtotal	**19,085,738**	**(1,523,002)**	**17,562,736**
34184	PK CT No. 4	851,109	(237,589)	613,520
34284	PK CT No. 4	330,923	(7,246)	323,677
34384	PK CT No. 4	4,412,722	(703,925)	3,708,797
34584	PK CT No. 4	792,130	86,909	879,039
34684	PK CT No. 4	-	-	-
	Subtotal	**6,386,884**	**(861,851)**	**5,525,033**
34185	PK CT No. 5	804,165	(189,478)	614,687
34285	PK CT No. 5	293,460	17,283	310,743
34385	PK CT No. 5	4,729,415	(1,130,606)	3,598,809
34585	PK CT No. 5	729,644	140,109	869,753
34685	PK CT No. 5	-	-	-
	Subtotal	**6,556,684**	**(1,162,692)**	**5,393,992**
34687	Polk Amortizable Tools	464,409	-	464,409
	TOTAL POLK POWER STATION	**281,797,255**	**(5,400,317)**	**276,396,938**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	PHILLIPS STATION			
34128	Phillips Station	9,749,048	(267,468)	9,481,580
34228	Phillips Station	24,236,280	(800,417)	23,435,863
34328	Phillips Station	20,389,207	481,643	20,870,850
34528	Phillips Station	6,135,666	(248,272)	5,887,394
34628	Phillips Station	652,860	187	653,047
	TOTAL PHILLIPS STATION	61,163,062	(834,328)	60,328,734
34390	City of Tampa (Partnership)	3,078,315	134,893	3,213,208
	TOTAL OTHER PRODUCTION	570,733,095	(741,337)	569,991,758
	TOTAL PRODUCTION PLANT	1,181,778,035	0	1,181,778,035

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Big Bend Common

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
80 - Year Life	13.5	1,462,044,475	108,274,940	48.2	2,246,288	37.8	84,870,729	0.217367	23,535,349	606,685	(1%)
35 - Year Life	3.7	226,065,548	60,681,211	34.5	1,759,660	30.9	54,361,173	0.116788	7,086,818	7,362,166	(12%)
20 - Year Life	7.6	120,131,999	15,783,538	20.0	789,177	13.9	10,963,072	0.327245	5,165,084	1,128,375	(7%)
	9.8	**1,808,242,022**	**184,739,689**	**38.5**	**4,795,125**	**31.3**	**150,194,974**	**0.193717**	**35,787,252**	**9,097,225**	**(5%)**
312 - Boiler Plant Equipment											
80 - Year Life	26.0	848,660,899	32,642,019	57.1	571,232	35.9	20,510,043	0.378624	12,359,049	610,956	(2%)
35 - Year Life	15.5	633,748,973	40,833,618	34.9	1,171,621	20.2	23,704,980	0.474152	19,361,352	5,322,654	(13%)
20 - Year Life	7.4	96,281,648	12,928,825	20.0	646,441	13.3	8,615,900	0.358222	4,631,395	954,676	(7%)
	18.3	**1,578,691,521**	**86,404,462**	**36.2**	**2,389,294**	**22.1**	**52,830,923**	**0.420717**	**36,351,796**	**6,888,286**	**(8%)**
314 - Turbogenerator Units											
80 - Year Life	30.0	124,027,865	4,130,912	58.7	70,421	35.7	2,512,306	0.399645	1,650,897	82,412	(2%)
35 - Year Life	4.6	13,393,835	2,927,516	34.4	85,084	30.0	2,556,589	0.141663	414,721	345,642	(12%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	19.5	**137,421,701**	**7,058,427**	**45.4**	**155,505**	**32.6**	**5,068,895**	**0.292646**	**2,065,618**	**428,054**	**(6%)**
315 - Accessory Electric Equipment											
80 - Year Life	21.0	115,645,254	5,508,018	52.7	104,568	35.8	3,739,758	0.327435	1,803,516	109,823	(2%)
35 - Year Life	13.0	104,793,670	8,053,318	34.7	232,381	22.5	5,237,721	0.392014	3,157,010	976,527	(12%)
20 - Year Life	18.8	156,831,416	8,364,110	20.0	418,205	6.3	2,641,193	0.707989	5,921,696	290,518	(3%)
	17.2	**377,270,339**	**21,925,445**	**29.0**	**755,154**	**15.4**	**11,618,671**	**0.496328**	**10,882,223**	**1,376,868**	**(6%)**
316 - Misc. Power Plant Equipment											
80 - Year Life	25.2	24,726,118	981,256	54.9	17,879	34.8	622,814	0.374659	367,637	25,169	(3%)
35 - Year Life	7.6	27,358,360	3,606,188	34.6	104,211	27.3	2,840,263	0.239460	863,536	459,579	(13%)
20 - Year Life	11.0	53,996,245	4,894,793	20.0	244,740	11.9	2,912,268	0.429253	2,101,105	292,770	(6%)
	11.2	**106,080,723**	**9,482,237**	**25.8**	**366,830**	**17.4**	**6,375,344**	**0.351423**	**3,332,278**	**777,519**	**(8%)**
Subtotal:											
Big Bend Common											
80 - Year Life	17.0	2,575,104,611	151,537,145	50.3	3,010,387	37.3	112,255,650	0.262091	39,716,448	1,435,045	(1%)
35 - Year Life	8.7	1,005,360,387	116,101,850	34.6	3,352,957	26.5	88,700,725	0.266003	30,883,437	14,466,567	(12%)
20 - Year Life	10.2	427,241,308	41,971,265	20.0	2,098,563	12.0	25,132,433	0.424559	17,819,280	2,666,339	(6%)
	12.9	**4,007,706,305**	**309,610,261**	**36.6**	**8,461,908**	**26.7**	**226,088,808**	**0.285582**	**88,419,166**	**18,567,951**	**(6%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend Common: Structures & Improvements				(31140)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	80	0.5	1,228,954	2,457,908	38.4	64,000	37.9	2,425,908	0.013019	32,000	3.4	83,569
40	2010	80	1.5	0		39.4	0	37.9	0	0.038100	0	3.5	0
41	2009	80	2.5	74,897,187	29,958,875	40.3	742,770	37.8	28,101,950	0.061982	1,856,924	3.6	1,078,519
42	2008	80	3.5	468,009	133,717	41.3	3,238	37.8	122,384	0.084752	11,333	3.7	4,948
43	2007	80	4.5	63,955,060	14,212,235	42.3	336,313	37.8	12,698,829	0.106486	1,513,407	3.8	540,065
44	2006	80	5.5	4,674,350	849,882	43.2	19,664	37.8	742,482	0.126371	107,400	3.8	32,296
45	2005	80	6.5	99,820,665	15,357,025	44.2	347,601	37.8	13,124,561	0.145371	2,232,464	3.8	583,567
46	2004	80	7.5	2,139,566	285,275	45.1	6,320	37.8	238,620	0.163544	46,655	3.8	10,840
47	2003	80	8.5	8,294,165	975,784	46.1	21,168	37.8	799,222	0.180944	176,562	3.8	37,080
48	2002	80	9.5	34,079,606	3,587,327	47.1	76,239	37.8	2,878,406	0.197618	708,921	3.8	136,318
49	2001	80	10.5	11,971,340	1,140,128	48.0	23,748	37.8	896,584	0.213611	243,544	3.8	43,325
50	2000	80	11.5	10,587,729	920,672	49.0	18,803	37.8	709,871	0.228964	210,801	3.8	34,986
51	1999	80	12.5	10,648,469	851,878	49.9	17,065	37.8	644,263	0.243714	207,615	3.8	32,371
52	1998	80	13.5	2,504,778	185,539	50.9	3,647	37.8	137,689	0.257897	47,850	3.8	7,050
53	1997	80	14.5	2,037,259	140,501	51.8	2,711	37.8	102,349	0.271544	38,152	3.8	5,339
54	1996	80	15.5	16,970,604	1,094,878	52.8	20,746	37.8	783,183	0.284685	311,695	3.8	41,605
55	1995	80	16.5	13,618,382	825,356	53.7	15,363	37.8	579,939	0.297348	245,418	3.8	31,364
56	1994	80	17.5	7,882,687	450,439	54.7	8,239	37.7	311,002	0.309558	139,437	3.8	17,117
57	1993	80	18.5	24,293,801	1,313,178	55.6	23,609	37.7	891,203	0.321339	421,976	3.8	49,901
58	1992	80	19.5	7,315,000	375,128	56.6	6,631	37.7	250,318	0.332714	124,810	3.8	14,255
59	1991	80	20.5	7,588,900	370,190	57.5	6,436	37.7	242,955	0.343702	127,235	3.8	14,067
60	1990	80	21.5	15,867,832	738,039	58.5	12,625	37.7	476,533	0.354325	261,505	3.8	28,045
61	1989	80	22.5	7,734,645	343,762	59.4	5,787	37.7	218,427	0.364598	125,335	3.8	13,063
62	1988	80	23.5	3,904,900	166,166	60.3	2,754	37.7	103,930	0.374540	62,236	3.8	6,314
63	1987	80	24.5	517,237	21,112	61.3	344	37.7	13,001	0.384166	8,110	3.8	802
64	1986	80	25.5	22,607,772	886,579	62.2	14,247	37.7	537,719	0.393490	348,860	3.8	33,690
65	1985	80	26.5	213,583,500	8,059,755	63.2	127,588	37.7	4,815,481	0.402528	3,244,274	3.8	306,271
66	1984	80	27.5	130,248,770	4,736,319	64.1	73,879	37.7	2,788,314	0.411291	1,948,005	3.8	179,980
67	1983	80	28.5	26,463,907	928,558	65.0	14,275	37.7	538,757	0.419792	389,801	3.8	35,285
68	1982	80	29.5	31,096,462	1,054,117	66.0	15,975	37.7	602,910	0.428043	451,208	3.8	40,056
69	1981	80	30.5	6,531,494	214,147	66.9	3,200	37.7	120,767	0.436055	93,380	3.8	8,138
70	1980	80	31.5	18,133,928	575,680	67.9	8,484	37.7	320,172	0.443837	255,508	3.8	21,876
71	1979	80	32.5	6,903,210	212,406	68.8	3,088	37.7	116,526	0.451400	95,880	3.8	8,071
72	1978	80	33.5	21,524,240	642,515	69.7	9,215	37.7	347,760	0.458752	294,755	3.8	24,416
73	1977	80	34.5	11,351,405	329,026	70.7	4,657	37.7	175,732	0.465903	153,294	3.8	12,503
74	1976	80	35.5	191,454,189	5,393,076	71.6	75,338	37.7	2,842,904	0.472860	2,550,172	3.8	204,937
75	1975	80	36.5	5,397,252	147,870	72.5	2,039	37.7	76,947	0.479632	70,923	3.8	5,619
76	1974	80	37.5	9,700,555	258,681	73.4	3,522	37.7	132,904	0.486225	125,777	3.8	9,830
77	1973	80	38.5	16,988,550	441,261	74.4	5,933	37.7	223,875	0.492646	217,386	3.8	16,768
78	1972	80	39.5	0		75.3	0	37.7	0	0.498903	0	3.8	0
79	1971	80	40.5	0		76.2	0	37.7	0	0.505001	0	3.8	0
80	1970	80	41.5	317,058,118	7,639,955	77.2	99,027	37.7	3,736,352	0.510946	3,903,603	3.8	290,318
		80	13.5	1,462,044,475	108,274,940	48.2	2,246,288	37.8	84,870,729	0.216155	23,404,211	3.7	4,044,565
					Net Salvage:	(0.6%)					131,138		
										0.217367	23,535,349		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Common: Structures & Improvements				(31140)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	35	0.5	1,228,954	2,457,908	34.1	72,163	33.6	2,421,826	0.014680	36,082	71.3	1,751,948
40	2010	35	1.5	24,211,250	16,140,833	34.3	470,645	32.8	15,434,866	0.043738	705,967	76.5	12,351,950
41	2009	35	2.5	77,284,246	30,913,698	34.5	896,494	32.0	28,672,464	0.072500	2,241,234	81.2	25,109,837
42	2008	35	3.5	7,037,993	2,010,855	34.6	58,067	31.1	1,807,619	0.101070	203,236	85.3	1,715,809
43	2007	35	4.5	7,269,838	1,615,520	34.7	46,501	30.2	1,406,264	0.129528	209,255	88.8	1,434,798
44	2006	35	5.5	3,486,076	633,832	34.8	18,201	29.3	533,728	0.157935	100,104	91.7	581,196
45	2005	35	6.5	2,067,652	318,100	34.9	9,119	28.4	258,829	0.186330	59,271	94.0	299,046
46	2004	35	7.5	18,522,621	2,469,683	34.9	70,711	27.4	1,939,349	0.214738	530,334	95.8	2,366,252
47	2003	35	8.5	2,358,054	277,418	35.0	7,937	26.5	209,958	0.243172	67,460	97.2	269,547
48	2002	35	9.5	640,842	67,457	35.0	1,929	25.5	49,133	0.271636	18,324	98.1	66,207
49	2001	35	10.5	6,745,706	642,448	35.0	18,364	24.5	449,630	0.300130	192,818	98.8	634,972
50	2000	35	11.5	4,135,446	359,604	35.0	10,277	23.5	241,421	0.328648	118,183	99.3	357,091
51	1999	35	12.5	2,160,191	172,815	35.0	4,938	22.5	111,089	0.357179	61,726	99.6	172,123
52	1998	35	13.5	1,715,673	127,087	35.0	3,631	21.5	78,068	0.385713	49,019	99.8	126,807
53	1997	35	14.5	672,309	46,366	35.0	1,325	20.5	27,159	0.414239	19,207	99.9	46,311
54	1996	35	15.5	4,733,561	305,391	35.0	8,726	19.5	170,186	0.442726	135,205	99.9	305,161
55	1995	35	16.5	2,668,658	161,737	35.0	4,621	18.5	85,537	0.471136	76,200	99.9	161,615
56	1994	35	17.5	815,152	46,580	35.0	1,331	17.5	23,318	0.499409	23,263	99.9	46,525
57	1993	35	18.5	1,600,525	86,515	35.0	2,472	16.5	40,882	0.527461	45,633	99.8	86,325
58	1992	35	19.5	3,857,510	197,821	35.0	5,652	15.6	87,993	0.555189	109,828	99.6	197,028
58	1991	35	20.5	876,443	42,753	35.0	1,222	14.6	17,851	0.582464	24,902	99.3	42,454
58	1990	35	21.5	389,309	18,107	35.0	517	13.7	7,077	0.609138	11,030	98.8	17,897
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	476,503	19,449	35.0	556	11.1	6,145	0.684065	13,304	95.8	18,634
58	1986	35	25.5	993,831	38,974	35.0	1,114	10.3	11,425	0.706854	27,549	94.0	36,639
58	1985	35	26.5	8,373,124	315,967	35.0	9,028	9.5	85,821	0.728387	230,146	91.7	289,725
58	1984	35	27.5	6,665,358	242,377	35.0	6,925	8.8	60,932	0.748608	181,445	88.8	215,261
58	1983	35	28.5	699,828	24,555	35.0	702	8.1	5,709	0.767492	18,846	85.3	20,952
58	1982	35	29.5	2,945,518	99,848	35.0	2,853	7.5	21,463	0.785044	78,385	81.2	81,101
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	323,242	10,262	35.0	293	6.4	1,885	0.816285	8,376	71.3	7,314
58	1979	35	32.5	389,735	11,992	35.0	343	5.9	2,038	0.830072	9,954	65.6	7,861
58	1978	35	33.5	1,200,246	35,828	35.0	1,024	5.5	5,634	0.842746	30,194	59.5	21,311
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	13,424,807	378,164	35.0	10,805	4.7	51,018	0.865090	327,146	46.8	177,030
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	1,135,554	30,281	35.0	865	4.1	3,514	0.883946	26,767	34.4	10,429
58	1973	35	38.5	270,092	7,015	35.0	200	3.8	756	0.892248	6,259	28.7	2,015
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	14,689,701	353,969	35.0	10,113	3.0	30,585	0.913593	323,383	14.7	51,933
		35	3.7	226,065,548	60,681,211	34.5	1,759,660	30.9	54,361,173	0.104151	6,320,038	80.9	49,081,104
					Net Salvage:	(12.1%)					766,780		
										0.116788	7,086,818		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Common: Structures & Improvements				(31140)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	1,228,954	2,457,908	20.0	122,895	19.5	2,396,460	0.025000	61,448	100.0	2,457,871
37	2010	20	1.5	1,283,923	855,949	20.0	42,797	18.5	791,752	0.075000	64,196	100.0	855,936
37	2009	20	2.5	6,841,416	2,736,566	20.0	136,828	17.5	2,394,496	0.125000	342,071	100.0	2,736,525
37	2008	20	3.5	12,375,509	3,535,860	20.0	176,793	16.5	2,917,129	0.174987	618,730	100.0	3,535,754
37	2007	20	4.5	1,265,406	281,201	20.0	14,060	15.5	217,950	0.224931	63,251	100.0	281,173
37	2006	20	5.5	906,271	164,776	20.0	8,239	14.5	119,509	0.274721	45,268	100.0	164,714
37	2005	20	6.5	687,044	105,699	20.0	5,285	13.5	71,433	0.324181	34,266	99.9	105,577
37	2004	20	7.5	7,145,626	952,750	20.0	47,638	12.5	597,368	0.373006	355,382	99.7	949,939
37	2003	20	8.5	1,094,618	128,779	20.0	6,439	11.6	74,589	0.420801	54,190	99.3	127,930
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	22,315,955	2,125,329	20.0	106,266	9.8	1,038,207	0.511508	1,087,122	97.6	2,074,470
37	2000	20	11.5	69,377	6,033	20.0	302	8.9	2,693	0.553568	3,340	96.0	5,789
37	1999	20	12.5	674,880	53,990	20.0	2,700	8.1	21,974	0.592993	32,016	93.6	50,543
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	46,169	3,184	20.0	159	6.7	1,072	0.663316	2,112	86.4	2,750
37	1996	20	15.5	6,977,746	450,177	20.0	22,509	6.1	137,677	0.694172	312,501	81.4	366,323
37	1995	20	16.5	3,007,818	182,292	20.0	9,115	5.6	50,625	0.722284	131,667	75.5	137,610
37	1994	20	17.5	1,696,672	96,953	20.0	4,848	5.0	24,449	0.747821	72,503	68.8	66,729
37	1993	20	18.5	1,166,514	63,055	20.0	3,153	4.6	14,441	0.770983	48,614	61.6	38,813
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	3,922,356	191,334	20.0	9,567	3.8	36,151	0.811056	155,183	46.1	88,210
37	1990	20	21.5	2,662,046	123,816	20.0	6,191	3.4	21,248	0.828390	102,568	38.4	47,598
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	52,944	2,161	20.0	108	2.6	277	0.871866	1,884	18.6	402
37	1986	20	25.5	719,833	28,229	20.0	1,411	2.3	3,273	0.884041	24,955	13.6	3,846
37	1985	20	26.5	338,081	12,758	20.0	638	2.1	1,336	0.895279	11,422	9.6	1,219
37	1984	20	27.5	1,295,875	47,123	20.0	2,356	1.9	4,444	0.905684	42,678	6.4	3,008
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	1,639,419	55,574	20.0	2,779	1.5	4,206	0.924321	51,368	2.4	1,328
37	1981	20	30.5	719,749	23,598	20.0	1,180	1.3	1,588	0.932692	22,010	1.3	309
37	1980	20	31.5	1,091,386	34,647	20.0	1,732	1.2	2,061	0.940513	32,586	0.7	227
37	1979	20	32.5	308,186	9,483	20.0	474	1.0	496	0.947743	8,987	0.3	28
37	1978	20	33.5	621,607	18,555	20.0	928	0.9	844	0.954515	17,711	0.1	21
37	1977	20	34.5	1,160,692	33,643	20.0	1,682	0.8	1,302	0.961301	32,341	0.0	12
37	1976	20	35.5	14,714,632	414,497	20.0	20,725	0.7	14,020	0.966176	400,477	0.0	29
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	20,702,676	552,071	20.0	27,604	0.0	0	1.000000	552,071	0.0	0
1.00	1973	20	38.5	983,225	25,538	20.0	1,277	0.0	0	1.000000	25,538	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	415,396	10,010	20.0	500	0.0	0	1.000000	10,010	0.0	0
		20	7.6	120,131,999	15,783,538	20.0	789,177	13.9	10,963,072	0.305411	4,820,466	89.4	14,104,685
					Net Salvage:	(7.1%)					344,618		
										0.327245	5,165,084		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend Common: Boiler Plant Equipment				(31240)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	80	0.5	614,275	1,228,549	37.0	33,171	36.5	1,211,963	0.013500	16,586	10.9	133,789
40	2010	80	1.5	0		37.9	0	36.4	0	0.039556	0	11.6	0
41	2009	80	2.5	0		38.8	0	36.3	0	0.064429	0	11.9	0
42	2008	80	3.5	0		39.7	0	36.2	0	0.088205	0	12.2	0
43	2007	80	4.5	1,445,619	321,249	40.6	7,921	36.1	285,602	0.110961	35,646	12.5	40,285
44	2006	80	5.5	743,236	135,134	41.4	3,262	36.0	117,586	0.129856	17,548	12.5	16,946
45	2005	80	6.5	0		42.3	0	36.0	0	0.147906	0	12.5	0
46	2004	80	7.5	3,763,907	501,854	43.2	11,628	36.0	418,964	0.165168	82,890	12.5	62,933
47	2003	80	8.5	1,547,819	182,096	44.0	4,137	36.0	149,011	0.181692	33,085	12.5	22,835
48	2002	80	9.5	182,755	19,237	44.9	429	36.0	15,438	0.197524	3,800	12.5	2,412
49	2001	80	10.5	1,224,311	116,601	45.7	2,550	36.0	91,799	0.212706	24,802	12.5	14,622
50	2000	80	11.5	0		46.6	0	36.0	0	0.227278	0	12.5	0
51	1999	80	12.5	207,053	16,564	47.4	349	36.0	12,568	0.241275	3,997	12.5	2,077
52	1998	80	13.5	27,903,683	2,066,939	48.3	42,814	36.0	1,540,428	0.254730	526,511	12.5	259,194
53	1997	80	14.5	988,261	68,156	49.1	1,388	36.0	49,912	0.267674	18,244	12.5	8,547
54	1996	80	15.5	17,202,894	1,109,864	50.0	22,216	36.0	798,951	0.280136	310,913	12.5	139,177
55	1995	80	16.5	2,633,899	159,630	50.8	3,143	36.0	112,996	0.292142	46,635	12.5	20,018
56	1994	80	17.5	27,169,293	1,552,531	51.6	30,074	35.9	1,081,002	0.303716	471,529	12.5	194,687
57	1993	80	18.5	0		52.5	0	35.9	0	0.314881	0	12.5	0
58	1992	80	19.5	3,669,527	188,181	53.3	3,532	35.9	126,898	0.325659	61,283	12.5	23,598
59	1991	80	20.5	655,071	31,955	54.1	591	35.9	21,216	0.336068	10,739	12.5	4,007
60	1990	80	21.5	824,172	38,334	54.9	698	35.9	25,065	0.346128	13,268	12.5	4,807
61	1989	80	22.5	4,299,494	191,089	55.7	3,429	35.9	123,089	0.355855	68,000	12.5	23,963
62	1988	80	23.5	10,453,968	444,850	56.5	7,867	35.9	282,361	0.365266	162,488	12.5	55,784
63	1987	80	24.5	9,759,378	398,342	57.4	6,945	35.9	249,213	0.374375	149,129	12.5	49,952
64	1986	80	25.5	0		58.2	0	35.9	0	0.383197	0	12.5	0
65	1985	80	26.5	17,130,366	646,429	59.0	10,964	35.9	393,193	0.391746	253,236	12.5	81,062
66	1984	80	27.5	409,188,303	14,879,575	59.8	248,990	35.9	8,927,256	0.400033	5,952,318	12.5	1,865,899
67	1983	80	28.5	1,274,486	44,719	60.6	738	35.8	26,470	0.408070	18,248	12.5	5,608
68	1982	80	29.5	81,393,057	2,759,087	61.3	44,975	35.8	1,611,669	0.415869	1,147,418	12.5	345,989
69	1981	80	30.5	148,050	4,854	62.1	78	35.8	2,799	0.423439	2,055	12.5	609
70	1980	80	31.5	7,533,298	239,152	62.9	3,801	35.8	136,128	0.430791	103,025	12.5	29,990
71	1979	80	32.5	246,832	7,595	63.7	119	35.8	4,269	0.437933	3,326	12.5	952
72	1978	80	33.5	0		64.5	0	35.8	0	0.444875	0	12.5	0
73	1977	80	34.5	0		65.3	0	35.8	0	0.451624	0	12.5	0
74	1976	80	35.5	16,585,227	467,190	66.0	7,075	35.8	253,128	0.458189	214,061	12.5	58,586
75	1975	80	36.5	0		66.8	0	35.8	0	0.464577	0	12.5	0
76	1974	80	37.5	0		67.6	0	35.8	0	0.470795	0	12.5	0
77	1973	80	38.5	3,225,154	83,770	68.3	1,226	35.7	43,824	0.476849	39,946	12.5	10,505
78	1972	80	39.5	0		69.1	0	35.7	0	0.482746	0	12.5	0
79	1971	80	40.5	0		69.8	0	35.7	0	0.488491	0	12.5	0
80	1970	80	41.5	196,647,511	4,738,494	70.6	67,122	35.7	2,397,244	0.494092	2,341,250	12.5	594,207
		80	**26.0**	**848,660,899**	**32,642,019**	**57.1**	**571,232**	**35.9**	**20,510,043**	**0.371667**	**12,131,976**	**12.5**	**4,073,038**
					Net Salvage:	(1.9%)					227,072		
										0.378624	12,359,049		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Common: Boiler Plant Equipment				(31240)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	614,275	1,228,549	34.1	36,070	33.6	1,210,514	0.014680	18,035	71.3	875,685
40	2010	35	1.5	3,569,534	2,379,689	34.3	69,389	32.8	2,275,607	0.043738	104,083	76.5	1,821,083
41	2009	35	2.5	4,754,044	1,901,618	34.5	55,147	32.0	1,763,751	0.072500	137,867	81.2	1,544,600
42	2008	35	3.5	2,907,121	830,606	34.6	23,985	31.1	746,657	0.101070	83,949	85.3	708,734
43	2007	35	4.5	13,798,831	3,066,407	34.7	88,264	30.2	2,669,221	0.129528	397,186	88.8	2,723,380
44	2006	35	5.5	25,133,757	4,569,774	34.8	131,223	29.3	3,848,048	0.157935	721,726	91.7	4,190,282
45	2005	35	6.5	2,264,152	348,331	34.9	9,985	28.4	283,427	0.186330	64,904	94.0	327,466
46	2004	35	7.5	5,006,636	667,552	34.9	19,113	27.4	524,203	0.214738	143,349	95.8	639,594
47	2003	35	8.5	2,231,147	262,488	35.0	7,509	26.5	198,658	0.243172	63,830	97.2	255,041
48	2002	35	9.5	49,769,770	5,238,923	35.0	149,798	25.5	3,815,841	0.271636	1,423,082	98.1	5,141,814
49	2001	35	10.5	75,930	7,231	35.0	207	24.5	5,061	0.300130	2,170	98.8	7,147
50	2000	35	11.5	4,229,218	367,758	35.0	10,510	23.5	246,895	0.328648	120,863	99.3	365,189
51	1999	35	12.5	605,859	48,469	35.0	1,385	22.5	31,157	0.357179	17,312	99.6	48,275
52	1998	35	13.5	4,562,474	337,961	35.0	9,657	21.5	207,605	0.385713	130,356	99.8	337,218
53	1997	35	14.5	12,939,381	892,371	35.0	25,497	20.5	522,716	0.414239	369,655	99.9	891,307
54	1996	35	15.5	19,304,251	1,245,436	35.0	35,584	19.5	694,048	0.442726	551,387	99.9	1,244,498
55	1995	35	16.5	27,530,514	1,668,516	35.0	47,672	18.5	882,418	0.471136	786,098	99.9	1,667,260
56	1994	35	17.5	1,002,217	57,270	35.0	1,636	17.5	28,669	0.499409	28,601	99.9	57,201
57	1993	35	18.5	2,229,163	120,495	35.0	3,443	16.5	56,939	0.527461	63,557	99.8	120,230
58	1992	35	19.5	3,393,569	174,029	35.0	4,972	15.6	77,410	0.555189	96,619	99.6	173,332
58	1991	35	20.5	487,158	23,764	35.0	679	14.6	9,922	0.582464	13,842	99.3	23,598
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	1,425,127	63,339	35.0	1,810	12.8	23,115	0.635063	40,224	98.1	62,164
58	1988	35	23.5	10,713,439	455,891	35.0	13,025	11.9	154,964	0.660085	300,927	97.2	442,952
58	1987	35	24.5	9,357,180	381,926	35.0	10,912	11.1	120,664	0.684065	261,262	95.8	365,927
58	1986	35	25.5	1,698,563	66,610	35.0	1,903	10.3	19,527	0.706854	47,084	94.0	62,620
58	1985	35	26.5	5,959,992	224,905	35.0	6,426	9.5	61,087	0.728387	163,818	91.7	206,226
58	1984	35	27.5	313,046,314	11,383,502	35.0	325,243	8.8	2,861,721	0.748608	8,521,781	88.8	10,109,962
58	1983	35	28.5	2,099,137	73,654	35.0	2,104	8.1	17,125	0.767492	56,529	85.3	62,846
58	1982	35	29.5	17,495,889	593,081	35.0	16,945	7.5	127,486	0.785044	465,595	81.2	481,728
58	1981	35	30.5	2,581,995	84,656	35.0	2,419	7.0	16,822	0.801292	67,834	76.5	64,783
58	1980	35	31.5	1,855,827	58,915	35.0	1,683	6.4	10,824	0.816285	48,092	71.3	41,993
58	1979	35	32.5	110,151	3,389	35.0	97	5.9	576	0.830072	2,813	65.6	2,222
58	1978	35	33.5	957,472	28,581	35.0	817	5.5	4,495	0.842746	24,087	59.5	17,000
58	1977	35	34.5	5,661,967	164,115	35.0	4,689	5.1	23,896	0.854394	140,219	53.2	87,285
58	1976	35	35.5	4,932,465	138,943	35.0	3,970	4.7	18,745	0.865090	120,198	46.8	65,043
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	806,289	20,943	35.0	598	3.8	2,257	0.892248	18,686	28.7	6,015
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	68,638,165	1,653,932	35.0	47,255	3.0	142,911	0.913593	1,511,021	14.7	242,660
		35	15.5	633,748,973	40,833,618	34.9	1,171,621	20.2	23,704,980	0.722576	17,128,638	86.9	35,484,358
					Net Salvage:	(13.0%)					2,232,714		
										0.474152	19,361,352		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Common: Boiler Plant Equipment				(31240)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	614,275	1,228,549	20.0	61,427	19.5	1,197,835	0.025000	30,714	100.0	1,228,531
37	2010	20	1.5	2,596,832	1,731,222	20.0	86,561	18.5	1,601,380	0.075000	129,842	100.0	1,731,196
37	2009	20	2.5	2,187,347	874,939	20.0	43,747	17.5	765,571	0.125000	109,367	100.0	874,926
37	2008	20	3.5	2,173,960	621,132	20.0	31,057	16.5	512,441	0.174987	108,690	100.0	621,113
37	2007	20	4.5	8,758,633	1,946,363	20.0	97,318	15.5	1,508,565	0.224931	437,798	100.0	1,946,168
37	2006	20	5.5	5,825,876	1,059,250	20.0	52,963	14.5	768,252	0.274721	290,998	100.0	1,058,848
37	2005	20	6.5	3,292,580	506,551	20.0	25,328	13.5	342,336	0.324181	164,214	99.9	505,968
37	2004	20	7.5	3,292,422	438,990	20.0	21,949	12.5	275,244	0.373006	163,746	99.7	437,695
37	2003	20	8.5	4,139,382	486,986	20.0	24,349	11.6	282,062	0.420801	204,924	99.3	483,777
37	2002	20	9.5	2,953,635	310,909	20.0	15,545	10.7	165,677	0.467120	145,232	98.7	306,822
37	2001	20	10.5	1,418,319	135,078	20.0	6,754	9.8	65,985	0.511508	69,093	97.6	131,846
37	2000	20	11.5	8,445,311	734,375	20.0	36,719	8.9	327,849	0.553568	406,526	96.0	704,728
37	1999	20	12.5	7,200,418	576,033	20.0	28,802	8.1	234,450	0.592993	341,584	93.6	539,248
37	1998	20	13.5	5,276,412	390,845	20.0	19,542	7.4	144,769	0.629600	246,076	90.4	353,492
37	1997	20	14.5	5,106,967	352,205	20.0	17,610	6.7	118,582	0.663316	233,623	86.4	304,203
37	1996	20	15.5	6,924,407	446,736	20.0	22,337	6.1	136,624	0.694172	310,112	81.4	363,522
37	1995	20	16.5	2,614,480	158,453	20.0	7,923	5.6	44,005	0.722284	114,448	75.5	119,615
37	1994	20	17.5	2,541,286	145,216	20.0	7,261	5.0	36,621	0.747821	108,596	68.8	99,947
37	1993	20	18.5	697,066	37,679	20.0	1,884	4.6	8,629	0.770983	29,050	61.6	23,193
37	1992	20	19.5	2,178,908	111,739	20.0	5,587	4.2	23,243	0.791987	88,496	53.9	60,221
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	373,817	17,387	20.0	869	3.4	2,984	0.828390	14,403	38.4	6,684
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	1,486,387	56,090	20.0	2,805	2.1	5,874	0.895279	50,216	9.6	5,359
37	1984	20	27.5	10,269,946	373,453	20.0	18,673	1.9	35,223	0.905684	338,230	6.4	23,837
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	1,617,193	54,820	20.0	2,741	1.5	4,149	0.924321	50,671	2.4	1,310
37	1981	20	30.5	2,789,207	91,449	20.0	4,572	1.3	6,155	0.932692	85,294	1.3	1,199
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	1,464,752	41,261	20.0	2,063	0.7	1,396	0.966176	39,865	0.0	3
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	41,829	1,115	20.0	56	0.0	0	1.000000	1,115	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	7.4	96,261,648	12,928,825	20.0	646,441	13.3	8,615,900	0.333590	4,312,924	92.3	11,933,451
					Net Salvage:	(7.4%)					318,470		
										0.358222	4,631,395		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend Common: Turbogenerator Units				(31440)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	80	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	80	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	80	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	80	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	80	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
44	2006	80	5.5	0		41.3	0	35.9	0	0.130182	0	13.3	0
45	2005	80	6.5	0		42.1	0	35.9	0	0.148155	0	13.3	0
46	2004	80	7.5	7,535,396	1,004,719	43.0	23,373	35.9	838,596	0.165343	166,123	13.3	133,628
47	2003	80	8.5	0		43.8	0	35.9	0	0.181796	0	13.3	0
48	2002	80	9.5	0		44.7	0	35.9	0	0.197559	0	13.3	0
49	2001	80	10.5	804,441	76,613	45.5	1,683	35.9	60,320	0.212674	16,294	13.3	10,190
50	2000	80	11.5	413,465	35,954	46.4	775	35.8	27,786	0.227182	8,168	13.3	4,782
51	1999	80	12.5	0		47.2	0	35.8	0	0.241117	0	13.3	0
52	1998	80	13.5	0		48.1	0	35.8	0	0.254513	0	13.3	0
53	1997	80	14.5	0		48.9	0	35.8	0	0.267400	0	13.3	0
54	1996	80	15.5	0		49.7	0	35.8	0	0.279806	0	13.3	0
55	1995	80	16.5	0		50.5	0	35.8	0	0.291758	0	13.3	0
56	1994	80	17.5	0		51.4	0	35.8	0	0.303279	0	13.3	0
57	1993	80	18.5	0		52.2	0	35.8	0	0.314394	0	13.3	0
58	1992	80	19.5	0		53.0	0	35.8	0	0.325122	0	13.3	0
59	1991	80	20.5	0		53.8	0	35.8	0	0.335484	0	13.3	0
60	1990	80	21.5	0		54.6	0	35.7	0	0.345497	0	13.3	0
61	1989	80	22.5	0		55.4	0	35.7	0	0.355179	0	13.3	0
62	1988	80	23.5	0		56.2	0	35.7	0	0.364546	0	13.3	0
63	1987	80	24.5	479,913	19,588	57.0	344	35.7	12,270	0.373613	7,318	13.3	2,605
64	1986	80	25.5	81,367	3,191	57.8	55	35.7	1,971	0.382393	1,220	13.3	424
65	1985	80	26.5	0		58.6	0	35.7	0	0.390901	0	13.3	0
66	1984	80	27.5	0		59.4	0	35.7	0	0.399149	0	13.3	0
67	1983	80	28.5	0		60.2	0	35.7	0	0.407148	0	13.3	0
68	1982	80	29.5	1,423,530	48,255	60.9	792	35.7	28,234	0.414909	20,022	13.3	6,418
69	1981	80	30.5	0		61.7	0	35.6	0	0.422442	0	13.3	0
70	1980	80	31.5	0		62.5	0	35.6	0	0.429758	0	13.3	0
71	1979	80	32.5	0		63.3	0	35.6	0	0.436866	0	13.3	0
72	1978	80	33.5	0		64.0	0	35.6	0	0.443773	0	13.3	0
73	1977	80	34.5	0		64.8	0	35.6	0	0.450490	0	13.3	0
74	1976	80	35.5	0		65.5	0	35.6	0	0.457022	0	13.3	0
75	1975	80	36.5	0		66.3	0	35.6	0	0.463378	0	13.3	0
76	1974	80	37.5	0		67.1	0	35.6	0	0.469564	0	13.3	0
77	1973	80	38.5	113,289,754	2,942,591	67.8	43,400	35.6	1,543,130	0.475588	1,399,461	13.3	391,365
78	1972	80	39.5	0		68.5	0	35.5	0	0.481455	0	13.3	0
79	1971	80	40.5	0		69.3	0	35.5	0	0.487171	0	13.3	0
80	1970	80	41.5	0		70.0	0	35.5	0	0.492743	0	13.3	0
		80	30.0	124,027,865	4,130,912	58.7	70,421	35.7	2,512,306	0.391828	1,618,606	13.3	549,411
					Net Salvage:	(2.0%)					32,291		
										0.399645	1,650,897		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Common: Turbogenerator Units				(31440)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	3,663,907	2,442,605	34.3	71,223	32.8	2,335,770	0.043738	106,835	76.5	1,869,230
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	35,237	5,421	34.9	155	28.4	4,411	0.186330	1,010	94.0	5,096
46	2004	35	7.5	0		34.9	0	27.4	0	0.214738	0	95.8	0
47	2003	35	8.5	803,073	94,479	35.0	2,703	26.5	71,504	0.243172	22,975	97.2	91,799
48	2002	35	9.5	962,953	101,363	35.0	2,898	25.5	73,829	0.271636	27,534	98.1	99,485
49	2001	35	10.5	138,082	13,151	35.0	376	24.5	9,204	0.300130	3,947	98.8	12,998
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	0		35.0	0	21.5	0	0.385713	0	99.8	0
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	35,483	1,820	35.0	52	15.6	809	0.555189	1,010	99.6	1,812
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	98,332	4,370	35.0	125	12.8	1,595	0.635063	2,775	98.1	4,289
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	323,996	12,706	35.0	363	10.3	3,725	0.706854	8,981	94.0	11,945
58	1985	35	26.5	377,450	14,243	35.0	407	9.5	3,869	0.728387	10,375	91.7	13,060
58	1984	35	27.5	642,412	23,360	35.0	667	8.8	5,873	0.748608	17,488	88.8	20,747
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	6,312,911	213,997	35.0	6,114	7.5	46,000	0.785044	167,997	81.2	173,818
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
		35	4.6	13,393,835	2,927,516	34.4	85,084	30.0	2,556,589	0.126704	370,927	78.7	2,304,279
					Net Salvage:	(11.8%)					43,794		
										0.141663	414,721		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Common: Turbogenerator Units				(31440)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!
#DIV/0! #DIV/0!

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend Common: Accessory Electric Equipment				(31540)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	80	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	80	1.5	31,208	20,805	37.8	550	36.3	19,979	0.039688	826	12.3	2,549
41	2009	80	2.5	69,044	27,618	38.7	714	36.2	25,832	0.064651	1,786	12.6	3,480
42	2008	80	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	80	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
44	2006	80	5.5	138,042	25,099	41.3	608	35.9	21,831	0.130182	3,267	13.3	3,338
45	2005	80	6.5	0		42.1	0	35.9	0	0.148155	0	13.3	0
46	2004	80	7.5	0		43.0	0	35.9	0	0.165343	0	13.3	0
47	2003	80	8.5	16,221,183	1,908,375	43.8	43,531	35.9	1,561,441	0.181796	346,934	13.3	253,814
48	2002	80	9.5	0		44.7	0	35.9	0	0.197559	0	13.3	0
49	2001	80	10.5	0		45.5	0	35.9	0	0.212674	0	13.3	0
50	2000	80	11.5	200,928	17,472	46.4	377	35.8	13,503	0.227182	3,969	13.3	2,324
51	1999	80	12.5	0		47.2	0	35.8	0	0.241117	0	13.3	0
52	1998	80	13.5	0		48.1	0	35.8	0	0.254513	0	13.3	0
53	1997	80	14.5	603,586	41,627	48.9	852	35.8	30,496	0.267400	11,131	13.3	5,536
54	1996	80	15.5	955,316	61,633	49.7	1,240	35.8	44,388	0.279806	17,245	13.3	8,197
55	1995	80	16.5	773,625	46,886	50.5	928	35.8	33,207	0.291758	13,679	13.3	6,236
56	1994	80	17.5	0		51.4	0	35.8	0	0.303279	0	13.3	0
57	1993	80	18.5	0		52.2	0	35.8	0	0.314394	0	13.3	0
58	1992	80	19.5	386,777	19,835	53.0	374	35.8	13,386	0.325122	6,449	13.3	2,638
59	1991	80	20.5	88,996	4,341	53.8	81	35.8	2,885	0.335484	1,456	13.3	577
60	1990	80	21.5	445,303	20,712	54.6	379	35.7	13,556	0.345497	7,156	13.3	2,755
61	1989	80	22.5	0		55.4	0	35.7	0	0.355179	0	13.3	0
62	1988	80	23.5	0		56.2	0	35.7	0	0.364546	0	13.3	0
63	1987	80	24.5	72,657	2,966	57.0	52	35.7	1,858	0.373613	1,108	13.3	394
64	1986	80	25.5	25,368	995	57.8	17	35.7	614	0.382393	380	13.3	132
65	1985	80	26.5	19,447,244	733,858	58.6	12,524	35.7	446,992	0.390901	286,866	13.3	97,603
66	1984	80	27.5	53,731,633	1,953,878	59.4	32,904	35.7	1,173,990	0.399149	779,888	13.3	259,866
67	1983	80	28.5	0		60.2	0	35.7	0	0.407148	0	13.3	0
68	1982	80	29.5	0		60.9	0	35.7	0	0.414909	0	13.3	0
69	1981	80	30.5	0		61.7	0	35.6	0	0.422442	0	13.3	0
70	1980	80	31.5	290,951	9,237	62.5	148	35.6	5,267	0.429758	3,969	13.3	1,228
71	1979	80	32.5	0		63.3	0	35.6	0	0.436866	0	13.3	0
72	1978	80	33.5	7,920,721	236,439	64.0	3,693	35.6	131,514	0.443773	104,926	13.3	31,446
73	1977	80	34.5	262,011	7,595	64.8	117	35.6	4,173	0.450490	3,421	13.3	1,010
74	1976	80	35.5	7,746,920	218,223	65.5	3,329	35.6	118,490	0.457022	99,733	13.3	29,024
75	1975	80	36.5	0		66.3	0	35.6	0	0.463378	0	13.3	0
76	1974	80	37.5	83,814	2,235	67.1	33	35.6	1,186	0.469564	1,049	13.3	297
77	1973	80	38.5	0		67.8	0	35.6	0	0.475588	0	13.3	0
78	1972	80	39.5	0		68.5	0	35.5	0	0.481455	0	13.3	0
79	1971	80	40.5	0		69.3	0	35.5	0	0.487171	0	13.3	0
80	1970	80	41.5	6,149,927	148,191	70.0	2,116	35.5	75,171	0.492743	73,020	13.3	19,709
		80	21.0	115,645,254	5,508,018	52.7	104,568	35.8	3,739,758	0.321034	1,768,260	13.3	732,155
					Net Salvage:	(2.0%)					35,257		
										0.327435	1,803,516		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Common: Accessory Electric Equipment				(31540)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0	0	34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	5,085,856	3,390,570	34.3	98,864	32.8	3,242,274	0.043738	148,297	76.5	2,594,671
41	2009	35	2.5	437,605	175,042	34.5	5,076	32.0	162,352	0.072500	12,690	81.2	142,179
42	2008	35	3.5	984,708	281,345	34.6	8,124	31.1	252,910	0.101070	28,435	85.3	240,064
43	2007	35	4.5	2,499,818	555,515	34.7	15,990	30.2	483,560	0.129528	71,955	88.8	493,372
44	2006	35	5.5	238,930	43,442	34.8	1,247	29.3	36,581	0.157935	6,861	91.7	39,834
45	2005	35	6.5	445,636	68,559	34.9	1,965	28.4	55,785	0.186330	12,775	94.0	64,453
46	2004	35	7.5	125,789	16,772	34.9	480	27.4	13,170	0.214738	3,602	95.8	16,069
47	2003	35	8.5	158,100	18,600	35.0	532	26.5	14,077	0.243172	4,523	97.2	18,072
48	2002	35	9.5	0		35.0	0	25.5	0	0.271636	0	98.1	0
49	2001	35	10.5	874,845	83,319	35.0	2,382	24.5	58,312	0.300130	25,006	98.8	82,349
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	357,218	28,577	35.0	817	22.5	18,370	0.357179	10,207	99.6	28,463
52	1998	35	13.5	595,973	44,146	35.0	1,261	21.5	27,118	0.385713	17,028	99.8	44,049
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	664,233	42,854	35.0	1,224	19.5	23,881	0.442726	18,972	99.9	42,821
55	1995	35	16.5	1,441,744	87,378	35.0	2,497	18.5	46,211	0.471136	41,167	99.9	87,313
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	3,022,695	163,389	35.0	4,668	16.5	77,208	0.527461	86,181	99.8	163,029
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	1,200,883	58,580	35.0	1,674	14.6	24,459	0.582464	34,121	99.3	58,170
58	1990	35	21.5	3,083,824	143,434	35.0	4,098	13.7	56,063	0.609138	87,371	98.8	141,763
58	1989	35	22.5	2,278,298	101,258	35.0	2,893	12.8	36,953	0.635063	64,305	98.1	99,380
58	1988	35	23.5	1,411,476	60,063	35.0	1,716	11.9	20,416	0.660085	39,647	97.2	58,358
58	1987	35	24.5	501,818	20,482	35.0	585	11.1	6,471	0.684065	14,011	95.8	19,624
58	1986	35	25.5	249,866	9,799	35.0	280	10.3	2,872	0.706854	6,926	94.0	9,212
58	1985	35	26.5	956,413	36,091	35.0	1,031	9.5	9,803	0.728387	26,288	91.7	33,094
58	1984	35	27.5	46,078,625	1,675,586	35.0	47,874	8.8	421,229	0.748608	1,254,357	88.8	1,488,128
58	1983	35	28.5	29,063	1,020	35.0	29	8.1	237	0.767492	783	85.3	870
58	1982	35	29.5	288,897	9,793	35.0	280	7.5	2,105	0.785044	7,688	81.2	7,954
58	1981	35	30.5	723,234	23,713	35.0	678	7.0	4,712	0.801292	19,001	76.5	18,146
58	1980	35	31.5	3,318,362	105,345	35.0	3,010	6.4	19,353	0.816285	85,991	71.3	75,087
58	1979	35	32.5	1,853,782	57,039	35.0	1,630	5.9	9,693	0.830072	47,347	65.6	37,393
58	1978	35	33.5	19,943,185	595,319	35.0	17,009	5.5	93,616	0.842746	501,703	59.5	354,102
58	1977	35	34.5	449,555	13,031	35.0	372	5.1	1,897	0.854394	11,133	53.2	6,930
58	1976	35	35.5	2,673,970	75,323	35.0	2,152	4.7	10,162	0.865090	65,161	46.8	35,261
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	2,819,268	67,934	35.0	1,941	3.0	5,870	0.913593	62,064	14.7	9,967
		35	13.0	104,793,670	8,053,318	34.7	232,381	22.5	5,237,721	0.349620	2,815,597	80.8	6,510,179
					Net Salvage:	(12.1%)					341,413		
										0.392014	3,157,010		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Common: Accessory Electric Equipment				(31540)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	7,152	4,768	20.0	238	18.5	4,411	0.075000	358	100.0	4,768
37	2009	20	2.5	375,227	150,091	20.0	7,505	17.5	131,330	0.125000	18,761	100.0	150,089
37	2008	20	3.5	1,575,933	450,266	20.0	22,513	16.5	371,476	0.174987	78,791	100.0	450,253
37	2007	20	4.5	5,242,480	1,164,996	20.0	58,250	15.5	902,952	0.224931	262,044	100.0	1,164,879
37	2006	20	5.5	1,694,556	308,101	20.0	15,405	14.5	223,459	0.274721	84,642	100.0	307,984
37	2005	20	6.5	890,756	137,039	20.0	6,852	13.5	92,614	0.324181	44,426	99.9	136,882
37	2004	20	7.5	131,276	17,503	20.0	875	12.5	10,975	0.373006	6,529	99.7	17,452
37	2003	20	8.5	946,498	111,353	20.0	5,568	11.6	64,495	0.420801	46,857	99.3	110,619
37	2002	20	9.5	298,391	31,410	20.0	1,570	10.7	16,738	0.467120	14,672	98.7	30,997
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	1,745,527	151,785	20.0	7,589	8.9	67,762	0.553568	84,023	96.0	145,657
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	2,354,277	162,364	20.0	8,118	6.7	54,665	0.663316	107,699	86.4	140,235
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	202,335	9,870	20.0	494	3.8	1,865	0.811056	8,005	46.1	4,550
37	1990	20	21.5	450,730	20,964	20.0	1,048	3.4	3,598	0.828390	17,367	38.4	8,059
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	396,173	16,858	20.0	843	2.8	2,383	0.858629	14,475	24.5	4,132
37	1987	20	24.5	120,683,897	4,925,873	20.0	246,294	2.6	631,173	0.871866	4,294,701	18.6	917,395
37	1986	20	25.5	456,169	17,889	20.0	894	2.3	2,074	0.884041	15,815	13.6	2,438
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	14,627,593	531,912	20.0	26,596	1.9	50,168	0.905684	481,744	6.4	33,952
37	1983	20	28.5	51,312	1,800	20.0	90	1.7	152	0.915336	1,648	4.0	73
37	1982	20	29.5	67,284	2,281	20.0	114	1.5	173	0.924321	2,108	2.4	55
37	1981	20	30.5	298,722	9,794	20.0	490	1.3	659	0.932692	9,135	1.3	128
37	1980	20	31.5	4,200,384	133,346	20.0	6,667	1.2	7,932	0.940513	125,413	0.7	875
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	29,315	875	20.0	44	0.9	40	0.954515	835	0.1	1
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	105,428	2,970	20.0	148	0.7	100	0.966176	2,869	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	18.8	156,831,416	8,364,110	20.0	418,205	6.3	2,641,193	0.684223	5,722,917	43.4	3,631,472
						Net Salvage:	(3.5%)				198,779		
										0.707989	5,921,696		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend Common: Misc. Power Plant Equipment				(31640)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	80	0.5	0		36.3	0	35.8	0	0.013766	0	14.9	0
40	2010	80	1.5	0		37.2	0	35.7	0	0.040361	0	15.8	0
41	2009	80	2.5	0		38.0	0	35.5	0	0.065784	0	16.2	0
42	2008	80	3.5	0		38.8	0	35.3	0	0.090121	0	16.7	0
43	2007	80	4.5	0		39.7	0	35.2	0	0.113449	0	17.1	0
44	2006	80	5.5	271,615	49,385	40.5	1,220	35.2	42,872	0.131874	6,513	17.1	8,445
45	2005	80	6.5	0		41.3	0	35.1	0	0.149474	0	17.1	0
46	2004	80	7.5	0		42.1	0	35.1	0	0.166304	0	17.1	0
47	2003	80	8.5	0		42.9	0	35.1	0	0.182412	0	17.1	0
48	2002	80	9.5	0		43.7	0	35.1	0	0.197843	0	17.1	0
49	2001	80	10.5	0		44.5	0	35.1	0	0.212640	0	17.1	0
50	2000	80	11.5	0		45.3	0	35.1	0	0.226839	0	17.1	0
51	1999	80	12.5	0		46.1	0	35.0	0	0.240477	0	17.1	0
52	1998	80	13.5	1,654,004	122,519	46.9	2,611	35.0	91,450	0.253586	31,069	17.1	20,951
53	1997	80	14.5	290,780	20,054	47.7	420	35.0	14,716	0.266195	5,338	17.1	3,429
54	1996	80	15.5	0		48.5	0	35.0	0	0.278333	0	17.1	0
55	1995	80	16.5	1,334,284	80,866	49.3	1,642	35.0	57,413	0.290025	23,453	17.1	13,828
56	1994	80	17.5	56,852	3,249	50.0	65	35.0	2,270	0.301295	979	17.1	556
57	1993	80	18.5	47,369	2,561	50.8	50	34.9	1,761	0.312166	799	17.1	438
58	1992	80	19.5	0		51.6	0	34.9	0	0.322657	0	17.1	0
59	1991	80	20.5	0		52.3	0	34.9	0	0.332789	0	17.1	0
60	1990	80	21.5	0		53.1	0	34.9	0	0.342580	0	17.1	0
61	1989	80	22.5	0		53.8	0	34.9	0	0.352046	0	17.1	0
62	1988	80	23.5	677,210	28,817	54.6	528	34.9	18,409	0.361203	10,409	17.1	4,928
63	1987	80	24.5	0		55.3	0	34.8	0	0.370065	0	17.1	0
64	1986	80	25.5	32,169	1,262	56.0	23	34.8	784	0.378647	478	17.1	216
65	1985	80	26.5	0		56.8	0	34.8	0	0.386962	0	17.1	0
66	1984	80	27.5	7,113,718	258,681	57.5	4,500	34.8	156,496	0.395021	102,184	17.1	44,234
67	1983	80	28.5	444,476	15,596	58.2	268	34.8	9,313	0.402837	6,283	17.1	2,667
68	1982	80	29.5	580,286	19,671	58.9	334	34.7	11,597	0.410419	8,073	17.1	3,364
69	1981	80	30.5	2,705,451	88,703	59.6	1,487	34.7	51,645	0.417779	37,058	17.1	15,168
70	1980	80	31.5	3,849,204	122,197	60.3	2,025	34.7	70,272	0.424925	51,925	17.1	20,896
71	1979	80	32.5	28,129	866	61.1	14	34.7	492	0.431867	374	17.1	148
72	1978	80	33.5	4,177,557	124,703	61.7	2,020	34.7	70,007	0.438614	54,697	17.1	21,324
73	1977	80	34.5	1,398,564	40,538	62.4	649	34.6	22,492	0.445173	18,046	17.1	6,932
74	1976	80	35.5	0		63.1	0	34.6	0	0.451551	0	17.1	0
75	1975	80	36.5	0		63.8	0	34.6	0	0.457758	0	17.1	0
76	1974	80	37.5	0		64.5	0	34.6	0	0.463798	0	17.1	0
77	1973	80	38.5	0		65.2	0	34.6	0	0.469679	0	17.1	0
78	1972	80	39.5	0		65.8	0	34.5	0	0.475406	0	17.1	0
79	1971	80	40.5	64,451	1,591	66.5	24	34.5	826	0.480987	765	17.1	272
80	1970	80	41.5	0		67.2	0	34.5	0	0.486425	0	17.1	0
		80	25.2	24,726,118	981,256	54.9	17,879	34.8	622,814	0.365290	358,443	17.1	167,795
					Net Salvage:	(2.6%)					9,194		
										0.374659	367,637		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Common: Misc. Power Plant Equipment				(31640)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	2,833,562	1,889,042	34.3	55,082	32.8	1,806,419	0.043738	82,623	76.5	1,445,610
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	657,865	146,192	34.7	4,208	30.2	127,256	0.129528	18,936	88.8	129,838
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	3,951,512	526,868	34.9	15,085	27.4	413,730	0.214738	113,139	95.8	504,803
47	2003	35	8.5	216,821	25,508	35.0	730	26.5	19,305	0.243172	6,203	97.2	24,785
48	2002	35	9.5	1,773,337	186,667	35.0	5,337	25.5	135,961	0.271636	50,706	98.1	183,207
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	797,924	63,834	35.0	1,824	22.5	41,034	0.357179	22,800	99.6	63,578
52	1998	35	13.5	103,953	7,700	35.0	220	21.5	4,730	0.385713	2,970	99.8	7,683
53	1997	35	14.5	1,982,021	136,691	35.0	3,906	20.5	80,068	0.414239	56,623	99.9	136,528
54	1996	35	15.5	176,581	11,392	35.0	325	19.5	6,349	0.442726	5,044	99.9	11,384
55	1995	35	16.5	916,507	55,546	35.0	1,587	18.5	29,376	0.471136	26,170	99.9	55,504
56	1994	35	17.5	2,393,791	136,788	35.0	3,908	17.5	68,475	0.499409	68,313	99.9	136,625
57	1993	35	18.5	43,263	2,339	35.0	67	16.5	1,105	0.527461	1,233	99.8	2,333
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	151,501	7,390	35.0	211	14.6	3,086	0.582464	4,305	99.3	7,339
58	1990	35	21.5	67,179	3,125	35.0	89	13.7	1,221	0.609138	1,903	98.8	3,088
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	307,242	12,541	35.0	358	11.1	3,962	0.684065	8,579	95.8	12,015
58	1986	35	25.5	81,313	3,189	35.0	91	10.3	935	0.706854	2,254	94.0	2,998
58	1985	35	26.5	6,628,120	250,118	35.0	7,146	9.5	67,935	0.728387	182,183	91.7	229,344
58	1984	35	27.5	1,310,714	47,662	35.0	1,362	8.8	11,982	0.748608	35,680	88.8	42,330
58	1983	35	28.5	372,838	13,082	35.0	374	8.1	3,042	0.767492	10,040	85.3	11,162
58	1982	35	29.5	30,300	1,027	35.0	29	7.5	221	0.785044	806	81.2	834
58	1981	35	30.5	1,409,762	46,222	35.0	1,321	7.0	9,185	0.801292	37,037	76.5	35,371
58	1980	35	31.5	56,331	1,788	35.0	51	6.4	329	0.816285	1,460	71.3	1,275
58	1979	35	32.5	84,019	2,585	35.0	74	5.9	439	0.830072	2,146	65.6	1,695
58	1978	35	33.5	671,163	20,035	35.0	572	5.5	3,151	0.842746	16,884	59.5	11,917
58	1977	35	34.5	33,512	971	35.0	28	5.1	141	0.854394	830	53.2	517
58	1976	35	35.5	37,731	1,063	35.0	30	4.7	143	0.865090	919	46.8	498
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	269,500	6,823	35.0	195	3.5	683	0.899924	6,140	23.5	1,602
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
		35	7.6	27,358,360	3,606,188	34.6	104,211	27.3	2,840,263	0.212392	765,925	85.0	3,063,862
					Net Salvage:	(12.7%)					97,611		
										0.239460	863,536		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Common: Misc. Power Plant Equipment				(31640)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	1,815,684	1,210,456	20.0	60,523	18.5	1,119,672	0.075000	90,784	100.0	1,210,438
37	2009	20	2.5	886,855	354,742	20.0	17,737	17.5	310,399	0.125000	44,343	100.0	354,737
37	2008	20	3.5	1,719,441	491,269	20.0	24,563	16.5	405,303	0.174987	85,966	100.0	491,254
37	2007	20	4.5	3,481,377	773,639	20.0	38,682	15.5	599,624	0.224931	174,016	100.0	773,562
37	2006	20	5.5	126,013	22,911	20.0	1,146	14.5	16,617	0.274721	6,294	100.0	22,903
37	2005	20	6.5	125,466	19,302	20.0	965	13.5	13,045	0.324181	6,258	99.9	19,280
37	2004	20	7.5	690,254	92,034	20.0	4,602	12.5	57,705	0.373006	34,329	99.7	91,762
37	2003	20	8.5	1,786,057	210,124	20.0	10,506	11.6	121,704	0.420801	88,420	99.3	208,740
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	760,962	72,473	20.0	3,624	9.8	35,402	0.511508	37,070	97.6	70,738
37	2000	20	11.5	876,762	76,240	20.0	3,812	8.9	34,036	0.553568	42,204	96.0	73,162
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	1,919,895	142,214	20.0	7,111	7.4	52,676	0.629600	89,538	90.4	128,623
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	50,466	3,059	20.0	153	5.6	849	0.722284	2,209	75.5	2,309
37	1994	20	17.5	26,866	1,535	20.0	77	5.0	387	0.747821	1,148	68.8	1,057
37	1993	20	18.5	652,326	35,261	20.0	1,763	4.6	8,075	0.770983	27,186	61.6	21,705
37	1992	20	19.5	272,440	13,971	20.0	699	4.2	2,906	0.791987	11,065	53.9	7,530
37	1991	20	20.5	1,938,667	94,569	20.0	4,728	3.8	17,868	0.811056	76,701	46.1	43,599
37	1990	20	21.5	4,013,171	186,659	20.0	9,333	3.4	32,033	0.828390	154,627	38.4	71,756
37	1989	20	22.5	82,390	3,662	20.0	183	3.1	571	0.844188	3,091	31.2	1,141
37	1988	20	23.5	509,221	21,669	20.0	1,083	2.8	3,063	0.858629	18,606	24.5	5,311
37	1987	20	24.5	2,744,623	112,025	20.0	5,601	2.6	14,354	0.871866	97,671	18.6	20,864
37	1986	20	25.5	1,396,719	54,773	20.0	2,739	2.3	6,351	0.884041	48,422	13.6	7,463
37	1985	20	26.5	4,099,663	154,704	20.0	7,735	2.1	16,201	0.895279	138,503	9.6	14,780
37	1984	20	27.5	914,501	33,255	20.0	1,663	1.9	3,136	0.905684	30,118	6.4	2,123
37	1983	20	28.5	9,358,496	328,368	20.0	16,418	1.7	27,801	0.915336	300,567	4.0	13,246
37	1982	20	29.5	839,559	28,460	20.0	1,423	1.5	2,154	0.924321	26,306	2.4	680
37	1981	20	30.5	1,029,197	33,744	20.0	1,687	1.3	2,271	0.932692	31,473	1.3	443
37	1980	20	31.5	1,767,432	56,109	20.0	2,805	1.2	3,338	0.940513	52,771	0.7	368
37	1979	20	32.5	330,846	10,180	20.0	509	1.0	532	0.947743	9,648	0.3	30
37	1978	20	33.5	294,182	8,782	20.0	439	0.9	399	0.954515	8,382	0.1	10
37	1977	20	34.5	1,084,404	31,432	20.0	1,572	0.8	1,216	0.961301	30,216	0.0	11
37	1976	20	35.5	2,560,843	72,136	20.0	3,607	0.7	2,440	0.966176	69,697	0.0	5
37	1975	20	36.5	199,831	5,475	20.0	274	0.5	137	0.975000	5,338	0.0	0
1.00	1974	20	37.5	637,032	16,988	20.0	849	0.0	0	1.000000	16,988	0.0	0
1.00	1973	20	38.5	919,273	23,877	20.0	1,194	0.0	0	1.000000	23,877	0.0	0
1.00	1972	20	39.5	177,185	4,486	20.0	224	0.0	0	1.000000	4,486	0.0	0
1.00	1971	20	40.5	61,262	1,513	20.0	76	0.0	0	1.000000	1,513	0.0	0
1.00	1970	20	41.5	3,846,884	92,696	20.0	4,635	0.0	0	1.000000	92,696	0.0	0
		20	11.0	53,996,245	4,894,793	20.0	244,740	11.9	2,912,268	0.405027	1,982,525	74.8	3,659,630
					Net Salvage:	(6.0%)					118,580		
										0.429253	2,101,105		

TAMPA ELECTRIC COMPANY
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Big Bend Unit #1

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	37.6	242,204,958	6,439,237	58.0	111,024	23.2	2,577,427	0.601800	3,875,134	22,215	(0%)
35 - Year Life	15.6	18,957,822	1,214,570	31.2	38,981	17.9	696,949	0.447964	544,084	62,092	(5%)
20 - Year Life	18.7	2,827,790	151,422	20.0	7,571	5.3	40,087	0.774114	117,217	8,002	(5%)
	33.8	**263,990,570**	**7,805,229**	**49.5**	**157,577**	**21.0**	**3,314,463**	**0.581205**	**4,536,435**	**92,309**	**(1%)**
312 - Boiler Plant Equipment											
65 - Year Life	27.0	628,185,821	23,304,077	41.8	556,876	22.5	12,549,299	0.466745	10,877,069	264,986	(1%)
35 - Year Life	9.3	686,191,390	73,619,425	28.5	2,585,999	20.8	53,751,274	0.281329	20,711,266	3,124,078	(4%)
20 - Year Life	10.3	143,627,752	13,884,023	20.0	695,860	10.9	7,568,709	0.485606	6,742,165	938,420	(7%)
	13.2	**1,458,004,962**	**110,807,525**	**28.9**	**3,838,735**	**19.2**	**73,869,282**	**0.345920**	**38,330,500**	**4,327,484**	**(4%)**
314 - Turbogenerator Units											
65 - Year Life	35.8	420,372,685	11,750,781	52.3	224,559	22.4	5,034,934	0.578424	6,796,937	141,882	(1%)
35 - Year Life	16.0	295,704,225	18,531,675	30.4	609,395	17.8	10,841,231	0.434026	8,043,229	850,106	(5%)
20 - Year Life	5.8	17,058,392	2,939,752	19.9	147,662	14.4	2,122,752	0.298481	877,461	217,551	(7%)
	22.1	**733,135,303**	**33,222,208**	**33.8**	**981,616**	**18.3**	**17,998,916**	**0.473106**	**15,717,627**	**1,209,539**	**(4%)**
315 - Accessory Electric Equipment											
65 - Year Life	35.5	106,395,866	2,997,338	51.8	57,814	22.4	1,296,392	0.574338	1,721,485	36,193	(1%)
35 - Year Life	12.3	146,566,306	11,959,990	27.8	430,001	19.1	8,195,114	0.324302	3,878,644	361,409	(3%)
20 - Year Life	14.9	18,070,605	1,212,192	20.0	60,730	8.5	516,956	0.606165	734,788	68,962	(6%)
	16.8	**271,032,777**	**16,169,520**	**29.5**	**548,545**	**18.2**	**10,008,462**	**0.391781**	**6,334,917**	**466,564**	**(3%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	41.2	15,523,558	376,717	56.5	6,665	22.0	146,704	0.620050	233,583	5,849	(2%)
35 - Year Life	17.5	11,615,903	662,696	28.5	23,271	16.8	391,382	0.417630	276,762	13,307	(2%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	26.1	**27,139,461**	**1,039,413**	**34.7**	**29,935**	**18.0**	**538,087**	**0.490993**	**510,345**	**19,156**	**(2%)**
Subtotal: **Big Bend Unit #1**											
65 - Year Life	31.5	1,412,682,888	44,868,150	46.9	956,939	22.6	21,604,756	0.523851	23,504,207	471,126	(1%)
35 - Year Life	10.9	1,159,035,645	105,988,356	28.7	3,687,647	20.0	73,875,949	0.315638	33,453,985	4,410,993	(4%)
20 - Year Life	10.0	181,584,539	18,187,389	19.9	911,822	11.2	10,248,504	0.465797	8,471,632	1,232,934	(7%)
	16.3	**2,753,303,072**	**169,043,895**	**30.4**	**5,556,408**	**19.0**	**105,729,209**	**0.387058**	**65,429,824**	**6,115,052**	**(4%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend Unit #1: Structures & Improvements				(31141)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.8	0	23.3	0	0.021000	0	1.9	0
25	2010	65	1.5	0		24.8	0	23.3	0	0.060508	0	2.0	0
26	2009	65	2.5	0		25.8	0	23.3	0	0.097016	0	2.1	0
27	2008	65	3.5	0		26.7	0	23.2	0	0.130856	0	2.2	0
28	2007	65	4.5	0		27.7	0	23.2	0	0.162314	0	2.3	0
29	2006	65	5.5	0		28.7	0	23.2	0	0.190811	0	2.3	0
30	2005	65	6.5	0		29.7	0	23.2	0	0.217407	0	2.3	0
31	2004	65	7.5	0		30.6	0	23.2	0	0.242286	0	2.3	0
32	2003	65	8.5	313,212	36,848	31.6	1,165	23.2	27,061	0.265610	9,787	2.3	848
33	2002	65	9.5	0		32.6	0	23.2	0	0.287519	0	2.3	0
34	2001	65	10.5	0		33.6	0	23.2	0	0.308138	0	2.3	0
35	2000	65	11.5	0		34.5	0	23.2	0	0.327579	0	2.3	0
36	1999	65	12.5	0		35.5	0	23.2	0	0.345939	0	2.3	0
37	1998	65	13.5	0		36.5	0	23.2	0	0.363306	0	2.3	0
38	1997	65	14.5	2,383,051	164,348	37.4	4,390	23.2	101,936	0.379759	62,413	2.3	3,780
39	1996	65	15.5	0		38.4	0	23.2	0	0.395367	0	2.3	0
40	1995	65	16.5	0		39.4	0	23.2	0	0.410194	0	2.3	0
41	1994	65	17.5	0		40.3	0	23.2	0	0.424298	0	2.3	0
42	1993	65	18.5	11,691,527	631,974	41.3	15,303	23.2	355,341	0.437730	276,634	2.3	14,535
43	1992	65	19.5	0		42.3	0	23.2	0	0.450536	0	2.3	0
44	1991	65	20.5	0		43.2	0	23.2	0	0.462760	0	2.3	0
45	1990	65	21.5	1,097,860	51,063	44.2	1,156	23.2	26,837	0.474440	24,226	2.3	1,174
46	1989	65	22.5	0		45.1	0	23.2	0	0.485612	0	2.3	0
47	1988	65	23.5	0		46.1	0	23.2	0	0.496309	0	2.3	0
48	1987	65	24.5	906,299	36,992	47.1	786	23.2	18,253	0.506559	18,739	2.3	851
49	1986	65	25.5	0		48.0	0	23.2	0	0.516391	0	2.3	0
50	1985	65	26.5	0		49.0	0	23.2	0	0.525829	0	2.3	0
51	1984	65	27.5	722,553	26,275	49.9	526	23.2	12,220	0.534896	14,054	2.3	604
52	1983	65	28.5	0		50.9	0	23.2	0	0.543615	0	2.3	0
53	1982	65	29.5	96,673	3,277	51.8	63	23.2	1,468	0.552004	1,809	2.3	75
54	1981	65	30.5	115,541	3,788	52.8	72	23.2	1,667	0.560083	2,122	2.3	87
55	1980	65	31.5	3,559,209	112,991	53.7	2,103	23.2	48,827	0.567867	64,164	2.3	2,599
56	1979	65	32.5	280,780	8,639	54.7	158	23.2	3,669	0.575373	4,971	2.3	199
57	1978	65	33.5	20,300	606	55.6	11	23.2	253	0.582616	353	2.3	14
58	1977	65	34.5	7,361,609	213,380	56.6	3,772	23.2	87,569	0.589608	125,811	2.3	4,908
59	1976	65	35.5	174,197	4,907	57.5	85	23.2	1,981	0.596363	2,926	2.3	113
60	1975	65	36.5	0		58.5	0	23.2	0	0.602893	0	2.3	0
61	1974	65	37.5	0		59.4	0	23.2	0	0.609208	0	2.3	0
62	1973	65	38.5	0		60.3	0	23.2	0	0.615320	0	2.3	0
63	1972	65	39.5	0		61.3	0	23.2	0	0.621237	0	2.3	0
64	1971	65	40.5	0		62.2	0	23.2	0	0.626969	0	2.3	0
65	1970	65	41.5	213,482,149	5,144,148	63.2	81,433	23.2	1,890,346	0.632525	3,253,802	2.3	118,315
		65	**37.6**	**242,204,958**	**6,439,237**	**58.0**	**111,024**	**23.2**	**2,577,427**	**0.599731**	**3,861,811**	**2.3**	**148,102**
					Net Salvage:	(0%)					13,323		
										0.601800	3,875,134		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #1: Structures & Improvements				(31141)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	29,793	19,862	24.9	798	23.4	18,665	0.060279	1,197	4.2	832
26	2009	35	2.5	0		25.8	0	23.3	0	0.096807	0	6.0	0
27	2008	35	3.5	0		26.7	0	23.2	0	0.130883	0	8.3	0
28	2007	35	4.5	0		27.6	0	23.1	0	0.162869	0	11.2	0
29	2006	35	5.5	1,346,617	244,839	28.5	8,596	23.0	197,561	0.193098	47,278	14.7	35,925
30	2005	35	6.5	0		29.3	0	22.8	0	0.221880	0	18.8	0
31	2004	35	7.5	3,892,288	518,972	30.1	17,264	22.6	389,490	0.249498	129,482	23.5	121,823
32	2003	35	8.5	0		30.8	0	22.3	0	0.276214	0	28.7	0
33	2002	35	9.5	0		31.4	0	21.9	0	0.302271	0	34.4	0
34	2001	35	10.5	0		32.0	0	21.5	0	0.327883	0	40.5	0
35	2000	35	11.5	0		32.6	0	21.1	0	0.353243	0	46.8	0
36	1999	35	12.5	0		33.0	0	20.5	0	0.378511	0	53.2	0
37	1998	35	13.5	0		33.4	0	19.9	0	0.403821	0	59.5	0
38	1997	35	14.5	0		33.8	0	19.3	0	0.429279	0	65.5	0
39	1996	35	15.5	0		34.1	0	18.6	0	0.454941	0	71.3	0
40	1995	35	16.5	0		34.3	0	17.8	0	0.480828	0	76.5	0
41	1994	35	17.5	0		34.5	0	17.0	0	0.506914	0	81.1	0
42	1993	35	18.5	0		34.6	0	16.2	0	0.533126	0	85.1	0
43	1992	35	19.5	0		34.7	0	15.3	0	0.559350	0	88.4	0
44	1991	35	20.5	26,855	1,310	34.8	38	14.4	543	0.585434	767	91.0	1,192
45	1990	35	21.5	2,505,735	116,546	34.9	3,341	13.6	45,314	0.611195	71,232	92.8	108,208
46	1989	35	22.5	0		34.9	0	12.7	0	0.636442	0	94.0	0
47	1988	35	23.5	0		35.0	0	11.9	0	0.660978	0	94.3	0
48	1987	35	24.5	0		35.0	0	11.0	0	0.684622	0	94.0	0
49	1986	35	25.5	0		35.0	0	10.2	0	0.707188	0	92.8	0
50	1985	35	26.5	0		35.0	0	9.5	0	0.728578	0	91.0	0
51	1984	35	27.5	43,106	1,567	35.0	45	8.8	394	0.748712	1,174	88.4	1,386
52	1983	35	28.5	1,738,985	61,017	35.0	1,743	8.1	14,184	0.767546	46,833	85.1	51,932
53	1982	35	29.5	87,275	2,958	35.0	85	7.5	636	0.785070	2,323	81.1	2,400
54	1981	35	30.5	681,217	22,335	35.0	638	7.0	4,438	0.801304	17,897	76.5	17,080
55	1980	35	31.5	537,804	17,073	35.0	488	6.4	3,137	0.816290	13,937	71.3	12,165
56	1979	35	32.5	0		35.0	0	5.9	0	0.830074	0	65.5	0
57	1978	35	33.5	64,673	1,931	35.0	55	5.5	304	0.842747	1,627	59.5	1,148
58	1977	35	34.5	105,846	3,068	35.0	88	5.1	447	0.854394	2,621	53.2	1,632
58	1976	35	35.5	3,139,818	88,446	35.0	2,527	4.7	11,932	0.865090	76,513	46.8	41,404
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	4,757,809	114,646	35.0	3,276	3.0	9,906	0.913593	104,740	14.7	16,821
		35	**15.6**	**18,957,822**	**1,214,570**	**31.2**	**38,981**	**17.9**	**696,949**	**0.426177**	**517,621**	**34.1**	**413,948**
					Net Salvage:	(5.1%)					26,462		
										0.447964	544,084		

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Determination of Average Remaining Life and Average Service Life at December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #1: Structures & Improvements				(31141)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	0		19.6	0	18.1	0	0.076469	0	81.4	0
26	2009	20	2.5	0		19.8	0	17.3	0	0.126569	0	86.4	0
27	2008	20	3.5	0		19.8	0	16.3	0	0.176331	0	90.4	0
28	2007	20	4.5	0		19.9	0	15.4	0	0.225931	0	93.6	0
29	2006	20	5.5	0		20.0	0	14.5	0	0.275385	0	95.9	0
30	2005	20	6.5	0		20.0	0	13.5	0	0.324576	0	97.5	0
31	2004	20	7.5	0		20.0	0	12.5	0	0.373215	0	98.4	0
32	2003	20	8.5	0		20.0	0	11.6	0	0.420898	0	98.7	0
33	2002	20	9.5	0		20.0	0	10.7	0	0.467158	0	98.4	0
34	2001	20	10.5	0		20.0	0	9.8	0	0.511520	0	97.5	0
35	2000	20	11.5	0		20.0	0	8.9	0	0.553571	0	95.9	0
36	1999	20	12.5	0		20.0	0	8.1	0	0.592994	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	1,459,917	100,684	20.0	5,034	6.7	33,899	0.663316	66,785	86.4	86,962
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	647,261	30,105	20.0	1,505	3.4	5,166	0.828390	24,939	38.4	11,573
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	195,472	7,978	20.0	399	2.6	1,022	0.871866	6,956	18.6	1,486
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	525,141	12,654	20.0	633	0.0	0	1.000000	12,654	0.0	0
		20	**18.7**	**2,827,790**	**151,422**	**20.0**	**7,571**	**5.3**	**40,087**	**0.735260**	**111,334**	**66.1**	**100,021**
					Net Salvage:	(5.3%)					5,883		
										0.774114	117,217		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend Unit #1: Boiler Plant Equipment				(31241)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	75,257	150,513	23.4	6,440	22.9	147,293	0.021392	3,220	6.3	9,437
25	2010	65	1.5	0		24.3	0	22.8	0	0.061711	0	6.6	0
26	2009	65	2.5	0		25.2	0	22.7	0	0.099058	0	6.9	0
27	2008	65	3.5	79,807	22,802	26.2	871	22.7	19,752	0.133766	3,050	7.3	1,655
28	2007	65	4.5	5,475,925	1,216,872	27.1	44,921	22.6	1,014,728	0.166118	202,144	7.6	92,361
29	2006	65	5.5	22,467,914	4,085,075	28.0	145,843	22.6	3,294,047	0.193639	791,028	7.6	310,057
30	2005	65	6.5	2,421,491	372,537	28.9	12,878	22.6	290,833	0.219319	81,704	7.6	28,276
31	2004	65	7.5	3,970,227	529,364	29.8	17,739	22.6	400,549	0.243338	128,814	7.6	40,179
32	2003	65	8.5	2,759,879	324,692	30.8	10,558	22.6	238,372	0.265850	86,319	7.6	24,644
33	2002	65	9.5	171,184	18,019	31.7	569	22.6	12,848	0.286994	5,171	7.6	1,368
34	2001	65	10.5	6,964,289	663,266	32.6	20,368	22.6	459,716	0.306889	203,549	7.6	50,342
35	2000	65	11.5	367,497	31,956	33.5	955	22.6	21,550	0.325644	10,406	7.6	2,425
36	1999	65	12.5	0		34.4	0	22.6	0	0.343353	0	7.6	0
37	1998	65	13.5	218,866	16,212	35.3	460	22.6	10,374	0.360100	5,838	7.6	1,231
38	1997	65	14.5	855,222	58,981	36.1	1,632	22.6	36,806	0.375963	22,175	7.6	4,477
39	1996	65	15.5	665,978	42,966	37.0	1,160	22.6	26,166	0.391009	16,800	7.3	3,119
40	1995	65	16.5	0		37.9	0	22.6	0	0.405299	0	7.6	0
41	1994	65	17.5	26,323,369	1,504,193	38.8	38,766	22.5	874,102	0.418889	630,090	7.6	114,168
42	1993	65	18.5	10,622,995	574,216	39.7	14,471	22.5	326,253	0.431829	247,963	7.6	43,583
43	1992	65	19.5	0		40.6	0	22.5	0	0.444164	0	7.6	0
44	1991	65	20.5	673,149	32,837	41.4	793	22.5	17,865	0.455935	14,971	7.6	2,492
45	1990	65	21.5	6,228,063	289,677	42.3	6,849	22.5	154,346	0.467181	135,332	7.6	21,987
46	1989	65	22.5	7,552,060	335,647	43.2	7,777	22.5	175,230	0.477934	160,417	7.6	25,476
47	1988	65	23.5	124,553	5,300	44.0	120	22.5	2,712	0.488228	2,588	7.6	402
48	1987	65	24.5	358,350	14,627	44.9	326	22.5	7,341	0.498090	7,285	7.6	1,110
49	1986	65	25.5	0		45.7	0	22.5	0	0.507546	0	7.6	0
50	1985	65	26.5	0		46.6	0	22.5	0	0.516622	0	7.6	0
51	1984	65	27.5	268,147	9,751	47.4	206	22.5	4,628	0.525340	5,122	7.6	740
52	1983	65	28.5	7,401	260	48.3	5	22.5	121	0.533720	139	7.6	20
53	1982	65	29.5	0		49.1	0	22.5	0	0.541782	0	7.6	0
54	1981	65	30.5	244,382	8,013	50.0	160	22.5	3,609	0.549543	4,403	7.6	608
55	1980	65	31.5	359,815	11,423	50.8	225	22.5	5,060	0.557019	6,363	7.6	867
56	1979	65	32.5	5,656,128	174,035	51.6	3,371	22.5	75,840	0.564226	98,195	7.6	13,209
57	1978	65	33.5	1,514,016	45,195	52.5	862	22.5	19,380	0.571178	25,814	7.6	3,430
58	1977	65	34.5	7,128,372	206,619	53.3	3,878	22.5	87,216	0.577889	119,403	7.6	15,682
59	1976	65	35.5	37,107,649	1,045,286	54.1	19,322	22.5	434,453	0.584369	610,833	7.6	79,337
60	1975	65	36.5	2,164,991	59,315	54.9	1,080	22.5	24,282	0.590632	35,033	7.6	4,502
61	1974	65	37.5	0		55.7	0	22.5	0	0.596688	0	7.6	0
62	1973	65	38.5	0		56.5	0	22.5	0	0.602546	0	7.6	0
63	1972	65	39.5	0		57.4	0	22.5	0	0.608216	0	7.6	0
64	1971	65	40.5	0		58.2	0	22.5	0	0.613707	0	7.6	0
65	1970	65	41.5	475,358,846	11,454,430	59.0	194,271	22.5	4,363,824	0.619027	7,090,606	7.6	869,391
		65	**27.0**	**628,185,821**	**23,304,077**	**41.8**	**556,876**	**22.5**	**12,549,299**	**0.461498**	**10,754,778**	**7.6**	**1,766,576**
					Net Salvage:	(1.1%)					122,291		
										0.466745	10,877,069		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #1: Boiler Plant Equipment				(31241)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	75,257	150,513	23.9	6,291	23.4	147,368	0.020897	3,145	2.8	4,270
25	2010	35	1.5	47,254,547	31,503,032	24.9	1,265,973	23.4	29,604,072	0.060279	1,898,960	4.2	1,319,347
26	2009	35	2.5	2,892,751	1,157,100	25.8	44,806	23.3	1,045,085	0.096807	112,016	6.0	69,310
27	2008	35	3.5	1,380,635	394,467	26.7	14,751	23.2	342,838	0.130883	51,629	8.3	32,758
28	2007	35	4.5	0		27.6	0	23.1	0	0.162869	0	11.2	0
29	2006	35	5.5	38,321,499	6,967,545	28.5	244,622	23.0	5,622,124	0.193098	1,345,421	14.7	1,022,327
30	2005	35	6.5	19,446,230	2,991,728	29.3	102,124	22.8	2,327,924	0.221880	663,804	18.8	561,679
31	2004	35	7.5	12,532,545	1,671,006	30.1	55,588	22.6	1,254,094	0.249498	416,912	23.5	392,250
32	2003	35	8.5	1,562,902	183,871	30.8	5,975	22.3	133,083	0.276214	50,788	28.7	52,811
33	2002	35	9.5	9,017,813	949,244	31.4	30,203	21.9	662,315	0.302271	286,929	34.4	326,944
34	2001	35	10.5	63,790,754	6,075,310	32.0	189,714	21.5	4,083,317	0.327883	1,991,993	40.5	2,461,588
35	2000	35	11.5	7,184,912	624,775	32.6	19,191	21.1	404,077	0.353243	220,698	46.8	292,482
36	1999	35	12.5	107,731	8,618	33.0	261	20.5	5,356	0.378511	3,262	53.2	4,584
37	1998	35	13.5	14,619,137	1,082,899	33.4	32,394	19.9	645,601	0.403821	437,298	59.5	644,092
38	1997	35	14.5	51,374,930	3,543,099	33.8	104,909	19.3	2,022,122	0.429279	1,520,977	65.5	2,322,434
39	1996	35	15.5	7,625,351	491,958	34.1	14,444	18.6	268,146	0.454941	223,812	71.3	350,545
40	1995	35	16.5	3,475,940	210,663	34.3	6,143	17.8	109,370	0.480828	101,293	76.5	161,102
41	1994	35	17.5	49,568,552	2,832,489	34.5	82,142	17.0	1,396,661	0.506914	1,435,827	81.1	2,297,590
42	1993	35	18.5	26,939,916	1,456,212	34.6	42,051	16.2	679,868	0.533126	776,344	85.1	1,239,395
43	1992	35	19.5	59,905,754	3,072,090	34.7	88,427	15.3	1,353,716	0.559350	1,718,374	88.4	2,716,148
44	1991	35	20.5	16,029,810	781,942	34.8	22,454	14.4	324,166	0.585434	457,776	91.0	711,543
45	1990	35	21.5	3,110,030	144,653	34.9	4,147	13.6	56,242	0.611195	88,411	92.8	134,305
46	1989	35	22.5	22,477,905	999,018	34.9	28,604	12.7	363,201	0.636442	635,817	94.0	938,661
47	1988	35	23.5	2,314,854	98,504	35.0	2,818	11.9	33,395	0.660978	65,109	94.3	92,915
48	1987	35	24.5	4,209,637	171,822	35.0	4,913	11.0	54,189	0.684622	117,633	94.0	161,441
49	1986	35	25.5	169,765	6,657	35.0	190	10.2	1,949	0.707188	4,708	92.8	6,181
50	1985	35	26.5	150,710	5,687	35.0	163	9.5	1,544	0.728578	4,144	91.0	5,175
51	1984	35	27.5	18,612,352	676,813	35.0	19,340	8.8	170,075	0.748712	506,738	88.4	598,395
52	1983	35	28.5	884,477	31,034	35.0	887	8.1	7,214	0.767546	23,820	85.1	26,414
53	1982	35	29.5	1,643,799	55,722	35.0	1,592	7.5	11,976	0.785070	43,746	81.1	45,199
54	1981	35	30.5	4,226,243	138,565	35.0	3,959	7.0	27,532	0.801304	111,033	76.5	105,966
55	1980	35	31.5	1,310,665	41,608	35.0	1,189	6.4	7,644	0.816290	33,965	71.3	29,648
56	1979	35	32.5	40,568	1,248	35.0	36	5.9	212	0.830074	1,036	65.5	818
57	1978	35	33.5	293,270	8,754	35.0	250	5.5	1,377	0.842747	7,378	59.5	5,207
58	1977	35	34.5	23,300,930	675,389	35.0	19,297	5.1	98,341	0.854394	577,048	53.2	359,206
58	1976	35	35.5	69,373,298	1,954,177	35.0	55,834	4.7	263,637	0.865090	1,690,540	46.8	914,809
58	1975	35	36.5	1,623,681	44,484	35.0	1,271	4.4	5,564	0.874918	38,920	40.5	18,024
58	1974	35	37.5	8,924,361	237,983	35.0	6,800	4.1	27,619	0.883946	210,364	34.4	81,965
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	90,417,882	2,178,744	35.0	62,250	3.0	188,258	0.913593	1,990,486	14.7	319,659
		35	**9.3**	**686,191,390**	**73,619,425**	**28.5**	**2,585,999**	**20.8**	**53,751,274**	**0.269876**	**19,868,151**	**28.3**	**20,827,189**
					Net Salvage:	(4.2%)					843,115		
										0.281329	20,711,266		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #1: Boiler Plant Equipment				(31241)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	75,257	150,513	19.4	7,747	18.9	146,640	0.025734	3,873	75.5	113,623
25	2010	20	1.5	869,788	579,859	19.6	29,561	18.1	535,517	0.076469	44,341	81.4	471,857
26	2009	20	2.5	246,276	98,511	19.8	4,987	17.3	86,042	0.126569	12,468	86.4	85,086
27	2008	20	3.5	1,043,792	298,226	19.8	15,026	16.3	245,640	0.176331	52,586	90.4	269,725
28	2007	20	4.5	134,500	29,889	19.9	1,501	15.4	23,136	0.225931	6,753	93.6	27,978
29	2006	20	5.5	30,521,836	5,549,425	20.0	278,141	14.5	4,021,196	0.275385	1,528,229	95.9	5,323,452
30	2005	20	6.5	238,162	36,640	20.0	1,834	13.5	24,748	0.324576	11,893	97.5	35,723
31	2004	20	7.5	1,958,528	261,137	20.0	13,064	12.5	163,677	0.373215	97,460	98.4	256,942
32	2003	20	8.5	3,153,586	371,010	20.0	18,555	11.6	214,853	0.420898	156,157	98.7	366,131
33	2002	20	9.5	4,067,549	428,163	20.0	21,410	10.7	228,143	0.467158	200,020	98.4	421,285
34	2001	20	10.5	14,772,441	1,406,899	20.0	70,347	9.8	687,242	0.511520	719,657	97.5	1,371,656
35	2000	20	11.5	321,594	27,965	20.0	1,398	8.9	12,484	0.553571	15,480	95.9	26,826
36	1999	20	12.5	0		20.0	0	8.1	0	0.592994	0	93.6	0
37	1998	20	13.5	16,449,829	1,218,506	20.0	60,925	7.4	451,335	0.629600	767,171	90.4	1,102,053
37	1997	20	14.5	3,765,234	259,671	20.0	12,984	6.7	87,427	0.663318	172,244	86.4	224,281
37	1996	20	15.5	2,017,382	130,154	20.0	6,508	6.1	39,805	0.694172	90,349	81.4	105,910
37	1995	20	16.5	653,883	39,629	20.0	1,981	5.6	11,006	0.722284	28,624	75.5	29,916
37	1994	20	17.5	6,553,806	374,503	20.0	18,725	5.0	94,442	0.747821	280,061	68.8	257,757
37	1993	20	18.5	36,334,806	1,964,044	20.0	98,202	4.6	449,800	0.770983	1,514,244	61.6	1,208,957
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	7,017,798	264,823	20.0	13,241	2.1	27,733	0.895279	237,090	9.6	25,301
37	1984	20	27.5	2,470,717	89,844	20.0	4,492	1.9	8,474	0.905684	81,370	6.4	5,735
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	160,207	5,086	20.0	254	1.2	303	0.940513	4,783	0.7	33
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	1,035	31	20.0	2	0.9	1	0.954515	29	0.1	0
37	1977	20	34.5	45,127	1,308	20.0	65	0.8	51	0.961301	1,257	0.0	0
37	1976	20	35.5	8,508,201	239,668	20.0	11,983	0.7	8,106	0.966176	231,561	0.0	17
37	1975	20	36.5	1,329,938	36,437	20.0	1,822	0.5	911	0.975000	35,526	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	916,480	22,084	20.0	1,104	0.0	0	1.000000	22,084	0.0	0
		20	10.3	143,627,752	13,884,023	20.0	695,860	10.9	7,568,709	0.454862	6,315,314	84.5	11,730,245
					Net Salvage:	(6.8%)					426,851		
										0.485606	6,742,165		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend Unit #1: Turbogenerator Units				(31441)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.3	0	22.8	0	0.021427	0	6.6	0
25	2010	65	1.5	0		24.3	0	22.8	0	0.061817	0	7.0	0
26	2009	65	2.5	0		25.2	0	22.7	0	0.099240	0	7.3	0
27	2008	65	3.5	54,609	15,602	26.1	597	22.6	13,511	0.134025	2,091	7.7	1,201
28	2007	65	4.5	0		27.0	0	22.5	0	0.166457	0	8.1	0
29	2006	65	5.5	0		28.0	0	22.5	0	0.193896	0	8.1	0
30	2005	65	6.5	0		28.9	0	22.5	0	0.219500	0	8.1	0
31	2004	65	7.5	0		29.8	0	22.5	0	0.243446	0	8.1	0
32	2003	65	8.5	0		30.7	0	22.5	0	0.265890	0	8.0	0
33	2002	65	9.5	0		31.6	0	22.5	0	0.286969	0	8.1	0
34	2001	65	10.5	0		32.5	0	22.5	0	0.306804	0	8.1	0
35	2000	65	11.5	0		33.4	0	22.5	0	0.325500	0	8.1	0
36	1999	65	12.5	0		34.3	0	22.5	0	0.343154	0	8.1	0
37	1998	65	13.5	0		35.2	0	22.5	0	0.359849	0	8.0	0
38	1997	65	14.5	862,106	59,456	36.0	1,650	22.5	37,120	0.375662	22,335	8.1	4,786
39	1996	65	15.5	0		36.9	0	22.5	0	0.390660	0	7.7	0
40	1995	65	16.5	401,462	24,331	37.8	644	22.5	14,479	0.404904	9,852	8.1	1,959
41	1994	65	17.5	0		38.7	0	22.5	0	0.418450	0	8.1	0
42	1993	65	18.5	42,243,763	2,283,447	39.5	57,751	22.5	1,298,487	0.431348	984,959	8.0	183,817
43	1992	65	19.5	7,009,900	359,482	40.4	8,897	22.5	200,001	0.443642	159,481	8.1	28,938
44	1991	65	20.5	0		41.3	0	22.5	0	0.455374	0	8.1	0
45	1990	65	21.5	2,568,565	119,468	42.1	2,836	22.5	63,726	0.466582	55,742	8.0	9,617
46	1989	65	22.5	0		43.0	0	22.5	0	0.477300	0	8.1	0
47	1988	65	23.5	0		43.8	0	22.5	0	0.487558	0	8.1	0
48	1987	65	24.5	1,365,870	55,750	44.7	1,248	22.5	28,021	0.497387	27,729	8.0	4,488
49	1986	65	25.5	0		45.5	0	22.5	0	0.506811	0	8.1	0
50	1985	65	26.5	0		46.4	0	22.5	0	0.515855	0	8.0	0
51	1984	65	27.5	0		47.2	0	22.4	0	0.524543	0	8.1	0
52	1983	65	28.5	0		48.1	0	22.4	0	0.532893	0	8.1	0
53	1982	65	29.5	0		48.9	0	22.4	0	0.540926	0	8.1	0
54	1981	65	30.5	0		49.7	0	22.4	0	0.548659	0	8.1	0
55	1980	65	31.5	820,452	26,046	50.5	515	22.4	11,562	0.556108	14,484	8.1	2,097
56	1979	65	32.5	0		51.4	0	22.4	0	0.563289	0	8.1	0
57	1978	65	33.5	0		52.2	0	22.4	0	0.570215	0	8.1	0
58	1977	65	34.5	1,729,084	50,118	53.0	946	22.4	21,205	0.576901	28,913	8.1	4,035
59	1976	65	35.5	68,332	1,925	53.8	36	22.4	802	0.583357	1,123	8.1	155
60	1975	65	36.5	7,401	203	54.6	4	22.4	83	0.589596	120	8.1	16
61	1974	65	37.5	838,427	22,358	55.4	403	22.4	9,041	0.595628	13,317	8.1	1,800
62	1973	65	38.5	0		56.2	0	22.4	0	0.601464	0	8.1	0
63	1972	65	39.5	0		57.0	0	22.4	0	0.607112	0	8.1	0
64	1971	65	40.5	0		57.8	0	22.4	0	0.612581	0	8.1	0
65	1970	65	41.5	362,402,724	8,732,596	58.6	149,033	22.4	3,336,895	0.617880	5,395,701	8.1	702,974
		65	**35.8**	**420,372,685**	**11,750,781**	**52.3**	**224,559**	**22.4**	**5,034,934**	**0.571523**	**6,715,847**	**8.0**	**945,883**
					Net Salvage:	(1.2%)					81,089		
										0.578424	6,796,937		

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2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #1: Turbogenerator Units				(31441)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	3,624,502	2,416,335	24.9	97,102	23.4	2,270,681	0.060279	145,653	4.2	101,196
26	2009	35	2.5	1,737,667	695,067	25.8	26,915	23.3	627,779	0.096807	67,287	6.0	41,634
27	2008	35	3.5	80,169	22,906	26.7	857	23.2	19,908	0.130883	2,998	8.3	1,902
28	2007	35	4.5	438,351	97,411	27.6	3,526	23.1	81,546	0.162869	15,865	11.2	10,897
29	2006	35	5.5	31,676,610	5,759,384	28.5	202,205	23.0	4,647,256	0.193098	1,112,127	14.7	845,057
30	2005	35	6.5	0		29.3	0	22.8	0	0.221880	0	18.8	0
31	2004	35	7.5	6,177,165	823,622	30.1	27,399	22.6	618,130	0.249498	205,492	23.5	193,336
32	2003	35	8.5	258,237	30,381	30.8	987	22.3	21,989	0.276214	8,392	28.7	8,726
33	2002	35	9.5	541,276	56,976	31.4	1,813	21.9	39,754	0.302271	17,222	34.4	19,624
34	2001	35	10.5	2,648,769	252,264	32.0	7,877	21.5	169,551	0.327883	82,713	40.5	102,212
35	2000	35	11.5	914,568	79,528	32.6	2,443	21.1	51,435	0.353243	28,093	46.8	37,230
36	1999	35	12.5	0		33.0	0	20.5	0	0.378511	0	53.2	0
37	1998	35	13.5	0		33.4	0	19.9	0	0.403821	0	59.5	0
38	1997	35	14.5	171,591	11,834	33.8	350	19.3	6,754	0.429279	5,080	65.5	7,757
39	1996	35	15.5	611,478	39,450	34.1	1,158	18.6	21,503	0.454941	17,948	71.3	28,110
40	1995	35	16.5	0		34.3	0	17.8	0	0.480828	0	76.5	0
41	1994	35	17.5	1,956,438	111,796	34.5	3,242	17.0	55,125	0.506914	56,671	81.1	90,684
42	1993	35	18.5	56,082,982	3,031,513	34.6	87,541	16.2	1,415,336	0.533126	1,616,177	85.1	2,580,148
43	1992	35	19.5	14,019,801	718,964	34.7	20,695	15.3	316,811	0.559350	402,153	88.4	635,663
44	1991	35	20.5	0		34.8	0	14.4	0	0.585434	0	91.0	0
45	1990	35	21.5	4,601,779	214,036	34.9	6,136	13.6	83,218	0.611195	130,818	92.8	198,725
46	1989	35	22.5	0		34.9	0	12.7	0	0.636442	0	94.0	0
47	1988	35	23.5	0		35.0	0	11.9	0	0.660978	0	94.3	0
48	1987	35	24.5	0		35.0	0	11.0	0	0.684622	0	94.0	0
49	1986	35	25.5	160,971	6,313	35.0	180	10.2	1,848	0.707188	4,464	92.8	5,861
50	1985	35	26.5	0		35.0	0	9.5	0	0.728578	0	91.0	0
51	1984	35	27.5	5,373,638	195,405	35.0	5,584	8.8	49,103	0.748712	146,302	88.4	172,765
52	1983	35	28.5	0		35.0	0	8.1	0	0.767546	0	85.1	0
53	1982	35	29.5	0		35.0	0	7.5	0	0.785070	0	81.1	0
54	1981	35	30.5	0		35.0	0	7.0	0	0.801304	0	76.5	0
55	1980	35	31.5	134,750	4,278	35.0	122	6.4	786	0.816290	3,492	71.3	3,048
56	1979	35	32.5	0		35.0	0	5.9	0	0.830074	0	65.5	0
57	1978	35	33.5	0		35.0	0	5.5	0	0.842747	0	59.5	0
58	1977	35	34.5	105,433	3,056	35.0	87	5.1	445	0.854394	2,611	53.2	1,625
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	164,388,049	3,961,158	35.0	113,176	3.0	342,271	0.913593	3,618,887	14.7	581,169
		35	**16.0**	**295,704,225**	**18,531,675**	**30.4**	**609,395**	**17.8**	**10,841,231**	**0.414989**	**7,690,445**	**30.6**	**5,667,370**
					Net Salvage:	(4.6%)					352,785		
										0.434026	8,043,229		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #1: Turbogenerator Units				(31441)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	611,315	407,543	19.6	20,776	18.1	376,379	0.076469	31,164	81.4	331,636
26	2009	20	2.5	0		19.8	0	17.3	0	0.126569	0	86.4	0
27	2008	20	3.5	0		19.8	0	16.3	0	0.176331	0	90.4	0
28	2007	20	4.5	0		19.9	0	15.4	0	0.225931	0	93.6	0
29	2006	20	5.5	12,528,449	2,277,900	20.0	114,170	14.5	1,650,600	0.275385	627,300	95.9	2,185,144
30	2005	20	6.5	0		20.0	0	13.5	0	0.324576	0	97.5	0
31	2004	20	7.5	0		20.0	0	12.5	0	0.373215	0	98.4	0
32	2003	20	8.5	0		20.0	0	11.6	0	0.420898	0	98.7	0
33	2002	20	9.5	0		20.0	0	10.7	0	0.467158	0	98.4	0
34	2001	20	10.5	1,310,580	124,817	20.0	6,241	9.8	60,971	0.511520	63,847	97.5	121,690
35	2000	20	11.5	583,296	50,721	20.0	2,536	8.9	22,644	0.553571	28,078	95.9	48,656
36	1999	20	12.5	0		20.0	0	8.1	0	0.592994	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	631,159	34,117	20.0	1,706	4.6	7,813	0.770983	26,303	61.6	21,000
37	1992	20	19.5	407,303	20,887	20.0	1,044	4.2	4,345	0.791987	16,542	53.9	11,257
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	986,289	23,766	20.0	1,188	0.0	0	1.000000	23,766	0.0	0
		20	5.8	17,058,392	2,939,752	19.9	147,662	14.4	2,122,752	0.277915	817,000	92.5	2,719,384
					Net Salvage:	(7.4%)					60,461		
										0.298481	877,461		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average *Remaining Life* Weighted Dollars	*Depreciation* Reserve Ratio	*Calculated* Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend Unit #1: Accessory Electric Equipment				(31541)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	65	0.5	0		23.3	0	22.8	0	0.021427	0	6.6	0
25	2010	65	1.5	0		24.3	0	22.8	0	0.061817	0	7.0	0
26	2009	65	2.5	0		25.2	0	22.7	0	0.099240	0	7.3	0
27	2008	65	3.5	0		26.1	0	22.6	0	0.134025	0	7.7	0
28	2007	65	4.5	0		27.0	0	22.5	0	0.166457	0	8.1	0
29	2006	65	5.5	286,624	52,113	28.0	1,865	22.5	42,009	0.193896	10,105	8.1	4,195
30	2005	65	6.5	0		28.9	0	22.5	0	0.219500	0	8.1	0
31	2004	65	7.5	0		29.8	0	22.5	0	0.243446	0	8.1	0
32	2003	65	8.5	0		30.7	0	22.5	0	0.265890	0	8.0	0
33	2002	65	9.5	0		31.6	0	22.5	0	0.286969	0	8.1	0
34	2001	65	10.5	226,779	21,598	32.5	665	22.5	14,972	0.306804	6,626	8.1	1,739
35	2000	65	11.5	457,958	39,822	33.4	1,193	22.5	26,860	0.325500	12,962	8.1	3,206
36	1999	65	12.5	0		34.3	0	22.5	0	0.343154	0	8.1	0
37	1998	65	13.5	0		35.2	0	22.5	0	0.359849	0	8.0	0
38	1997	65	14.5	0		36.0	0	22.5	0	0.375662	0	8.1	0
39	1996	65	15.5	0		36.9	0	22.5	0	0.390660	0	7.7	0
40	1995	65	16.5	0		37.8	0	22.5	0	0.404904	0	8.1	0
41	1994	65	17.5	731,537	41,802	38.7	1,081	22.5	24,310	0.418450	17,492	8.1	3,365
42	1993	65	18.5	6,457,071	349,031	39.5	8,827	22.5	198,477	0.431348	150,554	8.0	28,097
43	1992	65	19.5	2,204,921	113,073	40.4	2,798	22.5	62,909	0.443642	50,164	8.1	9,102
44	1991	65	20.5	0		41.3	0	22.5	0	0.455374	0	8.1	0
45	1990	65	21.5	243,490	11,325	42.1	269	22.5	6,041	0.466582	5,284	8.0	912
46	1989	65	22.5	0		43.0	0	22.5	0	0.477300	0	8.1	0
47	1988	65	23.5	103,734	4,414	43.8	101	22.5	2,262	0.487558	2,152	8.1	355
48	1987	65	24.5	598,941	24,447	44.7	547	22.5	12,287	0.497387	12,159	8.0	1,968
49	1986	65	25.5	125,461	4,920	45.5	108	22.5	2,427	0.506811	2,494	8.1	396
50	1985	65	26.5	0		46.4	0	22.5	0	0.515855	0	8.0	0
51	1984	65	27.5	0		47.2	0	22.4	0	0.524543	0	8.1	0
52	1983	65	28.5	1,294,998	45,439	48.1	946	22.4	21,225	0.532893	24,214	8.1	3,658
53	1982	65	29.5	24,095	817	48.9	17	22.4	375	0.540926	442	8.1	66
54	1981	65	30.5	0		49.7	0	22.4	0	0.548659	0	8.1	0
55	1980	65	31.5	95,914	3,045	50.5	60	22.4	1,352	0.556108	1,693	8.1	245
56	1979	65	32.5	89,310	2,748	51.4	54	22.4	1,200	0.563289	1,548	8.1	221
57	1978	65	33.5	211,880	6,325	52.2	121	22.4	2,718	0.570215	3,606	8.1	509
58	1977	65	34.5	1,828,793	53,009	53.0	1,000	22.4	22,428	0.576901	30,581	8.1	4,267
59	1976	65	35.5	5,071,708	142,865	53.8	2,655	22.4	59,524	0.583357	83,341	8.1	11,501
60	1975	65	36.5	0		54.6	0	22.4	0	0.589596	0	8.1	0
61	1974	65	37.5	0		55.4	0	22.4	0	0.595628	0	8.1	0
62	1973	65	38.5	0		56.2	0	22.4	0	0.601464	0	8.1	0
63	1972	65	39.5	0		57.0	0	22.4	0	0.607112	0	8.1	0
64	1971	65	40.5	0		57.8	0	22.4	0	0.612581	0	8.1	0
65	1970	65	41.5	86,342,652	2,080,546	58.6	35,507	22.4	795,017	0.617880	1,285,529	8.1	167,484
		65	**35.5**	**106,395,866**	**2,997,338**	**51.8**	**57,814**	**22.4**	**1,296,392**	**0.567486**	**1,700,946**	**8.1**	**241,286**
					Net Salvage:	(1.2%)					20,539		
										0.574338	*1,721,485*		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #1: Accessory Electric Equipment				(31541)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	10,718,387	7,145,591	24.9	287,151	23.4	6,714,865	0.060279	430,727	4.2	299,257
26	2009	35	2.5	0		25.8	0	23.3	0	0.096807	0	6.0	0
27	2008	35	3.5	0		26.7	0	23.2	0	0.130883	0	8.3	0
28	2007	35	4.5	0		27.6	0	23.1	0	0.162869	0	11.2	0
29	2006	35	5.5	0		28.5	0	23.0	0	0.193098	0	14.7	0
30	2005	35	6.5	5,172,409	795,755	29.3	27,163	22.8	619,193	0.221880	176,562	18.8	149,398
31	2004	35	7.5	302,584	40,344	30.1	1,342	22.6	30,279	0.249498	10,066	23.5	9,470
32	2003	35	8.5	122,190	14,375	30.8	467	22.3	10,405	0.276214	3,971	28.7	4,129
33	2002	35	9.5	0		31.4	0	21.9	0	0.302271	0	34.4	0
34	2001	35	10.5	2,145,948	204,376	32.0	6,382	21.5	137,365	0.327883	67,011	40.5	82,809
35	2000	35	11.5	0		32.6	0	21.1	0	0.353243	0	46.8	0
36	1999	35	12.5	0		33.0	0	20.5	0	0.378511	0	53.2	0
37	1998	35	13.5	0		33.4	0	19.9	0	0.403821	0	59.5	0
38	1997	35	14.5	0		33.8	0	19.3	0	0.429279	0	65.5	0
39	1996	35	15.5	113,824	7,343	34.1	216	18.6	4,003	0.454941	3,341	71.3	5,233
40	1995	35	16.5	0		34.3	0	17.8	0	0.480828	0	76.5	0
41	1994	35	17.5	1,745,795	99,760	34.5	2,893	17.0	49,190	0.506914	50,570	81.1	80,921
42	1993	35	18.5	0		34.6	0	16.2	0	0.533126	0	85.1	0
43	1992	35	19.5	470,696	24,138	34.7	695	15.3	10,637	0.559350	13,502	88.4	21,342
44	1991	35	20.5	0		34.8	0	14.4	0	0.585434	0	91.0	0
45	1990	35	21.5	1,255,756	58,407	34.9	1,674	13.6	22,709	0.611195	35,698	92.8	54,229
46	1989	35	22.5	0		34.9	0	12.7	0	0.636442	0	94.0	0
47	1988	35	23.5	0		35.0	0	11.9	0	0.660978	0	94.3	0
48	1987	35	24.5	22,501,220	918,417	35.0	26,261	11.0	289,648	0.684622	628,769	94.0	862,930
49	1986	35	25.5	0		35.0	0	10.2	0	0.707188	0	92.8	0
50	1985	35	26.5	0		35.0	0	9.5	0	0.728578	0	91.0	0
51	1984	35	27.5	0		35.0	0	8.8	0	0.748712	0	88.4	0
52	1983	35	28.5	1,129,026	39,615	35.0	1,132	8.1	9,209	0.767546	30,406	85.1	33,717
53	1982	35	29.5	165,375	5,606	35.0	160	7.5	1,205	0.785070	4,401	81.1	4,547
54	1981	35	30.5	433,298	14,206	35.0	406	7.0	2,823	0.801304	11,384	76.5	10,864
55	1980	35	31.5	19,611,546	622,589	35.0	17,788	6.4	114,376	0.816290	508,213	71.3	443,626
56	1979	35	32.5	1,068,607	32,880	35.0	939	5.9	5,587	0.830074	27,293	65.5	21,552
57	1978	35	33.5	0		35.0	0	5.5	0	0.842747	0	59.5	0
58	1977	35	34.5	2,049,010	59,392	35.0	1,697	5.1	8,648	0.854394	50,744	53.2	31,587
58	1976	35	35.5	2,028,808	57,150	35.0	1,633	4.7	7,710	0.865090	49,439	46.8	26,753
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	75,531,829	1,820,044	35.0	52,001	3.0	157,264	0.913593	1,662,780	14.7	267,031
		35	**12.3**	**146,566,306**	**11,959,990**	**27.8**	**430,001**	**19.1**	**8,195,114**	**0.314789**	**3,764,876**	**20.1**	**2,409,396**
					Net Salvage:	(3.0%)					113,768		
										0.324302	3,878,644		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #1: Accessory Electric Equipment				(31541)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	168,462	112,308	19.6	5,725	18.1	103,720	0.076469	8,588	81.4	91,390
26	2009	20	2.5	0		19.8	0	17.3	0	0.126569	0	86.4	0
27	2008	20	3.5	0		19.8	0	16.3	0	0.176331	0	90.4	0
28	2007	20	4.5	0		19.9	0	15.4	0	0.225931	0	93.6	0
29	2006	20	5.5	0		20.0	0	14.5	0	0.275385	0	95.9	0
30	2005	20	6.5	0		20.0	0	13.5	0	0.324576	0	97.5	0
31	2004	20	7.5	2,758,243	367,766	20.0	18,399	12.5	230,510	0.373215	137,256	98.4	361,858
32	2003	20	8.5	0		20.0	0	11.6	0	0.420898	0	98.7	0
33	2002	20	9.5	0		20.0	0	10.7	0	0.467158	0	98.4	0
34	2001	20	10.5	1,139,411	108,515	20.0	5,426	9.8	53,008	0.511520	55,508	97.5	105,797
35	2000	20	11.5	0		20.0	0	8.9	0	0.553571	0	95.9	0
36	1999	20	12.5	163,490	13,079	20.0	654	8.1	5,323	0.592994	7,756	93.6	12,243
37	1998	20	13.5	2,309,690	171,088	20.0	8,554	7.4	63,371	0.629600	107,717	90.4	154,737
37	1997	20	14.5	376,879	25,992	20.0	1,300	6.7	8,751	0.663316	17,241	86.4	22,449
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	383,315	23,231	20.0	1,162	5.6	6,452	0.722284	16,780	75.5	17,537
37	1994	20	17.5	31,557	1,803	20.0	90	5.0	455	0.747821	1,348	68.8	1,241
37	1993	20	18.5	93,526	5,055	20.0	253	4.6	1,158	0.770983	3,898	61.6	3,112
37	1992	20	19.5	1,610,290	82,579	20.0	4,129	4.2	17,178	0.791987	65,401	53.9	44,506
37	1991	20	20.5	135,710	6,620	20.0	331	3.8	1,251	0.811056	5,369	46.1	3,052
37	1990	20	21.5	1,472,769	68,501	20.0	3,425	3.4	11,755	0.828390	56,745	38.4	26,333
37	1989	20	22.5	419,219	18,632	20.0	932	3.1	2,903	0.844188	15,729	31.2	5,808
37	1988	20	23.5	885,496	37,681	20.0	1,884	2.8	5,327	0.858629	32,354	24.5	9,235
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	547,565	20,663	20.0	1,033	2.1	2,164	0.895279	18,499	9.6	1,974
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	136,099	4,775	20.0	239	1.7	404	0.915336	4,371	4.0	193
37	1982	20	29.5	383,419	12,997	20.0	650	1.5	984	0.924321	12,014	2.4	311
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	1,188,040	37,716	20.0	1,886	1.2	2,244	0.940513	35,472	0.7	247
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	3,867,427	93,191	20.0	4,660	0.0	0	1.000000	93,191	0.0	0
		20	**14.9**	**18,070,605**	**1,212,192**	**20.0**	**60,730**	**8.5**	**516,956**	**0.573536**	**695,236**	**71.1**	**862,022**
					Net Salvage:	(5.7%)					39,552		
										0.606165	734,788		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend Unit #1: Misc. Power Plant Equipment				(31641)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.1	0	22.6	0	0.021603	0	8.6	0
25	2010	65	1.5	0		24.1	0	22.6	0	0.062357	0	9.0	0
26	2009	65	2.5	0		25.0	0	22.5	0	0.100158	0	9.5	0
27	2008	65	3.5	0		25.9	0	22.4	0	0.135336	0	9.9	0
28	2007	65	4.5	0		26.8	0	22.3	0	0.168174	0	10.4	0
29	2006	65	5.5	0		27.7	0	22.3	0	0.195212	0	10.4	0
30	2005	65	6.5	0		28.5	0	22.2	0	0.220439	0	10.4	0
31	2004	65	7.5	0		29.4	0	22.2	0	0.244030	0	10.4	0
32	2003	65	8.5	0		30.3	0	22.2	0	0.266140	0	10.4	0
33	2002	65	9.5	0		31.2	0	22.2	0	0.286902	0	10.4	0
34	2001	65	10.5	0		32.0	0	22.2	0	0.306436	0	10.4	0
35	2000	65	11.5	0		32.9	0	22.2	0	0.324847	0	10.4	0
36	1999	65	12.5	0		33.8	0	22.2	0	0.342229	0	10.4	0
37	1998	65	13.5	0		34.6	0	22.2	0	0.358665	0	10.4	0
38	1997	65	14.5	0		35.5	0	22.2	0	0.374231	0	10.4	0
39	1996	65	15.5	0		36.3	0	22.2	0	0.388993	0	9.9	0
40	1995	65	16.5	0		37.2	0	22.2	0	0.403011	0	10.4	0
41	1994	65	17.5	0		38.0	0	22.2	0	0.416340	0	10.4	0
42	1993	65	18.5	0		38.8	0	22.2	0	0.429030	0	10.4	0
43	1992	65	19.5	0		39.7	0	22.2	0	0.441124	0	10.4	0
44	1991	65	20.5	0		40.5	0	22.2	0	0.452664	0	10.4	0
45	1990	65	21.5	0		41.3	0	22.2	0	0.463686	0	10.4	0
46	1989	65	22.5	0		42.1	0	22.1	0	0.474225	0	10.4	0
47	1988	65	23.5	0		42.9	0	22.1	0	0.484311	0	10.4	0
48	1987	65	24.5	0		43.7	0	22.1	0	0.493972	0	10.4	0
49	1986	65	25.5	0		44.5	0	22.1	0	0.503235	0	10.4	0
50	1985	65	26.5	0		45.3	0	22.1	0	0.512124	0	10.4	0
51	1984	65	27.5	0		46.1	0	22.1	0	0.520660	0	10.4	0
52	1983	65	28.5	0		46.9	0	22.1	0	0.528863	0	10.4	0
53	1982	65	29.5	0		47.7	0	22.1	0	0.536754	0	10.4	0
54	1981	65	30.5	0		48.5	0	22.1	0	0.544348	0	10.4	0
55	1980	65	31.5	150,662	4,783	49.3	97	22.1	2,144	0.551662	2,639	10.4	495
56	1979	65	32.5	0		50.0	0	22.1	0	0.558712	0	10.4	0
57	1978	65	33.5	0		50.8	0	22.1	0	0.565511	0	10.4	0
58	1977	65	34.5	0		51.6	0	22.1	0	0.572072	0	10.4	0
59	1976	65	35.5	224,751	6,331	52.3	121	22.1	2,669	0.578408	3,662	10.4	655
60	1975	65	36.5	31,036	850	53.1	16	22.0	353	0.584529	497	10.4	88
61	1974	65	37.5	188,576	5,029	53.8	93	22.0	2,060	0.590446	2,969	10.4	520
62	1973	65	38.5	0		54.6	0	22.0	0	0.596169	0	10.4	0
63	1972	65	39.5	0		55.3	0	22.0	0	0.601707	0	10.4	0
64	1971	65	40.5	0		56.0	0	22.0	0	0.607069	0	10.4	0
65	1970	65	41.5	14,928,534	359,724	56.8	6,337	22.0	139,478	0.612263	220,245	10.4	37,231
		65	**41.2**	**15,523,558**	**376,717**	**56.5**	**6,665**	**22.0**	**146,704**	**0.610571**	**230,012**	**10.4**	**38,990**
					Net Salvage:	(1.6%)					3,571		
										0.620050	233,583		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #1: Misc. Power Plant Equipment				(31641)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	558,366	372,244	24.9	14,959	23.4	349,806	0.060279	22,438	4.2	15,590
26	2009	35	2.5	0		25.8	0	23.3	0	0.096807	0	6.0	0
27	2008	35	3.5	0		26.7	0	23.2	0	0.130883	0	8.3	0
28	2007	35	4.5	0		27.6	0	23.1	0	0.162869	0	11.2	0
29	2006	35	5.5	0		28.5	0	23.0	0	0.193098	0	14.7	0
30	2005	35	6.5	0		29.3	0	22.8	0	0.221880	0	18.8	0
31	2004	35	7.5	0		30.1	0	22.6	0	0.249498	0	23.5	0
32	2003	35	8.5	0		30.8	0	22.3	0	0.276214	0	28.7	0
33	2002	35	9.5	0		31.4	0	21.9	0	0.302271	0	34.4	0
34	2001	35	10.5	0		32.0	0	21.5	0	0.327883	0	40.5	0
35	2000	35	11.5	0		32.6	0	21.1	0	0.353243	0	46.8	0
36	1999	35	12.5	0		33.0	0	20.5	0	0.378511	0	53.2	0
37	1998	35	13.5	0		33.4	0	19.9	0	0.403821	0	59.5	0
38	1997	35	14.5	0		33.8	0	19.3	0	0.429279	0	65.5	0
39	1996	35	15.5	0		34.1	0	18.6	0	0.454941	0	71.3	0
40	1995	35	16.5	0		34.3	0	17.8	0	0.480828	0	76.5	0
41	1994	35	17.5	0		34.5	0	17.0	0	0.506914	0	81.1	0
42	1993	35	18.5	801,310	43,314	34.6	1,251	16.2	20,222	0.533126	23,092	85.1	36,865
43	1992	35	19.5	0		34.7	0	15.3	0	0.559350	0	88.4	0
44	1991	35	20.5	0		34.8	0	14.4	0	0.585434	0	91.0	0
45	1990	35	21.5	0		34.9	0	13.6	0	0.611195	0	92.8	0
46	1989	35	22.5	0		34.9	0	12.7	0	0.636442	0	94.0	0
47	1988	35	23.5	0		35.0	0	11.9	0	0.660978	0	94.3	0
48	1987	35	24.5	0		35.0	0	11.0	0	0.684622	0	94.0	0
49	1986	35	25.5	0		35.0	0	10.2	0	0.707188	0	92.8	0
50	1985	35	26.5	0		35.0	0	9.5	0	0.728578	0	91.0	0
51	1984	35	27.5	0		35.0	0	8.8	0	0.748712	0	88.4	0
52	1983	35	28.5	0		35.0	0	8.1	0	0.767546	0	85.1	0
53	1982	35	29.5	0		35.0	0	7.5	0	0.785070	0	81.1	0
54	1981	35	30.5	0		35.0	0	7.0	0	0.801304	0	76.5	0
55	1980	35	31.5	0		35.0	0	6.4	0	0.816290	0	71.3	0
56	1979	35	32.5	0		35.0	0	5.9	0	0.830074	0	65.5	0
57	1978	35	33.5	0		35.0	0	5.5	0	0.842747	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	10,256,227	247,138	35.0	7,061	3.0	21,354	0.913593	225,784	14.7	36,259
		35	17.5	11,615,903	662,696	28.5	23,271	16.8	391,382	0.409409	271,314	13.4	88,714
					Net Salvage:	(2.0%)					5,448		
										0.417630	276,762		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #1: Misc. Power Plant Equipment				(31641)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	0		19.6	0	18.1	0	0.076469	0	81.4	0
26	2009	20	2.5	0		19.8	0	17.3	0	0.126569	0	86.4	0
27	2008	20	3.5	0		19.8	0	16.3	0	0.176331	0	90.4	0
28	2007	20	4.5	0		19.9	0	15.4	0	0.225931	0	93.6	0
29	2006	20	5.5	0		20.0	0	14.5	0	0.275385	0	95.9	0
30	2005	20	6.5	0		20.0	0	13.5	0	0.324576	0	97.5	0
31	2004	20	7.5	0		20.0	0	12.5	0	0.373215	0	98.4	0
32	2003	20	8.5	0		20.0	0	11.6	0	0.420898	0	98.7	0
33	2002	20	9.5	0		20.0	0	10.7	0	0.467158	0	98.4	0
34	2001	20	10.5	0		20.0	0	9.8	0	0.511520	0	97.5	0
35	2000	20	11.5	0		20.0	0	8.9	0	0.553571	0	95.9	0
36	1999	20	12.5	0		20.0	0	8.1	0	0.592994	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Big Bend Unit #2

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	33.4	222,197,640	6,650,919	57.5	115,725	26.1	3,024,921	0.547314	3,640,140	25,939	(0%)
35 - Year Life	12.8	14,917,490	1,164,667	31.9	36,471	20.8	759,635	0.367217	427,685	65,141	(6%)
20 - Year Life	13.0	1,651,105	126,618	20.0	6,334	10.9	69,148	0.481547	60,972	7,716	(6%)
	30.1	**238,766,234**	**7,942,204**	**50.1**	**158,530**	**24.3**	**3,853,704**	**0.519855**	**4,128,797**	**98,796**	**(1%)**
312 - Boiler Plant Equipment											
65 - Year Life	25.7	516,015,702	20,053,846	43.5	460,978	25.3	11,685,045	0.422566	8,474,077	252,269	(1%)
35 - Year Life	8.6	545,271,416	63,186,832	30.8	2,049,601	23.1	47,390,503	0.264311	16,700,959	3,618,605	(6%)
20 - Year Life	7.1	69,854,546	9,820,095	20.0	492,204	13.6	6,707,298	0.339622	3,335,117	701,363	(7%)
	12.2	**1,131,141,664**	**93,060,774**	**31.0**	**3,002,783**	**21.9**	**65,782,846**	**0.306361**	**28,510,153**	**4,572,237**	**(5%)**
314 - Turbogenerator Units											
65 - Year Life	18.9	364,488,094	19,321,224	36.7	526,836	25.4	13,384,441	0.311214	6,013,033	248,156	(1%)
35 - Year Life	9.6	186,782,331	19,555,048	30.3	646,397	22.3	14,440,504	0.274942	5,376,496	1,001,551	(5%)
20 - Year Life	1.6	11,172,463	7,052,815	19.9	354,959	18.4	6,522,516	0.080670	568,952	514,070	(7%)
	12.2	**562,442,888**	**45,929,087**	**30.1**	**1,528,192**	**22.5**	**34,347,461**	**0.260368**	**11,958,481**	**1,763,777**	**(4%)**
315 - Accessory Electric Equipment											
65 - Year Life	36.5	79,833,042	2,187,344	56.5	38,693	25.1	971,911	0.563251	1,232,024	1	(0%)
35 - Year Life	12.7	135,698,409	10,692,795	31.1	344,312	20.4	7,020,849	0.363746	3,889,457	633,396	(6%)
20 - Year Life	15.2	11,755,913	775,017	20.0	38,764	8.5	328,428	0.607445	470,780	41,980	(5%)
	16.6	**227,287,364**	**13,655,156**	**32.4**	**421,769**	**19.7**	**8,321,188**	**0.409535**	**5,592,260**	**675,378**	**(5%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	38.5	6,920,144	179,744	56.8	3,166	24.6	78,006	0.575948	103,523	3,155	(2%)
35 - Year Life	15.7	7,587,117	484,481	32.4	14,966	18.2	271,761	0.483490	234,242	49,018	(10%)
20 - Year Life	3.5	55,706	15,916	20.0	797	16.5	13,128	0.188880	3,006	1,243	(8%)
	21.4	**14,562,967**	**680,141**	**35.9**	**18,929**	**19.2**	**362,895**	**0.501030**	**340,771**	**53,415**	**(8%)**
Subtotal:											
Big Bend Unit #2											
65 - Year Life	24.6	1,189,454,623	48,393,077	42.3	1,145,398	25.4	29,144,324	0.402181	19,462,797	529,519	(1%)
35 - Year Life	9.4	890,256,763	95,083,823	30.8	3,091,748	22.6	69,883,252	0.280056	26,628,839	5,367,711	(6%)
20 - Year Life	5.3	94,489,733	17,790,461	19.9	893,058	15.3	13,640,517	0.249506	4,438,827	1,266,372	(7%)
	13.5	**2,174,201,118**	**161,267,361**	**31.4**	**5,130,204**	**22.0**	**112,668,093**	**0.313333**	**50,530,463**	**7,163,602**	**(4%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend Unit #2: Structures & Improvements				(31142)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	0		26.7	0	26.2	0	0.018694	0	2.2	0
28	2010	65	1.5	0		27.7	0	26.2	0	0.054105	0	2.3	0
29	2009	65	2.5	0		28.7	0	26.2	0	0.087108	0	2.4	0
30	2008	65	3.5	0		29.7	0	26.2	0	0.117944	0	2.5	0
31	2007	65	4.5	0		30.6	0	26.1	0	0.146824	0	2.6	0
32	2006	65	5.5	0		31.6	0	26.1	0	0.173087	0	2.6	0
33	2005	65	6.5	0		32.6	0	26.1	0	0.197757	0	2.6	0
34	2004	65	7.5	573,341	76,446	33.6	2,278	26.1	59,553	0.220976	16,893	2.6	1,988
35	2003	65	8.5	0		34.5	0	26.1	0	0.242867	0	2.6	0
36	2002	65	9.5	0		35.5	0	26.1	0	0.263541	0	2.6	0
37	2001	65	10.5	1,077,765	102,644	36.5	2,814	26.1	73,586	0.283097	29,058	2.6	2,669
38	2000	65	11.5	0		37.4	0	26.1	0	0.301623	0	2.6	0
39	1999	65	12.5	0		38.4	0	26.1	0	0.319199	0	2.6	0
40	1998	65	13.5	0		39.4	0	26.1	0	0.335895	0	2.6	0
41	1997	65	14.5	1,437,623	99,146	40.3	2,458	26.1	64,269	0.351776	34,877	2.6	2,578
42	1996	65	15.5	0		41.3	0	26.1	0	0.366901	0	2.6	0
43	1995	65	16.5	0		42.3	0	26.1	0	0.381321	0	2.6	0
44	1994	65	17.5	0		43.2	0	26.1	0	0.395086	0	2.6	0
45	1993	65	18.5	5,642,210	304,984	44.2	6,903	26.1	180,478	0.408239	124,506	2.6	7,930
46	1992	65	19.5	0		45.1	0	26.1	0	0.420819	0	2.6	0
47	1991	65	20.5	0		46.1	0	26.1	0	0.432863	0	2.6	0
48	1990	65	21.5	207,203	9,637	47.1	205	26.1	5,354	0.444406	4,283	2.6	251
49	1989	65	22.5	0		48.0	0	26.1	0	0.455477	0	2.6	0
50	1988	65	23.5	0		49.0	0	26.1	0	0.466104	0	2.6	0
51	1987	65	24.5	0		49.9	0	26.1	0	0.476315	0	2.6	0
52	1986	65	25.5	0		50.9	0	26.1	0	0.486132	0	2.6	0
53	1985	65	26.5	611,745	23,085	51.8	445	26.1	11,644	0.495579	11,440	2.6	600
54	1984	65	27.5	1,169,863	42,540	52.8	806	26.1	21,071	0.504676	21,469	2.6	1,106
55	1983	65	28.5	0		53.7	0	26.1	0	0.513441	0	2.6	0
56	1982	65	29.5	4,229,249	143,364	54.7	2,622	26.1	68,543	0.521893	74,821	2.6	3,727
57	1981	65	30.5	0		55.6	0	26.1	0	0.530049	0	2.6	0
58	1980	65	31.5	427,618	13,575	56.6	240	26.1	6,273	0.537923	7,302	2.6	353
59	1979	65	32.5	73,509,790	2,261,840	57.5	39,326	26.1	1,027,940	0.545529	1,233,900	2.6	58,808
60	1978	65	33.5	0		58.5	0	26.1	0	0.552882	0	2.6	0
61	1977	65	34.5	0		59.4	0	26.1	0	0.559994	0	2.6	0
62	1976	65	35.5	50,582,133	1,424,849	60.3	23,611	26.1	617,137	0.566875	807,712	2.6	37,046
63	1975	65	36.5	0		61.3	0	26.1	0	0.573539	0	2.6	0
64	1974	65	37.5	0		62.2	0	26.1	0	0.579993	0	2.6	0
65	1973	65	38.5	82,729,099	2,148,808	63.2	34,016	26.1	889,071	0.586249	1,259,737	2.6	55,869
		65	33.4	222,197,640	6,650,919	57.5	115,725	26.1	3,024,921	0.545188	3,625,998	2.6	172,924
					Net Salvage:	(0%)					14,141		
										0.547314	3,640,140		

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2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #2: Structures & Improvements				(31142)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	224,686	89,875	28.5	3,155	26.0	81,986	0.087772	7,888	14.7	13,187
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	359,700	79,933	30.1	2,659	25.6	67,967	0.149699	11,966	23.5	18,763
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	3,999,831	615,359	31.4	19,579	24.9	488,092	0.206817	127,267	34.4	211,945
34	2004	35	7.5	473,181	63,091	32.0	1,970	24.5	48,315	0.234202	14,776	40.5	25,563
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	372,415	39,202	33.0	1,187	23.5	27,924	0.287673	11,277	53.2	20,850
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	0		34.1	0	21.6	0	0.366988	0	71.3	0
40	1998	35	13.5	0		34.3	0	20.8	0	0.393619	0	76.5	0
41	1997	35	14.5	0		34.5	0	20.0	0	0.420442	0	81.2	0
42	1996	35	15.5	0		34.6	0	19.1	0	0.447459	0	85.3	0
43	1995	35	16.5	0		34.7	0	18.3	0	0.474644	0	88.8	0
44	1994	35	17.5	0		34.8	0	17.3	0	0.501930	0	91.6	0
45	1993	35	18.5	0		34.9	0	16.4	0	0.529216	0	93.8	0
46	1992	35	19.5	0		34.9	0	15.5	0	0.556369	0	95.4	0
47	1991	35	20.5	0		35.0	0	14.6	0	0.583228	0	96.5	0
48	1990	35	21.5	0		35.0	0	13.7	0	0.609614	0	97.0	0
49	1989	35	22.5	0		35.0	0	12.8	0	0.635346	0	97.0	0
50	1988	35	23.5	223,253	9,500	35.0	271	11.9	3,228	0.660245	6,272	96.5	9,164
51	1987	35	24.5	0		35.0	0	11.1	0	0.684152	0	95.4	0
52	1986	35	25.5	0		35.0	0	10.3	0	0.706898	0	93.6	0
53	1985	35	26.5	0		35.0	0	9.5	0	0.728408	0	91.6	0
54	1984	35	27.5	2,112,347	76,813	35.0	2,195	8.8	19,309	0.748617	57,503	88.8	68,180
55	1983	35	28.5	0		35.0	0	8.1	0	0.767496	0	85.3	0
56	1982	35	29.5	0		35.0	0	7.5	0	0.785045	0	81.2	0
57	1981	35	30.5	752,546	24,674	35.0	705	7.0	4,903	0.801293	19,771	76.5	18,881
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	6,399,530	166,222	35.0	4,749	3.8	17,911	0.892248	148,311	28.7	47,740
		35	12.8	14,917,490	1,164,667	31.9	36,471	20.8	759,635	0.347766	405,032	37.3	434,274
						Net Salvage:	(5.6%)				22,654		
										0.367217	427,685		

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2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #2: Structures & Improvements				(31142)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
30	2008	20	3.5	146,755	41,930	20.0	2,099	16.5	34,584	0.175200	7,346	97.6	40,927
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	402,073	53,610	20.0	2,681	12.5	33,612	0.373015	19,997	99.6	53,392
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	119,179	5,543	20.0	277	3.4	951	0.828390	4,592	38.4	2,131
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	983,098	25,535	20.0	1,277	0.0	0	1.000000	25,535	0.0	0
		20	13.0	1,651,105	126,618	20.0	6,334	10.9	69,148	0.453887	57,470	76.2	96,449
					Net Salvage:	(6.1%)					3,502		
										0.481547	60,972		

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2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend Unit #2: Boiler Plant Equipment				(31242)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	1,255,684	2,511,368	26.2	95,982	25.7	2,463,377	0.019109	47,991	7.3	182,325
28	2010	65	1.5	0		27.1	0	25.6	0	0.055373	0	7.6	0
29	2009	65	2.5	2,149,177	859,671	28.0	30,692	25.5	782,942	0.089254	76,729	7.9	68,086
30	2008	65	3.5	0		28.9	0	25.4	0	0.120992	0	8.3	0
31	2007	65	4.5	507,325	112,739	29.8	3,778	25.3	95,738	0.150796	17,001	8.6	9,673
32	2006	65	5.5	0		30.8	0	25.3	0	0.176074	0	8.6	0
33	2005	65	6.5	7,300,998	1,123,231	31.7	35,478	25.3	898,792	0.199815	224,439	8.6	96,373
34	2004	65	7.5	3,029,875	403,983	32.6	12,406	25.3	314,236	0.222155	89,747	8.6	34,662
35	2003	65	8.5	868,045	102,123	33.5	3,052	25.3	77,285	0.243214	24,838	8.6	8,762
36	2002	65	9.5	4,842,133	509,698	34.4	14,833	25.3	375,597	0.263099	134,101	8.6	43,732
37	2001	65	10.5	1,859,102	177,057	35.3	5,022	25.3	127,144	0.281905	49,913	8.6	15,192
38	2000	65	11.5	0		36.1	0	25.3	0	0.299717	0	8.6	0
39	1999	65	12.5	0		37.0	0	25.3	0	0.316612	0	8.3	0
40	1998	65	13.5	7,579,120	561,416	37.9	14,805	25.3	374,656	0.332659	186,760	8.6	48,170
41	1997	65	14.5	0		38.8	0	25.3	0	0.347919	0	8.6	0
42	1996	65	15.5	2,969,646	191,590	39.7	4,828	25.3	122,148	0.362449	69,442	8.6	16,438
43	1995	65	16.5	0		40.6	0	25.3	0	0.376301	0	8.6	0
44	1994	65	17.5	5,910,741	337,757	41.4	8,153	25.3	206,194	0.389519	131,563	8.6	28,980
45	1993	65	18.5	10,153,877	548,858	42.3	12,977	25.3	328,137	0.402147	220,722	8.6	47,092
46	1992	65	19.5	501,897	25,738	43.2	596	25.3	15,077	0.414223	10,661	8.6	2,208
47	1991	65	20.5	0		44.0	0	25.3	0	0.425782	0	8.6	0
48	1990	65	21.5	2,542,003	118,233	44.9	2,635	25.3	66,582	0.436857	51,651	8.6	10,144
49	1989	65	22.5	3,359,101	149,293	45.7	3,264	25.3	82,488	0.447477	66,805	8.6	12,809
50	1988	65	23.5	231,420	9,848	46.6	211	25.3	5,341	0.457669	4,507	8.6	845
51	1987	65	24.5	0		47.4	0	25.3	0	0.467459	0	8.6	0
52	1986	65	25.5	0		48.3	0	25.3	0	0.476870	0	8.6	0
53	1985	65	26.5	1,177,583	44,437	49.1	905	25.3	22,844	0.485924	21,593	8.6	3,813
54	1984	65	27.5	66,959	2,435	50.0	49	25.2	1,230	0.494639	1,204	8.6	209
55	1983	65	28.5	34,474	1,210	50.8	24	25.2	601	0.503035	608	8.6	104
56	1982	65	29.5	35,801,331	1,213,604	51.6	23,508	25.2	593,295	0.511130	620,309	8.6	104,127
57	1981	65	30.5	82,564	2,707	52.5	52	25.2	1,302	0.518937	1,405	8.6	232
58	1980	65	31.5	0		53.3	0	25.2	0	0.526474	0	8.6	0
59	1979	65	32.5	0		54.1	0	25.2	0	0.533752	0	8.6	0
60	1978	65	33.5	0		54.9	0	25.2	0	0.540786	0	8.6	0
61	1977	65	34.5	13,032,990	377,768	55.7	6,778	25.2	170,907	0.547587	206,861	8.6	32,412
62	1976	65	35.5	0		56.5	0	25.2	0	0.554166	0	8.6	0
63	1975	65	36.5	0		57.4	0	25.2	0	0.560535	0	8.6	0
64	1974	65	37.5	0		58.2	0	25.2	0	0.566703	0	8.6	0
65	1973	65	38.5	410,759,658	10,669,082	59.0	180,952	25.2	4,559,130	0.572678	6,109,952	8.6	915,407
		65	25.7	516,015,702	20,053,846	43.5	460,978	25.3	11,685,045	0.417317	8,368,801	8.4	1,681,796
					Net Salvage:	(1.3%)					105,276		
										0.422566	8,474,077		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #2: Boiler Plant Equipment				(31242)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	1,255,684	2,511,368	26.7	93,913	26.2	2,464,412	0.018698	46,956	8.3	208,554
28	2010	35	1.5	787,343	524,895	27.6	18,998	26.1	496,399	0.054290	28,496	11.2	58,718
29	2009	35	2.5	58,930,473	23,572,189	28.5	827,591	26.0	21,503,212	0.087772	2,068,977	14.7	3,458,677
30	2008	35	3.5	475,078	135,737	29.3	4,633	25.8	119,520	0.119474	16,217	18.8	25,484
31	2007	35	4.5	20,835,839	4,630,186	30.1	154,029	25.6	3,937,054	0.149699	693,132	23.5	1,086,885
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	36,378,787	5,596,736	31.4	178,077	24.9	4,439,237	0.206817	1,157,500	34.4	1,927,662
34	2004	35	7.5	9,179,991	1,223,999	32.0	38,222	24.5	937,335	0.234202	286,663	40.5	495,939
35	2003	35	8.5	28,677,364	3,373,807	32.6	103,633	24.1	2,492,930	0.261093	880,877	46.8	1,579,414
36	2002	35	9.5	48,713,906	5,127,780	33.0	155,276	23.5	3,652,655	0.287673	1,475,124	53.2	2,727,261
37	2001	35	10.5	2,093,257	199,358	33.4	5,964	22.9	136,739	0.314101	62,618	59.5	118,582
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	886,059	70,885	34.1	2,081	21.6	44,871	0.366988	26,014	71.3	50,525
40	1998	35	13.5	62,692,772	4,643,909	34.3	135,410	20.8	2,815,978	0.393619	1,827,931	76.5	3,553,635
41	1997	35	14.5	864,416	59,615	34.5	1,729	20.0	34,550	0.420442	25,065	81.2	48,417
42	1996	35	15.5	3,549,376	228,992	34.6	6,613	19.1	126,527	0.447459	102,465	85.3	195,340
43	1995	35	16.5	1,300,034	78,790	34.7	2,268	18.3	41,393	0.474644	37,397	88.8	69,935
44	1994	35	17.5	91,752,764	5,243,015	34.8	150,555	17.3	2,611,389	0.501930	2,631,626	91.6	4,801,847
45	1993	35	18.5	26,915,999	1,454,919	34.9	41,707	16.4	684,953	0.529216	769,966	93.8	1,364,621
46	1992	35	19.5	0		34.9	0	15.5	0	0.556369	0	95.4	0
47	1991	35	20.5	13,498,109	658,444	35.0	18,837	14.6	274,421	0.583228	384,023	96.5	635,163
48	1990	35	21.5	859,462	39,975	35.0	1,143	13.7	15,606	0.609614	24,369	97.0	38,769
49	1989	35	22.5	2,578,965	114,621	35.0	3,276	12.8	41,797	0.635346	72,824	97.0	111,162
50	1988	35	23.5	1,722,097	73,281	35.0	2,094	11.9	24,897	0.660245	48,383	96.5	70,690
51	1987	35	24.5	0		35.0	0	11.1	0	0.684152	0	95.4	0
52	1986	35	25.5	605,862	23,759	35.0	679	10.3	6,964	0.706898	16,795	93.8	22,285
53	1985	35	26.5	8,073,168	304,648	35.0	8,704	9.5	82,740	0.728408	221,908	91.6	279,014
54	1984	35	27.5	750,274	27,283	35.0	780	8.8	6,858	0.748617	20,424	88.8	24,216
55	1983	35	28.5	350,058	12,283	35.0	351	8.1	2,856	0.767496	9,427	85.3	10,478
56	1982	35	29.5	9,507,815	322,299	35.0	9,209	7.5	69,280	0.785045	253,019	81.2	261,759
57	1981	35	30.5	0		35.0	0	7.0	0	0.801293	0	76.5	0
58	1980	35	31.5	2,786,891	88,473	35.0	2,528	6.4	16,254	0.816285	72,219	71.3	63,061
58	1979	35	32.5	1,226,173	37,728	35.0	1,078	5.9	6,411	0.830072	31,317	65.6	24,733
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	849,818	23,939	35.0	684	4.7	3,230	0.865090	20,709	46.8	11,206
58	1975	35	36.5	134,334	3,680	35.0	105	4.4	460	0.874918	3,220	40.5	1,491
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	107,039,250	2,780,240	35.0	79,435	3.8	299,575	0.892248	2,480,665	28.7	798,513
		35	8.6	545,271,416	63,186,832	30.8	2,049,601	23.1	47,390,503	0.249994	15,796,329	38.2	24,124,034
						Net Salvage:	(5.7%)				904,630		
										0.264311	16,700,959		

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2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #2: Boiler Plant Equipment				(31242)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	1,255,684	2,511,368	19.8	126,532	19.3	2,448,102	0.025192	63,266	90.4	2,271,394
28	2010	20	1.5	64,813	43,209	19.9	2,170	18.4	39,954	0.075333	3,255	93.6	40,450
29	2009	20	2.5	3,404,872	1,361,949	20.0	68,262	17.5	1,191,294	0.125302	170,654	96.0	1,306,987
30	2008	20	3.5	3,302,610	943,603	20.0	47,237	16.5	778,284	0.175200	165,319	97.6	921,023
31	2007	20	4.5	335,658	74,591	20.0	3,732	15.5	57,804	0.225056	16,787	98.7	73,605
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	2,431,329	374,051	20.0	18,704	13.5	252,781	0.324207	121,270	99.6	372,528
34	2004	20	7.5	4,886,015	651,469	20.0	32,574	12.5	408,461	0.373015	243,008	99.6	648,817
35	2003	20	8.5	9,748,717	1,146,908	20.0	57,346	11.6	664,286	0.420803	482,622	99.3	1,138,948
36	2002	20	9.5	2,734,657	287,859	20.0	14,393	10.7	153,394	0.467120	134,465	98.7	284,055
37	2001	20	10.5	2,572,663	245,016	20.0	12,251	9.8	119,688	0.511508	125,327	97.6	239,152
37	2000	20	11.5	411,648	35,796	20.0	1,790	8.9	15,980	0.553568	19,815	96.0	34,350
37	1999	20	12.5	3,364,496	269,160	20.0	13,458	8.1	109,550	0.592993	159,610	93.6	251,971
37	1998	20	13.5	5,837,261	432,390	20.0	21,619	7.4	160,157	0.629600	272,232	90.4	391,066
37	1997	20	14.5	1,642,918	113,305	20.0	5,665	6.7	38,148	0.663316	75,157	86.4	97,862
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	12,265,309	700,875	20.0	35,044	5.0	176,746	0.747821	524,129	68.8	482,388
37	1993	20	18.5	6,145,063	332,166	20.0	16,608	4.6	76,072	0.770983	256,094	61.6	204,463
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	95,982	3,490	20.0	175	1.9	329	0.905684	3,161	6.4	223
37	1983	20	28.5	5,476,534	192,159	20.0	9,608	1.7	16,269	0.915336	175,890	4.0	7,752
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	3,878,315	100,735	20.0	5,037	0.0	0	1.000000	100,735	0.0	0
		20	7.1	69,854,546	9,820,095	20.0	492,204	13.6	6,707,298	0.316982	3,112,797	89.3	8,767,035
					Net Salvage:	(7.1%)					222,320		
										0.339622	3,335,117		

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2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend Unit #2: Turbogenerator Units				(31442)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	2,944,339	5,888,678	26.1	225,495	25.6	5,775,931	0.019146	112,747	7.7	453,428
28	2010	65	1.5	0		27.0	0	25.5	0	0.055486	0	8.1	0
29	2009	65	2.5	7,649,590	3,059,836	28.0	109,475	25.5	2,786,148	0.089445	273,688	8.4	257,026
30	2008	65	3.5	0		28.9	0	25.4	0	0.121265	0	8.8	0
31	2007	65	4.5	0		29.8	0	25.3	0	0.151151	0	9.1	0
32	2006	65	5.5	0		30.7	0	25.3	0	0.176348	0	9.1	0
33	2005	65	6.5	0		31.6	0	25.3	0	0.200011	0	9.1	0
34	2004	65	7.5	0		32.5	0	25.3	0	0.222278	0	9.1	0
35	2003	65	8.5	0		33.4	0	25.3	0	0.243267	0	9.1	0
36	2002	65	9.5	0		34.3	0	25.2	0	0.263086	0	9.1	0
37	2001	65	10.5	0		35.2	0	25.2	0	0.281829	0	9.1	0
38	2000	65	11.5	162,986	14,173	36.0	393	25.2	9,927	0.299581	4,246	9.1	1,290
39	1999	65	12.5	0		36.9	0	25.2	0	0.316419	0	8.8	0
40	1998	65	13.5	0		37.8	0	25.2	0	0.332411	0	9.1	0
41	1997	65	14.5	0		38.7	0	25.2	0	0.347618	0	9.1	0
42	1996	65	15.5	0		39.5	0	25.2	0	0.362098	0	9.1	0
43	1995	65	16.5	0		40.4	0	25.2	0	0.375901	0	9.1	0
44	1994	65	17.5	0		41.3	0	25.2	0	0.389073	0	9.1	0
45	1993	65	18.5	32,191,655	1,740,089	42.1	41,303	25.2	1,041,171	0.401657	698,919	9.1	158,348
46	1992	65	19.5	0		43.0	0	25.2	0	0.413690	0	9.1	0
47	1991	65	20.5	3,366,312	164,210	43.8	3,746	25.2	94,387	0.425207	69,823	9.1	14,943
48	1990	65	21.5	0		44.7	0	25.2	0	0.436242	0	9.1	0
49	1989	65	22.5	1,840,446	81,798	45.5	1,796	25.2	45,249	0.446823	36,549	9.1	7,444
50	1988	65	23.5	6,083,674	258,880	46.4	5,582	25.2	140,577	0.456978	118,302	9.1	23,558
51	1987	65	24.5	0		47.2	0	25.2	0	0.466732	0	9.1	0
52	1986	65	25.5	0		48.1	0	25.2	0	0.476108	0	9.1	0
53	1985	65	26.5	0		48.9	0	25.2	0	0.485128	0	9.1	0
54	1984	65	27.5	0		49.7	0	25.2	0	0.493810	0	9.1	0
55	1983	65	28.5	6,036,278	211,799	50.5	4,191	25.2	105,439	0.502175	106,360	9.1	19,274
56	1982	65	29.5	0		51.4	0	25.2	0	0.510238	0	9.1	0
57	1981	65	30.5	0		52.2	0	25.1	0	0.518015	0	9.1	0
58	1980	65	31.5	0		53.0	0	25.1	0	0.525522	0	9.1	0
59	1979	65	32.5	19,132	589	53.8	11	25.1	275	0.532772	314	9.1	54
60	1978	65	33.5	9,644	288	54.6	5	25.1	132	0.539778	155	9.1	26
61	1977	65	34.5	0		55.4	0	25.1	0	0.546552	0	9.1	0
62	1976	65	35.5	0		56.2	0	25.1	0	0.553105	0	9.1	0
63	1975	65	36.5	0		57.0	0	25.1	0	0.559448	0	9.1	0
64	1974	65	37.5	0		57.8	0	25.1	0	0.565590	0	9.1	0
65	1973	65	38.5	304,184,037	7,900,884	58.6	134,839	25.1	3,385,206	0.571541	4,515,678	9.1	718,980
		65	18.9	364,488,094	19,321,224	36.7	526,836	25.4	13,384,441	0.307267	5,936,783	8.6	1,654,371
					Net Salvage:	(1.3%)					76,250		
										0.311214	6,013,033		

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2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #2: Turbogenerator Units				(31442)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	2,944,339	5,888,678	26.7	220,208	26.2	5,778,574	0.018698	110,104	8.3	489,019
28	2010	35	1.5	109,757	73,172	27.6	2,648	26.1	69,199	0.054290	3,972	11.2	8,185
29	2009	35	2.5	7,520,615	3,008,246	28.5	105,616	26.0	2,744,206	0.087772	264,040	14.7	441,391
30	2008	35	3.5	108,532	31,009	29.3	1,059	25.8	27,304	0.119474	3,705	18.8	5,822
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	22,515,573	3,463,934	31.4	110,215	24.9	2,747,534	0.206817	716,400	34.4	1,193,069
34	2004	35	7.5	3,599,863	479,982	32.0	14,988	24.5	367,569	0.234202	112,413	40.5	194,479
35	2003	35	8.5	2,312,275	272,032	32.6	8,356	24.1	201,007	0.261093	71,026	46.8	127,349
36	2002	35	9.5	7,761,353	816,985	33.0	24,739	23.5	581,960	0.287673	235,024	53.2	434,521
37	2001	35	10.5	3,041,866	289,702	33.4	8,666	22.9	198,706	0.314101	90,995	59.5	172,321
38	2000	35	11.5	1,115,845	97,030	33.8	2,873	22.3	63,991	0.340507	33,039	65.6	63,610
39	1999	35	12.5	768,346	61,468	34.1	1,805	21.6	38,910	0.366988	22,558	71.3	43,812
40	1998	35	13.5	559,314	41,431	34.3	1,208	20.8	25,123	0.393619	16,308	76.5	31,704
41	1997	35	14.5	431,744	29,775	34.5	863	20.0	17,257	0.420442	12,519	81.2	24,183
42	1996	35	15.5	1,770,262	114,210	34.6	3,298	19.1	63,106	0.447459	51,105	85.3	97,426
43	1995	35	16.5	0		34.7	0	18.3	0	0.474644	0	88.8	0
44	1994	35	17.5	0		34.8	0	17.3	0	0.501930	0	91.6	0
45	1993	35	18.5	37,622,755	2,033,662	34.9	58,297	16.4	957,417	0.529216	1,076,246	93.8	1,907,445
46	1992	35	19.5	1,613,591	82,748	34.9	2,369	15.5	36,710	0.556369	46,039	95.4	78,952
47	1991	35	20.5	6,461,544	315,197	35.0	9,017	14.6	131,365	0.583228	183,832	96.5	304,053
48	1990	35	21.5	0		35.0	0	13.7	0	0.609614	0	97.0	0
49	1989	35	22.5	4,626,174	205,608	35.0	5,877	12.8	74,976	0.635346	130,632	97.0	199,404
50	1988	35	23.5	7,393,182	314,604	35.0	8,991	11.9	106,888	0.660245	207,716	96.5	303,480
51	1987	35	24.5	0		35.0	0	11.1	0	0.684152	0	95.4	0
52	1986	35	25.5	0		35.0	0	10.3	0	0.706898	0	93.8	0
53	1985	35	26.5	0		35.0	0	9.5	0	0.728408	0	91.6	0
54	1984	35	27.5	0		35.0	0	8.8	0	0.748617	0	88.8	0
55	1983	35	28.5	0		35.0	0	8.1	0	0.767496	0	85.3	0
56	1982	35	29.5	0		35.0	0	7.5	0	0.785045	0	81.2	0
57	1981	35	30.5	0		35.0	0	7.0	0	0.801293	0	76.5	0
58	1980	35	31.5	23,978	761	35.0	22	6.4	140	0.816285	621	71.3	543
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	18,080	540	35.0	15	5.5	85	0.842746	455	59.5	321
58	1977	35	34.5	31,924	925	35.0	26	5.1	135	0.854394	791	53.2	492
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	46,404	1,271	35.0	36	4.4	159	0.874918	1,112	40.5	515
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	74,385,015	1,932,078	35.0	55,202	3.8	208,184	0.892248	1,723,894	28.7	554,912
		35	9.6	186,782,331	19,555,048	30.3	646,397	22.3	14,440,504	0.261546	5,114,545	34.1	6,677,008
					Net Salvage:	(5.1%)					261,952		
										0.274942	5,376,496		

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #2: Turbogenerator Units				(31442)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	2,944,339	5,888,678	19.8	296,694	19.3	5,740,331	0.025192	148,347	90.4	5,325,985
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	1,192,120	476,848	20.0	23,900	17.5	417,098	0.125302	59,750	96.0	457,605
30	2008	20	3.5	0		20.0	0	16.5	0	0.175200	0	97.6	0
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	1,278,819	196,741	20.0	9,838	13.5	132,956	0.324207	63,785	99.6	195,941
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	3,065,568	322,691	20.0	16,135	10.7	171,956	0.467120	150,736	98.7	318,427
37	2001	20	10.5	1,037,334	98,794	20.0	4,940	9.8	48,260	0.511508	50,534	97.6	96,430
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	207,337	13,377	20.0	669	6.1	4,091	0.694172	9,286	81.4	10,885
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	492,227	26,607	20.0	1,330	4.6	6,093	0.770983	20,513	61.6	16,378
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	187,721	9,157	20.0	458	3.8	1,730	0.811056	7,427	46.1	4,222
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.968176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	766,998	19,922	20.0	996	0.0	0	1.000000	19,922	0.0	0
		20	1.6	11,172,463	7,052,815	19.9	354,959	18.4	6,522,516	0.075190	530,299	91.1	6,425,872
					Net Salvage:	(7.3%)					38,653		
										0.080670	568,952		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend Unit #2: Accessory Electric Equipment				(31542)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	65	0.5	0		26.1	0	25.6	0	0.019146	0	7.7	0
28	2010	65	1.5	0		27.0	0	25.5	0	0.055486	0	8.1	0
29	2009	65	2.5	0		28.0	0	25.5	0	0.089445	0	8.4	0
30	2008	65	3.5	0		28.9	0	25.4	0	0.121265	0	8.8	0
31	2007	65	4.5	0		29.8	0	25.3	0	0.151151	0	9.1	0
32	2006	65	5.5	0		30.7	0	25.3	0	0.176348	0	9.1	0
33	2005	65	6.5	0		31.6	0	25.3	0	0.200011	0	9.1	0
34	2004	65	7.5	0		32.5	0	25.3	0	0.222278	0	9.1	0
35	2003	65	8.5	0		33.4	0	25.3	0	0.243267	0	9.1	0
36	2002	65	9.5	0		34.3	0	25.2	0	0.263086	0	9.1	0
37	2001	65	10.5	0		35.2	0	25.2	0	0.281829	0	9.1	0
38	2000	65	11.5	0		36.0	0	25.2	0	0.299581	0	9.1	0
39	1999	65	12.5	0		36.9	0	25.2	0	0.316419	0	8.8	0
40	1998	65	13.5	147,311	10,912	37.8	289	25.2	7,285	0.332411	3,627	9.1	993
41	1997	65	14.5	0		38.7	0	25.2	0	0.347618	0	9.1	0
42	1996	65	15.5	0		39.5	0	25.2	0	0.362098	0	9.1	0
43	1995	65	16.5	0		40.4	0	25.2	0	0.375901	0	9.1	0
44	1994	65	17.5	432,770	24,730	41.3	599	25.2	15,108	0.389073	9,622	9.1	2,250
45	1993	65	18.5	757,035	40,921	42.1	971	25.2	24,485	0.401657	16,436	9.1	3,724
46	1992	65	19.5	287,692	14,753	43.0	343	25.2	8,650	0.413690	6,103	9.1	1,343
47	1991	65	20.5	321,940	15,704	43.8	358	25.2	9,027	0.425207	6,678	9.1	1,429
48	1990	65	21.5	0		44.7	0	25.2	0	0.436242	0	9.1	0
49	1989	65	22.5	982,707	43,676	45.5	959	25.2	24,160	0.446823	19,515	9.1	3,975
50	1988	65	23.5	444,920	18,933	46.4	408	25.2	10,281	0.456978	8,652	9.1	1,723
51	1987	65	24.5	260,794	10,645	47.2	225	25.2	5,676	0.466732	4,968	9.1	969
52	1986	65	25.5	0		48.1	0	25.2	0	0.476108	0	9.1	0
53	1985	65	26.5	427,744	16,141	48.9	330	25.2	8,311	0.485128	7,831	9.1	1,469
54	1984	65	27.5	0		49.7	0	25.2	0	0.493810	0	9.1	0
55	1983	65	28.5	1,517,899	53,260	50.5	1,054	25.2	26,514	0.502175	26,746	9.1	4,847
56	1982	65	29.5	8,356	283	51.4	6	25.2	139	0.510238	145	9.1	26
57	1981	65	30.5	0		52.2	0	25.1	0	0.518015	0	9.1	0
58	1980	65	31.5	0		53.0	0	25.1	0	0.525522	0	9.1	0
59	1979	65	32.5	446,626	13,742	53.8	255	25.1	6,421	0.532772	7,322	9.1	1,251
60	1978	65	33.5	536,653	16,020	54.6	293	25.1	7,373	0.539778	8,647	9.1	1,458
61	1977	65	34.5	1,577,969	45,738	55.4	825	25.1	20,740	0.546552	24,998	9.1	4,162
62	1976	65	35.5	0		56.2	0	25.1	0	0.553105	0	9.1	0
63	1975	65	36.5	0		57.0	0	25.1	0	0.559448	0	9.1	0
64	1974	65	37.5	0		57.8	0	25.1	0	0.565590	0	9.1	0
65	1973	65	38.5	71,682,625	1,861,886	58.6	31,776	25.1	797,742	0.571541	1,064,144	9.1	169,432
		65	**36.5**	**79,833,042**	**2,187,344**	**56.5**	**38,693**	**25.1**	**971,911**	**0.555666**	**1,215,433**	**9.1**	**199,048**
					Net Salvage:	(1.4%)					16,591		
										0.563251	1,232,024		

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #2: Accessory Electric Equipment				(31542)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	8,910	5,940	27.6	215	26.1	5,617	0.054290	322	11.2	664
29	2009	35	2.5	13,951,814	5,580,725	28.5	195,932	26.0	5,090,894	0.087772	489,831	14.7	816,843
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	4,307,449	574,327	32.0	17,934	24.5	439,818	0.234202	134,509	40.5	232,705
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	251,953	26,521	33.0	803	23.5	18,892	0.287673	7,629	53.2	14,106
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	6,464,234	517,139	34.1	15,183	21.6	327,355	0.366988	189,784	71.3	368,601
40	1998	35	13.5	3,061,924	226,809	34.3	6,613	20.8	137,533	0.393619	89,276	76.5	173,560
41	1997	35	14.5	2,360,079	162,764	34.5	4,720	20.0	94,331	0.420442	68,433	81.2	132,191
42	1996	35	15.5	3,719,522	239,969	34.6	6,930	19.1	132,593	0.447459	107,376	85.3	204,704
43	1995	35	16.5	0		34.7	0	18.3	0	0.474644	0	88.8	0
44	1994	35	17.5	1,695,310	96,875	34.8	2,782	17.3	48,250	0.501930	48,624	91.6	88,723
45	1993	35	18.5	0		34.9	0	16.4	0	0.529216	0	93.8	0
46	1992	35	19.5	0		34.9	0	15.5	0	0.556369	0	95.4	0
47	1991	35	20.5	0		35.0	0	14.6	0	0.583228	0	96.5	0
48	1990	35	21.5	2,690,034	125,118	35.0	3,578	13.7	48,844	0.609614	76,274	97.0	121,343
49	1989	35	22.5	1,385,070	61,559	35.0	1,760	12.8	22,448	0.635346	39,111	97.0	59,701
50	1988	35	23.5	0		35.0	0	11.9	0	0.660245	0	96.5	0
51	1987	35	24.5	22,995,693	938,600	35.0	26,820	11.1	296,455	0.684152	642,144	95.4	895,540
52	1986	35	25.5	0		35.0	0	10.3	0	0.706898	0	93.8	0
53	1985	35	26.5	19,638,612	741,080	35.0	21,174	9.5	201,271	0.728408	539,809	91.6	678,722
54	1984	35	27.5	0		35.0	0	8.8	0	0.748617	0	88.8	0
55	1983	35	28.5	612,620	21,495	35.0	614	8.1	4,998	0.767496	16,498	85.3	18,337
56	1982	35	29.5	314,649	10,666	35.0	305	7.5	2,293	0.785045	8,373	81.2	8,663
57	1981	35	30.5	208,567	6,838	35.0	195	7.0	1,359	0.801293	5,479	76.5	5,233
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	10,898	325	35.0	9	5.5	51	0.842746	274	59.5	194
58	1977	35	34.5	869,251	25,196	35.0	720	5.1	3,669	0.854394	21,527	53.2	13,400
58	1976	35	35.5	1,016,206	28,626	35.0	818	4.7	3,862	0.865090	24,764	46.8	13,400
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	50,135,615	1,302,224	35.0	37,206	3.8	140,317	0.892248	1,161,907	28.7	374,012
		35	12.7	135,698,409	10,692,795	31.1	344,312	20.4	7,020,849	0.343404	3,671,946	39.5	4,222,641
						Net Salvage:	(5.9%)				217,511		
										0.363746	3,889,457		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #2: Accessory Electric Equipment				(31542)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	147,502	59,001	20.0	2,957	17.5	51,608	0.125302	7,393	96.0	56,620
30	2008	20	3.5	331,665	94,761	20.0	4,744	16.5	78,159	0.175200	16,602	97.6	92,494
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	658,002	87,734	20.0	4,387	12.5	55,008	0.373015	32,726	99.6	87,377
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	1,402,823	147,666	20.0	7,383	10.7	78,688	0.467120	68,978	98.7	145,714
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	205,702	16,456	20.0	823	8.1	6,698	0.592993	9,758	93.6	15,405
37	1998	20	13.5	97,325	7,209	20.0	360	7.4	2,670	0.629600	4,539	90.4	6,520
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	2,033,523	123,244	20.0	6,162	5.6	34,227	0.722284	89,017	75.5	93,036
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	354,336	18,171	20.0	909	4.2	3,780	0.791987	14,391	53.9	9,793
37	1991	20	20.5	45,049	2,198	20.0	110	3.8	415	0.811056	1,782	46.1	1,013
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	35,982	1,599	20.0	80	3.1	249	0.844188	1,350	31.2	498
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	1,041,152	42,496	20.0	2,125	2.6	5,445	0.871866	37,051	18.6	7,914
37	1986	20	25.5	379,150	14,869	20.0	743	2.3	1,724	0.884041	13,144	13.6	2,026
37	1985	20	26.5	1,608,256	60,689	20.0	3,034	2.1	6,355	0.895279	54,334	9.6	5,798
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	398,867	13,521	20.0	676	1.5	1,023	0.924321	12,498	2.4	323
37	1981	20	30.5	181,907	5,964	20.0	298	1.3	401	0.932692	5,563	1.3	78
37	1980	20	31.5	609,053	19,335	20.0	967	1.2	1,150	0.940513	18,185	0.7	127
37	1979	20	32.5	42,647	1,312	20.0	66	1.0	69	0.947743	1,244	0.3	4
37	1978	20	33.5	440,137	13,138	20.0	657	0.9	598	0.954515	12,541	0.1	15
37	1977	20	34.5	40,104	1,162	20.0	58	0.8	45	0.961301	1,117	0.0	0
37	1976	20	35.5	120,718	3,401	20.0	170	0.7	115	0.966176	3,285	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	1,582,013	41,091	20.0	2,055	0.0	0	1.000000	41,091	0.0	0
		20	15.2	11,755,913	775,017	20.0	38,764	8.5	328,428	0.576232	446,589	67.7	524,756
					Net Salvage:	(5.4%)					24,190		
										0.607445	470,780		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend Unit #2: Misc. Power Plant Equipment				(31642)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	0		25.9	0	25.4	0	0.019334	0	9.9	0
28	2010	65	1.5	0		26.8	0	25.3	0	0.056058	0	10.4	0
29	2009	65	2.5	0		27.7	0	25.2	0	0.090416	0	10.8	0
30	2008	65	3.5	0		28.5	0	25.0	0	0.122646	0	11.3	0
31	2007	65	4.5	0		29.4	0	24.9	0	0.152955	0	11.7	0
32	2006	65	5.5	0		30.3	0	24.9	0	0.177750	0	11.7	0
33	2005	65	6.5	0		31.2	0	24.9	0	0.201034	0	11.7	0
34	2004	65	7.5	0		32.0	0	24.9	0	0.222942	0	11.7	0
35	2003	65	8.5	0		32.9	0	24.9	0	0.243590	0	11.7	0
36	2002	65	9.5	0		33.8	0	24.9	0	0.263085	0	11.7	0
37	2001	65	10.5	0		34.6	0	24.9	0	0.281519	0	11.7	0
38	2000	65	11.5	0		35.5	0	24.9	0	0.298977	0	11.7	0
39	1999	65	12.5	0		36.3	0	24.9	0	0.315534	0	11.3	0
40	1998	65	13.5	0		37.2	0	24.9	0	0.331257	0	11.7	0
41	1997	65	14.5	0		38.0	0	24.8	0	0.346208	0	11.7	0
42	1996	65	15.5	0		38.8	0	24.8	0	0.360441	0	11.7	0
43	1995	65	16.5	0		39.7	0	24.8	0	0.374007	0	11.7	0
44	1994	65	17.5	0		40.5	0	24.8	0	0.386951	0	11.7	0
45	1993	65	18.5	0		41.3	0	24.8	0	0.399315	0	11.7	0
46	1992	65	19.5	0		42.1	0	24.8	0	0.411137	0	11.7	0
47	1991	65	20.5	0		42.9	0	24.8	0	0.422451	0	11.7	0
48	1990	65	21.5	0		43.7	0	24.8	0	0.433289	0	11.7	0
49	1989	65	22.5	0		44.5	0	24.8	0	0.443680	0	11.7	0
50	1988	65	23.5	0		45.3	0	24.8	0	0.453651	0	11.7	0
51	1987	65	24.5	0		46.1	0	24.8	0	0.463227	0	11.7	0
52	1986	65	25.5	0		46.9	0	24.8	0	0.472431	0	11.7	0
53	1985	65	26.5	0		47.7	0	24.7	0	0.481283	0	11.7	0
54	1984	65	27.5	0		48.5	0	24.7	0	0.489804	0	11.7	0
55	1983	65	28.5	0		49.3	0	24.7	0	0.498010	0	11.7	0
56	1982	65	29.5	0		50.0	0	24.7	0	0.505920	0	11.7	0
57	1981	65	30.5	0		50.8	0	24.7	0	0.513549	0	11.7	0
58	1980	65	31.5	0		51.6	0	24.7	0	0.520911	0	11.7	0
59	1979	65	32.5	0		52.3	0	24.7	0	0.528020	0	11.7	0
60	1978	65	33.5	0		53.1	0	24.7	0	0.534889	0	11.7	0
61	1977	65	34.5	0		53.8	0	24.7	0	0.541529	0	11.7	0
62	1976	65	35.5	0		54.6	0	24.7	0	0.547952	0	11.7	0
63	1975	65	36.5	0		55.3	0	24.7	0	0.554167	0	11.7	0
64	1974	65	37.5	0		56.0	0	24.6	0	0.560185	0	11.7	0
65	1973	65	38.5	6,920,144	179,744	56.8	3,166	24.6	78,006	0.566015	101,738	11.7	21,030
		65	**38.5**	**6,920,144**	**179,744**	**56.8**	**3,166**	**24.6**	**78,006**	**0.566015**	**101,738**	**11.7**	**21,030**
					Net Salvage:	(1.8%)					1,785		
										0.575948	103,523		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #2: Misc. Power Plant Equipment				(31642)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	218,910	145,940	27.6	5,282	26.1	138,017	0.054290	7,923	11.2	16,326
29	2009	35	2.5	0		28.5	0	26.0	0	0.087772	0	14.7	0
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	0		32.0	0	24.5	0	0.234202	0	40.5	0
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	0		33.0	0	23.5	0	0.287673	0	53.2	0
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	0		34.1	0	21.6	0	0.366988	0	71.3	0
40	1998	35	13.5	0		34.3	0	20.8	0	0.393619	0	76.5	0
41	1997	35	14.5	0		34.5	0	20.0	0	0.420442	0	81.2	0
42	1996	35	15.5	0		34.6	0	19.1	0	0.447459	0	85.3	0
43	1995	35	16.5	0		34.7	0	18.3	0	0.474644	0	88.8	0
44	1994	35	17.5	0		34.8	0	17.3	0	0.501930	0	91.6	0
45	1993	35	18.5	0		34.9	0	16.4	0	0.529216	0	93.8	0
46	1992	35	19.5	0		34.9	0	15.5	0	0.556369	0	95.4	0
47	1991	35	20.5	6,452,524	314,757	35.0	9,005	14.6	131,182	0.583228	183,575	96.5	303,628
48	1990	35	21.5	0		35.0	0	13.7	0	0.609614	0	97.0	0
49	1989	35	22.5	0		35.0	0	12.8	0	0.635346	0	97.0	0
50	1988	35	23.5	0		35.0	0	11.9	0	0.660245	0	96.5	0
51	1987	35	24.5	0		35.0	0	11.1	0	0.684152	0	95.4	0
52	1986	35	25.5	0		35.0	0	10.3	0	0.706898	0	93.8	0
53	1985	35	26.5	0		35.0	0	9.5	0	0.728408	0	91.6	0
54	1984	35	27.5	0		35.0	0	8.8	0	0.748617	0	88.8	0
55	1983	35	28.5	0		35.0	0	8.1	0	0.767496	0	85.3	0
56	1982	35	29.5	0		35.0	0	7.5	0	0.785045	0	81.2	0
57	1981	35	30.5	0		35.0	0	7.0	0	0.801293	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	915,684	23,784	35.0	680	3.8	2,563	0.892248	21,221	28.7	6,831
		35	15.7	7,587,117	484,481	32.4	14,966	18.2	271,761	0.439067	212,720	67.5	326,785
											21,522		
					Net Salvage:	(10.1%)				0.483490	234,242		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #2: Misc. Power Plant Equipment				(31642)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
30	2008	20	3.5	55,706	15,916	20.0	797	16.5	13,128	0.175200	2,788	97.6	15,535
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	3.5	55,706	15,916	20.0	797	16.5	13,128	0.175200	2,788	97.6	15,535
					Net Salvage:	(7.8%)					218		
										0.188880	3,006		

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Big Bend Unit #3

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	34.8	474,689,635	13,649,184	62.3	219,159	29.1	6,366,912	0.535853	7,313,950	59,374	(0%)
35 - Year Life	27.9	37,650,476	1,347,991	34.6	38,965	10.6	413,159	0.747438	1,007,539	104,841	(8%)
20 - Year Life	20.1	4,283,280	213,561	20.0	10,678	4.2	44,531	0.825971	176,395	9,306	(4%)
	34.0	**516,623,391**	**15,210,736**	**56.6**	**268,802**	**25.4**	**6,824,603**	**0.556677**	**8,497,884**	**173,521**	**(1%)**
312 - Boiler Plant Equipment											
65 - Year Life	32.1	1,338,914,311	41,774,735	54.8	762,761	27.9	21,312,226	0.496840	20,755,340	597,822	(1%)
35 - Year Life	14.1	996,673,834	70,835,733	33.4	2,120,758	20.8	44,092,126	0.410376	29,069,312	6,160,089	(9%)
20 - Year Life	6.1	143,597,320	23,523,541	20.0	1,176,304	14.8	17,380,228	0.280638	6,601,611	1,754,884	(7%)
	18.2	**2,479,185,464**	**136,134,008**	**33.5**	**4,059,823**	**20.4**	**82,784,580**	**0.414491**	**56,426,263**	**8,512,795**	**(6%)**
314 - Turbogenerator Units											
65 - Year Life	34.5	563,955,846	16,350,603	57.3	285,216	27.8	7,929,443	0.522878	8,549,372	248,938	(2%)
35 - Year Life	18.5	365,598,418	19,723,734	33.1	595,581	17.6	10,506,354	0.496966	9,802,027	1,251,053	(6%)
20 - Year Life	4.4	24,688,910	5,637,849	20.0	281,908	15.8	4,445,361	0.228240	1,286,781	445,797	(8%)
	22.9	**954,243,174**	**41,712,186**	**35.9**	**1,162,705**	**19.7**	**22,881,158**	**0.470802**	**19,638,180**	**1,945,788**	**(5%)**
315 - Accessory Electric Equipment											
65 - Year Life	34.4	221,132,840	6,429,698	57.5	111,904	27.8	3,111,036	0.524004	3,369,188	97,892	(2%)
35 - Year Life	29.2	235,531,737	8,063,004	34.4	234,141	9.5	2,222,556	0.778805	6,279,509	606,143	(8%)
20 - Year Life	7.3	66,087,547	9,109,211	20.0	455,487	13.8	6,301,052	0.330641	3,011,874	660,821	(7%)
	22.1	**522,752,124**	**23,601,913**	**29.4**	**801,532**	**14.5**	**11,634,644**	**0.536421**	**12,660,571**	**1,364,856**	**(6%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	31.0	24,694,895	797,460	52.8	15,104	27.3	412,076	0.492724	392,928	15,610	(2%)
35 - Year Life	7.4	2,196,577	298,009	31.4	9,496	24.9	236,591	0.219168	65,314	18,905	(6%)
20 - Year Life	7.9	2,581,161	325,819	20.0	16,291	12.2	198,496	0.421751	137,415	25,823	(8%)
	20.7	**29,472,633**	**1,421,289**	**34.8**	**40,891**	**20.7**	**847,164**	**0.419096**	**595,657**	**60,338**	**(4%)**
Subtotal:											
Big Bend Unit #3											
65 - Year Life	33.2	2,623,387,527	79,001,680	56.7	1,394,144	28.1	39,131,694	0.511138	40,380,778	1,019,637	(1%)
35 - Year Life	16.3	1,637,651,041	100,268,471	33.4	2,998,941	19.2	57,470,787	0.460999	46,223,701	8,141,032	(8%)
20 - Year Life	6.2	241,238,218	38,809,980	20.0	1,940,668	14.6	28,369,668	0.288948	11,214,076	2,896,630	(7%)
	20.6	**4,502,276,785**	**218,080,132**	**34.4**	**6,333,753**	**19.7**	**124,972,148**	**0.448544**	**97,818,555**	**12,057,298**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend Unit #3: Structures & Improvements				(31143)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		29.7	0	29.2	0	0.016849	0	2.5	0
31	2010	65	1.5	0		30.6	0	29.1	0	0.048941	0	2.6	0
32	2009	65	2.5	0		31.6	0	29.1	0	0.079059	0	2.7	0
33	2008	65	3.5	0		32.6	0	29.1	0	0.107382	0	2.8	0
34	2007	65	4.5	0		33.6	0	29.1	0	0.134068	0	2.9	0
35	2006	65	5.5	0		34.5	0	29.1	0	0.158403	0	2.9	0
36	2005	65	6.5	0		35.5	0	29.1	0	0.181384	0	2.9	0
37	2004	65	7.5	0		36.5	0	29.1	0	0.203123	0	2.9	0
38	2003	65	8.5	0		37.4	0	29.1	0	0.223717	0	2.9	0
39	2002	65	9.5	0		38.4	0	29.1	0	0.243254	0	2.9	0
40	2001	65	10.5	0		39.4	0	29.1	0	0.261814	0	2.9	0
41	2000	65	11.5	0		40.3	0	29.1	0	0.279468	0	2.9	0
42	1999	65	12.5	55,509	4,441	41.3	108	29.1	3,125	0.296281	1,316	2.9	129
43	1998	65	13.5	0		42.3	0	29.1	0	0.312311	0	2.9	0
44	1997	65	14.5	0		43.2	0	29.1	0	0.327612	0	2.9	0
45	1996	65	15.5	0		44.2	0	29.1	0	0.342233	0	2.9	0
46	1995	65	16.5	0		45.1	0	29.1	0	0.356217	0	2.9	0
47	1994	65	17.5	0		46.1	0	29.1	0	0.369606	0	2.9	0
48	1993	65	18.5	9,554,496	516,459	47.1	10,976	29.1	318,946	0.382437	197,513	2.9	14,977
49	1992	65	19.5	0		48.0	0	29.1	0	0.394743	0	2.9	0
50	1991	65	20.5	0		49.0	0	29.1	0	0.406557	0	2.9	0
51	1990	65	21.5	0		49.9	0	29.1	0	0.417907	0	2.9	0
52	1989	65	22.5	247,731	11,010	50.9	216	29.1	6,289	0.428821	4,721	2.9	319
53	1988	65	23.5	0		51.8	0	29.1	0	0.439322	0	2.9	0
54	1987	65	24.5	0		52.8	0	29.1	0	0.449434	0	2.9	0
55	1986	65	25.5	0		53.7	0	29.1	0	0.459178	0	2.9	0
56	1985	65	26.5	0		54.7	0	29.1	0	0.468573	0	2.9	0
57	1984	65	27.5	0		55.6	0	29.1	0	0.477639	0	2.9	0
58	1983	65	28.5	60,462	2,121	56.6	38	29.1	1,090	0.486392	1,032	2.9	62
59	1982	65	29.5	0		57.5	0	29.1	0	0.494847	0	2.9	0
60	1981	65	30.5	650,664	21,333	58.5	365	29.1	10,602	0.503021	10,731	2.9	619
61	1980	65	31.5	5,575,093	176,987	59.4	2,979	29.1	86,560	0.510926	90,427	2.9	5,133
62	1979	65	32.5	0		60.3	0	29.1	0	0.518576	0	2.9	0
63	1978	65	33.5	31,206	932	61.3	15	29.1	442	0.525983	490	2.9	27
64	1977	65	34.5	0		62.2	0	29.1	0	0.533159	0	2.9	0
65	1976	65	35.5	458,514,474	12,915,901	63.2	204,463	29.1	5,939,859	0.540113	6,976,041	2.9	374,561
		65	34.8	474,689,635	13,649,184	62.3	219,159	29.1	6,366,912	0.533532	7,282,272	2.9	395,826
					Net Salvage:	(0%)					31,678		
										0.535853	7,313,950		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future *Estimated* Retirements	Future *Estimated* Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #3: Structures & Improvements				(31143)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	0		30.1	0	28.6	0	0.049900	0	23.5	0
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	0		31.4	0	27.9	0	0.111363	0	34.4	0
34	2007	35	4.5	0		32.0	0	27.5	0	0.140521	0	40.5	0
35	2006	35	5.5	0		32.6	0	27.1	0	0.168943	0	46.8	0
36	2005	35	6.5	1,029,259	158,348	33.0	4,795	26.5	127,180	0.196829	31,167	53.2	84,219
37	2004	35	7.5	595,474	79,397	33.4	2,375	25.9	61,583	0.224358	17,813	59.5	47,227
38	2003	35	8.5	0		33.8	0	25.3	0	0.251679	0	65.6	0
39	2002	35	9.5	725,770	76,397	34.1	2,243	24.6	55,089	0.278916	21,308	71.3	54,454
40	2001	35	10.5	0		34.3	0	23.8	0	0.306166	0	76.5	0
41	2000	35	11.5	0		34.5	0	23.0	0	0.333499	0	81.2	0
42	1999	35	12.5	58,493	4,679	34.6	135	22.1	2,990	0.360956	1,689	85.3	3,993
43	1998	35	13.5	752,731	55,758	34.7	1,605	21.2	34,092	0.388562	21,665	88.8	49,518
44	1997	35	14.5	0		34.8	0	20.3	0	0.416316	0	91.7	0
45	1996	35	15.5	0		34.9	0	19.4	0	0.444189	0	94.0	0
46	1995	35	16.5	0		34.9	0	18.4	0	0.472129	0	95.8	0
47	1994	35	17.5	0		35.0	0	17.5	0	0.500057	0	97.1	0
48	1993	35	18.5	0		35.0	0	16.5	0	0.527867	0	97.9	0
49	1992	35	19.5	0		35.0	0	15.6	0	0.555431	0	98.4	0
50	1991	35	20.5	0		35.0	0	14.6	0	0.582602	0	98.6	0
51	1990	35	21.5	0		35.0	0	13.7	0	0.609212	0	98.4	0
52	1989	35	22.5	0		35.0	0	12.8	0	0.635100	0	97.9	0
53	1988	35	23.5	0		35.0	0	11.9	0	0.660102	0	97.1	0
54	1987	35	24.5	0		35.0	0	11.1	0	0.684073	0	95.8	0
55	1986	35	25.5	0		35.0	0	10.3	0	0.706858	0	94.0	0
56	1985	35	26.5	0		35.0	0	9.5	0	0.728389	0	91.7	0
57	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	144,340	5,065	35.0	145	8.1	1,178	0.767492	3,887	85.3	4,321
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	194,814	6,387	35.0	182	7.0	1,269	0.801292	5,118	76.5	4,888
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	34,149,595	961,960	35.0	27,485	4.7	129,778	0.865090	832,183	46.8	450,323
		35	27.9	37,650,476	1,347,991	34.6	38,965	10.6	413,159	0.693500	934,831	51.9	698,943
					Net Salvage:	(7.8%)					72,707		
										0.747438	1,007,539		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #3: Structures & Improvements				(31143)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	0		20.0	0	16.5	0	0.175001	0	99.7	0
34	2007	20	4.5	0		20.0	0	15.5	0	0.224936	0	99.9	0
35	2006	20	5.5	0		20.0	0	14.5	0	0.274723	0	99.9	0
36	2005	20	6.5	0		20.0	0	13.5	0	0.324182	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	3,254,817	175,936	20.0	8,797	4.6	40,292	0.770983	135,644	61.6	108,297
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	447,956	20,835	20.0	1,042	3.4	3,576	0.828390	17,260	38.4	8,010
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	168,292	5,178	20.0	259	1.0	271	0.947743	4,908	0.3	15
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	412,214	11,612	20.0	581	0.7	393	0.966176	11,219	0.0	1
		20	20.1	4,283,280	213,561	20.0	10,678	4.2	44,531	0.791482	169,030	54.5	116,322
					Net Salvage:	(4.4%)					7,365		
										0.825971	176,395		

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend Unit #3: Boiler Plant Equipment				(31243)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	408,590	817,180	28.9	28,249	28.4	803,055	0.017285	14,125	8.3	67,417
31	2010	65	1.5	0		29.8	0	28.3	0	0.050265	0	8.6	0
32	2009	65	2.5	0		30.8	0	28.3	0	0.081294	0	8.9	0
33	2008	65	3.5	343,769	98,220	31.7	3,102	28.2	87,362	0.110549	10,858	9.2	9,076
34	2007	65	4.5	88,865	19,748	32.6	606	28.1	17,019	0.138187	2,729	9.6	1,890
35	2006	65	5.5	0		33.5	0	28.1	0	0.161532	0	9.6	0
36	2005	65	6.5	0		34.4	0	28.1	0	0.183575	0	9.6	0
37	2004	65	7.5	6,846,079	912,810	35.3	25,890	28.1	726,211	0.204423	186,599	9.6	87,356
38	2003	65	8.5	432,265	50,855	36.1	1,407	28.0	39,455	0.224169	11,400	9.6	4,867
39	2002	65	9.5	3,595,633	378,488	37.0	10,219	28.0	286,554	0.242898	91,934	9.2	34,972
40	2001	65	10.5	65,120	6,202	37.9	164	28.0	4,585	0.260687	1,617	9.6	594
41	2000	65	11.5	0		38.8	0	28.0	0	0.277604	0	9.6	0
42	1999	65	12.5	2,098,348	167,868	39.7	4,231	28.0	118,563	0.293712	49,305	9.6	16,065
43	1998	65	13.5	689,439	51,070	40.6	1,259	28.0	35,286	0.309067	15,784	9.6	4,887
44	1997	65	14.5	0		41.4	0	28.0	0	0.323722	0	9.6	0
45	1996	65	15.5	0		42.3	0	28.0	0	0.337721	0	9.6	0
46	1995	65	16.5	18,820,428	1,140,632	43.2	26,429	28.0	740,146	0.351109	400,486	9.6	109,158
47	1994	65	17.5	0		44.0	0	28.0	0	0.363923	0	9.6	0
48	1993	65	18.5	37,787,862	2,042,587	44.9	45,514	28.0	1,274,163	0.376201	768,424	9.6	195,476
49	1992	65	19.5	1,221,222	62,627	45.7	1,369	28.0	38,329	0.387975	24,298	9.6	5,993
50	1991	65	20.5	0		46.6	0	28.0	0	0.399275	0	9.6	0
51	1990	65	21.5	6,277,154	291,961	47.4	6,155	28.0	172,219	0.410129	119,741	9.6	27,941
52	1989	65	22.5	0		48.3	0	28.0	0	0.420563	0	9.6	0
53	1988	65	23.5	829,620	35,303	49.1	719	28.0	20,102	0.430600	15,201	9.6	3,378
54	1987	65	24.5	1,132,692	46,232	50.0	925	28.0	25,878	0.440263	20,354	9.6	4,424
55	1986	65	25.5	0		50.8	0	28.0	0	0.449572	0	9.6	0
56	1985	65	26.5	0		51.6	0	28.0	0	0.458546	0	9.6	0
57	1984	65	27.5	0		52.5	0	27.9	0	0.467203	0	9.6	0
58	1983	65	28.5	10,400,789	364,940	53.3	6,850	27.9	191,390	0.475559	173,550	9.6	34,925
59	1982	65	29.5	2,405,072	81,528	54.1	1,507	27.9	42,099	0.483629	39,429	9.6	7,802
60	1981	65	30.5	2,858,156	93,710	54.9	1,706	27.9	47,658	0.491428	46,052	9.6	8,968
61	1980	65	31.5	7,822,131	248,322	55.7	4,456	27.9	124,417	0.498969	123,905	9.6	23,764
62	1979	65	32.5	3,779,644	116,297	56.5	2,057	27.9	57,420	0.506264	58,877	9.6	11,130
63	1978	65	33.5	42,233,053	1,260,688	57.4	21,981	27.9	613,545	0.513325	647,143	9.6	120,648
64	1977	65	34.5	923,442	26,766	58.2	460	27.9	12,843	0.520164	13,923	9.6	2,562
65	1976	65	35.5	1,187,854,940	33,460,703	59.0	567,506	27.9	15,833,927	0.526790	17,626,776	9.6	3,202,189
		65	32.1	1,338,914,311	41,774,735	54.8	762,761	27.9	21,312,226	0.489830	20,462,509	9.5	3,985,482
					Net Salvage:	(1.4%)					292,831		
										0.496840	20,755,340		

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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #3: Boiler Plant Equipment				(31243)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	408,590	817,180	29.3	27,895	28.8	803,233	0.017068	13,947	18.8	153,421
31	2010	35	1.5	3,189,635	2,126,424	30.1	70,738	28.6	2,020,316	0.049900	106,107	23.5	499,155
32	2009	35	2.5	714,606	285,843	30.8	9,289	28.3	262,621	0.081240	23,222	28.7	82,100
33	2008	35	3.5	59,842,814	17,097,947	31.4	544,022	27.9	15,193,869	0.111363	1,904,077	34.4	5,888,977
34	2007	35	4.5	3,274,083	727,574	32.0	22,720	27.5	625,334	0.140521	102,240	40.5	294,798
35	2006	35	5.5	14,146,971	2,572,177	32.6	79,009	27.1	2,137,627	0.168943	434,550	46.8	1,204,139
36	2005	35	6.5	2,554,034	392,928	33.0	11,898	26.5	315,589	0.196829	77,340	53.2	208,983
37	2004	35	7.5	29,509,774	3,934,637	33.4	117,702	25.9	3,051,871	0.224358	882,766	59.5	2,340,404
38	2003	35	8.5	2,801,519	329,590	33.8	9,759	25.3	246,639	0.251679	82,951	65.6	216,071
39	2002	35	9.5	115,351,860	12,142,301	34.1	356,493	24.6	8,755,617	0.278916	3,386,684	71.3	8,654,789
40	2001	35	10.5	88,946	8,471	34.3	247	23.8	5,877	0.306166	2,594	76.5	6,483
41	2000	35	11.5	18,156,278	1,578,807	34.5	45,785	23.0	1,052,277	0.333499	526,530	81.2	1,282,395
42	1999	35	12.5	51,343,941	4,107,515	34.6	118,613	22.1	2,624,883	0.360956	1,482,633	85.3	3,504,791
43	1998	35	13.5	167,340	12,396	34.7	357	21.2	7,579	0.388562	4,816	88.8	11,008
44	1997	35	14.5	1,572,175	108,426	34.8	3,113	20.3	63,286	0.416316	45,139	91.7	99,412
45	1996	35	15.5	13,709,679	884,495	34.9	25,355	19.4	491,612	0.444189	392,883	94.0	831,311
46	1995	35	16.5	80,386,070	4,871,883	34.9	139,490	18.4	2,571,726	0.472129	2,300,157	95.8	4,665,301
47	1994	35	17.5	3,472,739	198,442	35.0	5,677	17.5	99,210	0.500057	99,232	97.1	192,594
48	1993	35	18.5	45,101,072	2,437,896	35.0	69,707	16.5	1,151,012	0.527867	1,286,884	97.9	2,387,431
49	1992	35	19.5	0		35.0	0	15.6	0	0.555431	0	98.4	0
50	1991	35	20.5	22,071,422	1,076,655	35.0	30,769	14.6	449,394	0.582602	627,261	98.6	1,061,610
51	1990	35	21.5	1,542,116	71,726	35.0	2,050	13.7	28,030	0.609212	43,697	98.4	70,605
52	1989	35	22.5	891,527	39,623	35.0	1,132	12.8	14,459	0.635100	25,165	97.9	38,803
53	1988	35	23.5	502,975	21,403	35.0	612	11.9	7,275	0.660102	14,128	97.1	20,772
54	1987	35	24.5	0		35.0	0	11.1	0	0.684073	0	95.8	0
55	1986	35	25.5	4,013,456	157,390	35.0	4,497	10.3	46,138	0.706858	111,253	94.0	147,927
56	1985	35	26.5	7,724,042	291,473	35.0	8,328	9.5	79,167	0.728389	212,306	91.7	267,241
57	1984	35	27.5	1,483,635	53,950	35.0	1,541	8.8	13,563	0.748608	40,388	88.8	47,913
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	494,611	16,766	35.0	479	7.5	3,604	0.785044	13,162	81.2	13,618
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	366,152	11,624	35.0	332	6.4	2,135	0.816285	9,488	71.3	8,285
58	1979	35	32.5	2,275,374	70,012	35.0	2,000	5.9	11,897	0.830072	58,115	65.6	45,897
58	1978	35	33.5	22,360,158	667,467	35.0	19,070	5.5	104,962	0.842746	562,506	59.5	397,017
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	487,156,241	13,722,711	35.0	392,077	4.7	1,851,324	0.865090	11,871,387	46.8	6,424,013
		35	14.1	996,673,834	70,835,733	33.4	2,120,758	20.8	44,092,126	0.377544	26,743,607	58.0	41,067,263
					Net Salvage:	(8.7%)					2,325,705		
										0.410376	29,069,312		

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2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #3: Boiler Plant Equipment				(31243)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	408,590	817,180	20.0	40,909	19.5	796,726	0.025030	20,454	97.6	797,637
31	2010	20	1.5	345,663	230,442	20.0	11,529	18.5	213,149	0.075042	17,293	98.7	227,416
32	2009	20	2.5	152,671	61,068	20.0	3,054	17.5	53,433	0.125028	7,635	99.3	60,667
33	2008	20	3.5	61,225,521	17,493,006	20.0	874,720	16.5	14,431,708	0.175001	3,061,298	99.7	17,441,402
34	2007	20	4.5	0		20.0	0	15.5	0	0.224936	0	99.9	0
35	2006	20	5.5	4,532,797	824,145	20.0	41,207	14.5	597,734	0.274723	226,411	99.9	823,543
36	2005	20	6.5	1,482,069	228,011	20.0	11,401	13.5	154,094	0.324182	73,917	99.9	227,732
37	2004	20	7.5	2,096,630	279,551	20.0	13,978	12.5	175,276	0.373006	104,274	99.7	278,726
37	2003	20	8.5	2,370,179	278,845	20.0	13,942	11.6	161,507	0.420801	117,338	99.3	277,007
37	2002	20	9.5	1,218,355	128,248	20.0	6,412	10.7	68,341	0.467120	59,907	98.7	126,562
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	2,560,151	222,622	20.0	11,131	8.9	99,386	0.553568	123,236	96.0	213,635
37	1999	20	12.5	8,130,423	650,434	20.0	32,522	8.1	264,731	0.592993	385,703	93.6	608,897
37	1998	20	13.5	655,598	48,563	20.0	2,428	7.4	17,988	0.629600	30,575	90.4	43,922
37	1997	20	14.5	1,690,088	116,558	20.0	5,828	6.7	39,243	0.663316	77,315	86.4	100,672
37	1996	20	15.5	1,348,756	87,017	20.0	4,351	6.1	26,612	0.694172	60,404	81.4	70,808
37	1995	20	16.5	8,469,691	513,315	20.0	25,666	5.6	142,556	0.722284	370,759	75.5	387,496
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	6,735,175	364,064	20.0	18,203	4.6	83,377	0.770983	280,687	61.6	224,097
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	793,573	35,270	20.0	1,763	3.1	5,495	0.844188	29,774	31.2	10,994
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	2,346,435	92,017	20.0	4,601	2.3	10,670	0.884041	81,347	13.6	12,538
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	518,786	18,865	20.0	943	1.9	1,779	0.905684	17,086	6.4	1,204
37	1983	20	28.5	677,910	23,786	20.0	1,189	1.7	2,014	0.915336	21,772	4.0	960
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	281,820	8,947	20.0	447	1.2	532	0.940513	8,414	0.7	59
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	35,556,439	1,001,590	20.0	50,079	0.7	33,877	0.966176	967,713	0.0	70
		20	6.1	143,597,320	23,523,541	20.0	1,176,304	14.8	17,380,228	0.261156	6,143,313	93.3	21,936,044
					Net Salvage:	(7.5%)					458,298		
										0.280638	6,601,611		

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2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend Unit #3: Turbogenerator Units				(31443)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		28.9	0	28.4	0	0.017324	0	8.8	0
31	2010	65	1.5	0		29.8	0	28.3	0	0.050384	0	9.1	0
32	2009	65	2.5	0		30.7	0	28.2	0	0.081494	0	9.4	0
33	2008	65	3.5	0		31.6	0	28.1	0	0.110833	0	9.8	0
34	2007	65	4.5	0		32.5	0	28.0	0	0.138557	0	10.2	0
35	2006	65	5.5	0		33.4	0	28.0	0	0.161820	0	10.2	0
36	2005	65	6.5	2,132,158	328,024	34.3	9,573	28.0	267,738	0.183786	60,286	10.2	33,294
37	2004	65	7.5	0		35.2	0	28.0	0	0.204559	0	10.2	0
38	2003	65	8.5	0		36.0	0	28.0	0	0.224234	0	10.2	0
39	2002	65	9.5	0		36.9	0	28.0	0	0.242896	0	9.8	0
40	2001	65	10.5	0		37.8	0	27.9	0	0.260621	0	10.2	0
41	2000	65	11.5	972,388	84,555	38.7	2,187	27.9	61,093	0.277476	23,462	10.2	8,582
42	1999	65	12.5	165,430	13,234	39.5	335	27.9	9,350	0.293526	3,885	10.2	1,343
43	1998	65	13.5	0		40.4	0	27.9	0	0.308825	0	10.2	0
44	1997	65	14.5	0		41.3	0	27.9	0	0.323424	0	10.2	0
45	1996	65	15.5	0		42.1	0	27.9	0	0.337372	0	10.2	0
46	1995	65	16.5	0		43.0	0	27.9	0	0.350709	0	10.2	0
47	1994	65	17.5	0		43.8	0	27.9	0	0.363475	0	10.2	0
48	1993	65	18.5	0		44.7	0	27.9	0	0.375706	0	10.2	0
49	1992	65	19.5	2,123,460	108,895	45.5	2,391	27.9	66,705	0.387435	42,190	10.2	11,053
50	1991	65	20.5	1,916,855	93,505	46.4	2,016	27.9	56,225	0.398692	37,280	10.2	9,491
51	1990	65	21.5	0		47.2	0	27.9	0	0.409503	0	10.2	0
52	1989	65	22.5	0		48.1	0	27.9	0	0.419896	0	10.2	0
53	1988	65	23.5	0		48.9	0	27.9	0	0.429894	0	10.2	0
54	1987	65	24.5	0		49.7	0	27.9	0	0.439519	0	10.2	0
55	1986	65	25.5	0		50.5	0	27.9	0	0.448791	0	10.2	0
56	1985	65	26.5	3,331,921	125,733	51.4	2,448	27.9	68,181	0.457729	57,552	10.2	12,762
57	1984	65	27.5	0		52.2	0	27.8	0	0.466351	0	10.2	0
58	1983	65	28.5	0		53.0	0	27.8	0	0.474673	0	10.2	0
59	1982	65	29.5	0		53.8	0	27.8	0	0.482710	0	10.2	0
60	1981	65	30.5	564,883	18,521	54.6	339	27.8	9,437	0.490476	9,084	10.2	1,880
61	1980	65	31.5	64,483	2,047	55.4	37	27.8	1,028	0.497986	1,019	10.2	208
62	1979	65	32.5	0		56.2	0	27.8	0	0.505251	0	10.2	0
63	1978	65	33.5	4,469,711	133,424	57.0	2,340	27.8	65,073	0.512282	68,351	10.2	13,543
64	1977	65	34.5	0		57.8	0	27.8	0	0.519092	0	10.2	0
65	1976	65	35.5	548,214,558	15,442,664	58.6	263,549	27.8	7,324,612	0.525690	8,118,051	10.2	1,567,430
		65	34.5	563,955,846	16,350,603	57.3	285,216	27.8	7,929,443	0.515037	8,421,160	10.2	1,659,586
					Net Salvage:	(1.5%)					128,212		
										0.522878	8,549,372		

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2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #3: Turbogenerator Units				(31443)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	34,848	23,232	30.1	773	28.6	22,073	0.049900	1,159	23.5	5,454
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	32,542,131	9,297,752	31.4	295,836	27.9	8,262,327	0.111363	1,035,425	34.4	3,202,387
34	2007	35	4.5	1,920,179	426,706	32.0	13,325	27.5	366,745	0.140521	59,961	40.5	172,892
35	2006	35	5.5	0		32.6	0	27.1	0	0.168943	0	46.8	0
36	2005	35	6.5	0		33.0	0	26.5	0	0.196829	0	53.2	0
37	2004	35	7.5	623,638	83,152	33.4	2,487	25.9	64,496	0.224358	18,656	59.5	49,460
38	2003	35	8.5	1,564,373	184,044	33.8	5,449	25.3	137,724	0.251679	46,320	65.6	120,654
39	2002	35	9.5	2,122,334	223,404	34.1	6,559	24.6	161,093	0.278916	62,311	71.3	159,238
40	2001	35	10.5	0		34.3	0	23.8	0	0.306166	0	76.5	0
41	2000	35	11.5	3,683,236	320,281	34.5	9,288	23.0	213,468	0.333499	106,813	81.2	260,150
42	1999	35	12.5	0		34.6	0	22.1	0	0.360956	0	85.3	0
43	1998	35	13.5	0		34.7	0	21.2	0	0.388562	0	88.8	0
44	1997	35	14.5	0		34.8	0	20.3	0	0.416316	0	91.7	0
45	1996	35	15.5	100,380	6,476	34.9	186	19.4	3,599	0.444189	2,877	94.0	6,087
46	1995	35	16.5	0		34.9	0	18.4	0	0.472129	0	95.8	0
47	1994	35	17.5	0		35.0	0	17.5	0	0.500057	0	97.1	0
48	1993	35	18.5	887,117	47,952	35.0	1,371	16.5	22,640	0.527867	25,312	97.9	46,960
49	1992	35	19.5	0		35.0	0	15.6	0	0.555431	0	98.4	0
50	1991	35	20.5	0		35.0	0	14.6	0	0.582602	0	98.6	0
51	1990	35	21.5	0		35.0	0	13.7	0	0.609212	0	98.4	0
52	1989	35	22.5	2,192,347	97,438	35.0	2,784	12.8	35,555	0.635100	61,883	97.9	95,421
53	1988	35	23.5	0		35.0	0	11.9	0	0.660102	0	97.1	0
54	1987	35	24.5	0		35.0	0	11.1	0	0.684073	0	95.8	0
55	1986	35	25.5	0		35.0	0	10.3	0	0.706858	0	94.0	0
56	1985	35	26.5	118,833	4,484	35.0	128	9.5	1,218	0.728389	3,266	91.7	4,111
57	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	24,570	733	35.0	21	5.5	115	0.842746	618	59.5	436
58	1977	35	34.5	82,516	2,392	35.0	68	5.1	348	0.854394	2,044	53.2	1,272
58	1976	35	35.5	319,701,918	9,005,688	35.0	257,305	4.7	1,214,953	0.865090	7,790,735	46.8	4,215,833
		35	18.5	365,598,418	19,723,734	33.1	595,581	17.6	10,506,354	0.467324	9,217,380	42.3	8,340,356
					Net Salvage:	(6.3%)					584,648		
										0.496966	9,802,027		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #3: Turbogenerator Units				(31443)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	11,256,417	3,216,119	20.0	160,819	16.5	2,653,294	0.175001	562,825	99.7	3,206,631
34	2007	20	4.5	9,913,124	2,202,916	20.0	110,148	15.5	1,707,400	0.224936	495,516	99.9	2,200,229
35	2006	20	5.5	0		20.0	0	14.5	0	0.274723	0	99.9	0
36	2005	20	6.5	0		20.0	0	13.5	0	0.324182	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	770,902	81,148	20.0	4,057	10.7	43,242	0.467120	37,906	98.7	80,081
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	1,024,775	89,111	20.0	4,456	8.9	39,782	0.553568	49,329	96.0	85,514
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	1,723,693	48,555	20.0	2,428	0.7	1,642	0.966176	46,912	0.0	3
		20	4.4	24,688,910	5,637,849	20.0	281,908	15.8	4,445,361	0.211515	1,192,488	98.8	5,572,458
					Net Salvage:	(7.9%)					94,293		
										0.228240	1,286,781		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend Unit #3: Accessory Electric Equipment				(31543)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	65	0.5	0		28.9	0	28.4	0	0.017324	0	8.8	0
31	2010	65	1.5	0		29.8	0	28.3	0	0.050384	0	9.1	0
32	2009	65	2.5	0		30.7	0	28.2	0	0.081494	0	9.4	0
33	2008	65	3.5	0		31.6	0	28.1	0	0.110833	0	9.8	0
34	2007	65	4.5	0		32.5	0	28.0	0	0.138557	0	10.2	0
35	2006	65	5.5	0		33.4	0	28.0	0	0.161820	0	10.2	0
36	2005	65	6.5	0		34.3	0	28.0	0	0.183786	0	10.2	0
37	2004	65	7.5	0		35.2	0	28.0	0	0.204559	0	10.2	0
38	2003	65	8.5	0		36.0	0	28.0	0	0.224234	0	10.2	0
39	2002	65	9.5	0		36.9	0	28.0	0	0.242896	0	9.8	0
40	2001	65	10.5	0		37.8	0	27.9	0	0.260621	0	10.2	0
41	2000	65	11.5	0		38.7	0	27.9	0	0.277476	0	10.2	0
42	1999	65	12.5	0		39.5	0	27.9	0	0.293526	0	10.2	0
43	1998	65	13.5	0		40.4	0	27.9	0	0.308825	0	10.2	0
44	1997	65	14.5	0		41.3	0	27.9	0	0.323424	0	10.2	0
45	1996	65	15.5	0		42.1	0	27.9	0	0.337372	0	10.2	0
46	1995	65	16.5	1,608,179	97,465	43.0	2,267	27.9	63,283	0.350709	34,182	10.2	9,893
47	1994	65	17.5	0		43.8	0	27.9	0	0.363475	0	10.2	0
48	1993	65	18.5	3,391,086	183,302	44.7	4,102	27.9	114,434	0.375706	68,868	10.2	18,605
49	1992	65	19.5	738,115	37,852	45.5	831	27.9	23,187	0.387435	14,665	10.2	3,842
50	1991	65	20.5	632,141	30,836	46.4	665	27.9	18,542	0.398692	12,294	10.2	3,130
51	1990	65	21.5	0		47.2	0	27.9	0	0.409503	0	10.2	0
52	1989	65	22.5	0		48.1	0	27.9	0	0.419896	0	10.2	0
53	1988	65	23.5	0		48.9	0	27.9	0	0.429894	0	10.2	0
54	1987	65	24.5	335,239	13,683	49.7	275	27.9	7,669	0.439519	6,014	10.2	1,389
55	1986	65	25.5	0		50.5	0	27.9	0	0.448791	0	10.2	0
56	1985	65	26.5	0		51.4	0	27.9	0	0.457729	0	10.2	0
57	1984	65	27.5	0		52.2	0	27.8	0	0.466351	0	10.2	0
58	1983	65	28.5	1,235,798	43,361	53.0	818	27.8	22,779	0.474673	20,582	10.2	4,401
59	1982	65	29.5	25,231	855	53.8	16	27.8	442	0.482710	413	10.2	87
60	1981	65	30.5	0		54.6	0	27.8	0	0.490476	0	10.2	0
61	1980	65	31.5	535,118	16,988	55.4	307	27.8	8,528	0.497986	8,460	10.2	1,724
62	1979	65	32.5	2,819,414	86,751	56.2	1,543	27.8	42,920	0.505251	43,831	10.2	8,805
63	1978	65	33.5	4,989,943	148,954	57.0	2,613	27.8	72,647	0.512282	76,306	10.2	15,119
64	1977	65	34.5	0		57.8	0	27.8	0	0.519092	0	10.2	0
65	1976	65	35.5	204,822,576	5,769,650	58.6	98,467	27.8	2,736,604	0.525690	3,033,046	10.2	585,619
		65	**34.4**	**221,132,840**	**6,429,698**	**57.5**	**111,904**	**27.8**	**3,111,036**	**0.516146**	**3,318,662**	**10.2**	**652,614**
					Net Salvage:	(1.5%)					50,527		
										0.524004	3,369,188		

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2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #3: Accessory Electric Equipment				(31543)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	338,904	225,936	30.1	7,516	28.6	214,662	0.049900	11,274	23.5	53,036
32	2009	35	2.5	23,492	9,397	30.8	305	28.3	8,633	0.081240	763	28.7	2,699
33	2008	35	3.5	1,396,280	398,937	31.4	12,693	27.9	354,510	0.111363	44,427	34.4	137,404
34	2007	35	4.5	0		32.0	0	27.5	0	0.140521	0	40.5	0
35	2006	35	5.5	3,058,870	556,158	32.6	17,083	27.1	462,199	0.168943	93,959	46.8	260,360
36	2005	35	6.5	0		33.0	0	26.5	0	0.196829	0	53.2	0
37	2004	35	7.5	469,481	62,597	33.4	1,873	25.9	48,553	0.224358	14,044	59.5	37,234
38	2003	35	8.5	0		33.8	0	25.3	0	0.251679	0	65.6	0
39	2002	35	9.5	398,533	41,951	34.1	1,232	24.6	30,250	0.278916	11,701	71.3	29,902
40	2001	35	10.5	0		34.3	0	23.8	0	0.306166	0	76.5	0
41	2000	35	11.5	0		34.5	0	23.0	0	0.333499	0	81.2	0
42	1999	35	12.5	2,085,756	166,861	34.6	4,818	22.1	106,631	0.360956	60,229	85.3	142,376
43	1998	35	13.5	845,499	62,630	34.7	1,803	21.2	38,294	0.388562	24,335	88.8	55,621
44	1997	35	14.5	0		34.8	0	20.3	0	0.416316	0	91.7	0
45	1996	35	15.5	0		34.9	0	19.4	0	0.444189	0	94.0	0
46	1995	35	16.5	194,313	11,777	34.9	337	18.4	6,216	0.472129	5,560	95.8	11,277
47	1994	35	17.5	0		35.0	0	17.5	0	0.500057	0	97.1	0
48	1993	35	18.5	392,752	21,230	35.0	607	16.5	10,023	0.527867	11,207	97.9	20,790
49	1992	35	19.5	701,556	35,977	35.0	1,028	15.6	15,994	0.555431	19,983	98.4	35,415
50	1991	35	20.5	1,148,956	56,047	35.0	1,602	14.6	23,394	0.582602	32,653	98.6	55,263
51	1990	35	21.5	0		35.0	0	13.7	0	0.609212	0	98.4	0
52	1989	35	22.5	0		35.0	0	12.8	0	0.635100	0	97.9	0
53	1988	35	23.5	0		35.0	0	11.9	0	0.660102	0	97.1	0
54	1987	35	24.5	0		35.0	0	11.1	0	0.684073	0	95.8	0
55	1986	35	25.5	212,487	8,333	35.0	238	10.3	2,443	0.706858	5,890	94.0	7,832
56	1985	35	26.5	176,375	6,656	35.0	190	9.5	1,808	0.728389	4,848	91.7	6,102
57	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	266,311	9,344	35.0	267	8.1	2,173	0.767492	7,172	85.3	7,973
58	1982	35	29.5	1,022,662	34,667	35.0	990	7.5	7,452	0.785044	27,215	81.2	28,158
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	1,703,913	54,092	35.0	1,545	6.4	9,938	0.816285	44,155	71.3	38,556
58	1979	35	32.5	14,995,496	461,400	35.0	13,183	5.9	78,405	0.830072	382,995	65.6	302,477
58	1978	35	33.5	19,848,398	592,490	35.0	16,928	5.5	93,171	0.842746	499,318	59.5	352,419
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	186,251,702	5,246,527	35.0	149,901	4.7	707,806	0.865090	4,538,720	46.8	2,456,057
		35	29.2	235,531,737	8,063,004	34.4	234,141	9.5	2,222,556	0.724351	5,840,448	50.1	4,040,951
					Net Salvage:	(7.5%)					439,060		
										0.778805	6,279,509		

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2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #3: Accessory Electric Equipment				(31543)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	101,743	40,697	20.0	2,035	17.5	35,609	0.125028	5,088	99.3	40,430
33	2008	20	3.5	22,964,120	6,561,177	20.0	328,085	16.5	5,412,963	0.175001	1,148,214	99.7	6,541,822
34	2007	20	4.5	0		20.0	0	15.5	0	0.224936	0	99.9	0
35	2006	20	5.5	0		20.0	0	14.5	0	0.274723	0	99.9	0
36	2005	20	6.5	0		20.0	0	13.5	0	0.324182	0	99.9	0
37	2004	20	7.5	5,565,250	742,033	20.0	37,102	12.5	465,250	0.373006	276,783	99.7	739,844
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	675,574	64,340	20.0	3,217	9.8	31,430	0.511508	32,911	97.6	62,801
37	2000	20	11.5	637,656	55,448	20.0	2,772	8.9	24,754	0.553568	30,694	96.0	53,210
37	1999	20	12.5	1,316,681	105,334	20.0	5,267	8.1	42,872	0.592993	62,463	93.6	98,608
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	33,992	2,344	20.0	117	6.7	789	0.663316	1,555	86.4	2,025
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	8,211,164	497,646	20.0	24,882	5.6	138,204	0.722284	359,442	75.5	375,668
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	8,617,457	465,808	20.0	23,290	4.6	106,678	0.770983	359,130	61.6	286,726
37	1992	20	19.5	187,423	9,611	20.0	481	4.2	1,999	0.791987	7,612	53.9	5,180
37	1991	20	20.5	1,170,193	57,083	20.0	2,854	3.8	10,785	0.811056	46,297	46.1	26,316
37	1990	20	21.5	1,407,158	65,449	20.0	3,272	3.4	11,232	0.828390	54,217	38.4	25,160
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	71,521	2,805	20.0	140	2.3	325	0.884041	2,480	13.6	382
37	1985	20	26.5	141,795	5,351	20.0	268	2.1	560	0.895279	4,790	9.6	511
37	1984	20	27.5	17,489	636	20.0	32	1.9	60	0.905684	576	6.4	41
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	1,805,374	61,199	20.0	3,060	1.5	4,632	0.924321	56,568	2.4	1,463
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	561,210	17,268	20.0	863	1.0	902	0.947743	16,366	0.3	50
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	12,601,746	354,979	20.0	17,749	0.7	12,007	0.966176	342,972	0.0	25
		20	7.3	**66,087,547**	**9,109,211**	**20.0**	**455,487**	**13.8**	**6,301,052**	**0.308277**	**2,808,159**	**90.7**	**8,260,262**
					Net Salvage:	(7.3%)					203,716		
										0.330641	3,011,874		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend Unit #3: Misc. Power Plant Equipment				(31643)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		28.5	0	28.0	0	0.017521	0	11.3	0
31	2010	65	1.5	0		29.4	0	27.9	0	0.050985	0	11.7	0
32	2009	65	2.5	0		30.3	0	27.8	0	0.082511	0	12.2	0
33	2008	65	3.5	0		31.2	0	27.7	0	0.112277	0	12.6	0
34	2007	65	4.5	0		32.0	0	27.5	0	0.140438	0	13.1	0
35	2006	65	5.5	0		32.9	0	27.5	0	0.163302	0	13.1	0
36	2005	65	6.5	0		33.8	0	27.5	0	0.184887	0	13.1	0
37	2004	65	7.5	0		34.6	0	27.5	0	0.205299	0	13.1	0
38	2003	65	8.5	0		35.5	0	27.5	0	0.224631	0	13.1	0
39	2002	65	9.5	0		36.3	0	27.5	0	0.242964	0	12.6	0
40	2001	65	10.5	0		37.2	0	27.5	0	0.260375	0	13.1	0
41	2000	65	11.5	0		38.0	0	27.5	0	0.276930	0	13.1	0
42	1999	65	12.5	0		38.8	0	27.5	0	0.292691	0	13.1	0
43	1998	65	13.5	0		39.7	0	27.5	0	0.307714	0	13.1	0
44	1997	65	14.5	0		40.5	0	27.5	0	0.322048	0	13.1	0
45	1996	65	15.5	0		41.3	0	27.4	0	0.335741	0	13.1	0
46	1995	65	16.5	2,021,480	122,514	42.1	2,908	27.4	79,777	0.348832	42,737	13.1	15,988
47	1994	65	17.5	0		42.9	0	27.4	0	0.361362	0	13.1	0
48	1993	65	18.5	0		43.7	0	27.4	0	0.373365	0	13.1	0
49	1992	65	19.5	0		44.5	0	27.4	0	0.384874	0	13.1	0
50	1991	65	20.5	0		45.3	0	27.4	0	0.395917	0	13.1	0
51	1990	65	21.5	0		46.1	0	27.4	0	0.406523	0	13.1	0
52	1989	65	22.5	0		46.9	0	27.4	0	0.416717	0	13.1	0
53	1988	65	23.5	0		47.7	0	27.4	0	0.426522	0	13.1	0
54	1987	65	24.5	0		48.5	0	27.3	0	0.435960	0	13.1	0
55	1986	65	25.5	0		49.3	0	27.3	0	0.445050	0	13.1	0
56	1985	65	26.5	0		50.0	0	27.3	0	0.453812	0	13.1	0
57	1984	65	27.5	0		50.8	0	27.3	0	0.462263	0	13.1	0
58	1983	65	28.5	0		51.6	0	27.3	0	0.470418	0	13.1	0
59	1982	65	29.5	0		52.3	0	27.3	0	0.478294	0	13.1	0
60	1981	65	30.5	0		53.1	0	27.3	0	0.485903	0	13.1	0
61	1980	65	31.5	0		53.8	0	27.3	0	0.493259	0	13.1	0
62	1979	65	32.5	13,944,458	429,060	54.6	7,864	27.3	214,369	0.500375	214,691	13.1	55,992
63	1978	65	33.5	0		55.3	0	27.2	0	0.507261	0	13.1	0
64	1977	65	34.5	0		56.0	0	27.2	0	0.513929	0	13.1	0
65	1976	65	35.5	8,728,956	245,886	56.8	4,332	27.2	117,930	0.520388	127,956	13.1	32,088
		65	**31.0**	**24,694,895**	**797,460**	**52.8**	**15,104**	**27.3**	**412,076**	**0.483264**	**385,384**	**13.1**	**104,069**
					Net Salvage:	(2.0%)					7,544		
										0.492724	392,928		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #3: Misc. Power Plant Equipment				(31643)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	312,595	208,397	30.1	6,933	28.6	197,998	0.049900	10,399	23.5	48,919
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	0		31.4	0	27.9	0	0.111363	0	34.4	0
34	2007	35	4.5	0		32.0	0	27.5	0	0.140521	0	40.5	0
35	2006	35	5.5	0		32.6	0	27.1	0	0.168943	0	46.8	0
36	2005	35	6.5	0		33.0	0	26.5	0	0.196829	0	53.2	0
37	2004	35	7.5	0		33.4	0	25.9	0	0.224358	0	59.5	0
38	2003	35	8.5	0		33.8	0	25.3	0	0.251679	0	65.6	0
39	2002	35	9.5	0		34.1	0	24.6	0	0.278916	0	71.3	0
40	2001	35	10.5	0		34.3	0	23.8	0	0.306166	0	76.5	0
41	2000	35	11.5	0		34.5	0	23.0	0	0.333499	0	81.2	0
42	1999	35	12.5	0		34.6	0	22.1	0	0.360956	0	85.3	0
43	1998	35	13.5	0		34.7	0	21.2	0	0.388562	0	88.8	0
44	1997	35	14.5	0		34.8	0	20.3	0	0.416316	0	91.7	0
45	1996	35	15.5	0		34.9	0	19.4	0	0.444189	0	94.0	0
46	1995	35	16.5	422,454	25,603	34.9	733	18.4	13,515	0.472129	12,088	95.8	24,518
47	1994	35	17.5	788,280	45,045	35.0	1,289	17.5	22,520	0.500057	22,525	97.1	43,717
48	1993	35	18.5	0		35.0	0	16.5	0	0.527867	0	97.9	0
49	1992	35	19.5	0		35.0	0	15.6	0	0.555431	0	98.4	0
50	1991	35	20.5	0		35.0	0	14.6	0	0.582602	0	98.6	0
51	1990	35	21.5	0		35.0	0	13.7	0	0.609212	0	98.4	0
52	1989	35	22.5	0		35.0	0	12.8	0	0.635100	0	97.9	0
53	1988	35	23.5	0		35.0	0	11.9	0	0.660102	0	97.1	0
54	1987	35	24.5	0		35.0	0	11.1	0	0.684073	0	95.8	0
55	1986	35	25.5	0		35.0	0	10.3	0	0.706858	0	94.0	0
56	1985	35	26.5	0		35.0	0	9.5	0	0.728389	0	91.7	0
57	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	673,247	18,965	35.0	542	4.7	2,559	0.865090	16,406	46.8	8,878
		35	7.4	2,196,577	298,009	31.4	9,496	24.9	236,591	0.206094	61,418	42.3	126,031
					Net Salvage:	(6.3%)					3,896		
										0.219168	65,314		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #3: Misc. Power Plant Equipment				(31643)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	0		20.0	0	16.5	0	0.175001	0	99.7	0
34	2007	20	4.5	0		20.0	0	15.5	0	0.224936	0	99.9	0
35	2006	20	5.5	0		20.0	0	14.5	0	0.274723	0	99.9	0
36	2005	20	6.5	1,364,905	209,985	20.0	10,499	13.5	141,912	0.324182	68,073	99.9	209,729
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	1,216,256	115,834	20.0	5,792	9.8	56,584	0.511508	59,250	97.6	113,062
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
		20	7.9	2,581,161	325,819	20.0	16,291	12.2	198,496	0.390779	127,323	99.1	322,791
					Net Salvage:	(7.9%)					10,091		
										0.421751	137,415		

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Big Bend Unit #4

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	26.1	1,456,607,740	55,840,026	62.6	891,847	37.7	33,660,772	0.399457	22,305,676	318,288	(1%)
35 - Year Life	23.4	135,796,846	5,806,656	34.9	166,298	12.5	2,071,237	0.730188	4,239,950	784,286	(14%)
20 - Year Life	26.5	16,052,028	605,737	20.0	30,287	2.1	63,433	0.902122	546,448	4,630	(1%)
	25.8	**1,608,456,613**	**62,252,419**	**57.2**	**1,088,431**	**32.9**	**35,795,443**	**0.435197**	**27,092,074**	**1,107,204**	**(2%)**
312 - Boiler Plant Equipment											
65 - Year Life	25.6	2,477,407,845	96,859,361	57.9	1,673,420	35.9	60,035,025	0.387333	37,516,860	1,821,552	(2%)
35 - Year Life	18.1	2,362,596,848	130,253,816	34.9	3,736,514	17.4	65,024,024	0.568188	74,008,679	17,530,081	(13%)
20 - Year Life	12.7	174,654,565	13,712,748	20.0	685,637	10.3	7,085,413	0.509400	6,985,275	740,620	(5%)
	20.8	**5,014,659,258**	**240,825,925**	**39.5**	**6,095,571**	**21.7**	**132,144,462**	**0.492102**	**118,510,814**	**20,092,252**	**(8%)**
314 - Turbogenerator Units											
65 - Year Life	26.5	1,383,214,861	52,279,685	58.6	892,781	35.7	31,863,892	0.398302	20,823,088	1,042,980	(2%)
35 - Year Life	15.4	611,824,481	39,739,515	34.7	1,143,899	20.0	22,834,386	0.480854	19,108,907	5,180,502	(13%)
20 - Year Life	18.8	71,409,705	3,796,993	20.0	189,850	6.8	1,290,981	0.681658	2,588,250	124,604	(3%)
	21.6	**2,066,449,048**	**95,816,193**	**43.0**	**2,226,529**	**25.1**	**55,989,259**	**0.443769**	**42,520,245**	**6,348,086**	**(7%)**
315 - Accessory Electric Equipment											
65 - Year Life	26.1	471,361,056	18,081,059	58.1	311,371	35.7	11,117,728	0.392788	7,102,021	360,125	(2%)
35 - Year Life	24.7	330,982,712	13,412,490	35.0	383,509	11.2	4,301,404	0.772671	10,363,436	1,843,593	(14%)
20 - Year Life	6.6	88,069,239	13,351,775	20.0	667,589	14.0	9,337,818	0.323148	4,314,604	1,000,056	(7%)
	19.9	**890,413,007**	**44,845,324**	**32.9**	**1,362,469**	**18.2**	**24,756,950**	**0.485671**	**21,780,062**	**3,203,774**	**(7%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	26.5	99,751,889	3,764,614	56.8	66,322	34.8	2,307,939	0.396864	1,494,039	96,562	(3%)
35 - Year Life	16.3	20,283,738	1,241,728	34.7	35,737	19.1	681,699	0.509827	633,067	161,944	(13%)
20 - Year Life	25.5	20,864,868	818,454	20.0	40,923	2.5	101,840	0.886501	725,560	10,218	(1%)
	24.2	**140,900,494**	**5,824,796**	**40.7**	**142,982**	**21.6**	**3,091,478**	**0.489745**	**2,852,667**	**268,724**	**(5%)**
Subtotal:											
Big Bend Unit #4											
65 - Year Life	26.0	5,888,343,390	226,824,745	59.1	3,835,740	36.2	138,985,356	0.393439	89,241,684	3,639,507	(2%)
35 - Year Life	18.2	3,461,484,625	190,454,205	34.8	5,465,957	17.4	94,912,750	0.568924	108,354,039	25,500,406	(13%)
20 - Year Life	11.5	371,050,405	32,285,707	20.0	1,614,285	11.1	17,879,486	0.469562	15,160,138	1,880,127	(6%)
	21.6	**9,720,878,420**	**449,564,657**	**41.2**	**10,915,983**	**23.1**	**251,777,592**	**0.473249**	**212,755,861**	**31,020,040**	**(7%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend Unit #4: Structures & Improvements				(31144)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		38.4	0	37.9	0	0.013019	0	3.4	0
40	2010	65	1.5	0		39.4	0	37.9	0	0.038100	0	3.5	0
41	2009	65	2.5	0		40.3	0	37.8	0	0.061982	0	3.6	0
42	2008	65	3.5	0		41.3	0	37.8	0	0.084752	0	3.7	0
43	2007	65	4.5	3,402,854	756,190	42.3	17,894	37.8	675,666	0.106486	80,524	3.8	28,735
44	2006	65	5.5	0		43.2	0	37.8	0	0.126371	0	3.8	0
45	2005	65	6.5	0		44.2	0	37.8	0	0.145371	0	3.8	0
46	2004	65	7.5	0		45.1	0	37.8	0	0.163544	0	3.8	0
47	2003	65	8.5	0		46.1	0	37.8	0	0.180944	0	3.8	0
48	2002	65	9.5	285,952	30,100	47.1	640	37.8	24,152	0.197618	5,948	3.8	1,144
49	2001	65	10.5	2,756,994	262,571	48.0	5,469	37.8	206,483	0.213611	56,088	3.8	9,978
50	2000	65	11.5	142,485	12,390	49.0	253	37.8	9,553	0.228964	2,837	3.8	471
51	1999	65	12.5	0		49.9	0	37.8	0	0.243714	0	3.8	0
52	1998	65	13.5	177,165	13,123	50.9	258	37.8	9,739	0.257897	3,384	3.8	499
53	1997	65	14.5	0		51.8	0	37.8	0	0.271544	0	3.8	0
54	1996	65	15.5	0		52.8	0	37.8	0	0.284685	0	3.8	0
55	1995	65	16.5	0		53.7	0	37.8	0	0.297348	0	3.8	0
56	1994	65	17.5	0		54.7	0	37.7	0	0.309558	0	3.8	0
57	1993	65	18.5	0		55.6	0	37.7	0	0.321339	0	3.8	0
58	1992	65	19.5	2,173,817	111,478	56.6	1,971	37.7	74,388	0.332714	37,090	3.8	4,236
59	1991	65	20.5	0		57.5	0	37.7	0	0.343702	0	3.8	0
60	1990	65	21.5	2,868,704	133,428	58.5	2,282	37.7	86,151	0.354325	47,277	3.8	5,070
61	1989	65	22.5	0		59.4	0	37.7	0	0.364598	0	3.8	0
62	1988	65	23.5	0		60.3	0	37.7	0	0.374540	0	3.8	0
63	1987	65	24.5	0		61.3	0	37.7	0	0.384166	0	3.8	0
64	1986	65	25.5	0		62.2	0	37.7	0	0.393490	0	3.8	0
65	1985	65	26.5	1,444,799,770	54,520,746	63.2	863,080	37.7	32,574,641	0.402528	21,946,105	3.8	2,071,788
		65	26.1	1,456,607,740	55,840,026	62.6	891,847	37.7	33,660,772	0.397193	22,179,254	3.8	2,121,921
						Net Salvage:	(1%)				126,422		
										0.399457	22,305,676		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #4: Structures & Improvements				(31144)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	951,917	634,611	34.3	18,504	32.8	606,855	0.043738	27,757	76.5	485,643
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	237,218	67,777	34.6	1,957	31.1	60,926	0.101070	6,850	85.3	57,832
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	0		34.9	0	27.4	0	0.214738	0	95.8	0
47	2003	35	8.5	0		35.0	0	26.5	0	0.243172	0	97.2	0
48	2002	35	9.5	0		35.0	0	25.5	0	0.271636	0	98.1	0
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	0		35.0	0	21.5	0	0.385713	0	99.8	0
53	1997	35	14.5	766,394	52,855	35.0	1,510	20.5	30,960	0.414239	21,895	99.9	52,792
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	259,020	10,572	35.0	302	11.1	3,340	0.684065	7,232	95.8	10,129
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	133,582,297	5,040,841	35.0	144,024	9.5	1,369,156	0.726387	3,671,686	91.7	4,622,179
		35	23.4	135,796,846	5,806,656	34.9	166,298	12.5	2,071,237	0.643300	3,735,419	90.0	5,228,576
					Net Salvage:	(13.5%)					504,531		
										0.730188	4,239,950		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #4: Structures & Improvements				(31144)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	16,052,028	605,737	20.0	30,287	2.1	63,433	0.895279	542,303	9.6	57,872
		20	26.5	16,052,028	605,737	20.0	30,287	2.1	63,433	0.895279	542,303	9.6	57,872
					Net Salvage:	(0.8%)					4,145		
										0.902122	546,448		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend Unit #4: Boiler Plant Equipment				(31244)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	75,257	150,513	37.0	4,064	36.5	148,481	0.013500	2,032	10.9	16,391
40	2010	65	1.5	0		37.9	0	36.4	0	0.039556	0	11.6	0
41	2009	65	2.5	0		38.8	0	36.3	0	0.064429	0	11.9	0
42	2008	65	3.5	0		39.7	0	36.2	0	0.088205	0	12.2	0
43	2007	65	4.5	14,830,413	3,295,647	40.6	81,264	36.1	2,929,958	0.110961	365,689	12.5	413,274
44	2006	65	5.5	0		41.4	0	36.0	0	0.129856	0	12.5	0
45	2005	65	6.5	0		42.3	0	36.0	0	0.147906	0	12.5	0
46	2004	65	7.5	499,106	66,547	43.2	1,542	36.0	55,556	0.165168	10,992	12.5	8,345
47	2003	65	8.5	991,637	116,663	44.0	2,650	36.0	95,466	0.181692	21,197	12.5	14,630
48	2002	65	9.5	0		44.9	0	36.0	0	0.197524	0	12.5	0
49	2001	65	10.5	1,123,255	106,977	45.7	2,339	36.0	84,222	0.212706	22,755	12.5	13,415
50	2000	65	11.5	506,401	44,035	46.6	945	36.0	34,027	0.227278	10,008	12.5	5,522
51	1999	65	12.5	442,254	35,380	47.4	746	36.0	26,844	0.241275	8,536	12.5	4,437
52	1998	65	13.5	1,040,635	77,084	48.3	1,597	36.0	57,448	0.254730	19,636	12.5	9,666
53	1997	65	14.5	2,562,676	176,736	49.1	3,598	36.0	129,429	0.267674	47,308	12.5	22,163
54	1996	65	15.5	0		50.0	0	36.0	0	0.280136	0	12.5	0
55	1995	65	16.5	1,802,916	109,268	50.8	2,151	36.0	77,346	0.292142	31,922	12.5	13,702
56	1994	65	17.5	0		51.6	0	35.9	0	0.303716	0	12.5	0
57	1993	65	18.5	0		52.5	0	35.9	0	0.314881	0	12.5	0
58	1992	65	19.5	1,042,379	53,455	53.3	1,003	35.9	36,047	0.325659	17,408	12.5	6,703
59	1991	65	20.5	4,849,293	236,551	54.1	4,373	35.9	157,054	0.336068	79,497	12.5	29,663
60	1990	65	21.5	0		54.9	0	35.9	0	0.346128	0	12.5	0
61	1989	65	22.5	0		55.7	0	35.9	0	0.355855	0	12.5	0
62	1988	65	23.5	5,536,157	235,581	56.5	4,166	35.9	149,531	0.365266	86,050	12.5	29,542
63	1987	65	24.5	0		57.4	0	35.9	0	0.374375	0	12.5	0
64	1986	65	25.5	0		58.2	0	35.9	0	0.383197	0	12.5	0
65	1985	65	26.5	2,442,105,466	92,154,923	59.0	1,562,981	35.9	56,053,616	0.391746	36,101,308	12.5	11,556,227
		65	25.6	2,477,407,845	96,859,361	57.9	1,673,420	35.9	60,035,025	0.380184	36,824,336	12.5	12,143,680
						Net Salvage:	(1.9%)				692,524		
										0.387333	37,516,860		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #4: Boiler Plant Equipment				(31244)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	75,257	150,513	34.1	4,419	33.6	148,303	0.014680	2,210	71.3	107,283
40	2010	35	1.5	23,896,437	15,930,958	34.3	464,525	32.8	15,234,170	0.043738	696,788	76.5	12,191,341
41	2009	35	2.5	3,473,051	1,389,220	34.5	40,287	32.0	1,288,502	0.072500	100,718	81.2	1,128,403
42	2008	35	3.5	1,945,984	555,995	34.6	16,055	31.1	499,801	0.101070	56,194	85.3	474,416
43	2007	35	4.5	83,872,979	18,638,440	34.7	536,489	30.2	16,224,238	0.129528	2,414,202	88.8	16,553,432
44	2006	35	5.5	12,878,979	2,341,632	34.8	67,241	29.3	1,971,808	0.157935	369,825	91.7	2,147,174
45	2005	35	6.5	12,661,216	1,947,879	34.9	55,838	28.4	1,584,932	0.186330	362,947	94.0	1,831,201
46	2004	35	7.5	20,632,177	2,750,957	34.9	78,765	27.4	2,160,222	0.214738	590,734	95.8	2,635,747
47	2003	35	8.5	14,915,016	1,754,708	35.0	50,199	26.5	1,328,012	0.243172	426,696	97.2	1,704,925
48	2002	35	9.5	799,089	84,115	35.0	2,405	25.5	61,266	0.271636	22,849	98.1	82,555
49	2001	35	10.5	11,936,150	1,136,776	35.0	32,493	24.5	795,596	0.300130	341,180	98.8	1,123,548
50	2000	35	11.5	1,917,222	166,715	35.0	4,764	23.5	111,924	0.328648	54,791	99.3	165,550
51	1999	35	12.5	19,725,551	1,578,044	35.0	45,092	22.5	1,014,400	0.357179	563,644	99.6	1,571,721
52	1998	35	13.5	3,739,058	276,967	35.0	7,914	21.5	170,137	0.385713	106,830	99.8	276,358
53	1997	35	14.5	5,184,949	357,583	35.0	10,217	20.5	209,458	0.414239	148,125	99.9	357,156
54	1996	35	15.5	749,055	48,326	35.0	1,381	19.5	26,931	0.442726	21,395	99.9	48,290
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	6,949,815	397,132	35.0	11,347	17.5	198,601	0.499409	198,331	99.9	396,658
57	1993	35	18.5	359,910	19,455	35.0	556	16.5	9,193	0.527461	10,262	99.8	19,412
58	1992	35	19.5	5,929,539	304,079	35.0	8,688	15.6	135,258	0.555189	168,821	99.6	302,860
58	1991	35	20.5	254,240	12,402	35.0	354	14.6	5,178	0.582464	7,224	99.3	12,315
58	1990	35	21.5	226,258	10,524	35.0	301	13.7	4,113	0.609138	6,410	98.8	10,401
58	1989	35	22.5	621,124	27,606	35.0	789	12.8	10,074	0.635063	17,531	98.1	27,094
58	1988	35	23.5	404,471	17,212	35.0	492	11.9	5,850	0.660085	11,361	97.2	16,723
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	2,129,449,322	80,356,578	35.0	2,295,902	9.5	21,825,854	0.728387	58,530,724	91.7	73,682,643
		35	18.1	2,362,596,848	130,253,816	34.9	3,736,514	17.4	65,024,024	0.500790	65,229,792	89.7	116,867,205
					Net Salvage:	(13.5%)					8,778,887		
										0.568188	74,008,679		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #4: Boiler Plant Equipment				(31244)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	75,257	150,513	20.0	7,526	19.5	146,750	0.025000	3,763	100.0	150,511
37	2010	20	1.5	3,010,903	2,007,269	20.0	100,363	18.5	1,856,723	0.075000	150,545	100.0	2,007,238
37	2009	20	2.5	1,929,257	771,703	20.0	38,585	17.5	675,240	0.125000	96,463	100.0	771,691
37	2008	20	3.5	6,081,732	1,737,638	20.0	86,882	16.5	1,433,573	0.174987	304,064	100.0	1,737,585
37	2007	20	4.5	5,953,448	1,322,989	20.0	66,149	15.5	1,025,407	0.224931	297,581	100.0	1,322,856
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	3,247,022	499,542	20.0	24,977	13.5	337,600	0.324181	161,942	99.9	498,967
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	6,285,765	739,502	20.0	36,975	11.6	428,319	0.420801	311,183	99.3	734,628
37	2002	20	9.5	323,702	34,074	20.0	1,704	10.7	18,157	0.467120	15,917	98.7	33,626
37	2001	20	10.5	3,988,073	379,817	20.0	18,991	9.8	185,537	0.511508	194,279	97.6	370,728
37	2000	20	11.5	968,212	84,192	20.0	4,210	8.9	37,586	0.553568	46,606	96.0	80,793
37	1999	20	12.5	3,780,232	302,419	20.0	15,121	8.1	123,086	0.592993	179,332	93.6	283,106
37	1998	20	13.5	9,034,175	669,198	20.0	33,460	7.4	247,871	0.629600	421,327	90.4	605,243
37	1997	20	14.5	434,318	29,953	20.0	1,498	6.7	10,085	0.663316	19,868	86.4	25,871
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	359,280	21,775	20.0	1,089	5.6	6,047	0.722284	15,727	75.5	16,437
37	1994	20	17.5	239,631	13,693	20.0	685	5.0	3,453	0.747821	10,240	68.8	9,425
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	4,693,448	240,690	20.0	12,034	4.2	50,067	0.791987	190,623	53.9	129,718
37	1991	20	20.5	1,315,472	64,169	20.0	3,208	3.8	12,124	0.811056	52,045	46.1	29,584
37	1990	20	21.5	244,541	11,374	20.0	569	3.4	1,952	0.828390	9,422	38.4	4,372
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	478,961	19,549	20.0	977	2.6	2,505	0.871866	17,044	18.6	3,641
37	1986	20	25.5	642,237	25,186	20.0	1,259	2.3	2,921	0.884041	22,265	13.6	3,432
37	1985	20	26.5	121,568,898	4,587,506	20.0	229,375	2.1	480,409	0.895279	4,107,097	9.6	438,290
		20	12.7	174,654,565	13,712,748	20.0	685,637	10.3	7,085,413	0.483297	6,627,335	67.5	9,257,744
					Net Salvage:	(5.4%)					357,939		
										0.509400	6,985,275		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend Unit #4: Turbogenerator Units				(31444)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	65	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	65	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	65	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	65	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
44	2006	65	5.5	0		41.3	0	35.9	0	0.130182	0	13.3	0
45	2005	65	6.5	0		42.1	0	35.9	0	0.148155	0	13.3	0
46	2004	65	7.5	0		43.0	0	35.9	0	0.165343	0	13.3	0
47	2003	65	8.5	0		43.8	0	35.9	0	0.181796	0	13.3	0
48	2002	65	9.5	0		44.7	0	35.9	0	0.197559	0	13.3	0
49	2001	65	10.5	0		45.5	0	35.9	0	0.212674	0	13.3	0
50	2000	65	11.5	0		46.4	0	35.8	0	0.227182	0	13.3	0
51	1999	65	12.5	377,662	30,213	47.2	640	35.8	22,928	0.241117	7,285	13.3	4,018
52	1998	65	13.5	0		48.1	0	35.8	0	0.254513	0	13.3	0
53	1997	65	14.5	0		48.9	0	35.8	0	0.267400	0	13.3	0
54	1996	65	15.5	0		49.7	0	35.8	0	0.279806	0	13.3	0
55	1995	65	16.5	0		50.5	0	35.8	0	0.291758	0	13.3	0
56	1994	65	17.5	82,125	4,693	51.4	91	35.8	3,270	0.303279	1,423	13.3	624
57	1993	65	18.5	0		52.2	0	35.8	0	0.314394	0	13.3	0
58	1992	65	19.5	1,839,251	94,321	53.0	1,780	35.8	63,655	0.325122	30,666	13.3	12,545
59	1991	65	20.5	0		53.8	0	35.8	0	0.335484	0	13.3	0
60	1990	65	21.5	0		54.6	0	35.7	0	0.345497	0	13.3	0
61	1989	65	22.5	0		55.4	0	35.7	0	0.355179	0	13.3	0
62	1988	65	23.5	0		56.2	0	35.7	0	0.364546	0	13.3	0
63	1987	65	24.5	13,123,705	535,661	57.0	9,396	35.7	335,532	0.373613	200,130	13.3	71,243
64	1986	65	25.5	0		57.8	0	35.7	0	0.382393	0	13.3	0
65	1985	65	26.5	1,367,792,118	51,614,797	58.6	880,874	35.7	31,438,508	0.390901	20,176,289	13.3	6,864,768
		65	26.5	1,383,214,861	52,279,685	58.6	892,781	35.7	31,863,892	0.390511	20,415,793	13.3	6,953,198
					Net Salvage:	(2.0%)					407,295		
										0.398302	20,823,088		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #4: Turbogenerator Units				(31444)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	19,687,577	13,125,052	34.3	382,709	32.8	12,550,989	0.043738	574,063	76.5	10,044,090
41	2009	35	2.5	33,715	13,486	34.5	391	32.0	12,508	0.072500	978	81.2	10,954
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	15,830,887	3,517,975	34.7	101,261	30.2	3,062,298	0.129528	455,677	88.8	3,124,433
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	1,012,801	135,040	34.9	3,866	27.4	106,042	0.214738	28,998	95.8	129,385
47	2003	35	8.5	848,567	99,831	35.0	2,856	26.5	75,555	0.243172	24,276	97.2	96,999
48	2002	35	9.5	0		35.0	0	25.5	0	0.271636	0	98.1	0
49	2001	35	10.5	6,119,210	582,782	35.0	16,658	24.5	407,872	0.300130	174,910	98.8	576,000
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	15,346,073	1,227,686	35.0	35,081	22.5	789,183	0.357179	438,503	99.6	1,222,766
52	1998	35	13.5	573,093	42,451	35.0	1,213	21.5	26,077	0.385713	16,374	99.8	42,358
53	1997	35	14.5	2,073,856	143,025	35.0	4,087	20.5	83,778	0.414239	59,246	99.9	142,854
54	1996	35	15.5	677,327	43,699	35.0	1,249	19.5	24,352	0.442726	19,346	99.9	43,666
55	1995	35	16.5	401,386	24,326	35.0	695	18.5	12,865	0.471136	11,461	99.9	24,308
56	1994	35	17.5	194,770	11,130	35.0	318	17.5	5,571	0.499409	5,558	99.9	11,116
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	794,424	40,740	35.0	1,164	15.6	18,121	0.555189	22,618	99.6	40,576
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	5,052,405	234,996	35.0	6,714	13.7	91,851	0.609138	143,145	98.8	232,259
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	543,178,391	20,497,298	35.0	585,637	9.5	5,567,323	0.728387	14,929,975	91.7	18,794,915
		35	15.4	611,824,481	39,739,515	34.7	1,143,899	20.0	22,834,386	0.425398	16,905,129	86.9	34,536,680
					Net Salvage:	(13.0%)					2,203,778		
										0.480854	19,108,907		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #4: Turbogenerator Units				(31444)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	652,153	434,769	20.0	21,738	18.5	402,161	0.075000	32,608	100.0	434,762
37	2009	20	2.5	65,404	26,162	20.0	1,308	17.5	22,892	0.125000	3,270	100.0	26,161
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	2,892,545	642,788	20.0	32,139	15.5	498,205	0.224931	144,583	100.0	642,723
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	2,344,237	223,261	20.0	11,163	9.8	109,061	0.511508	114,200	97.6	217,918
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	65,455,366	2,470,014	20.0	123,501	2.1	258,663	0.895279	2,211,351	9.6	235,985
		20	18.8	71,409,705	3,796,993	20.0	189,850	6.8	1,290,981	0.659999	2,506,012	41.0	1,557,550
					Net Salvage:	(3.3%)					82,239		
										0.681658	2,588,250		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend Unit #4: Accessory Electric Equipment				(31544)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	65	0.5	112,815	225,630	36.9	6,112	36.4	222,574	0.013544	3,056	11.6	26,060
40	2010	65	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	65	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	65	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	65	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
44	2006	65	5.5	0		41.3	0	35.9	0	0.130182	0	13.3	0
45	2005	65	6.5	0		42.1	0	35.9	0	0.148155	0	13.3	0
46	2004	65	7.5	0		43.0	0	35.9	0	0.165343	0	13.3	0
47	2003	65	8.5	0		43.8	0	35.9	0	0.181796	0	13.3	0
48	2002	65	9.5	0		44.7	0	35.9	0	0.197559	0	13.3	0
49	2001	65	10.5	0		45.5	0	35.9	0	0.212674	0	13.3	0
50	2000	65	11.5	0		46.4	0	35.8	0	0.227182	0	13.3	0
51	1999	65	12.5	0		47.2	0	35.8	0	0.241117	0	13.3	0
52	1998	65	13.5	0		48.1	0	35.8	0	0.254513	0	13.3	0
53	1997	65	14.5	1,985,320	136,919	48.9	2,801	35.8	100,307	0.267400	36,612	13.3	18,210
54	1996	65	15.5	0		49.7	0	35.8	0	0.279806	0	13.3	0
55	1995	65	16.5	57,040	3,457	50.5	68	35.8	2,448	0.291758	1,009	13.3	460
56	1994	65	17.5	0		51.4	0	35.8	0	0.303279	0	13.3	0
57	1993	65	18.5	0		52.2	0	35.8	0	0.314394	0	13.3	0
58	1992	65	19.5	0		53.0	0	35.8	0	0.325122	0	13.3	0
59	1991	65	20.5	0		53.8	0	35.8	0	0.335484	0	13.3	0
60	1990	65	21.5	681,324	31,689	54.6	580	35.7	20,741	0.345497	10,949	13.3	4,215
61	1989	65	22.5	0		55.4	0	35.7	0	0.355179	0	13.3	0
62	1988	65	23.5	662,532	28,193	56.2	502	35.7	17,915	0.364546	10,278	13.3	3,750
63	1987	65	24.5	0		57.0	0	35.7	0	0.373613	0	13.3	0
64	1986	65	25.5	0		57.8	0	35.7	0	0.382393	0	13.3	0
65	1985	65	26.5	467,862,025	17,655,171	58.6	301,308	35.7	10,753,742	0.390901	6,901,428	13.3	2,348,138
		65	26.1	471,361,056	18,081,059	58.1	311,371	35.7	11,117,728	0.385117	6,963,331	13.3	2,400,832
						Net Salvage:	(2.0%)				138,690		
										0.392788	7,102,021		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #4: Accessory Electric Equipment				(31544)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	112,815	225,630	34.1	6,624	33.6	222,318	0.014680	3,312	71.3	160,825
40	2010	35	1.5	131,354	87,569	34.3	2,553	32.8	83,739	0.043738	3,830	76.5	67,013
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	1,117,035	248,230	34.7	7,145	30.2	216,077	0.128528	32,153	88.8	220,462
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	1,392,132	185,618	34.9	5,315	27.4	145,759	0.214738	39,859	95.8	177,844
47	2003	35	8.5	0		35.0	0	26.5	0	0.243172	0	97.2	0
48	2002	35	9.5	0		35.0	0	25.5	0	0.271636	0	98.1	0
49	2001	35	10.5	1,310,546	124,814	35.0	3,568	24.5	87,353	0.300130	37,460	98.8	123,361
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	2,460,106	182,230	35.0	5,207	21.5	111,942	0.385713	70,289	99.8	181,829
53	1997	35	14.5	1,871,560	129,073	35.0	3,688	20.5	75,606	0.414239	53,467	99.9	128,919
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	1,956,359	111,792	35.0	3,194	17.5	55,962	0.499409	55,830	99.9	111,659
57	1993	35	18.5	261,555	14,138	35.0	404	16.5	6,681	0.527461	7,457	99.8	14,107
58	1992	35	19.5	156,461	8,024	35.0	229	15.6	3,569	0.555189	4,455	99.6	7,991
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	2,347,650	99,900	35.0	2,854	11.9	33,958	0.660085	65,942	97.2	97,065
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	379,196	14,870	35.0	425	10.3	4,359	0.706854	10,511	94.0	13,980
58	1985	35	26.5	317,485,941	11,980,602	35.0	342,303	9.5	3,254,082	0.728387	8,726,520	91.7	10,985,565
		35	24.7	330,982,712	13,412,490	35.0	383,509	11.2	4,301,404	0.679299	9,111,086	91.6	12,290,619
					Net Salvage:	(13.7%)					1,252,350		
										0.772671	10,363,436		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #4: Accessory Electric Equipment				(31544)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	112,815	225,630	20.0	11,282	19.5	219,989	0.025000	5,641	100.0	225,627
37	2010	20	1.5	14,530	9,687	20.0	484	18.5	8,960	0.075000	726	100.0	9,686
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	88,193	25,198	20.0	1,260	16.5	20,789	0.174987	4,409	100.0	25,197
37	2007	20	4.5	47,244,019	10,498,671	20.0	524,934	15.5	8,137,192	0.224931	2,361,479	100.0	10,497,621
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	1,138,863	175,210	20.0	8,760	13.5	118,410	0.324181	56,800	99.9	175,008
37	2004	20	7.5	287,156	38,287	20.0	1,914	12.5	24,006	0.373006	14,281	99.7	38,174
37	2003	20	8.5	7,351,914	864,931	20.0	43,247	11.6	500,968	0.420801	363,964	99.3	859,231
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	680,431	64,803	20.0	3,240	9.8	31,656	0.511508	33,147	97.6	63,252
37	2000	20	11.5	509,763	44,327	20.0	2,216	8.9	19,789	0.553568	24,538	96.0	42,538
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	378,323	28,024	20.0	1,401	7.4	10,380	0.629600	17,644	90.4	25,346
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	184,583	11,909	20.0	595	6.1	3,642	0.694172	8,267	81.4	9,690
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	11,417,120	652,407	20.0	32,620	5.0	164,523	0.747821	487,884	68.8	449,029
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	68,171	3,171	20.0	159	3.4	544	0.828390	2,627	38.4	1,219
37	1989	20	22.5	1,175,346	52,238	20.0	2,612	3.1	8,139	0.844188	44,098	31.2	16,283
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	17,418,011	657,283	20.0	32,864	2.1	68,831	0.895279	588,452	9.6	62,797
		20	6.6	88,069,239	13,351,775	20.0	667,589	14.0	9,337,818	0.300631	4,013,957	93.6	12,500,699
						Net Salvage:	(7.5%)				300,648		
										0.323148	4,314,604		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend Unit #4: Misc. Power Plant Equipment				(31644)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		36.3	0	35.8	0	0.013766	0	14.9	0
40	2010	65	1.5	0		37.2	0	35.7	0	0.040361	0	15.8	0
41	2009	65	2.5	0		38.0	0	35.5	0	0.065784	0	16.2	0
42	2008	65	3.5	0		38.8	0	35.3	0	0.090121	0	16.7	0
43	2007	65	4.5	0		39.7	0	35.2	0	0.113449	0	17.1	0
44	2006	65	5.5	0		40.5	0	35.2	0	0.131874	0	17.1	0
45	2005	65	6.5	0		41.3	0	35.1	0	0.149474	0	17.1	0
46	2004	65	7.5	0		42.1	0	35.1	0	0.166304	0	17.1	0
47	2003	65	8.5	0		42.9	0	35.1	0	0.182412	0	17.1	0
48	2002	65	9.5	0		43.7	0	35.1	0	0.197843	0	17.1	0
49	2001	65	10.5	0		44.5	0	35.1	0	0.212640	0	17.1	0
50	2000	65	11.5	0		45.3	0	35.1	0	0.226839	0	17.1	0
51	1999	65	12.5	0		46.1	0	35.0	0	0.240477	0	17.1	0
52	1998	65	13.5	0		46.9	0	35.0	0	0.253586	0	17.1	0
53	1997	65	14.5	0		47.7	0	35.0	0	0.266195	0	17.1	0
54	1996	65	15.5	0		48.5	0	35.0	0	0.278333	0	17.1	0
55	1995	65	16.5	0		49.3	0	35.0	0	0.290025	0	17.1	0
56	1994	65	17.5	0		50.0	0	35.0	0	0.301295	0	17.1	0
57	1993	65	18.5	0		50.8	0	34.9	0	0.312166	0	17.1	0
58	1992	65	19.5	0		51.6	0	34.9	0	0.322657	0	17.1	0
59	1991	65	20.5	0		52.3	0	34.9	0	0.332789	0	17.1	0
60	1990	65	21.5	0		53.1	0	34.9	0	0.342580	0	17.1	0
61	1989	65	22.5	0		53.8	0	34.9	0	0.352046	0	17.1	0
62	1988	65	23.5	0		54.6	0	34.9	0	0.361203	0	17.1	0
63	1987	65	24.5	0		55.3	0	34.8	0	0.370065	0	17.1	0
64	1986	65	25.5	264,945	10,390	56.0	185	34.8	6,456	0.378647	3,934	17.1	1,777
65	1985	65	26.5	99,486,944	3,754,224	56.8	66,136	34.8	2,301,483	0.386962	1,452,741	17.1	641,972
		65	26.5	99,751,889	3,764,614	56.8	66,322	34.8	2,307,939	0.386939	1,456,676	17.1	643,749
					Net Salvage:	(2.6%)					37,364		
										0.396864	1,494,039		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend Unit #4: Misc. Power Plant Equipment				(31644)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	656,347	437,565	34.3	12,759	32.8	418,427	0.043738	19,138	76.5	334,851
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	0		34.9	0	27.4	0	0.214738	0	95.8	0
47	2003	35	8.5	462,901	54,459	35.0	1,558	26.5	41,216	0.243172	13,243	97.2	52,914
48	2002	35	9.5	171,576	18,061	35.0	516	25.5	13,155	0.271636	4,906	98.1	17,726
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	0		35.0	0	21.5	0	0.385713	0	99.8	0
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	652,803	39,564	35.0	1,130	18.5	20,924	0.471136	18,640	99.9	39,534
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	18,340,110	692,080	35.0	19,774	9.5	187,978	0.728387	504,102	91.7	634,600
		35	16.3	20,283,738	1,241,728	34.7	35,737	19.1	681,699	0.451008	560,029	86.9	1,079,625
					Net Salvage:	(13.0%)					73,038		
										0.509827	633,067		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend Unit #4: Misc. Power Plant Equipment				(31644)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	9,597	6,398	20.0	320	18.5	5,918	0.075000	480	100.0	6,398
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	1,291,517	73,801	20.0	3,690	5.0	18,611	0.747821	55,190	68.8	50,795
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	19,563,754	738,255	20.0	36,913	2.1	77,311	0.895279	660,944	9.6	70,533
		20	25.5	20,864,868	818,454	20.0	40,923	2.5	101,840	0.875570	716,614	15.6	127,726
					Net Salvage:	(1.2%)					8,947		
										0.886501	725,560		

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Big Bend 1&2 FGD System

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
39 - Year Life	12.5	103,208,356	8,256,668	38.4	214,989	26.1	5,621,150	0.320444	2,645,797	32,201	(0%)
35 - Year Life	12.5	46,414,384	3,713,156	34.1	109,017	21.6	2,350,472	0.406225	1,508,375	396,993	(11%)
20 - Year Life	12.4	9,138,762	735,081	20.0	36,755	8.2	301,525	0.633980	466,027	55,052	(7%)
	12.5	**158,761,501**	**12,704,905**	**35.2**	**360,761**	**22.9**	**8,273,146**	**0.363655**	**4,620,199**	**484,246**	**(4%)**
312 - Boiler Plant Equipment											
39 - Year Life	12.5	410,853,593	32,890,774	37.0	888,250	25.3	22,481,902	0.320385	10,537,726	407,162	(1%)
35 - Year Life	11.2	259,079,850	23,125,968	33.2	697,585	22.2	15,491,480	0.361912	8,369,557	2,226,632	(10%)
20 - Year Life	12.4	74,763,014	6,031,456	20.0	301,578	8.2	2,484,159	0.632198	3,813,076	451,904	(7%)
	12.0	**744,696,458**	**62,048,197**	**32.9**	**1,887,413**	**21.4**	**40,457,542**	**0.366173**	**22,720,358**	**3,085,699**	**(5%)**
314 - Turbogenerator Units											
39 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
315 - Accessory Electric Equipment											
39 - Year Life	12.5	53,196,908	4,255,753	36.9	115,277	25.2	2,909,153	0.320572	1,364,274	55,857	(1%)
35 - Year Life	11.4	30,426,544	2,680,092	33.4	80,197	22.2	1,780,117	0.368256	986,959	259,033	(10%)
20 - Year Life	11.8	25,577,277	2,170,680	20.0	108,541	8.8	955,244	0.602051	1,306,861	163,278	(8%)
	12.0	**109,200,728**	**9,106,525**	**30.0**	**304,016**	**18.6**	**5,644,514**	**0.401700**	**3,658,094**	**478,168**	**(5%)**
316 - Misc. Power Plant Equipment											
39 - Year Life	12.5	16,353,146	1,308,252	36.3	36,018	24.9	895,454	0.320859	419,764	22,077	(2%)
35 - Year Life	12.5	5,895,658	471,653	34.1	13,848	21.6	298,562	0.406225	191,597	50,427	(11%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	12.5	**22,248,805**	**1,779,904**	**35.7**	**49,865**	**23.9**	**1,194,015**	**0.343480**	**611,361**	**72,504**	**(4%)**
Subtotal:											
Big Bend 1&2 FGD System											
39 - Year Life	12.5	583,612,003	46,711,447	37.2	1,254,535	25.4	31,907,658	0.320426	14,967,561	517,297	(1%)
35 - Year Life	11.4	341,816,436	29,990,868	33.3	900,646	22.1	19,920,631	0.368662	11,056,488	2,933,086	(10%)
20 - Year Life	12.2	109,479,053	8,937,217	20.0	446,875	8.4	3,740,928	0.625023	5,585,964	670,235	(7%)
	12.1	**1,034,907,492**	**85,639,532**	**32.9**	**2,602,055**	**21.4**	**55,569,218**	**0.369105**	**31,610,013**	**4,120,617**	**(5%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend 1&2 FGD System: Structures & Improvements				(31146)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	39	0.5	0		26.7	0	26.2	0	0.018694	0	2.2	0
28	2010	39	1.5	0		27.7	0	26.2	0	0.054105	0	2.3	0
29	2009	39	2.5	0		28.7	0	26.2	0	0.087108	0	2.4	0
30	2008	39	3.5	0		29.7	0	26.2	0	0.117944	0	2.5	0
31	2007	39	4.5	0		30.6	0	26.1	0	0.146824	0	2.6	0
32	2006	39	5.5	0		31.6	0	26.1	0	0.173087	0	2.6	0
33	2005	39	6.5	0		32.6	0	26.1	0	0.197757	0	2.6	0
34	2004	39	7.5	0		33.6	0	26.1	0	0.220976	0	2.6	0
35	2003	39	8.5	0		34.5	0	26.1	0	0.242867	0	2.6	0
36	2002	39	9.5	0		35.5	0	26.1	0	0.263541	0	2.6	0
37	2001	39	10.5	0		36.5	0	26.1	0	0.283097	0	2.6	0
38	2000	39	11.5	0		37.4	0	26.1	0	0.301623	0	2.6	0
39	1999	39	12.5	103,208,356	8,256,668	38.4	214,989	26.1	5,621,150	0.319199	2,635,519	2.6	214,673
		39	12.5	103,208,356	8,256,668	38.4	214,989	26.1	5,621,150	0.319199	2,635,519	2.6	214,673
					Net Salvage:	(0%)					10,279		
										0.320444	2,645,797		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1&2 FGD System: Structures & Improvements				(31146)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	9	6	27.6	0	26.1	5	0.054290	0	11.2	1
29	2009	35	2.5	0		28.5	0	26.0	0	0.087772	0	14.7	0
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	0		32.0	0	24.5	0	0.234202	0	40.5	0
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	0		33.0	0	23.5	0	0.287673	0	53.2	0
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	46,414,375	3,713,150	34.1	109,017	21.6	2,350,467	0.366988	1,362,683	71.3	2,646,622
		35	12.5	46,414,384	3,713,156	34.1	109,017	21.6	2,350,472	0.366988	1,362,683	71.3	2,646,623
					Net Salvage:	(10.7%)					145,692		
										0.406225	1,508,375		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1&2 FGD System: Structures & Improvements				(31146)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	6,785	4,523	19.9	227	18.4	4,182	0.075333	341	93.6	4,234
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
30	2008	20	3.5	0		20.0	0	16.5	0	0.175200	0	97.6	0
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	9,131,977	730,558	20.0	36,528	8.1	297,342	0.592993	433,216	93.6	683,916
		20	12.4	9,138,762	735,081	20.0	36,755	8.2	301,525	0.589808	433,557	93.6	688,150
					Net Salvage:	(7.5%)					32,470		
										0.633980	466,027		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend 1&2 FGD System: Boiler Plant Equipment				(31246)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	39	0.5	0		26.2	0	25.7	0	0.019109	0	7.3	0
28	2010	39	1.5	0		27.1	0	25.6	0	0.055373	0	7.6	0
29	2009	39	2.5	0		28.0	0	25.5	0	0.089254	0	7.9	0
30	2008	39	3.5	0		28.9	0	25.4	0	0.120992	0	8.3	0
31	2007	39	4.5	0		29.8	0	25.3	0	0.150796	0	8.6	0
32	2006	39	5.5	0		30.8	0	25.3	0	0.176074	0	8.6	0
33	2005	39	6.5	0		31.7	0	25.3	0	0.199815	0	8.6	0
34	2004	39	7.5	0		32.6	0	25.3	0	0.222155	0	8.6	0
35	2003	39	8.5	0		33.5	0	25.3	0	0.243214	0	8.6	0
36	2002	39	9.5	0		34.4	0	25.3	0	0.263099	0	8.6	0
37	2001	39	10.5	0		35.3	0	25.3	0	0.281905	0	8.6	0
38	2000	39	11.5	3,232,478	281,085	36.1	7,776	25.3	196,839	0.299717	84,246	8.6	24,117
39	1999	39	12.5	407,621,116	32,609,689	37.0	880,474	25.3	22,285,063	0.316612	10,324,626	8.3	2,690,299
		39	12.5	410,853,593	32,890,774	37.0	888,250	25.3	22,481,902	0.316468	10,408,872	8.3	2,714,416
					Net Salvage:	(1.2%)					128,854		
										0.320385	10,537,726		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1&2 FGD System: Boiler Plant Equipment				(31246)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	4,038,982	2,692,655	27.6	97,455	26.1	2,546,472	0.054290	146,183	11.2	301,217
29	2009	35	2.5	93,886	37,554	28.5	1,318	26.0	34,258	0.087772	3,296	14.7	5,510
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	0		32.0	0	24.5	0	0.234202	0	40.5	0
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	0		33.0	0	23.5	0	0.287673	0	53.2	0
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	254,946,983	20,395,759	34.1	598,811	21.6	12,910,751	0.366988	7,485,008	71.3	14,537,485
		35	11.2	259,079,850	23,125,968	33.2	697,585	22.2	15,491,480	0.330126	7,634,487	64.2	14,844,212
					Net Salvage:	(9.6%)					735,069		
										0.361912	8,369,557		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1&2 FGD System: Boiler Plant Equipment				(31246)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	43,886	17,554	20.0	880	17.5	15,355	0.125302	2,200	96.0	16,846
30	2008	20	3.5	176,804	50,515	20.0	2,529	16.5	41,665	0.175200	8,850	97.6	49,306
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	74,542,325	5,963,386	20.0	298,169	8.1	2,427,140	0.592993	3,536,246	93.6	5,582,654
		20	12.4	74,763,014	6,031,456	20.0	301,578	8.2	2,484,159	0.588133	3,547,296	93.7	5,648,806
					Net Salvage:	(7.5%)					265,780		
										0.632198	3,813,076		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend 1&2 FGD System: Turbogenerator Units				(31446)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	39	0.5	0		26.1	0	25.6	0	0.019146	0	7.7	0
28	2010	39	1.5	0		27.0	0	25.5	0	0.055486	0	8.1	0
29	2009	39	2.5	0		28.0	0	25.5	0	0.089445	0	8.4	0
30	2008	39	3.5	0		28.9	0	25.4	0	0.121265	0	8.8	0
31	2007	39	4.5	0		29.8	0	25.3	0	0.151151	0	9.1	0
32	2006	39	5.5	0		30.7	0	25.3	0	0.176348	0	9.1	0
33	2005	39	6.5	0		31.6	0	25.3	0	0.200011	0	9.1	0
34	2004	39	7.5	0		32.5	0	25.3	0	0.222278	0	9.1	0
35	2003	39	8.5	0		33.4	0	25.3	0	0.243267	0	9.1	0
36	2002	39	9.5	0		34.3	0	25.2	0	0.263086	0	9.1	0
37	2001	39	10.5	0		35.2	0	25.2	0	0.281829	0	9.1	0
38	2000	39	11.5	0		36.0	0	25.2	0	0.299581	0	9.1	0
39	1999	39	12.5	0		36.9	0	25.2	0	0.316419	0	8.8	0
		39	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1&2 FGD System: Turbogenerator Units				(31446)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	0		28.5	0	26.0	0	0.087772	0	14.7	0
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	0		32.0	0	24.5	0	0.234202	0	40.5	0
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	0		33.0	0	23.5	0	0.287673	0	53.2	0
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	0		34.1	0	21.6	0	0.366988	0	71.3	0
		35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1&2 FGD System: Turbogenerator Units				(31446)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
30	2008	20	3.5	0		20.0	0	16.5	0	0.175200	0	97.6	0
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend 1&2 FGD System: Accessory Electric Equipment (31546)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	39	0.5	0		26.1	0	25.6	0	0.019146	0	7.7	0
28	2010	39	1.5	0		27.0	0	25.5	0	0.055486	0	8.1	0
29	2009	39	2.5	0		28.0	0	25.5	0	0.089445	0	8.4	0
30	2008	39	3.5	0		28.9	0	25.4	0	0.121265	0	8.8	0
31	2007	39	4.5	0		29.8	0	25.3	0	0.151151	0	9.1	0
32	2006	39	5.5	0		30.7	0	25.3	0	0.176348	0	9.1	0
33	2005	39	6.5	0		31.6	0	25.3	0	0.200011	0	9.1	0
34	2004	39	7.5	0		32.5	0	25.3	0	0.222278	0	9.1	0
35	2003	39	8.5	0		33.4	0	25.3	0	0.243267	0	9.1	0
36	2002	39	9.5	0		34.3	0	25.2	0	0.263086	0	9.1	0
37	2001	39	10.5	0		35.2	0	25.2	0	0.281829	0	9.1	0
38	2000	39	11.5	0		36.0	0	25.2	0	0.299581	0	9.1	0
39	1999	39	12.5	53,196,908	4,255,753	36.9	115,277	25.2	2,909,153	0.316419	1,346,600	8.8	372,378
		39	**12.5**	**53,196,908**	**4,255,753**	**36.9**	**115,277**	**25.2**	**2,909,153**	**0.316419**	**1,346,600**	**8.8**	**372,378**
					Net Salvage:	(1.3%)					17,674		
										0.320572	1,364,274		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1&2 FGD System: Accessory Electric Equipment (31546)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.016698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	25,411	10,164	28.5	357	26.0	9,272	0.087772	892	14.7	1,491
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	1,672,294	371,621	30.1	12,362	25.6	315,990	0.149699	55,631	23.5	87,234
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	0		32.0	0	24.5	0	0.234202	0	40.5	0
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	0		33.0	0	23.5	0	0.287673	0	53.2	0
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	28,728,838	2,298,307	34.1	67,477	21.6	1,454,855	0.366988	843,452	71.3	1,638,164
		35	11.4	30,426,544	2,680,092	33.4	80,197	22.2	1,780,117	0.335800	899,975	64.4	1,726,890
					Net Salvage:	(9.7%)					86,983		
										0.368256	986,959		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1&2 FGD System: Accessory Electric Equipment (31546)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	60,511	24,204	20.0	1,213	17.5	21,172	0.125302	3,033	96.0	23,228
30	2008	20	3.5	0		20.0	0	16.5	0	0.175200	0	97.6	0
31	2007	20	4.5	739,226	164,272	20.0	8,218	15.5	127,302	0.225056	36,971	98.7	162,102
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	24,777,540	1,982,203	20.0	99,110	8.1	806,771	0.592993	1,175,433	93.6	1,855,649
		20	11.8	25,577,277	2,170,680	20.0	108,541	8.8	955,244	0.559933	1,215,436	94.0	2,040,979
					Net Salvage:	(7.5%)					91,425		
										0.602051	1,306,861		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend 1&2 FGD System: Misc. Power Plant Equipment				(31646)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	39	0.5	0		25.9	0	25.4	0	0.019334	0	9.9	0
28	2010	39	1.5	0		26.8	0	25.3	0	0.056058	0	10.4	0
29	2009	39	2.5	0		27.7	0	25.2	0	0.090416	0	10.8	0
30	2008	39	3.5	0		28.5	0	25.0	0	0.122646	0	11.3	0
31	2007	39	4.5	0		29.4	0	24.9	0	0.152955	0	11.7	0
32	2006	39	5.5	0		30.3	0	24.9	0	0.177750	0	11.7	0
33	2005	39	6.5	0		31.2	0	24.9	0	0.201034	0	11.7	0
34	2004	39	7.5	0		32.0	0	24.9	0	0.222942	0	11.7	0
35	2003	39	8.5	0		32.9	0	24.9	0	0.243590	0	11.7	0
36	2002	39	9.5	0		33.8	0	24.9	0	0.263085	0	11.7	0
37	2001	39	10.5	0		34.6	0	24.9	0	0.281519	0	11.7	0
38	2000	39	11.5	0		35.5	0	24.9	0	0.298977	0	11.7	0
39	1999	39	12.5	16,353,146	1,308,252	36.3	36,018	24.9	895,454	0.315534	412,798	11.3	147,178
		39	12.5	16,353,146	1,308,252	36.3	36,018	24.9	895,454	0.315534	412,798	11.3	147,178
					Net Salvage:	(1.7%)					6,966		
										0.320859	419,764		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1&2 FGD System: Misc. Power Plant Equipment				(31646)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	0		28.5	0	26.0	0	0.087772	0	14.7	0
30	2008	35	3.5	0		29.3	0	25.8	0	0.119474	0	18.8	0
31	2007	35	4.5	0		30.1	0	25.6	0	0.149699	0	23.5	0
32	2006	35	5.5	0		30.8	0	25.3	0	0.178727	0	28.7	0
33	2005	35	6.5	0		31.4	0	24.9	0	0.206817	0	34.4	0
34	2004	35	7.5	0		32.0	0	24.5	0	0.234202	0	40.5	0
35	2003	35	8.5	0		32.6	0	24.1	0	0.261093	0	46.8	0
36	2002	35	9.5	0		33.0	0	23.5	0	0.287673	0	53.2	0
37	2001	35	10.5	0		33.4	0	22.9	0	0.314101	0	59.5	0
38	2000	35	11.5	0		33.8	0	22.3	0	0.340507	0	65.6	0
39	1999	35	12.5	5,895,658	471,653	34.1	13,848	21.6	298,562	0.366988	173,091	71.3	336,180
		35	12.5	5,895,658	471,653	34.1	13,848	21.6	298,562	0.366988	173,091	71.3	336,180
					Net Salvage:	(10.7%)					18,506		
										0.406225	191,597		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1&2 FGD System: Misc. Power Plant Equipment (31646)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
30	2008	20	3.5	0		20.0	0	16.5	0	0.175200	0	97.6	0
31	2007	20	4.5	0		20.0	0	15.5	0	0.225056	0	98.7	0
32	2006	20	5.5	0		20.0	0	14.5	0	0.274784	0	99.3	0
33	2005	20	6.5	0		20.0	0	13.5	0	0.324207	0	99.6	0
34	2004	20	7.5	0		20.0	0	12.5	0	0.373015	0	99.6	0
35	2003	20	8.5	0		20.0	0	11.6	0	0.420803	0	99.3	0
36	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
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Big Bend 3&4 FGD System

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	26.4	476,225,267	18,027,526	63.1	285,781	37.7	10,786,044	0.403980	7,282,758	102,757	(1%)
35 - Year Life	19.2	61,757,990	3,213,487	34.9	92,091	16.4	1,509,591	0.602030	1,934,617	435,132	(14%)
20 - Year Life	14.3	15,694,193	1,094,762	20.0	54,738	9.1	500,400	0.570086	624,109	54,792	(5%)
	24.8	**553,677,450**	**22,335,775**	**51.6**	**432,609**	**29.6**	**12,796,035**	**0.440615**	**9,841,485**	**592,681**	**(3%)**
312 - Boiler Plant Equipment											
65 - Year Life	25.3	2,033,582,922	80,495,583	57.5	1,399,626	35.9	50,236,592	0.382960	30,826,620	1,510,018	(2%)
35 - Year Life	17.6	1,196,375,218	67,801,984	34.9	1,943,688	17.9	34,705,238	0.554634	37,605,299	9,236,220	(14%)
20 - Year Life	10.8	107,828,775	10,023,244	20.0	501,162	10.9	5,456,399	0.485794	4,869,231	663,673	(7%)
	21.1	**3,337,786,914**	**158,320,811**	**41.2**	**3,844,476**	**23.5**	**90,398,229**	**0.462991**	**73,301,149**	**11,409,910**	**(7%)**
314 - Turbogenerator Units											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
315 - Accessory Electric Equipment											
65 - Year Life	26.4	268,996,417	10,207,502	58.4	174,637	35.7	6,233,145	0.397124	4,053,646	203,640	(2%)
35 - Year Life	25.6	168,453,129	6,582,350	35.0	188,073	10.4	1,947,583	0.801400	5,275,096	909,403	(14%)
20 - Year Life	8.2	52,266,622	6,368,159	20.0	318,408	13.5	4,295,469	0.346846	2,208,768	418,087	(7%)
	21.1	**489,716,168**	**23,158,012**	**34.0**	**681,118**	**18.3**	**12,476,197**	**0.498208**	**11,537,510**	**1,531,129**	**(7%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	26.5	1,618,527	61,190	56.7	1,079	34.8	37,537	0.396467	24,260	1,570	(3%)
35 - Year Life	26.5	16,866,975	636,490	35.0	18,185	9.5	172,879	0.828571	527,377	87,544	(14%)
20 - Year Life	15.1	820,748	54,344	20.0	2,717	7.1	19,183	0.685056	37,229	3,195	(6%)
	25.7	**19,306,250**	**752,024**	**34.2**	**21,981**	**10.4**	**229,598**	**0.783041**	**588,866**	**92,309**	**(12%)**
Subtotal:											
Big Bend 3&4 FGD System											
65 - Year Life	25.6	2,780,423,132	108,791,802	58.5	1,861,122	36.2	67,293,318	0.387780	42,187,284	1,817,984	(2%)
35 - Year Life	18.5	1,443,453,313	78,234,311	34.9	2,242,037	17.1	38,335,291	0.579572	45,342,389	10,668,299	(14%)
20 - Year Life	10.1	176,610,338	17,540,509	20.0	877,025	11.7	10,271,452	0.441226	7,739,336	1,139,746	(6%)
	21.5	**4,400,486,783**	**204,566,622**	**41.1**	**4,980,185**	**23.3**	**115,900,060**	**0.465711**	**95,269,010**	**13,626,029**	**(7%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend 3&4 FGD System: Structures & Improvements				(31145)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		38.4	0	37.9	0	0.013019	0	3.4	0
40	2010	65	1.5	0		39.4	0	37.9	0	0.038100	0	3.5	0
41	2009	65	2.5	0		40.3	0	37.8	0	0.061982	0	3.6	0
42	2008	65	3.5	0		41.3	0	37.8	0	0.084752	0	3.7	0
43	2007	65	4.5	0		42.3	0	37.8	0	0.106486	0	3.8	0
44	2006	65	5.5	0		43.2	0	37.8	0	0.126371	0	3.8	0
45	2005	65	6.5	0		44.2	0	37.8	0	0.145371	0	3.8	0
46	2004	65	7.5	0		45.1	0	37.8	0	0.163544	0	3.8	0
47	2003	65	8.5	0		46.1	0	37.8	0	0.180944	0	3.8	0
48	2002	65	9.5	0		47.1	0	37.8	0	0.197618	0	3.8	0
49	2001	65	10.5	0		48.0	0	37.8	0	0.213611	0	3.8	0
50	2000	65	11.5	0		49.0	0	37.8	0	0.228964	0	3.8	0
51	1999	65	12.5	176,632	14,131	49.9	283	37.8	10,687	0.243714	3,444	3.8	537
52	1998	65	13.5	0		50.9	0	37.8	0	0.257897	0	3.8	0
53	1997	65	14.5	0		51.8	0	37.8	0	0.271544	0	3.8	0
54	1996	65	15.5	0		52.8	0	37.8	0	0.284685	0	3.8	0
55	1995	65	16.5	840,509	50,940	53.7	948	37.8	35,793	0.297348	15,147	3.8	1,936
56	1994	65	17.5	0		54.7	0	37.7	0	0.309558	0	3.8	0
57	1993	65	18.5	0		55.6	0	37.7	0	0.321339	0	3.8	0
58	1992	65	19.5	0		56.6	0	37.7	0	0.332714	0	3.8	0
59	1991	65	20.5	0		57.5	0	37.7	0	0.343702	0	3.8	0
60	1990	65	21.5	997,734	46,406	58.5	794	37.7	29,963	0.354325	16,443	3.8	1,763
61	1989	65	22.5	1,519,510	67,534	59.4	1,137	37.7	42,911	0.364598	24,623	3.8	2,566
62	1988	65	23.5	815,153	34,687	60.3	575	37.7	21,696	0.374540	12,992	3.8	1,318
63	1987	65	24.5	0		61.3	0	37.7	0	0.384166	0	3.8	0
64	1986	65	25.5	4,863,460	190,724	62.2	3,065	37.7	115,676	0.393490	75,048	3.8	7,248
65	1985	65	26.5	467,012,270	17,623,105	63.2	278,979	37.7	10,529,318	0.402528	7,093,786	3.8	669,678
		65	26.4	476,225,267	18,027,526	63.1	285,781	37.7	10,786,044	0.401690	7,241,482	3.8	685,046
						Net Salvage:	(1%)				41,276		
										0.403980	7,282,758		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3&4 FGD System: Structures & Improvements (31145)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	30,952	12,381	34.5	359	32.0	11,483	0.072500	898	81.2	10,056
42	2008	35	3.5	2,990,603	854,458	34.6	24,674	31.1	768,098	0.101070	86,360	85.3	729,086
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	1,267,359	168,981	34.9	4,838	27.4	132,695	0.214738	36,287	95.8	161,904
47	2003	35	8.5	0		35.0	0	26.5	0	0.243172	0	97.2	0
48	2002	35	9.5	57,043	6,005	35.0	172	25.5	4,373	0.271636	1,631	98.1	5,893
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	0		35.0	0	21.5	0	0.385713	0	99.8	0
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	57,137	3,089	35.0	88	16.5	1,459	0.527461	1,629	99.8	3,082
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	162,863	7,238	35.0	207	12.8	2,642	0.635063	4,597	98.1	7,104
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	2,125,274	83,344	35.0	2,381	10.3	24,432	0.706854	58,912	94.0	78,351
58	1985	35	26.5	55,066,759	2,077,991	35.0	59,371	9.5	564,408	0.728387	1,513,583	91.7	1,905,405
		35	19.2	61,757,990	3,213,487	34.9	92,091	16.4	1,509,591	0.530233	1,703,896	90.3	2,900,882
					Net Salvage:	(13.5%)					230,721		
										0.602030	1,934,617		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3&4 FGD System: Structures & Improvements				(31145)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	1,166,966	333,419	20.0	16,671	16.5	275,075	0.174987	58,344	100.0	333,409
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	1,063,118	163,557	20.0	8,178	13.5	110,535	0.324181	53,022	99.9	163,369
37	2004	20	7.5	104,842	13,979	20.0	699	12.5	8,765	0.373006	5,214	99.7	13,938
37	2003	20	8.5	171,640	20,193	20.0	1,010	11.6	11,696	0.420801	8,497	99.3	20,060
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	673,241	64,118	20.0	3,206	9.8	31,321	0.511508	32,797	97.6	62,584
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	759,647	43,408	20.0	2,170	5.0	10,947	0.747821	32,462	68.8	29,876
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	104,188	5,343	20.0	267	4.2	1,111	0.791987	4,232	53.9	2,880
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	348,448	16,207	20.0	810	3.4	2,781	0.828390	13,426	38.4	6,230
37	1989	20	22.5	923,047	41,024	20.0	2,051	3.1	6,392	0.844188	34,632	31.2	12,787
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	443,655	18,108	20.0	905	2.6	2,320	0.871866	15,788	18.6	3,373
37	1986	20	25.5	327,730	12,852	20.0	643	2.3	1,490	0.884041	11,362	13.6	1,751
37	1985	20	26.5	9,607,671	362,554	20.0	18,128	2.1	37,967	0.895279	324,587	9.6	34,638
		20	14.3	15,694,193	1,094,762	20.0	54,738	9.1	500,400	0.542914	594,362	62.6	684,895
						Net Salvage:	(5.0%)				29,747		
										0.570086	624,109		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend 3&4 FGD System: Boiler Plant Equipment				(31245)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	808,343	1,616,686	37.0	43,651	36.5	1,594,860	0.013500	21,826	10.9	176,057
40	2010	65	1.5	0		37.9	0	36.4	0	0.039556	0	11.6	0
41	2009	65	2.5	260,316	104,126	38.8	2,684	36.3	97,418	0.064429	6,709	11.9	12,370
42	2008	65	3.5	0		39.7	0	36.2	0	0.088205	0	12.2	0
43	2007	65	4.5	958,236	212,941	40.6	5,251	36.1	189,313	0.110961	23,628	12.5	26,703
44	2006	65	5.5	0		41.4	0	36.0	0	0.129856	0	12.5	0
45	2005	65	6.5	0		42.3	0	36.0	0	0.147906	0	12.5	0
46	2004	65	7.5	1,151,664	153,555	43.2	3,558	36.0	128,193	0.165168	25,362	12.5	19,256
47	2003	65	8.5	0		44.0	0	36.0	0	0.181692	0	12.5	0
48	2002	65	9.5	21,929,975	2,308,418	44.9	51,437	36.0	1,852,450	0.197524	455,968	12.5	289,476
49	2001	65	10.5	1,162,721	110,735	45.7	2,421	36.0	87,181	0.212706	23,554	12.5	13,886
50	2000	65	11.5	0		46.6	0	36.0	0	0.227278	0	12.5	0
51	1999	65	12.5	3,316,175	265,294	47.4	5,593	36.0	201,285	0.241275	64,009	12.5	33,268
52	1998	65	13.5	155,363	11,508	48.3	238	36.0	8,577	0.254730	2,932	12.5	1,443
53	1997	65	14.5	1,108,680	76,461	49.1	1,557	36.0	55,994	0.267674	20,467	12.5	9,588
54	1996	65	15.5	432,366	27,895	50.0	558	36.0	20,080	0.280136	7,814	12.5	3,498
55	1995	65	16.5	346,261	20,985	50.8	413	36.0	14,855	0.292142	6,131	12.5	2,632
56	1994	65	17.5	419,823	23,990	51.6	465	35.9	16,704	0.303716	7,286	12.5	3,008
57	1993	65	18.5	514,378	27,804	52.5	530	35.9	19,049	0.314881	8,755	12.5	3,487
58	1992	65	19.5	0		53.3	0	35.9	0	0.325659	0	12.5	0
59	1991	65	20.5	1,065,545	51,978	54.1	961	35.9	34,510	0.336068	17,468	12.5	6,518
60	1990	65	21.5	0		54.9	0	35.9	0	0.346128	0	12.5	0
61	1989	65	22.5	1,647,550	73,224	55.7	1,314	35.9	47,167	0.355855	26,057	12.5	9,182
62	1988	65	23.5	461,860	19,654	56.5	348	35.9	12,475	0.365266	7,179	12.5	2,465
63	1987	65	24.5	0		57.4	0	35.9	0	0.374375	0	12.5	0
64	1986	65	25.5	0		58.2	0	35.9	0	0.383197	0	12.5	0
65	1985	65	26.5	1,997,843,666	75,390,327	59.0	1,278,647	35.9	45,856,480	0.391746	29,533,847	12.5	9,453,947
		65	25.3	2,033,582,922	80,495,583	57.5	1,399,626	35.9	50,236,592	0.375909	30,258,991	12.5	10,066,784
						Net Salvage:	(1.9%)				567,629		
										0.382960	30,826,620		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3&4 FGD System: Boiler Plant Equipment				(31245)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	808,343	1,616,686	34.1	47,465	33.6	1,592,953	0.014680	23,733	71.3	1,152,341
40	2010	35	1.5	2,788,258	1,858,838	34.3	54,201	32.8	1,777,537	0.043738	81,302	76.5	1,422,497
41	2009	35	2.5	1,103,033	441,213	34.5	12,795	32.0	409,225	0.072500	31,988	81.2	358,378
42	2008	35	3.5	20,988,846	5,996,813	34.6	173,170	31.1	5,390,718	0.101070	606,095	85.3	5,116,919
43	2007	35	4.5	37,279,830	8,284,407	34.7	238,459	30.2	7,211,343	0.129528	1,073,064	88.8	7,357,663
44	2006	35	5.5	2,106,395	382,981	34.8	10,997	29.3	322,495	0.157935	60,486	91.7	351,177
45	2005	35	6.5	3,055,521	470,080	34.9	13,475	28.4	382,490	0.186330	87,590	94.0	441,922
46	2004	35	7.5	4,995,378	666,050	34.9	19,070	27.4	523,024	0.214738	143,026	95.8	638,156
47	2003	35	8.5	17,171,355	2,020,159	35.0	57,794	26.5	1,528,913	0.243172	491,246	97.2	1,962,845
48	2002	35	9.5	50,711,809	5,338,085	35.0	152,633	25.5	3,888,067	0.271636	1,450,018	98.1	5,239,138
49	2001	35	10.5	4,956,411	472,039	35.0	13,493	24.5	330,366	0.300130	141,673	98.8	466,546
50	2000	35	11.5	2,577,440	224,125	35.0	6,405	23.5	150,467	0.328648	73,658	99.3	222,559
51	1999	35	12.5	960,021	76,802	35.0	2,195	22.5	49,370	0.357179	27,432	99.6	76,494
52	1998	35	13.5	5,107,285	378,317	35.0	10,810	21.5	232,395	0.385713	145,922	99.8	377,485
53	1997	35	14.5	2,405,297	165,883	35.0	4,740	20.5	97,167	0.414239	68,715	99.9	165,685
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	684,853	41,506	35.0	1,186	18.5	21,951	0.471136	19,555	99.9	41,475
56	1994	35	17.5	804,439	45,968	35.0	1,313	17.5	23,011	0.499409	22,957	99.9	45,913
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	169,268	8,680	35.0	248	15.6	3,861	0.555189	4,819	99.6	8,646
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	139,242	6,476	35.0	185	13.7	2,531	0.609138	3,945	98.8	6,401
58	1989	35	22.5	4,407,637	195,895	35.0	5,597	12.8	71,489	0.635063	124,406	98.1	192,262
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	40,258,293	1,643,196	35.0	46,948	11.1	519,143	0.684065	1,124,053	95.8	1,574,362
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	992,896,266	37,467,784	35.0	1,070,508	9.5	10,176,720	0.728387	27,291,064	91.7	34,355,934
		35	17.6	1,196,375,218	67,801,984	34.9	1,943,688	17.9	34,705,238	0.488138	33,096,746	90.8	61,574,799
					Net Salvage:	(13.6%)					4,508,553		
										0.554634	37,605,299		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3&4 FGD System: Boiler Plant Equipment				(31245)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	808,343	1,616,686	20.0	80,834	19.5	1,576,269	0.025000	40,417	100.0	1,616,662
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	917,903	367,161	20.0	18,358	17.5	321,266	0.125000	45,895	100.0	367,156
37	2008	20	3.5	585,986	167,424	20.0	8,371	16.5	138,127	0.174987	29,297	100.0	167,419
37	2007	20	4.5	601,531	133,674	20.0	6,684	15.5	103,606	0.224931	30,067	100.0	133,660
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	207,284	27,638	20.0	1,382	12.5	17,329	0.373006	10,309	99.7	27,556
37	2003	20	8.5	332,586	39,128	20.0	1,956	11.6	22,663	0.420801	16,465	99.3	38,870
37	2002	20	9.5	52,390,124	5,514,750	20.0	275,737	10.7	2,938,703	0.467120	2,576,047	98.7	5,442,258
37	2001	20	10.5	1,252,688	119,304	20.0	5,965	9.8	58,279	0.511508	61,025	97.6	116,449
37	2000	20	11.5	1,532,056	133,222	20.0	6,661	8.9	59,475	0.553568	73,748	96.0	127,844
37	1999	20	12.5	321,098	25,688	20.0	1,284	8.1	10,455	0.592993	15,233	93.6	24,047
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	324,862	20,959	20.0	1,048	6.1	6,410	0.694172	14,549	81.4	17,055
37	1995	20	16.5	123,121	7,462	20.0	373	5.6	2,072	0.722284	5,390	75.5	5,633
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	2,570,299	119,549	20.0	5,977	3.4	20,516	0.828390	99,033	38.4	45,958
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	45,860,893	1,730,600	20.0	86,530	2.1	181,230	0.895279	1,549,369	9.6	165,342
		20	10.8	107,828,775	10,023,244	20.0	501,162	10.9	5,456,399	0.455625	4,566,844	82.8	8,295,909
						Net Salvage:	(6.6%)				302,386		
										0.485794	4,869,231		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend 3&4 FGD System: Turbogenerator Units				(31445)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	65	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	65	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	65	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	65	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
44	2006	65	5.5	0		41.3	0	35.9	0	0.130182	0	13.3	0
45	2005	65	6.5	0		42.1	0	35.9	0	0.148155	0	13.3	0
46	2004	65	7.5	0		43.0	0	35.9	0	0.165343	0	13.3	0
47	2003	65	8.5	0		43.8	0	35.9	0	0.181796	0	13.3	0
48	2002	65	9.5	0		44.7	0	35.9	0	0.197559	0	13.3	0
49	2001	65	10.5	0		45.5	0	35.9	0	0.212674	0	13.3	0
50	2000	65	11.5	0		46.4	0	35.8	0	0.227182	0	13.3	0
51	1999	65	12.5	0		47.2	0	35.8	0	0.241117	0	13.3	0
52	1998	65	13.5	0		48.1	0	35.8	0	0.254513	0	13.3	0
53	1997	65	14.5	0		48.9	0	35.8	0	0.267400	0	13.3	0
54	1996	65	15.5	0		49.7	0	35.8	0	0.279806	0	13.3	0
55	1995	65	16.5	0		50.5	0	35.8	0	0.291758	0	13.3	0
56	1994	65	17.5	0		51.4	0	35.8	0	0.303279	0	13.3	0
57	1993	65	18.5	0		52.2	0	35.8	0	0.314394	0	13.3	0
58	1992	65	19.5	0		53.0	0	35.8	0	0.325122	0	13.3	0
59	1991	65	20.5	0		53.8	0	35.8	0	0.335484	0	13.3	0
60	1990	65	21.5	0		54.6	0	35.7	0	0.345497	0	13.3	0
61	1989	65	22.5	0		55.4	0	35.7	0	0.355179	0	13.3	0
62	1988	65	23.5	0		56.2	0	35.7	0	0.364546	0	13.3	0
63	1987	65	24.5	0		57.0	0	35.7	0	0.373613	0	13.3	0
64	1986	65	25.5	0		57.8	0	35.7	0	0.382393	0	13.3	0
65	1985	65	26.5	0		58.6	0	35.7	0	0.390901	0	13.3	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3&4 FGD System: Turbogenerator Units				(31445)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	0		34.9	0	27.4	0	0.214738	0	95.8	0
47	2003	35	8.5	0		35.0	0	26.5	0	0.243172	0	97.2	0
48	2002	35	9.5	0		35.0	0	25.5	0	0.271636	0	98.1	0
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	0		35.0	0	21.5	0	0.385713	0	99.8	0
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
		35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3&4 FGD System: Turbogenerator Units				(31445)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend 3&4 FGD System: Accessory Electric Equipmen (31545)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	65	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	65	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	65	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	65	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	65	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
44	2006	65	5.5	0		41.3	0	35.9	0	0.130182	0	13.3	0
45	2005	65	6.5	0		42.1	0	35.9	0	0.148155	0	13.3	0
46	2004	65	7.5	0		43.0	0	35.9	0	0.165343	0	13.3	0
47	2003	65	8.5	0		43.8	0	35.9	0	0.181796	0	13.3	0
48	2002	65	9.5	298,646	31,436	44.7	703	35.9	25,226	0.197559	6,211	13.3	4,181
49	2001	65	10.5	0		45.5	0	35.9	0	0.212674	0	13.3	0
50	2000	65	11.5	0		46.4	0	35.8	0	0.227182	0	13.3	0
51	1999	65	12.5	377,810	30,225	47.2	640	35.8	22,937	0.241117	7,288	13.3	4,020
52	1998	65	13.5	0		48.1	0	35.8	0	0.254513	0	13.3	0
53	1997	65	14.5	0		48.9	0	35.8	0	0.267400	0	13.3	0
54	1996	65	15.5	0		49.7	0	35.8	0	0.279806	0	13.3	0
55	1995	65	16.5	0		50.5	0	35.8	0	0.291758	0	13.3	0
56	1994	65	17.5	0		51.4	0	35.8	0	0.303279	0	13.3	0
57	1993	65	18.5	934,281	50,502	52.2	968	35.8	34,624	0.314394	15,877	13.3	6,717
58	1992	65	19.5	93,341	4,787	53.0	90	35.8	3,230	0.325122	1,556	13.3	637
59	1991	65	20.5	213,711	10,425	53.8	194	35.8	6,928	0.335484	3,497	13.3	1,387
60	1990	65	21.5	192,431	8,950	54.6	164	35.7	5,858	0.345497	3,092	13.3	1,190
61	1989	65	22.5	0		55.4	0	35.7	0	0.355179	0	13.3	0
62	1988	65	23.5	0		56.2	0	35.7	0	0.364546	0	13.3	0
63	1987	65	24.5	0		57.0	0	35.7	0	0.373613	0	13.3	0
64	1986	65	25.5	0		57.8	0	35.7	0	0.382393	0	13.3	0
65	1985	65	26.5	266,886,197	10,071,177	58.6	171,878	35.7	6,134,341	0.390901	3,936,836	13.3	1,339,467
		65	26.4	268,996,417	10,207,502	58.4	174,637	35.7	6,233,145	0.389357	3,974,357	13.3	1,357,598
						Net Salvage:	(2.0%)				79,288		
										0.397124	4,053,646		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3&4 FGD System: Accessory Electric Equipmen (31545)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	0		34.9	0	27.4	0	0.214738	0	95.8	0
47	2003	35	8.5	0		35.0	0	26.5	0	0.243172	0	97.2	0
48	2002	35	9.5	2,349,083	247,272	35.0	7,070	25.5	180,104	0.271636	67,168	98.1	242,688
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	171,769	13,742	35.0	393	22.5	8,833	0.357179	4,908	99.6	13,686
52	1998	35	13.5	1,635,500	121,148	35.0	3,462	21.5	74,420	0.385713	46,728	99.8	120,882
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	209,763	8,226	35.0	235	10.3	2,411	0.706854	5,815	94.0	7,733
58	1985	35	26.5	164,087,015	6,191,963	35.0	176,913	9.5	1,681,815	0.728387	4,510,148	91.7	5,677,696
		35	25.6	168,453,129	6,582,350	35.0	188,073	10.4	1,947,583	0.704120	4,634,767	92.1	6,062,685
					Net Salvage:	(13.8%)					640,329		
										0.801400	5,275,096		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3&4 FGD System: Accessory Electric Equipmen (31545)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	16,777,374	4,793,535	20.0	239,677	16.5	3,954,728	0.174987	838,808	100.0	4,793,392
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	1,385,153	251,846	20.0	12,592	14.5	182,659	0.274721	69,187	100.0	251,750
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	401,217	38,211	20.0	1,911	9.8	18,666	0.511508	19,545	97.6	37,297
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	638,959	43,024	20.0	2,151	4.2	8,949	0.791987	34,074	53.9	23,187
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	289,624	12,324	20.0	616	2.8	1,742	0.858629	10,582	24.5	3,020
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	32,574,294	1,229,219	20.0	61,461	2.1	128,725	0.895279	1,100,494	9.6	117,440
		20	8.2	52,266,622	6,368,159	20.0	318,408	13.5	4,295,469	0.325477	2,072,690	82.1	5,226,086
					Net Salvage:	(6.6%)					136,078		
										0.346846	2,208,768		

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2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend 3&4 FGD System: Misc. Power Plant Equipment (31645)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		36.3	0	35.8	0	0.013766	0	14.9	0
40	2010	65	1.5	0		37.2	0	35.7	0	0.040361	0	15.8	0
41	2009	65	2.5	0		38.0	0	35.5	0	0.065784	0	16.2	0
42	2008	65	3.5	0		38.8	0	35.3	0	0.090121	0	16.7	0
43	2007	65	4.5	0		39.7	0	35.2	0	0.113449	0	17.1	0
44	2006	65	5.5	0		40.5	0	35.2	0	0.131874	0	17.1	0
45	2005	65	6.5	0		41.3	0	35.1	0	0.149474	0	17.1	0
46	2004	65	7.5	0		42.1	0	35.1	0	0.166304	0	17.1	0
47	2003	65	8.5	0		42.9	0	35.1	0	0.182412	0	17.1	0
48	2002	65	9.5	0		43.7	0	35.1	0	0.197843	0	17.1	0
49	2001	65	10.5	0		44.5	0	35.1	0	0.212640	0	17.1	0
50	2000	65	11.5	0		45.3	0	35.1	0	0.226839	0	17.1	0
51	1999	65	12.5	0		46.1	0	35.0	0	0.240477	0	17.1	0
52	1998	65	13.5	0		46.9	0	35.0	0	0.253586	0	17.1	0
53	1997	65	14.5	0		47.7	0	35.0	0	0.266195	0	17.1	0
54	1996	65	15.5	0		48.5	0	35.0	0	0.278333	0	17.1	0
55	1995	65	16.5	0		49.3	0	35.0	0	0.290025	0	17.1	0
56	1994	65	17.5	0		50.0	0	35.0	0	0.301295	0	17.1	0
57	1993	65	18.5	0		50.8	0	34.9	0	0.312166	0	17.1	0
58	1992	65	19.5	0		51.6	0	34.9	0	0.322657	0	17.1	0
59	1991	65	20.5	0		52.3	0	34.9	0	0.332789	0	17.1	0
60	1990	65	21.5	0		53.1	0	34.9	0	0.342580	0	17.1	0
61	1989	65	22.5	0		53.8	0	34.9	0	0.352046	0	17.1	0
62	1988	65	23.5	0		54.6	0	34.9	0	0.361203	0	17.1	0
63	1987	65	24.5	0		55.3	0	34.8	0	0.370065	0	17.1	0
64	1986	65	25.5	76,929	3,017	56.0	54	34.8	1,875	0.378647	1,142	17.1	516
65	1985	65	26.5	1,541,598	58,174	56.8	1,025	34.8	35,663	0.386962	22,511	17.1	9,948
		65	26.5	1,618,527	61,190	56.7	1,079	34.8	37,537	0.386552	23,653	17.1	10,464
						Net Salvage:	(2.6%)				607		
										0.396467	24,260		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3&4 FGD System: Misc. Power Plant Equipment (31645)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
44	2006	35	5.5	0		34.8	0	29.3	0	0.157935	0	91.7	0
45	2005	35	6.5	0		34.9	0	28.4	0	0.186330	0	94.0	0
46	2004	35	7.5	0		34.9	0	27.4	0	0.214738	0	95.8	0
47	2003	35	8.5	0		35.0	0	26.5	0	0.243172	0	97.2	0
48	2002	35	9.5	0		35.0	0	25.5	0	0.271636	0	98.1	0
49	2001	35	10.5	0		35.0	0	24.5	0	0.300130	0	98.8	0
50	2000	35	11.5	0		35.0	0	23.5	0	0.328648	0	99.3	0
51	1999	35	12.5	0		35.0	0	22.5	0	0.357179	0	99.6	0
52	1998	35	13.5	0		35.0	0	21.5	0	0.385713	0	99.8	0
53	1997	35	14.5	0		35.0	0	20.5	0	0.414239	0	99.9	0
54	1996	35	15.5	0		35.0	0	19.5	0	0.442726	0	99.9	0
55	1995	35	16.5	0		35.0	0	18.5	0	0.471136	0	99.9	0
56	1994	35	17.5	0		35.0	0	17.5	0	0.499409	0	99.9	0
57	1993	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0
58	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	16,866,975	636,490	35.0	18,185	9.5	172,879	0.728387	463,611	91.7	583,627
		35	26.5	16,866,975	636,490	35.0	18,185	9.5	172,879	0.728387	463,611	91.7	583,627
					Net Salvage:	(13.8%)					63,766		
										0.828571	527,377		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3&4 FGD System: Misc. Power Plant Equipment (31645)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	12,213	8,142	20.0	407	18.5	7,532	0.075000	611	100.0	8,142
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	808,534	46,202	20.0	2,310	5.0	11,651	0.747821	34,551	68.8	31,799
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
		20	15.1	820,748	54,344	20.0	2,717	7.1	19,183	0.647013	35,161	73.5	39,941
					Net Salvage:	(5.9%)					2,067		
										0.685056	37,229		

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Determination of Average Remaining Life
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Big Bend 1 SCR System

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	1.5	32,718,138	21,812,092	24.8	879,875	23.3	20,492,280	0.060690	1,323,771	65,436	(0%)
35 - Year Life	1.5	1,258,390	838,927	24.9	33,713	23.4	788,357	0.060657	50,887	5,270	(1%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	1.5	**33,976,527**	**22,651,018**	**24.8**	**913,588**	**23.3**	**21,280,637**	**0.060689**	**1,374,658**	**70,706**	**(0%)**
312 - Boiler Plant Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	1.5	51,593,986	34,395,991	24.9	1,382,229	23.4	32,322,647	0.060657	2,086,368	216,076	(1%)
20 - Year Life	1.5	16,359,069	10,906,046	19.6	555,982	18.1	10,072,072	0.081447	888,265	709,979	(7%)
	1.5	**67,953,055**	**45,302,037**	**23.4**	**1,938,211**	**21.9**	**42,394,720**	**0.065662**	**2,974,633**	**926,055**	**(2%)**
314 - Turbogenerator Units											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
315 - Accessory Electric Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	1.5	10,067,119	6,711,413	24.9	269,703	23.4	6,306,858	0.060657	407,096	42,161	(1%)
20 - Year Life	1.5	12,583,899	8,389,266	19.6	427,679	18.1	7,747,748	0.081447	683,281	546,138	(7%)
	1.5	**22,651,018**	**15,100,679**	**21.7**	**697,382**	**20.2**	**14,054,606**	**0.072207**	**1,090,377**	**588,299**	**(4%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	1.5	1,258,390	838,927	24.9	33,713	23.4	788,357	0.060657	50,887	5,270	(1%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	1.5	**1,258,390**	**838,927**	**24.9**	**33,713**	**23.4**	**788,357**	**0.060657**	**50,887**	**5,270**	**(1%)**
Subtotal:											
Big Bend 1 SCR System											
65 - Year Life	1.5	32,718,138	21,812,092	24.8	879,875	23.3	20,492,280	0.060690	1,323,771	65,436	(0%)
35 - Year Life	1.5	64,177,885	42,785,257	24.9	1,719,358	23.4	40,206,220	0.060657	2,595,239	268,777	(1%)
20 - Year Life	1.5	28,942,968	19,295,312	19.6	983,661	18.1	17,819,820	0.081447	1,571,545	1,256,117	(7%)
	1.5	**125,838,991**	**83,892,660**	**23.4**	**3,582,894**	**21.9**	**78,518,320**	**0.065447**	**5,490,555**	**1,590,330**	**(2%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend 1 SCR System: Structures & Improvements				(31151)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.8	0	23.3	0	0.021000	0	1.9	0
25	2010	65	1.5	32,718,138	21,812,092	24.8	879,875	23.3	20,492,280	0.060508	1,319,812	2.0	436,242
		65	1.5	32,718,138	21,812,092	24.8	879,875	23.3	20,492,280	0.060508	1,319,812	2.0	436,242
					Net Salvage:	(0%)					3,959		
										0.060690	1,323,771		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1 SCR System: Structures & Improvements				(31151)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	1,258,390	838,927	24.9	33,713	23.4	788,357	0.060279	50,569	4.2	35,134
		35	1.5	1,258,390	838,927	24.9	33,713	23.4	788,357	0.060279	50,569	4.2	35,134
					Net Salvage:	(0.6%)					318		
											0.060657	50,887	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1 SCR System: Structures & Improvements				(31151)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	0		19.6	0	18.1	0	0.076469	0	81.4	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend 1 SCR System: Boiler Plant Equipment				(31251)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.4	0	22.9	0	0.021392	0	6.3	0
25	2010	65	1.5	0		24.3	0	22.8	0	0.061711	0	6.6	0
#DIV/0!		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1 SCR System: Boiler Plant Equipment				(31251)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	51,593,986	34,395,991	24.9	1,382,229	23.4	32,322,647	0.060279	2,073,344	4.2	1,440,504
		35	1.5	**51,593,986**	**34,395,991**	**24.9**	**1,382,229**	**23.4**	**32,322,647**	**0.060279**	**2,073,344**	**4.2**	**1,440,504**
					Net Salvage:	(0.6%)					13,025		
										0.060657	2,086,368		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1 SCR System: Boiler Plant Equipment				(31251)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	16,359,069	10,906,046	19.6	555,982	18.1	10,072,072	0.076469	833,973	81.4	8,874,740
		20	1.5	16,359,069	10,906,046	19.6	555,982	18.1	10,072,072	0.076469	833,973	81.4	8,874,740
					Net Salvage:	(6.5%)					54,291		
										0.081447	888,265		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend 1 SCR System: Turbogenerator Units				(31451)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.3	0	22.8	0	0.021427	0	6.6	0
25	2010	65	1.5	0		24.3	0	22.8	0	0.061817	0	7.0	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1 SCR System: Turbogenerator Units				(31451)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	0		24.9	0	23.4	0	0.060279	0	4.2	0
		35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1 SCR System: Turbogenerator Units				(31451)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	0		19.6	0	18.1	0	0.076469	0	81.4	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend 1 SCR System: Accessory Electric Equipment (31551)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	65	0.5	0		23.3	0	22.8	0	0.021427	0	6.6	0
25	2010	65	1.5	0		24.3	0	22.8	0	0.061817	0	7.0	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1 SCR System: Accessory Electric Equipment (31551)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	10,067,119	6,711,413	24.9	269,703	23.4	6,306,858	0.060279	404,555	4.2	281,074
		35	1.5	10,067,119	6,711,413	24.9	269,703	23.4	6,306,858	0.060279	404,555	4.2	281,074
					Net Salvage:	(0.6%)					2,541		
										0.060657	407,096		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1 SCR System: Accessory Electric Equipment (31551)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	12,583,899	8,389,266	19.6	427,679	18.1	7,747,748	0.076469	641,518	81.4	6,826,723
		20	1.5	12,583,899	8,389,266	19.6	427,679	18.1	7,747,748	0.076469	641,518	81.4	6,826,723
					Net Salvage:	(6.5%)					41,763		
										0.081447	683,281		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend 1 SCR System: Misc. Power Plant Equipment (31651)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
24	2011	65	0.5	0		23.1	0	22.6	0	0.021603	0	8.6	0
25	2010	65	1.5	0		24.1	0	22.6	0	0.062357	0	9.0	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 1 SCR System: Misc. Power Plant Equipment (31651)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	35	0.5	0		23.9	0	23.4	0	0.020897	0	2.8	0
25	2010	35	1.5	1,258,390	838,927	24.9	33,713	23.4	788,357	0.060279	50,569	4.2	35,134
		35	1.5	1,258,390	838,927	24.9	33,713	23.4	788,357	0.060279	50,569	4.2	35,134
					Net Salvage:	(0.6%)					318		
										0.060657	50,887		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2035			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 1 SCR System: Misc. Power Plant Equipment (31651)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
24	2011	20	0.5	0		19.4	0	18.9	0	0.025734	0	75.5	0
25	2010	20	1.5	0		19.6	0	18.1	0	0.076469	0	81.4	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Big Bend 2 SCR System

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	2.5	59,886,097	23,954,439	28.7	834,649	26.2	21,867,815	0.087422	2,094,135	86,236	(0%)
35 - Year Life	2.5	3,136,077	1,254,431	28.5	44,042	26.0	1,144,327	0.089704	112,527	27,609	(2%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**63,022,173**	**25,208,869**	**28.7**	**878,691**	**26.2**	**23,012,142**	**0.087535**	**2,206,663**	**113,845**	**(0%)**
312 - Boiler Plant Equipment											
65 - Year Life	2.5	3,236,513	1,294,605	28.0	46,219	25.5	1,179,057	0.090314	116,921	15,380	(1%)
35 - Year Life	2.5	90,474,349	36,189,739	28.5	1,270,578	26.0	33,013,295	0.089704	3,246,355	796,502	(2%)
20 - Year Life	2.5	29,823,162	11,929,265	20.0	597,903	17.5	10,434,508	0.134921	1,609,512	915,829	(8%)
	2.5	**123,534,023**	**49,413,609**	**25.8**	**1,914,700**	**23.3**	**44,626,859**	**0.100636**	**4,972,788**	**1,727,710**	**(3%)**
314 - Turbogenerator Units											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
315 - Accessory Electric Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	2.5	27,580,066	11,032,026	28.5	387,321	26.0	10,063,724	0.089704	989,614	242,804	(2%)
20 - Year Life	2.5	12,206,001	4,882,401	20.0	244,709	17.5	4,270,627	0.134921	658,740	374,830	(8%)
	2.5	**39,786,067**	**15,914,427**	**25.2**	**632,030**	**22.7**	**14,334,351**	**0.103576**	**1,648,354**	**617,634**	**(4%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	2.5	2,297,656	919,062	28.5	32,267	26.0	838,395	0.089704	82,443	20,228	(2%)
20 - Year Life	2.5	98,884	39,553	20.0	1,982	17.5	34,597	0.134921	5,337	3,037	(8%)
	2.5	**2,396,540**	**958,616**	**28.0**	**34,250**	**25.5**	**872,992**	**0.091569**	**87,780**	**23,264**	**(2%)**
Subtotal:											
Big Bend 2 SCR System											
65 - Year Life	2.5	63,122,609	25,249,044	28.7	880,869	26.2	23,046,872	0.087570	2,211,057	101,616	(0%)
35 - Year Life	2.5	123,488,147	49,395,259	28.5	1,734,208	26.0	45,059,740	0.089704	4,430,940	1,087,143	(2%)
20 - Year Life	2.5	42,128,047	16,851,219	20.0	844,595	17.5	14,739,733	0.134921	2,273,588	1,293,695	(8%)
	2.5	**228,738,803**	**91,495,521**	**26.4**	**3,459,671**	**23.9**	**82,846,344**	**0.097443**	**8,915,585**	**2,482,454**	**(3%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend 2 SCR System: Structures & Improvements				(31152)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	0		26.7	0	26.2	0	0.018694	0	2.2	0
28	2010	65	1.5	0		27.7	0	26.2	0	0.054105	0	2.3	0
29	2009	65	2.5	59,886,097	23,954,439	28.7	834,649	26.2	21,867,815	0.087108	2,086,624	2.4	574,907
		65	2.5	59,886,097	23,954,439	28.7	834,649	26.2	21,867,815	0.087108	2,086,624	2.4	574,907
					Net Salvage:	(0%)					7,512		
										0.087422	2,094,135		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 2 SCR System: Structures & Improvements				(31152)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	3,136,077	1,254,431	28.5	44,042	26.0	1,144,327	0.087772	110,104	14.7	184,059
		35	2.5	3,136,077	1,254,431	28.5	44,042	26.0	1,144,327	0.087772	110,104	14.7	184,059
					Net Salvage:	(2.2%)					2,423		
										0.089704	112,527		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 2 SCR System: Structures & Improvements				(31152)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend 2 SCR System: Boiler Plant Equipment				(31252)								
58						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	0		26.2	0	25.7	0	0.019109	0	7.3	0
28	2010	65	1.5	0		27.1	0	25.6	0	0.055373	0	7.6	0
29	2009	65	2.5	3,236,513	1,294,605	28.0	46,219	25.5	1,179,057	0.089254	115,548	7.9	102,533
		65	2.5	3,236,513	1,294,605	28.0	46,219	25.5	1,179,057	0.089254	115,548	7.9	102,533
					Net Salvage:	(1.2%)					1,373		
										0.090314	116,921		

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Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 2 SCR System: Boiler Plant Equipment				(31252)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	90,474,349	36,189,739	28.5	1,270,578	26.0	33,013,295	0.087772	3,176,445	14.7	5,310,012
		35	2.5	90,474,349	36,189,739	28.5	1,270,578	26.0	33,013,295	0.087772	3,176,445	14.7	5,310,012
					Net Salvage:	(2.2%)					69,911		
										0.089704	3,246,355		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 2 SCR System: Boiler Plant Equipment				(31252)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	29,823,162	11,929,265	20.0	597,903	17.5	10,434,508	0.125302	1,494,757	96.0	11,447,859
		20	2.5	29,823,162	11,929,265	20.0	597,903	17.5	10,434,508	0.125302	1,494,757	96.0	11,447,859
					Net Salvage:	(7.7%)					114,755		
										0.134921	1,609,512		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend 2 SCR System: Turbogenerator Units				(31452)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	0		26.1	0	25.6	0	0.019146	0	7.7	0
28	2010	65	1.5	0		27.0	0	25.5	0	0.055486	0	8.1	0
29	2009	65	2.5	0		28.0	0	25.5	0	0.089445	0	8.4	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 2 SCR System: Turbogenerator Units				(31452)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	0		28.5	0	26.0	0	0.087772	0	14.7	0
		35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 2 SCR System: Turbogenerator Units				(31452)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	0		20.0	0	17.5	0	0.125302	0	96.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend 2 SCR System: Accessory Electric Equipment (31552)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	65	0.5	0		26.1	0	25.6	0	0.019146	0	7.7	0
28	2010	65	1.5	0		27.0	0	25.5	0	0.055486	0	8.1	0
29	2009	65	2.5	0		28.0	0	25.5	0	0.089445	0	8.4	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 2 SCR System: Accessory Electric Equipment (31552)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	27,580,066	11,032,026	28.5	387,321	26.0	10,063,724	0.087772	968,303	14.7	1,618,696
		35	2.5	27,580,066	11,032,026	28.5	387,321	26.0	10,063,724	0.087772	968,303	14.7	1,618,696
					Net Salvage:	(2.2%)					21,311		
										0.089704	989,614		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 2 SCR System: Accessory Electric Equipment (31552)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	12,206,001	4,882,401	20.0	244,709	17.5	4,270,627	0.125302	611,773	96.0	4,685,371
		20	2.5	12,206,001	4,882,401	20.0	244,709	17.5	4,270,627	0.125302	611,773	96.0	4,685,371
					Net Salvage:	(7.7%)					46,967		
										0.134921	658,740		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend 2 SCR System: Misc. Power Plant Equipment (31652)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
27	2011	65	0.5	0		25.9	0	25.4	0	0.019334	0	9.9	0
28	2010	65	1.5	0		26.8	0	25.3	0	0.056058	0	10.4	0
29	2009	65	2.5	0		27.7	0	25.2	0	0.090416	0	10.8	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 2 SCR System: Misc. Power Plant Equipment				(31652)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	35	0.5	0		26.7	0	26.2	0	0.018698	0	8.3	0
28	2010	35	1.5	0		27.6	0	26.1	0	0.054290	0	11.2	0
29	2009	35	2.5	2,297,656	919,062	28.5	32,267	26.0	838,395	0.087772	80,668	14.7	134,851
		35	2.5	2,297,656	919,062	28.5	32,267	26.0	838,395	0.087772	80,668	14.7	134,851
					Net Salvage:	(2.2%)					1,775		
										0.089704	82,443		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2038			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 2 SCR System: Misc. Power Plant Equipment				(31652)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
27	2011	20	0.5	0		19.8	0	19.3	0	0.025192	0	90.4	0
28	2010	20	1.5	0		19.9	0	18.4	0	0.075333	0	93.6	0
29	2009	20	2.5	98,884	39,553	20.0	1,982	17.5	34,597	0.125302	4,956	96.0	37,957
		20	2.5	98,884	39,553	20.0	1,982	17.5	34,597	0.125302	4,956	96.0	37,957
					Net Salvage:	(7.7%)					380		
										0.134921	5,337		

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Big Bend 3 SCR System

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	3.5	72,135,885	20,610,253	32.6	632,333	29.1	18,397,088	0.107833	2,222,460	86,563	(0%)
35 - Year Life	3.5	3,777,091	1,079,169	31.4	34,337	27.9	958,989	0.117116	126,388	55,754	(5%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	3.5	**75,912,975**	**21,689,422**	**32.5**	**666,670**	**29.0**	**19,356,078**	**0.108295**	**2,348,848**	**142,317**	**(1%)**
312 - Boiler Plant Equipment											
65 - Year Life	3.5	3,898,056	1,113,730	31.7	35,178	28.2	990,609	0.112081	124,828	15,436	(1%)
35 - Year Life	3.5	108,967,307	31,133,516	31.4	990,606	27.9	27,666,397	0.117116	3,646,245	1,608,479	(5%)
20 - Year Life	3.5	35,919,017	10,262,576	20.0	513,170	16.5	8,466,613	0.188960	1,939,217	818,584	(8%)
	3.5	**148,784,380**	**42,509,823**	**27.6**	**1,538,953**	**24.1**	**37,123,618**	**0.134329**	**5,710,290**	**2,442,499**	**(6%)**
314 - Turbogenerator Units											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
315 - Accessory Electric Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	3.5	33,217,432	9,490,695	31.4	301,975	27.9	8,433,783	0.117116	1,111,516	490,326	(5%)
20 - Year Life	3.5	14,700,907	4,200,259	20.0	210,030	16.5	3,465,209	0.188960	793,681	335,029	(8%)
	3.5	**47,918,339**	**13,690,954**	**26.7**	**512,005**	**23.2**	**11,898,992**	**0.139157**	**1,905,197**	**825,356**	**(6%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	3.5	2,767,297	790,656	31.4	25,157	27.9	702,606	0.117116	92,599	40,848	(5%)
20 - Year Life	3.5	119,095	34,027	20.0	1,701	16.5	28,072	0.188960	6,430	2,714	(8%)
	3.5	**2,886,392**	**824,684**	**30.7**	**26,859**	**27.2**	**730,679**	**0.120081**	**99,029**	**43,563**	**(5%)**
Subtotal:											
Big Bend 3 SCR System											
65 - Year Life	3.5	76,033,941	21,723,983	32.5	667,510	29.0	19,387,697	0.108051	2,347,288	101,999	(0%)
35 - Year Life	3.5	148,729,127	42,494,036	31.4	1,352,074	27.9	37,761,776	0.117116	4,976,748	2,195,408	(5%)
20 - Year Life	3.5	50,739,019	14,496,863	20.0	724,901	16.5	11,959,894	0.188960	2,739,328	1,156,328	(8%)
	3.5	**275,502,087**	**78,714,882**	**28.7**	**2,744,486**	**25.2**	**69,109,366**	**0.127846**	**10,063,363**	**3,453,735**	**(4%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend 3 SCR System: Structures & Improvements				(31153)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		29.7	0	29.2	0	0.016849	0	2.5	0
31	2010	65	1.5	0		30.6	0	29.1	0	0.048941	0	2.6	0
32	2009	65	2.5	0		31.6	0	29.1	0	0.079059	0	2.7	0
33	2008	65	3.5	72,135,885	20,610,253	32.6	632,333	29.1	18,397,088	0.107382	2,213,165	2.8	577,087
		65	3.5	72,135,885	20,610,253	32.6	632,333	29.1	18,397,088	0.107382	2,213,165	2.8	577,087
						Net Salvage:	(0%)				9,295		
										0.107833	2,222,460		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3 SCR System: Structures & Improvements				(31153)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	0		30.1	0	28.6	0	0.049900	0	23.5	0
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	3,777,091	1,079,169	31.4	34,337	27.9	958,989	0.111363	120,179	34.4	371,694
		35	3.5	3,777,091	1,079,169	31.4	34,337	27.9	958,989	0.111363	120,179	34.4	371,694
					Net Salvage:	(5.2%)					6,209		
										0.117116	126,388		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3 SCR System: Structures & Improvements				(31153)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	0		20.0	0	16.5	0	0.175001	0	99.7	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend 3 SCR System: Boiler Plant Equipment				(31253)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		28.9	0	28.4	0	0.017285	0	8.3	0
31	2010	65	1.5	0		29.8	0	28.3	0	0.050265	0	8.6	0
32	2009	65	2.5	0		30.8	0	28.3	0	0.081294	0	8.9	0
33	2008	65	3.5	3,898,056	1,113,730	31.7	35,178	28.2	990,609	0.110549	123,122	9.2	102,909
		65	3.5	3,898,056	1,113,730	31.7	35,178	28.2	990,609	0.110549	123,122	9.2	102,909
						Net Salvage:	(1.4%)				1,706		
											0.112081	124,828	

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3 SCR System: Boiler Plant Equipment				(31253)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	0		30.1	0	28.6	0	0.049900	0	23.5	0
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	108,967,307	31,133,516	31.4	990,606	27.9	27,666,397	0.111363	3,467,120	34.4	10,723,192
		35	3.5	**108,967,307**	**31,133,516**	**31.4**	**990,606**	**27.9**	**27,666,397**	**0.111363**	**3,467,120**	**34.4**	**10,723,192**
					Net Salvage:	(5.2%)					179,125		
										0.117116	3,646,245		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3 SCR System: Boiler Plant Equipment				(31253)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	35,919,017	10,262,576	20.0	513,170	16.5	8,466,613	0.175001	1,795,964	99.7	10,232,302
		20	3.5	35,919,017	10,262,576	20.0	513,170	16.5	8,466,613	0.175001	1,795,964	99.7	10,232,302
					Net Salvage:	(8.0%)					143,253		
										0.188960	1,939,217		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend 3 SCR System: Turbogenerator Units				(31453)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		28.9	0	28.4	0	0.017324	0	8.8	0
31	2010	65	1.5	0		29.8	0	28.3	0	0.050384	0	9.1	0
32	2009	65	2.5	0		30.7	0	28.2	0	0.081494	0	9.4	0
33	2008	65	3.5	0		31.6	0	28.1	0	0.110833	0	9.8	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3 SCR System: Turbogenerator Units				(31453)								
Curve Year						*Pulls*		*Pulls*		*Pulls*		*Pulls*	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	0		30.1	0	28.6	0	0.049900	0	23.5	0
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	0		31.4	0	27.9	0	0.111363	0	34.4	0
		35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3 SCR System: Turbogenerator Units				(31453)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	0		20.0	0	16.5	0	0.175001	0	99.7	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend 3 SCR System: Accessory Electric Equipment (31553)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	65	0.5	0		28.9	0	28.4	0	0.017324	0	8.8	0
31	2010	65	1.5	0		29.8	0	28.3	0	0.050384	0	9.1	0
32	2009	65	2.5	0		30.7	0	28.2	0	0.081494	0	9.4	0
33	2008	65	3.5	0		31.6	0	28.1	0	0.110833	0	9.8	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
						Net Salvage:	#DIV/0!				#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3 SCR System: Accessory Electric Equipment (31553)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	0		30.1	0	28.6	0	0.049900	0	23.5	0
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	33,217,432	9,490,695	31.4	301,975	27.9	8,433,783	0.111363	1,056,912	34.4	3,268,842
		35	3.5	33,217,432	9,490,695	31.4	301,975	27.9	8,433,783	0.111363	1,056,912	34.4	3,268,842
					Net Salvage:	(5.2%)					54,604		
										0.117116	1,111,516		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3 SCR System: Accessory Electric Equipment (31553)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	14,700,907	4,200,259	20.0	210,030	16.5	3,465,209	0.175001	735,051	99.7	4,187,868
		20	3.5	14,700,907	4,200,259	20.0	210,030	16.5	3,465,209	0.175001	735,051	99.7	4,187,868
					Net Salvage:	(8.0%)					58,631		
										0.188960	793,681		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Band 3 SCR System: Misc. Power Plant Equipment				(31653)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
30	2011	65	0.5	0		28.5	0	28.0	0	0.017521	0	11.3	0
31	2010	65	1.5	0		29.4	0	27.9	0	0.050985	0	11.7	0
32	2009	65	2.5	0		30.3	0	27.8	0	0.082511	0	12.2	0
33	2008	65	3.5	0		31.2	0	27.7	0	0.112277	0	12.6	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 3 SCR System: Misc. Power Plant Equipment				(31653)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	35	0.5	0		29.3	0	28.8	0	0.017068	0	18.8	0
31	2010	35	1.5	0		30.1	0	28.6	0	0.049900	0	23.5	0
32	2009	35	2.5	0		30.8	0	28.3	0	0.081240	0	28.7	0
33	2008	35	3.5	2,767,297	790,656	31.4	25,157	27.9	702,606	0.111363	88,050	34.4	272,323
		35	3.5	2,767,297	790,656	31.4	25,157	27.9	702,606	0.111363	88,050	34.4	272,323
					Net Salvage:	(5.2%)					4,549		
											0.117116	92,599	

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2041			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 3 SCR System: Misc. Power Plant Equipment (31653)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
30	2011	20	0.5	0		20.0	0	19.5	0	0.025030	0	97.6	0
31	2010	20	1.5	0		20.0	0	18.5	0	0.075042	0	98.7	0
32	2009	20	2.5	0		20.0	0	17.5	0	0.125028	0	99.3	0
33	2008	20	3.5	119,095	34,027	20.0	1,701	16.5	28,072	0.175001	5,955	99.7	33,927
		20	3.5	119,095	34,027	20.0	1,701	16.5	28,072	0.175001	5,955	99.7	33,927
					Net Salvage:	(8.0%)					475		
											0.188960	6,430	

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Big Bend 4 SCR System

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	4.5	73,233,811	16,274,180	42.3	385,106	37.8	14,541,205	0.107093	1,742,853	92,763	(1%)
35 - Year Life	4.5	2,623,813	583,070	34.7	16,783	30.2	507,546	0.146784	85,585	77,677	(13%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**75,857,625**	**16,857,250**	**41.9**	**401,889**	**37.4**	**15,048,750**	**0.108466**	**1,828,439**	**170,439**	**(1%)**
312 - Boiler Plant Equipment											
65 - Year Life	4.5	3,895,679	865,706	40.6	21,347	36.1	769,647	0.113048	97,867	16,284	(2%)
35 - Year Life	4.5	109,331,549	24,295,900	34.7	699,334	30.2	21,148,898	0.146784	3,566,246	3,236,702	(13%)
20 - Year Life	4.5	35,255,358	7,834,524	20.0	391,726	15.5	6,072,295	0.242924	1,903,193	626,699	(8%)
	4.5	**148,482,586**	**32,996,130**	**29.7**	**1,112,407**	**25.2**	**27,990,839**	**0.168726**	**5,567,306**	**3,879,685**	**(12%)**
314 - Turbogenerator Units											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
315 - Accessory Electric Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	4.5	33,197,177	7,377,151	34.7	212,344	30.2	6,421,602	0.146784	1,082,847	982,785	(13%)
20 - Year Life	4.5	14,691,943	3,264,876	20.0	163,244	15.5	2,530,504	0.242924	793,117	261,164	(8%)
	4.5	**47,889,121**	**10,642,027**	**28.3**	**375,588**	**23.8**	**8,952,106**	**0.176279**	**1,875,963**	**1,243,949**	**(12%)**
316 - Misc. Power Plant Equipment											
65 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
35 - Year Life	4.5	3,095,705	687,934	34.7	19,802	30.2	598,828	0.146784	100,978	91,647	(13%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**3,095,705**	**687,934**	**34.7**	**19,802**	**30.2**	**598,828**	**0.146784**	**100,978**	**91,647**	**(13%)**
Subtotal:											
Big Bend 4 SCR System											
65 - Year Life	4.5	77,129,490	17,139,887	42.2	406,452	37.7	15,310,851	0.107394	1,840,720	109,047	(1%)
35 - Year Life	4.5	148,248,244	32,944,054	34.7	948,263	30.2	28,676,873	0.146784	4,835,656	4,388,810	(13%)
20 - Year Life	4.5	49,947,301	11,099,400	20.0	554,970	15.5	8,602,798	0.242924	2,696,310	887,863	(8%)
	4.5	**275,325,035**	**61,183,341**	**32.0**	**1,909,685**	**27.5**	**52,590,523**	**0.153190**	**9,372,686**	**5,385,720**	**(9%)**

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
311	Big Bend 4 SCR System: Structures & Improvements				(31154)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		38.4	0	37.9	0	0.013019	0	3.4	0
40	2010	65	1.5	0		39.4	0	37.9	0	0.038100	0	3.5	0
41	2009	65	2.5	0		40.3	0	37.8	0	0.061982	0	3.6	0
42	2008	65	3.5	0		41.3	0	37.8	0	0.084752	0	3.7	0
43	2007	65	4.5	73,233,811	16,274,180	42.3	385,106	37.8	14,541,205	0.106486	1,732,975	3.8	618,419
		65	4.5	**73,233,811**	**16,274,180**	**42.3**	**385,106**	**37.8**	**14,541,205**	**0.106486**	**1,732,975**	**3.8**	**618,419**
					Net Salvage:	(1%)					9,878		
										0.107093	1,742,853		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 4 SCR System: Structures & Improvements				(31154)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	2,623,813	583,070	34.7	16,783	30.2	507,546	0.129528	75,524	88.8	517,844
		35	4.5	2,623,813	583,070	34.7	16,783	30.2	507,546	0.129528	75,524	88.8	517,844
					Net Salvage:	(13.3%)					10,061		
										0.146784	85,585		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 4 SCR System: Structures & Improvements				(31154)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
312	Big Bend 4 SCR System: Boiler Plant Equipment				(31154)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		37.0	0	36.5	0	0.013500	0	10.9	0
40	2010	65	1.5	0		37.9	0	36.4	0	0.039556	0	11.6	0
41	2009	65	2.5	0		38.8	0	36.3	0	0.064429	0	11.9	0
42	2008	65	3.5	0		39.7	0	36.2	0	0.088205	0	12.2	0
43	2007	65	4.5	3,895,679	865,706	40.6	21,347	36.1	769,647	0.110961	96,060	12.5	108,560
		65	4.5	3,895,679	865,706	40.6	21,347	36.1	769,647	0.110961	96,060	12.5	108,560
					Net Salvage:	(1.9%)					1,807		
											0.113048	97,867	

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 4 SCR System: Boiler Plant Equipment				(31254)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	109,331,549	24,295,900	34.7	699,334	30.2	21,148,898	0.129528	3,147,002	88.8	21,578,015
		35	4.5	109,331,549	24,295,900	34.7	699,334	30.2	21,148,898	0.129528	3,147,002	88.8	21,578,015
					Net Salvage:	(13.3%)					419,244		
										0.146784	3,566,246		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 4 SCR System: Boiler Plant Equipment				(31254)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	35,255,358	7,834,524	20.0	391,726	15.5	6,072,295	0.224931	1,762,229	100.0	7,833,741
		20	4.5	35,255,358	7,834,524	20.0	391,726	15.5	6,072,295	0.224931	1,762,229	100.0	7,833,741
					Net Salvage:	(8.0%)					140,964		
										0.242924	1,903,193		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
314	Big Bend 4 SCR System: Turbogenerator Units				(31454)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	65	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	65	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	65	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	65	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 4 SCR System: Turbogenerator Units				(31454)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	0		34.7	0	30.2	0	0.129528	0	88.8	0
		35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 4 SCR System: Turbogenerator Units				(31454)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
315	Big Bend 4 SCR System: Accessory Electric Equipment (31554)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	65	0.5	0		36.9	0	36.4	0	0.013544	0	11.6	0
40	2010	65	1.5	0		37.8	0	36.3	0	0.039688	0	12.3	0
41	2009	65	2.5	0		38.7	0	36.2	0	0.064651	0	12.6	0
42	2008	65	3.5	0		39.5	0	36.0	0	0.088519	0	13.0	0
43	2007	65	4.5	0		40.4	0	35.9	0	0.111368	0	13.3	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 4 SCR System: Accessory Electric Equipment (31554)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	33,197,177	7,377,151	34.7	212,344	30.2	6,421,602	0.129528	955,548	88.8	6,551,898
		35	4.5	33,197,177	7,377,151	34.7	212,344	30.2	6,421,602	0.129528	955,548	88.8	6,551,898
					Net Salvage:	(13.3%)					127,298		
										0.146784	1,082,847		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 4 SCR System: Accessory Electric Equipment (31554)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	14,691,943	3,264,876	20.0	163,244	15.5	2,530,504	0.224931	734,373	100.0	3,264,550
		20	4.5	14,691,943	3,264,876	20.0	163,244	15.5	2,530,504	0.224931	734,373	100.0	3,264,550
					Net Salvage:	(8.0%)					58,744		
										0.242924	793,117		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
316	Big Bend 4 SCR System: Misc. Power Plant Equipment		(31654)										
Curve Year						Inputs		Inputs		Inputs		Inputs	
39	2011	65	0.5	0		36.3	0	35.8	0	0.013766	0	14.9	0
40	2010	65	1.5	0		37.2	0	35.7	0	0.040361	0	15.8	0
41	2009	65	2.5	0		38.0	0	35.5	0	0.065784	0	16.2	0
42	2008	65	3.5	0		38.8	0	35.3	0	0.090121	0	16.7	0
43	2007	65	4.5	0		39.7	0	35.2	0	0.113449	0	17.1	0
		65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Big Bend 4 SCR System: Misc. Power Plant Equipment				(31654)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
39	2011	35	0.5	0		34.1	0	33.6	0	0.014680	0	71.3	0
40	2010	35	1.5	0		34.3	0	32.8	0	0.043738	0	76.5	0
41	2009	35	2.5	0		34.5	0	32.0	0	0.072500	0	81.2	0
42	2008	35	3.5	0		34.6	0	31.1	0	0.101070	0	85.3	0
43	2007	35	4.5	3,095,705	687,934	34.7	19,802	30.2	598,828	0.129528	89,107	88.8	610,978
		35	4.5	3,095,705	687,934	34.7	19,802	30.2	598,828	0.129528	89,107	88.8	610,978
					Net Salvage:	(13.3%)					11,871		
										0.146784	100,978		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2050			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend 4 SCR System: Misc. Power Plant Equipment		(31654)										
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Big Bend CT Unit #4

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	2.5	17,602,274	7,040,910	39.4	178,839	36.9	6,593,811	0.063834	449,446	36,965	(1%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**17,602,274**	**7,040,910**	**39.4**	**178,839**	**36.9**	**6,593,811**	**0.063834**	**449,446**	**36,965**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	2.5	4,141,712	1,656,685	37.9	43,688	35.4	1,547,465	0.067069	111,112	28,702	(2%)
25 - Year Life	2.5	2,070,856	828,342	25.0	33,134	22.5	745,508	0.114998	95,258	124,238	(15%)
20 - Year Life	2.5	1,035,428	414,171	20.0	20,709	17.5	362,400	0.135000	55,913	33,133	(8%)
	2.5	**7,247,995**	**2,899,198**	**29.7**	**97,530**	**27.2**	**2,655,373**	**0.090467**	**262,283**	**186,073**	**(6%)**
343 - Generators											
30 - Year Life	2.5	30,027,409	12,010,964	37.8	317,792	35.3	11,216,483	0.067362	809,080	220,701	(2%)
25 - Year Life	2.5	7,247,995	2,899,198	25.0	115,968	22.5	2,609,278	0.114998	333,403	434,832	(15%)
20 - Year Life	2.5	25,885,698	10,354,279	20.0	517,714	17.5	9,059,994	0.135000	1,397,826	828,330	(8%)
	2.5	**63,161,102**	**25,264,441**	**26.6**	**951,474**	**24.1**	**22,885,755**	**0.100549**	**2,540,309**	**1,483,863**	**(6%)**
345 - Accessory Electric Equipment											
30 - Year Life	2.5	4,141,712	1,656,685	37.8	43,833	35.3	1,547,101	0.067362	111,597	30,442	(2%)
25 - Year Life	2.5	11,389,707	4,555,883	25.0	182,236	22.5	4,100,294	0.114998	523,920	683,307	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**15,531,419**	**6,212,567**	**27.5**	**226,069**	**25.0**	**5,647,395**	**0.102295**	**635,517**	**713,749**	**(11%)**
346 - Misc. Power Plant Equipment											
30 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Big Bend CT Unit #4											
30 - Year Life	2.5	55,913,107	22,365,243	38.3	584,153	35.8	20,904,860	0.066229	1,481,234	316,810	(1%)
25 - Year Life	2.5	20,708,558	8,283,423	25.0	331,337	22.5	7,455,080	0.114998	952,581	1,242,377	(15%)
20 - Year Life	2.5	26,921,126	10,768,450	20.0	538,423	17.5	9,422,394	0.135000	1,453,739	861,463	(8%)
	2.5	**103,542,791**	**41,417,116**	**28.5**	**1,453,913**	**26.0**	**37,782,334**	**0.093863**	**3,887,555**	**2,420,650**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Big Bend CT Unit #4: Structures & Improvements				(34144)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	30	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	30	2.5	17,602,274	7,040,910	39.4	178,839	36.9	6,593,811	0.063500	447,099	3.5	246,432
		30	2.5	17,602,274	7,040,910	39.4	178,839	36.9	6,593,811	0.063500	447,099	3.5	246,432
					Net Salvage:	(1%)					2,347		
										0.063834	449,446		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Big Bend CT Unit #4: Structures & Improvements		(34144)										
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend CT Unit #4: Structures & Improvements				(34144)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	20.0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Big Bend CT Unit #4: Fuel Holders, Producers and A(												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	30	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	30	2.5	4,141,712	1,656,685	37.9	43,688	35.4	1,547,465	0.065927	109,219	11.6	191,347
		30	2.5	4,141,712	1,656,685	37.9	43,688	35.4	1,547,465	0.065927	109,219	11.6	191,347
					Net Salvage:	(1.7%)					1,892		
										0.067069	111,112		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Big Bend CT Unit #4: Fuel Holders, Producers and A((34244)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	2,070,856	828,342	25.0	33,134	22.5	745,508	0.100000	82,834	100.0	828,251
		25	2.5	2,070,856	828,342	25.0	33,134	22.5	745,508	0.100000	82,834	100.0	828,251
					Net Salvage:	(15.0%)					12,424		
										0.114998	95,258		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend CT Unit #4: Fuel Holders, Producers and Ac (34244)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	1,035,428	414,171	20.0	20,709	17.5	362,400	0.125000	51,771	100.0	414,165
		20	2.5	**1,035,428**	**414,171**	**20.0**	**20,709**	**17.5**	**362,400**	**0.125000**	**51,771**	**100.0**	**414,165**
					Net Salvage:	(8.0%)					4,142		
										0.135000	55,913		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Big Bend CT Unit #4: Generators				(34344)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	30,027,409	12,010,964	37.8	317,792	35.3	11,216,483	0.066146	794,481	12.3	1,471,343
		30	2.5	30,027,409	12,010,964	37.8	317,792	35.3	11,216,483	0.066146	794,481	12.3	1,471,343
					Net Salvage:	(1.8%)					14,599		
										0.067362	809,080		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Big Bend CT Unit #4: Generators				(34344)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	7,247,995	2,899,198	25.0	115,968	22.5	2,609,278	0.100000	289,920	100.0	2,898,879
		25	2.5	7,247,995	2,899,198	25.0	115,968	22.5	2,609,278	0.100000	289,920	100.0	2,898,879
					Net Salvage:	(15.0%)					43,483		
										0.114998	333,403		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend CT Unit #4: Generators				(34344)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	25,885,698	10,354,279	20.0	517,714	17.5	9,059,994	0.125000	1,294,285	100.0	10,354,124
		20	2.5	**25,885,698**	**10,354,279**	**20.0**	**517,714**	**17.5**	**9,059,994**	**0.125000**	**1,294,285**	**100.0**	**10,354,124**
					Net Salvage:	(8.0%)					103,541		
										0.135000	1,397,826		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Big Bend CT Unit #4: Accessory Electric Equipment (34544)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	4,141,712	1,656,685	37.8	43,833	35.3	1,547,101	0.066146	109,584	12.3	202,944
		30	2.5	4,141,712	1,656,685	37.8	43,833	35.3	1,547,101	0.066146	109,584	12.3	202,944
					Net Salvage:	(1.8%)					2,014		
										0.067362	111,597		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Big Bend CT Unit #4: Accessory Electric Equipment (34544)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	11,389,707	4,555,883	25.0	182,236	22.5	4,100,294	0.100000	455,589	100.0	4,555,382
		25	2.5	11,389,707	4,555,883	25.0	182,236	22.5	4,100,294	0.100000	455,589	100.0	4,555,382
					Net Salvage:	(15.0%)					68,331		
										0.114998	523,920		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend CT Unit #4: Accessory Electric Equipment (34544)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Big Bend CT Unit #4: Misc. Power Plant Equipment (34644)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	30	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	30	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
		30	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Big Bend CT Unit #4: Misc. Power Plant Equipment (34644)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Big Bend CT Unit #4: Misc. Power Plant Equipment (34644)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Bayside Common

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
87 - Year Life	16.7	948,469,425	56,829,905	50.9	1,115,457	36.8	41,039,791	0.279388	15,877,590	314,834	(1%)
35 - Year Life	7.4	68,935,865	9,287,892	34.6	268,815	27.5	7,385,909	0.230409	2,140,010	1,162,347	(13%)
20 - Year Life	7.9	27,923,785	3,532,918	20.0	176,646	13.6	2,404,692	0.342137	1,208,741	252,127	(7%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	15.0	**1,045,329,076**	**69,650,715**	**44.6**	**1,560,918**	**32.8**	**50,830,392**	**0.276039**	**19,226,341**	**1,729,308**	**(2%)**
342 - Fuel Holders, Producers and Accessories											
87 - Year Life	13.0	184,308,751	14,225,432	45.7	311,596	35.1	10,949,257	0.234508	3,335,982	259,687	(2%)
35 - Year Life	6.7	21,879,779	3,284,326	34.7	94,694	28.1	2,657,128	0.216533	711,165	439,690	(13%)
20 - Year Life	3.3	3,391,756	1,014,380	20.0	50,719	16.7	845,955	0.179296	181,874	81,004	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.3	**209,580,285**	**18,524,138**	**40.5**	**457,009**	**31.6**	**14,452,340**	**0.228298**	**4,229,021**	**780,380**	**(4%)**
343 - Generators											
87 - Year Life	15.7	50,807,641	3,246,309	47.6	68,202	35.0	2,383,706	0.270880	879,359	63,060	(2%)
35 - Year Life	3.4	105,090,229	30,502,516	34.4	886,692	31.0	27,460,579	0.111662	3,405,962	3,650,207	(12%)
20 - Year Life	5.7	555,063	96,626	20.0	4,831	14.3	69,078	0.307832	29,745	7,704	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.6	**156,452,932**	**33,845,452**	**35.3**	**959,726**	**31.2**	**29,913,364**	**0.127493**	**4,315,066**	**3,720,971**	**(11%)**
345 - Accessory Electric Equipment											
87 - Year Life	16.6	38,243,809	2,305,475	48.0	47,993	35.0	1,678,405	0.277249	639,192	44,568	(2%)
35 - Year Life	12.6	37,373,780	2,957,112	34.8	84,925	22.9	1,941,111	0.388663	1,149,319	388,027	(13%)
20 - Year Life	8.4	53,668,855	6,394,520	20.0	319,726	11.7	3,756,580	0.445163	2,846,603	505,811	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.1	**129,286,444**	**11,657,108**	**25.8**	**452,644**	**16.3**	**7,376,097**	**0.397621**	**4,635,113**	**938,405**	**(8%)**
346 - Misc. Power Plant Equipment											
87 - Year Life	11.2	46,572,350	4,160,859	43.6	95,336	34.2	3,264,863	0.220717	918,373	103,917	(2%)
35 - Year Life	9.6	25,832,359	2,691,040	34.5	78,004	25.2	1,966,041	0.302922	815,175	334,714	(12%)
20 - Year Life	18.8	38,538,709	2,046,894	20.0	102,345	7.3	751,358	0.658853	1,348,602	83,842	(4%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	12.5	**110,943,418**	**8,898,792**	**32.3**	**275,685**	**21.7**	**5,982,262**	**0.346356**	**3,082,149**	**522,473**	**(6%)**
Subtotal:											
Bayside Common											
87 - Year Life	15.7	1,268,401,975	80,767,980	49.3	1,638,584	36.2	59,316,023	0.268058	21,650,496	786,065	(1%)
35 - Year Life	5.3	259,112,011	48,722,886	34.5	1,413,130	29.3	41,410,768	0.168743	8,221,630	5,974,985	(12%)
20 - Year Life	9.5	124,078,168	13,085,338	20.0	654,267	12.0	7,827,664	0.429149	5,615,564	930,488	(7%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.6	**1,651,592,155**	**142,576,204**	**38.5**	**3,705,981**	**29.3**	**108,554,456**	**0.248903**	**35,487,690**	**7,691,538**	**(5%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside Common: Structures & Improvements				(34130)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	87	0.5	323,923	647,845	37.4	17,304	36.9	639,193	0.013355	8,652	3.3	21,379
39	2010	87	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	87	2.5	48,598	19,439	39.4	494	36.9	18,205	0.063500	1,234	3.5	680
41	2008	87	3.5	0		40.3	0	36.8	0	0.086775	0	3.6	0
42	2007	87	4.5	0		41.3	0	36.8	0	0.108967	0	3.7	0
43	2006	87	5.5	872,978	158,723	42.3	3,756	36.8	138,206	0.129267	20,518	3.7	5,873
44	2005	87	6.5	0		43.2	0	36.8	0	0.148644	0	3.7	0
45	2004	87	7.5	5,392,441	718,992	44.2	16,274	36.8	598,806	0.167160	120,186	3.7	26,603
46	2003	87	8.5	244,148,020	28,723,296	45.1	636,330	36.8	23,413,236	0.184869	5,310,061	3.7	1,062,762
47	2002	87	9.5	0		46.1	0	36.8	0	0.201825	0	3.7	0
48	2001	87	10.5	1,892,242	180,213	47.1	3,830	36.8	140,914	0.218074	39,300	3.7	6,668
49	2000	87	11.5	43,159,380	3,752,990	48.0	78,171	36.8	2,876,071	0.233659	876,919	3.7	138,861
50	1999	87	12.5	2,448,095	195,848	49.0	4,000	36.8	147,156	0.248620	48,692	3.7	7,246
51	1998	87	13.5	274,527	20,335	49.9	407	36.8	14,987	0.262994	5,348	3.7	752
52	1997	87	14.5	4,806,576	331,488	50.9	6,516	36.8	239,727	0.276814	91,761	3.7	12,265
53	1996	87	15.5	11,462,624	739,524	51.8	14,270	36.8	524,979	0.290113	214,546	3.7	27,362
54	1995	87	16.5	4,801,126	290,977	52.8	5,514	36.8	202,835	0.302919	88,143	3.7	10,766
55	1994	87	17.5	77,347,941	4,419,882	53.7	82,269	36.8	3,026,477	0.315258	1,393,405	3.7	163,536
56	1993	87	18.5	1,230,879	66,534	54.7	1,217	36.8	44,767	0.327157	21,767	3.7	2,462
57	1992	87	19.5	2,486,405	127,508	55.6	2,292	36.8	84,329	0.338638	43,179	3.7	4,718
58	1991	87	20.5	13,457,489	656,463	56.6	11,605	36.8	426,883	0.349722	229,580	3.7	24,289
59	1990	87	21.5	41,911,145	1,949,356	57.5	33,893	36.8	1,246,748	0.360430	702,607	3.7	72,126
60	1989	87	22.5	5,629,187	250,186	58.5	4,280	36.8	157,422	0.370781	92,764	3.7	9,257
61	1988	87	23.5	3,258,551	138,662	59.4	2,334	36.8	85,860	0.380793	52,801	3.7	5,130
62	1987	87	24.5	1,802,724	73,581	60.3	1,219	36.8	44,849	0.390481	28,732	3.7	2,722
63	1986	87	25.5	653,856	25,641	61.3	418	36.8	15,388	0.399861	10,253	3.7	949
64	1985	87	26.5	169,298	6,389	62.2	103	36.8	3,776	0.408948	2,613	3.7	236
65	1984	87	27.5	18,559,872	674,904	63.2	10,684	36.8	392,960	0.417754	281,944	3.7	24,971
66	1983	87	28.5	41,443,164	1,454,146	64.1	22,682	36.8	834,252	0.426294	619,894	3.7	53,803
67	1982	87	29.5	1,995,342	67,639	65.0	1,040	36.8	38,244	0.434578	29,394	3.7	2,503
68	1981	87	30.5	10,813,200	354,531	66.0	5,373	36.8	197,609	0.442619	156,922	3.7	13,118
69	1980	87	31.5	10,707,105	339,908	66.9	5,079	36.8	186,805	0.450426	153,103	3.7	12,577
70	1979	87	32.5	34,965,516	1,075,862	67.9	15,855	36.8	583,107	0.458010	492,755	3.7	39,807
71	1978	87	33.5	28,878,636	862,049	68.8	12,532	36.8	460,869	0.465380	401,180	3.7	31,896
72	1977	87	34.5	143,185,239	4,150,297	69.7	59,526	36.8	2,189,097	0.472544	1,961,200	3.7	153,561
73	1976	87	35.5	57,409,173	1,617,160	70.7	22,888	36.8	841,711	0.479513	775,449	3.7	59,835
74	1975	87	36.5	4,099,976	112,328	71.6	1,569	36.8	57,704	0.486292	54,624	3.7	4,156
75	1974	87	37.5	501,137	13,364	72.5	184	36.8	6,777	0.492891	6,587	3.7	494
76	1973	87	38.5	630,493	16,376	73.4	223	36.8	8,199	0.499316	8,177	3.7	606
77	1972	87	39.5	145,742	3,690	74.4	50	36.8	1,824	0.505573	1,865	3.7	137
78	1971	87	40.5	3,678,624	90,830	75.3	1,206	36.8	44,355	0.511670	46,475	3.7	3,361
79	1970	87	41.5	17,679,254	426,006	76.2	5,589	36.8	205,500	0.517612	220,506	3.7	15,762
80	1969	87	42.5	9,236,303	217,325	77.2	2,817	36.8	103,576	0.523406	113,749	3.7	8,041
81	1968	87	43.5	0		78.1	0	36.8	0	0.529056	0	3.7	0
82	1967	87	44.5	16,830,304	378,209	79.0	4,788	36.8	176,030	0.534568	202,179	3.7	13,994
83	1966	87	45.5	0		79.9	0	36.8	0	0.539947	0	3.7	0
84	1965	87	46.5	1,080,898	23,245	80.8	288	36.8	10,572	0.545198	12,673	3.7	860
85	1964	87	47.5	0		81.8	0	36.8	0	0.550325	0	3.7	0
86	1963	87	48.5	611,883	12,616	82.7	153	36.8	5,610	0.555333	7,006	3.7	467
87	1962	87	49.5	36,114	730	83.6	9	36.8	321	0.560225	409	3.7	27
88	1961	87	50.5	0		84.5	0	36.8	0	0.565006	0	3.7	0
89	1960	87	51.5	1,515,547	29,428	85.4	344	36.8	12,664	0.569679	16,765	3.7	1,089
90	1959	87	52.5	984,914	18,760	86.3	217	36.8	7,987	0.574248	10,773	3.7	694
91	1958	87	53.5	11,412,695	213,321	87.3	2,445	36.8	89,869	0.578716	123,453	3.7	7,893
92	1957	87	54.5	64,490,291	1,183,308	88.2	13,420	36.8	493,336	0.583088	689,972	3.6	42,599
		87	16.7	948,469,425	56,829,905	50.9	1,115,457	36.8	41,039,791	0.277849	15,790,114	3.7	2,098,893
					Net Salvage:	(1%)					87,476		
										0.279388	15,877,590		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Common: Structures & Improvements				(34130)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	35	0.5	323,923	647,845	33.8	19,182	33.3	638,254	0.014805	9,591	65.6	424,710
39	2010	35	1.5	3,752,072	2,501,382	34.1	73,440	32.6	2,391,222	0.044039	110,159	71.3	1,782,935
40	2009	35	2.5	1,558,992	623,597	34.3	18,183	31.8	578,139	0.072897	45,458	76.5	477,214
41	2008	35	3.5	817,194	233,484	34.5	6,771	31.0	209,786	0.101500	23,699	81.2	189,649
42	2007	35	4.5	1,554,448	345,433	34.6	9,975	30.1	300,545	0.129947	44,888	85.3	294,749
43	2006	35	5.5	543,586	98,834	34.7	2,845	29.2	83,187	0.158312	15,647	88.8	87,778
44	2005	35	6.5	53,967	8,303	34.8	238	28.3	6,753	0.186650	1,550	91.7	7,613
45	2004	35	7.5	4,825,045	643,339	34.9	18,442	27.4	505,024	0.214996	138,315	94.0	604,803
46	2003	35	8.5	19,123,172	2,249,785	34.9	64,415	26.4	1,702,256	0.243369	547,529	95.8	2,155,564
47	2002	35	9.5	2,094,798	220,505	35.0	6,308	25.5	160,576	0.271780	59,929	97.2	214,249
48	2001	35	10.5	204,250	19,452	35.0	556	24.5	13,612	0.300230	5,840	98.1	19,092
49	2000	35	11.5	2,972,960	258,518	35.0	7,389	23.5	173,540	0.328714	84,978	98.8	255,510
50	1999	35	12.5	53,471	4,278	35.0	122	22.5	2,750	0.357219	1,528	99.3	4,248
51	1998	35	13.5	256,341	18,988	35.0	543	21.5	11,664	0.385737	7,324	99.6	18,912
52	1997	35	14.5	3,931,565	271,142	35.0	7,747	20.5	158,821	0.414252	112,321	99.8	270,530
53	1996	35	15.5	2,260,106	145,813	35.0	4,166	19.5	81,257	0.442733	64,556	99.9	145,619
54	1995	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0
55	1994	35	17.5	8,833,459	504,769	35.0	14,422	17.5	252,682	0.499410	252,087	99.9	504,098
56	1993	35	18.5	2,299,586	124,302	35.0	3,551	16.5	58,737	0.527462	65,565	99.8	124,021
57	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	36,003	1,675	35.0	48	13.7	655	0.609138	1,020	98.8	1,655
58	1989	35	22.5	374,417	16,641	35.0	475	12.8	6,073	0.635063	10,568	98.1	16,332
58	1988	35	23.5	129,093	5,493	35.0	157	11.9	1,867	0.660085	3,626	97.2	5,337
58	1987	35	24.5	272,953	11,141	35.0	318	11.1	3,520	0.684065	7,621	95.8	10,674
58	1986	35	25.5	677,286	28,560	35.0	759	10.3	7,786	0.706854	18,774	94.0	24,969
58	1985	35	26.5	579,527	21,869	35.0	625	9.5	5,940	0.728387	15,929	91.7	20,053
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	245,440	8,612	35.0	246	8.1	2,002	0.767492	6,610	85.3	7,348
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	519,078	17,019	35.0	486	7.0	3,382	0.801292	13,637	76.5	13,024
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	1,097,295	33,763	35.0	965	5.9	5,737	0.830072	28,026	65.6	22,134
58	1978	35	33.5	50,045	1,494	35.0	43	5.5	235	0.842746	1,259	59.5	889
58	1977	35	34.5	1,526,228	44,238	35.0	1,264	5.1	6,441	0.854394	37,797	53.2	23,528
58	1976	35	35.5	624,189	17,583	35.0	502	4.7	2,372	0.865090	15,211	46.8	8,231
58	1975	35	36.5	246,405	6,751	35.0	193	4.4	844	0.874918	5,906	40.5	2,735
58	1974	35	37.5	218,535	5,828	35.0	167	4.1	676	0.883946	5,151	34.4	2,007
58	1973	35	38.5	74,993	1,948	35.0	56	3.8	210	0.892248	1,738	28.7	559
58	1972	35	39.5	208,645	5,282	35.0	151	3.5	529	0.899924	4,754	23.5	1,240
58	1971	35	40.5	188,105	4,645	35.0	133	3.3	432	0.907020	4,213	18.8	872
58	1970	35	41.5	771,356	18,587	35.0	531	3.0	1,606	0.913593	16,981	14.7	2,727
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	658,023	14,787	35.0	422	2.4	1,026	0.930592	13,761	6.0	886
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	4,068,857	87,502	35.0	2,500	2.1	5,243	0.940081	82,259	2.8	2,482
58	1964	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0
58	1963	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0
58	1962	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0
58	1961	35	50.5	0		35.0	0	1.5	0	0.956006	0	0.4	0
58	1960	35	51.5	0		35.0	0	1.4	0	0.959414	0	0.2	0
58	1959	35	52.5	0		35.0	0	1.3	0	0.962545	0	0.1	0
58	1958	35	53.5	0		35.0	0	1.2	0	0.965556	0	0.1	0
58	1957	35	54.5	910,460	16,706	35.0	477	1.1	527	0.968447	16,179	0.0	4
		35	7.4	68,935,865	9,287,892	34.6	268,815	27.5	7,385,909	0.204781	1,901,983	83.4	7,748,980
					Net Salvage:	(12.5%)					238,027		
										0.230409	2,140,010		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Common: Structures & Improvements				(34130)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	323,923	647,845	20.0	32,392	19.5	631,649	0.025000	16,196	100.0	647,835
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	751,445	300,578	20.0	15,029	17.5	263,006	0.125000	37,572	100.0	300,573
37	2008	20	3.5	478,551	136,729	20.0	6,836	16.5	112,803	0.174987	23,926	100.0	136,725
37	2007	20	4.5	2,858,609	635,247	20.0	31,762	15.5	492,360	0.224931	142,887	100.0	635,183
37	2006	20	5.5	2,058,509	374,274	20.0	18,714	14.5	271,453	0.274721	102,821	100.0	374,132
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	231,431	30,858	20.0	1,543	12.5	19,347	0.373006	11,510	99.7	30,766
37	2003	20	8.5	8,702,326	1,023,803	20.0	51,190	11.6	592,986	0.420801	430,817	99.3	1,017,056
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	119,482	7,241	20.0	362	5.6	2,011	0.722284	5,230	75.5	5,466
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	55,964	2,603	20.0	130	3.4	447	0.828390	2,156	38.4	1,001
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	105,530	4,307	20.0	215	2.6	552	0.871866	3,755	18.6	802
37	1986	20	25.5	54,606	2,141	20.0	107	2.3	248	0.884041	1,893	13.6	292
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	3,888,061	127,477	20.0	6,374	1.3	8,580	0.932692	118,897	1.3	1,672
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	22,233	684	20.0	34	1.0	36	0.947743	648	0.3	2
37	1978	20	33.5	36,451	1,088	20.0	54	0.9	49	0.954515	1,039	0.1	1
37	1977	20	34.5	8,170,660	236,831	20.0	11,842	0.8	9,165	0.961301	227,666	0.0	83
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1964	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1963	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1962	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1961	20	50.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1960	20	51.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1959	20	52.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1958	20	53.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1957	20	54.5	66,004	1,211	20.0	61	0.0	0	1.000000	1,211	0.0	0
		20	7.9	27,923,785	3,532,918	20.0	176,848	13.6	2,404,692	0.319347	1,128,225	89.2	3,151,590
					Net Salvage:	(7.1%)					80,516		
										0.342137	1,208,741		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Common: Structures & Improvements				(34130)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
14	2011	14	0.5	0	0	14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0	0	14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0	0	14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0	0	14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0	0	14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0	0	14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0	0	14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0	0	14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0	0	14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Bayside Common: Fuel Holders, Producers and Access (34230)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	87	0.5	215,151	430,301	36.1	11,904	35.6	424,349	0.013832	5,952	10.9	46,860
39	2010	87	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	87	2.5	0		37.9	0	35.4	0	0.065927	0	11.6	0
41	2008	87	3.5	0		38.8	0	35.3	0	0.090201	0	11.9	0
42	2007	87	4.5	0		39.7	0	35.2	0	0.113407	0	12.2	0
43	2006	87	5.5	886,136	161,116	40.6	3,973	35.2	139,733	0.132717	21,383	12.2	19,672
44	2005	87	6.5	928,176	142,796	41.4	3,447	35.2	121,213	0.151145	21,583	12.2	17,435
45	2004	87	7.5	617,375	82,317	42.3	1,946	35.2	68,426	0.168750	13,891	12.2	10,051
46	2003	87	8.5	90,220,175	10,614,138	43.2	245,933	35.1	8,644,307	0.185586	1,969,831	12.2	1,295,986
47	2002	87	9.5	0		44.0	0	35.1	0	0.201702	0	12.2	0
48	2001	87	10.5	0		44.9	0	35.1	0	0.217142	0	12.2	0
49	2000	87	11.5	0		45.7	0	35.1	0	0.231950	0	12.2	0
50	1999	87	12.5	0		46.6	0	35.1	0	0.246161	0	12.2	0
51	1998	87	13.5	155,425	11,513	47.4	243	35.1	8,522	0.259813	2,991	12.2	1,406
52	1997	87	14.5	0		48.3	0	35.1	0	0.272935	0	12.2	0
53	1996	87	15.5	0		49.1	0	35.1	0	0.285560	0	12.2	0
54	1995	87	16.5	0		50.0	0	35.1	0	0.297714	0	12.2	0
55	1994	87	17.5	0		50.8	0	35.1	0	0.309423	0	12.2	0
56	1993	87	18.5	0		51.6	0	35.1	0	0.320711	0	12.2	0
57	1992	87	19.5	0		52.5	0	35.1	0	0.331601	0	12.2	0
58	1991	87	20.5	249,731	12,182	53.3	229	35.1	8,014	0.342112	4,168	12.2	1,487
59	1990	87	21.5	0		54.1	0	35.0	0	0.352264	0	12.2	0
60	1989	87	22.5	0		54.9	0	35.0	0	0.362074	0	12.2	0
61	1988	87	23.5	0		55.7	0	35.0	0	0.371561	0	12.2	0
62	1987	87	24.5	0		56.5	0	35.0	0	0.380739	0	12.2	0
63	1986	87	25.5	0		57.4	0	35.0	0	0.389623	0	12.2	0
64	1985	87	26.5	0		58.2	0	35.0	0	0.398227	0	12.2	0
65	1984	87	27.5	15,705,180	571,097	59.0	9,686	35.0	338,910	0.406564	232,188	12.2	69,731
66	1983	87	28.5	0		59.8	0	35.0	0	0.414646	0	12.2	0
67	1982	87	29.5	0		60.6	0	35.0	0	0.422485	0	12.2	0
68	1981	87	30.5	0		61.3	0	35.0	0	0.430090	0	12.2	0
69	1980	87	31.5	0		62.1	0	35.0	0	0.437473	0	12.2	0
70	1979	87	32.5	23,439,410	721,213	62.9	11,462	34.9	400,531	0.444643	320,682	12.2	88,060
71	1978	87	33.5	11,229,513	335,209	63.7	5,262	34.9	183,826	0.451608	151,383	12.2	40,929
72	1977	87	34.5	74,709	2,165	64.5	34	34.9	1,173	0.458378	993	12.2	264
73	1976	87	35.5	39,317,843	1,107,545	65.3	16,972	34.9	592,580	0.464960	514,964	12.2	135,231
74	1975	87	36.5	0		66.0	0	34.9	0	0.471363	0	12.2	0
75	1974	87	37.5	1,251,303	33,368	66.8	500	34.9	17,432	0.477592	15,936	12.2	4,074
76	1973	87	38.5	0		67.6	0	34.9	0	0.483656	0	12.2	0
77	1972	87	39.5	18,625	472	68.3	7	34.9	241	0.489560	231	12.2	58
78	1971	87	40.5	0		69.1	0	34.9	0	0.495310	0	12.2	0
79	1970	87	41.5	0		69.8	0	34.9	0	0.500914	0	12.2	0
80	1969	87	42.5	0		70.6	0	34.8	0	0.506375	0	12.2	0
81	1968	87	43.5	0		71.3	0	34.8	0	0.511699	0	12.2	0
82	1967	87	44.5	0		72.1	0	34.8	0	0.516892	0	12.2	0
83	1966	87	45.5	0		72.8	0	34.8	0	0.521958	0	12.2	0
84	1965	87	46.5	0		73.6	0	34.8	0	0.526901	0	12.2	0
85	1964	87	47.5	0		74.3	0	34.8	0	0.531726	0	12.2	0
86	1963	87	48.5	0		75.0	0	34.8	0	0.536438	0	12.2	0
87	1962	87	49.5	0		75.8	0	34.8	0	0.541039	0	12.2	0
88	1961	87	50.5	0		76.5	0	34.8	0	0.545534	0	12.2	0
89	1960	87	51.5	0		77.2	0	34.8	0	0.549926	0	12.2	0
90	1959	87	52.5	0		77.9	0	34.7	0	0.554219	0	12.2	0
91	1958	87	53.5	0		78.7	0	34.7	0	0.558417	0	12.2	0
92	1957	87	54.5	0		79.4	0	34.7	0	0.562521	0	12.2	0
		87	13.0	184,308,751	14,225,432	45.7	311,596	35.1	10,949,257	0.230304	3,276,175	12.2	1,731,245
					Net Salvage:	(1.8%)					59,807		
										0.234508	3,335,982		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Common: Fuel Holders, Producers and Access (34230)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	35	0.5	215,151	430,301	33.8	12,741	33.3	423,931	0.014805	6,370	65.6	282,094
39	2010	35	1.5	211,154	140,769	34.1	4,133	32.6	134,570	0.044039	6,199	71.3	100,337
40	2009	35	2.5	562,822	225,129	34.3	6,564	31.8	208,718	0.072897	16,411	76.5	172,282
41	2008	35	3.5	40,386	11,539	34.5	335	31.0	10,368	0.101500	1,171	81.2	9,372
42	2007	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0
43	2006	35	5.5	0		34.7	0	29.2	0	0.158312	0	88.8	0
44	2005	35	6.5	1,159,858	178,440	34.8	5,124	28.3	145,134	0.186650	33,306	91.7	163,621
45	2004	35	7.5	0		34.9	0	27.4	0	0.214996	0	94.0	0
46	2003	35	8.5	18,808,137	2,212,722	34.9	63,354	26.4	1,674,213	0.243369	538,509	95.8	2,120,053
47	2002	35	9.5	587,608	61,854	35.0	*1,770*	*25.5*	*45,043*	*0.271780*	*16,811*	97.2	60,099
48	2001	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0
49	2000	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0
50	1999	35	12.5	294,664	23,573	35.0	674	22.5	15,152	0.357219	8,421	99.3	23,408
51	1998	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0
52	1997	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0
53	1996	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0
54	1995	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0
55	1994	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0
56	1993	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0
57	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		*35.0*	*0*	*8.1*	*0*	*0.767492*	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0
58	1964	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0
58	1963	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0
58	1962	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0
58	1961	35	50.5	0		35.0	0	1.5	0	0.956006	0	0.4	0
58	1960	35	51.5	0		35.0	0	1.4	0	0.959414	0	0.2	0
58	1959	35	52.5	0		35.0	0	1.3	0	0.962545	0	0.1	0
58	1958	35	53.5	0		35.0	0	1.2	0	0.965556	0	0.1	0
58	1957	35	54.5	0		35.0	0	1.1	0	0.968447	0	0.0	0
		35	6.7	21,879,779	3,284,326	34.7	94,694	28.1	2,657,128	0.190967	627,198	89.3	2,931,268
					Net Salvage:	(13.4%)					83,966		
										0.216533	711,165		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Common: Fuel Holders, Producers and Access (34230)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	215,151	430,301	20.0	21,515	19.5	419,543	0.025000	10,758	100.0	430,295
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	697,326	278,930	20.0	13,947	17.5	244,064	0.125000	34,866	100.0	278,926
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	128,793	28,621	20.0	1,431	15.5	22,183	0.224931	6,438	100.0	28,618
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	2,350,487	276,528	20.0	13,826	11.6	160,165	0.420801	116,363	99.3	274,706
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1964	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1963	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1962	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1961	20	50.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1960	20	51.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1959	20	52.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1958	20	53.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1957	20	54.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	3.3	3,391,756	1,014,380	20.0	50,719	16.7	845,955	0.166037	168,425	99.8	1,012,544
					Net Salvage:	(8.0%)					13,450		
										0.179296	181,874		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Common: Fuel Holders, Producers and Access (34230)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0	0	14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0	0	14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0	0	14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0	0	14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0	0	14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0	0	14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0	0	14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0	0	14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0	0	14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside Common: Generators				(34330)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	87	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	87	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	87	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0
41	2008	87	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0
42	2007	87	4.5	0		39.5	0	35.0	0	0.113810	0	13.0	0
43	2006	87	5.5	195,290	35,507	40.4	879	35.0	30,783	0.133039	4,724	13.0	4,598
44	2005	87	6.5	1,450,833	223,205	41.3	5,408	35.0	189,414	0.151390	33,791	13.0	28,905
45	2004	87	7.5	0		42.1	0	35.0	0	0.168920	0	13.0	0
46	2003	87	8.5	13,197,200	1,552,612	43.0	36,119	35.0	1,264,316	0.185685	288,296	13.0	201,063
47	2002	87	9.5	0		43.8	0	35.0	0	0.201732	0	13.0	0
48	2001	87	10.5	0		44.7	0	35.0	0	0.217107	0	13.0	0
49	2000	87	11.5	0		45.5	0	35.0	0	0.231850	0	13.0	0
50	1999	87	12.5	3,517,512	281,401	46.4	6,068	35.0	212,176	0.246000	69,225	13.0	36,441
51	1998	87	13.5	0		47.2	0	35.0	0	0.259592	0	13.0	0
52	1997	87	14.5	619,927	42,754	48.1	890	35.0	31,097	0.272658	11,657	13.0	5,537
53	1996	87	15.5	745,643	48,106	48.9	984	34.9	34,385	0.285227	13,721	13.0	6,230
54	1995	87	16.5	0		49.7	0	34.9	0	0.297327	0	13.0	0
55	1994	87	17.5	(461,096)	(26,348)	50.5	(521)	34.9	(18,207)	0.308984	(8,141)	13.0	(3,412)
56	1993	87	18.5	4,534,467	245,106	51.4	4,772	34.9	166,618	0.320222	78,488	13.0	31,741
57	1992	87	19.5	0		52.2	0	34.9	0	0.331062	0	13.0	0
58	1991	87	20.5	640,679	31,253	53.0	590	34.9	20,579	0.341526	10,674	13.0	4,047
59	1990	87	21.5	0		53.8	0	34.9	0	0.351632	0	13.0	0
60	1989	87	22.5	0		54.6	0	34.9	0	0.361398	0	13.0	0
61	1988	87	23.5	0		55.4	0	34.9	0	0.370841	0	13.0	0
62	1987	87	24.5	0		56.2	0	34.9	0	0.379977	0	13.0	0
63	1986	87	25.5	0		57.0	0	34.8	0	0.388820	0	13.0	0
64	1985	87	26.5	0		57.8	0	34.8	0	0.397384	0	13.0	0
65	1984	87	27.5	0		58.6	0	34.8	0	0.405682	0	13.0	0
66	1983	87	28.5	0		59.4	0	34.8	0	0.413725	0	13.0	0
67	1982	87	29.5	0		60.2	0	34.8	0	0.421527	0	13.0	0
68	1981	87	30.5	748,189	24,531	60.9	403	34.8	14,005	0.429096	10,526	13.0	3,177
69	1980	87	31.5	0		61.7	0	34.8	0	0.436443	0	13.0	0
70	1979	87	32.5	25,517,116	785,142	62.5	12,564	34.8	436,870	0.443578	348,272	13.0	101,676
71	1978	87	33.5	101,881	3,041	63.3	48	34.8	1,671	0.450510	1,370	13.0	394
72	1977	87	34.5	0		64.0	0	34.8	0	0.457247	0	13.0	0
73	1976	87	35.5	0		64.8	0	34.7	0	0.463797	0	13.0	0
74	1975	87	36.5	0		65.5	0	34.7	0	0.470168	0	13.0	0
75	1974	87	37.5	0		66.3	0	34.7	0	0.476367	0	13.0	0
76	1973	87	38.5	0		67.1	0	34.7	0	0.482400	0	13.0	0
77	1972	87	39.5	0		67.8	0	34.7	0	0.488275	0	13.0	0
78	1971	87	40.5	0		68.5	0	34.7	0	0.493996	0	13.0	0
79	1970	87	41.5	0		69.3	0	34.7	0	0.499571	0	13.0	0
80	1969	87	42.5	0		70.0	0	34.7	0	0.505005	0	13.0	0
81	1968	87	43.5	0		70.8	0	34.7	0	0.510302	0	13.0	0
82	1967	87	44.5	0		71.5	0	34.6	0	0.515468	0	13.0	0
83	1966	87	45.5	0		72.2	0	34.6	0	0.520508	0	13.0	0
84	1965	87	46.5	0		72.9	0	34.6	0	0.525425	0	13.0	0
85	1964	87	47.5	0		73.7	0	34.6	0	0.530225	0	13.0	0
86	1963	87	48.5	0		74.4	0	34.6	0	0.534912	0	13.0	0
87	1962	87	49.5	0		75.1	0	34.6	0	0.539489	0	13.0	0
88	1961	87	50.5	0		75.8	0	34.6	0	0.543960	0	13.0	0
89	1960	87	51.5	0		76.5	0	34.6	0	0.548329	0	13.0	0
90	1959	87	52.5	0		77.2	0	34.5	0	0.552600	0	13.0	0
91	1958	87	53.5	0		77.9	0	34.5	0	0.556774	0	13.0	0
92	1957	87	54.5	0		78.6	0	34.5	0	0.560856	0	13.0	0
		87	15.7	50,807,641	3,246,309	47.6	68,202	35.0	2,383,706	0.265718	862,603	13.0	420,397
					Net Salvage:	(1.9%)					16,756		
										0.270880	879,359		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Common: Generators				(34330)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	35	0.5	0		33.8	0	33.3	0	0.014805	0	65.6	0
39	2010	35	1.5	14,254,243	9,502,829	34.1	278,999	32.6	9,084,330	0.044039	418,499	71.3	6,773,426
40	2009	35	2.5	308,547	123,419	34.3	3,599	31.8	114,422	0.072897	8,997	76.5	94,448
41	2008	35	3.5	58,199,424	16,628,407	34.5	482,222	31.0	14,940,630	0.101500	1,687,776	81.2	13,506,523
42	2007	35	4.5	2,686,210	596,936	34.6	17,238	30.1	519,366	0.129947	77,570	85.3	509,349
43	2006	35	5.5	3,116,277	566,596	34.7	16,309	29.2	476,897	0.158312	89,699	88.8	503,213
44	2005	35	6.5	484,153	74,485	34.8	2,139	28.3	60,582	0.186650	13,903	91.7	68,300
45	2004	35	7.5	4,187,417	558,322	34.9	16,005	27.4	438,285	0.214996	120,037	94.0	524,879
46	2003	35	8.5	19,261,289	2,266,034	34.9	64,880	26.4	1,714,550	0.243369	551,484	95.8	2,171,132
47	2002	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0
48	2001	35	10.5	832,194	79,257	35.0	2,266	24.5	55,461	0.300230	23,795	98.1	77,787
49	2000	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0
50	1999	35	12.5	563,646	45,092	35.0	1,289	22.5	28,984	0.357219	16,108	99.3	44,776
51	1998	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0
52	1997	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0
53	1996	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0
54	1995	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0
55	1994	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0
56	1993	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0
57	1992	35	19.5	1,102,557	56,541	35.0	1,615	15.6	25,150	0.555189	31,391	99.6	56,313
58	1991	35	20.5	94,271	4,599	35.0	131	14.6	1,920	0.582464	2,679	99.3	4,566
58	1990	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0
58	1964	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0
58	1963	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0
58	1962	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0
58	1961	35	50.5	0		35.0	0	1.5	0	0.956006	0	0.4	0
58	1960	35	51.5	0		35.0	0	1.4	0	0.959414	0	0.2	0
58	1959	35	52.5	0		35.0	0	1.3	0	0.962545	0	0.1	0
58	1958	35	53.5	0		35.0	0	1.2	0	0.965556	0	0.1	0
58	1957	35	54.5	0		35.0	0	1.1	0	0.968447	0	0.0	0
		35	3.4	105,090,229	30,502,516	34.4	886,692	31.0	27,460,579	0.099727	3,041,936	79.8	24,334,714
					Net Salvage:	(12.0%)					364,026		
										0.111662	3,405,962		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
***December* 31, 2011**

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Common: Generators				(34330)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	104,842	41,937	20.0	2,097	17.5	36,695	0.125000	5,242	100.0	41,936
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	47,585	7,321	20.0	366	13.5	4,947	0.324181	2,373	99.9	7,312
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	402,636	47,369	20.0	2,368	11.6	27,436	0.420801	19,933	99.3	47,057
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1964	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1963	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1962	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1961	20	50.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1960	20	51.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1959	20	52.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1958	20	53.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1957	20	54.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	5.7	555,063	96,626	20.0	4,831	14.3	69,078	0.285100	27,548	99.7	96,305
					Net Salvage:	(8.0%)					2,197		
										0.307832	29,745		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Common: Generators				(34330)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0		14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside Common: Accessory Electric Equipment				(34530)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	87	0.5	51,509	103,017	36.0	2,859	35.5	101,588	0.013875	1,429	11.6	11,898
39	2010	87	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	87	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0
41	2008	87	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0
42	2007	87	4.5	0		39.5	0	35.0	0	0.113810	0	13.0	0
43	2006	87	5.5	0		40.4	0	35.0	0	0.133039	0	13.0	0
44	2005	87	6.5	0		41.3	0	35.0	0	0.151390	0	13.0	0
45	2004	87	7.5	0		42.1	0	35.0	0	0.168920	0	13.0	0
46	2003	87	8.5	6,036,985	710,234	43.0	16,522	35.0	578,354	0.185685	131,880	13.0	91,975
47	2002	87	9.5	0		43.8	0	35.0	0	0.201732	0	13.0	0
48	2001	87	10.5	0		44.7	0	35.0	0	0.217107	0	13.0	0
49	2000	87	11.5	7,699,269	669,502	45.5	14,703	35.0	514,278	0.231850	155,224	13.0	86,700
50	1999	87	12.5	124,346	9,948	46.4	214	35.0	7,501	0.246000	2,447	13.0	1,288
51	1998	87	13.5	0		47.2	0	35.0	0	0.259592	0	13.0	0
52	1997	87	14.5	603,934	41,651	48.1	867	35.0	30,294	0.272658	11,356	13.0	5,394
53	1996	87	15.5	712,441	45,964	48.9	940	34.9	32,854	0.285227	13,110	13.0	5,952
54	1995	87	16.5	0		49.7	0	34.9	0	0.297327	0	13.0	0
55	1994	87	17.5	2,094,607	119,692	50.5	2,368	34.9	82,709	0.308984	36,983	13.0	15,500
56	1993	87	18.5	0		51.4	0	34.9	0	0.320222	0	13.0	0
57	1992	87	19.5	0		52.2	0	34.9	0	0.331062	0	13.0	0
58	1991	87	20.5	0		53.0	0	34.9	0	0.341526	0	13.0	0
59	1990	87	21.5	0		53.8	0	34.9	0	0.351632	0	13.0	0
60	1989	87	22.5	0		54.6	0	34.9	0	0.361398	0	13.0	0
61	1988	87	23.5	0		55.4	0	34.9	0	0.370841	0	13.0	0
62	1987	87	24.5	1,344,970	54,897	56.2	977	34.9	34,037	0.379977	20,859	13.0	7,109
63	1986	87	25.5	0		57.0	0	34.8	0	0.388820	0	13.0	0
64	1985	87	26.5	185,489	7,000	57.8	121	34.8	4,218	0.397384	2,782	13.0	906
65	1984	87	27.5	0		58.6	0	34.8	0	0.405682	0	13.0	0
66	1983	87	28.5	0		59.4	0	34.8	0	0.413725	0	13.0	0
67	1982	87	29.5	0		60.2	0	34.8	0	0.421527	0	13.0	0
68	1981	87	30.5	1,828,308	59,945	60.9	984	34.8	34,223	0.429096	25,722	13.0	7,763
69	1980	87	31.5	43,317	1,375	61.7	22	34.8	775	0.436443	600	13.0	178
70	1979	87	32.5	8,164,848	251,226	62.5	4,020	34.8	139,788	0.443578	111,438	13.0	32,534
71	1978	87	33.5	564,374	16,847	63.3	266	34.8	9,257	0.450510	7,590	13.0	2,182
72	1977	87	34.5	2,547,337	73,836	64.0	1,153	34.8	40,075	0.457247	33,761	13.0	9,562
73	1976	87	35.5	971,145	27,356	64.8	422	34.7	14,668	0.463797	12,688	13.0	3,543
74	1975	87	36.5	243,142	6,661	65.5	102	34.7	3,529	0.470168	3,132	13.0	863
75	1974	87	37.5	0		66.3	0	34.7	0	0.476367	0	13.0	0
76	1973	87	38.5	0		67.1	0	34.7	0	0.482400	0	13.0	0
77	1972	87	39.5	1,172,941	29,695	67.8	438	34.7	15,196	0.488275	14,499	13.0	3,845
78	1971	87	40.5	0		68.5	0	34.7	0	0.493996	0	13.0	0
79	1970	87	41.5	0		69.3	0	34.7	0	0.499571	0	13.0	0
80	1969	87	42.5	0		70.0	0	34.7	0	0.505005	0	13.0	0
81	1968	87	43.5	0		70.8	0	34.7	0	0.510302	0	13.0	0
82	1967	87	44.5	228,688	5,139	71.5	72	34.6	2,490	0.515468	2,649	13.0	666
83	1966	87	45.5	0		72.2	0	34.6	0	0.520508	0	13.0	0
84	1965	87	46.5	1,049,005	22,559	72.9	309	34.6	10,706	0.525425	11,853	13.0	2,921
85	1964	87	47.5	12,506	263	73.7	4	34.6	124	0.530225	140	13.0	34
86	1963	87	48.5	168,161	3,467	74.4	47	34.6	1,613	0.534912	1,855	13.0	449
87	1962	87	49.5	0		75.1	0	34.6	0	0.539489	0	13.0	0
88	1961	87	50.5	0		75.8	0	34.6	0	0.543960	0	13.0	0
89	1960	87	51.5	1,151,103	22,352	76.5	292	34.6	10,096	0.548329	12,256	13.0	2,895
90	1959	87	52.5	0		77.2	0	34.5	0	0.552600	0	13.0	0
91	1958	87	53.5	0		77.9	0	34.5	0	0.556774	0	13.0	0
92	1957	87	54.5	1,245,383	22,851	78.6	291	34.5	10,035	0.560856	12,816	13.0	2,959
		87	16.6	38,243,809	2,305,475	48.0	47,993	35.0	1,678,405	0.271991	627,070	12.9	297,117
					Net Salvage:	(1.9%)					12,122		
										0.277249	639,192		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Common: Accessory Electric Equipment				(34530)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	35	0.5	51,509	103,017	33.8	3,050	33.3	101,492	0.014805	1,525	65.6	67,535
39	2010	35	1.5	164,176	109,451	34.1	3,213	32.6	104,631	0.044039	4,820	71.3	78,014
40	2009	35	2.5	392,478	156,991	34.3	4,578	31.8	145,547	0.072897	11,444	76.5	120,139
41	2008	35	3.5	0		34.5	0	31.0	0	0.101500	0	81.2	0
42	2007	35	4.5	106,620	23,693	34.6	684	30.1	20,615	0.129947	3,079	85.3	20,217
43	2006	35	5.5	919,292	167,144	34.7	4,811	29.2	140,683	0.158312	26,461	88.8	148,446
44	2005	35	6.5	0		34.8	0	28.3	0	0.186650	0	91.7	0
45	2004	35	7.5	2,932,017	390,936	34.9	11,207	27.4	306,886	0.214996	84,049	94.0	367,519
46	2003	35	8.5	9,989,491	1,175,234	34.9	33,649	26.4	889,218	0.243369	286,016	95.8	1,126,015
47	2002	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0
48	2001	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0
49	2000	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0
50	1999	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0
51	1998	35	13.5	77,907	5,771	35.0	165	21.5	3,545	0.385737	2,226	99.6	5,748
52	1997	35	14.5	208,480	14,378	35.0	411	20.5	8,422	0.414252	5,956	99.8	14,345
53	1996	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0
54	1995	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0
55	1994	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0
56	1993	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0
57	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0
58	1990	35	21.5	7,322,767	340,594	35.0	9,731	13.7	133,125	0.609138	207,469	98.8	336,627
58	1989	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	221,716	9,050	35.0	259	11.1	2,859	0.684065	6,191	95.8	8,671
58	1986	35	25.5	2,252,487	88,333	35.0	2,524	10.3	25,894	0.706854	62,438	94.0	83,041
58	1985	35	26.5	73,841	2,786	35.0	80	9.5	757	0.728387	2,030	91.7	2,555
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	3,214,599	105,397	35.0	3,011	7.0	20,943	0.801292	84,454	76.5	80,655
58	1980	35	31.5	124,095	3,940	35.0	113	6.4	724	0.816285	3,216	71.3	2,808
58	1979	35	32.5	1,423,816	43,810	35.0	1,252	5.9	7,445	0.830072	36,365	65.6	28,720
58	1978	35	33.5	801,689	23,931	35.0	684	5.5	3,763	0.842746	20,168	59.5	14,234
58	1977	35	34.5	4,360,975	126,405	35.0	3,612	5.1	18,405	0.854394	108,000	53.2	67,229
58	1976	35	35.5	135,486	3,817	35.0	109	4.7	515	0.865090	3,302	46.8	1,787
58	1975	35	36.5	562,437	15,409	35.0	440	4.4	1,927	0.874918	13,482	40.5	6,243
58	1974	35	37.5	7,991	213	35.0	6	4.1	25	0.883946	188	34.4	73
58	1973	35	38.5	518,070	13,456	35.0	384	3.8	1,450	0.892248	12,006	28.7	3,865
58	1972	35	39.5	170,127	4,307	35.0	123	3.5	431	0.899924	3,876	23.5	1,011
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	239,911	5,781	35.0	165	3.0	500	0.913593	5,281	14.7	848
58	1969	35	42.5	31,386	739	35.0	21	2.8	59	0.919689	679	11.2	83
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0
58	1964	35	47.5	1,060,615	22,329	35.0	638	1.9	1,241	0.944440	21,088	1.9	414
58	1963	35	48.5	9,801	202	35.0	6	1.8	10	0.948542	192	1.2	2
58	1962	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0
58	1961	35	50.5	0		35.0	0	1.5	0	0.956006	0	0.4	0
58	1960	35	51.5	0		35.0	0	1.4	0	0.959414	0	0.2	0
58	1959	35	52.5	0		35.0	0	1.3	0	0.962545	0	0.1	0
58	1958	35	53.5	0		35.0	0	1.2	0	0.965556	0	0.1	0
58	1957	35	54.5	0		35.0	0	1.1	0	0.968447	0	0.0	0
		35	12.6	37,373,780	2,957,112	34.8	84,925	22.9	1,941,111	0.343579	1,016,001	87.5	2,586,844
					Net Salvage:	(13.1%)					133,318		
										0.388663	1,149,319		

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2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Common: Accessory Electric Equipment				(34530)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	51,509	103,017	20.0	5,151	19.5	100,442	0.025000	2,575	100.0	103,015
37	2010	20	1.5	31,273	20,848	20.0	1,042	18.5	19,285	0.075000	1,564	100.0	20,848
37	2009	20	2.5	112,023	44,809	20.0	2,240	17.5	39,208	0.125000	5,601	100.0	44,809
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	107,361	23,858	20.0	1,193	15.5	18,492	0.224931	5,366	100.0	23,856
37	2006	20	5.5	479,974	87,268	20.0	4,363	14.5	63,294	0.274721	23,974	100.0	87,235
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	51,280,475	6,032,997	20.0	301,650	11.6	3,494,308	0.420801	2,538,689	99.3	5,993,240
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	610,394	45,214	20.0	2,261	7.4	16,747	0.629600	28,467	90.4	40,893
37	1997	20	14.5	143,096	9,869	20.0	493	6.7	3,323	0.663316	6,546	86.4	8,524
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	120,262	4,077	20.0	204	1.5	309	0.924321	3,768	2.4	97
37	1981	20	30.5	168,743	5,533	20.0	277	1.3	372	0.932692	5,160	1.3	73
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	482,216	14,837	20.0	742	1.0	775	0.947743	14,062	0.3	43
37	1978	20	33.5	19,420	580	20.0	29	0.9	26	0.954515	553	0.1	1
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	62,111	1,613	20.0	81	0.0	0	1.000000	1,613	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1964	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1963	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1962	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1961	20	50.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1960	20	51.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1959	20	52.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1958	20	53.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1957	20	54.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	8.4	53,668,855	6,394,520	20.0	319,726	11.7	3,756,580	0.412531	2,637,940	98.9	6,322,633
					Net Salvage:	(7.9%)					208,663		
										0.445163	2,846,603		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Common: Accessory Electric Equipment				(34530)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0		14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside Common: Misc. Power Plant Equipment				(34630)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	87	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	87	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	87	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
41	2008	87	3.5	0		38.0	0	34.5	0	0.092098	0	16.2	0
42	2007	87	4.5	0		38.8	0	34.3	0	0.115870	0	16.7	0
43	2006	87	5.5	0		39.7	0	34.3	0	0.134709	0	16.7	0
44	2005	87	6.5	0		40.5	0	34.3	0	0.152685	0	16.7	0
45	2004	87	7.5	0		41.3	0	34.3	0	0.169857	0	16.7	0
46	2003	87	8.5	30,077,557	3,538,536	42.1	84,000	34.3	2,879,390	0.186276	659,146	16.7	589,166
47	2002	87	9.5	0		42.9	0	34.3	0	0.201992	0	16.7	0
48	2001	87	10.5	0		43.7	0	34.2	0	0.217047	0	16.7	0
49	2000	87	11.5	406,521	35,350	44.5	794	34.2	27,167	0.231483	8,183	16.7	5,886
50	1999	87	12.5	1,190,368	95,229	45.3	2,100	34.2	71,866	0.245336	23,363	16.7	15,856
51	1998	87	13.5	199,180	14,754	46.1	320	34.2	10,938	0.258641	3,816	16.7	2,457
52	1997	87	14.5	0		46.9	0	34.2	0	0.271430	0	16.7	0
53	1996	87	15.5	0		47.7	0	34.2	0	0.283731	0	16.7	0
54	1995	87	16.5	71,138	4,311	48.5	89	34.2	3,037	0.295573	1,274	16.7	718
55	1994	87	17.5	126,903	7,252	49.3	147	34.1	5,025	0.306979	2,226	16.7	1,207
56	1993	87	18.5	0		50.0	0	34.1	0	0.317974	0	16.7	0
57	1992	87	19.5	395,312	20,272	50.8	399	34.1	13,611	0.328579	6,661	16.7	3,375
58	1991	87	20.5	721,104	35,176	51.6	682	34.1	23,258	0.338814	11,918	16.7	5,857
59	1990	87	21.5	0		52.3	0	34.1	0	0.348699	0	16.7	0
60	1989	87	22.5	129,973	5,777	53.1	109	34.1	3,707	0.358250	2,069	16.7	962
61	1988	87	23.5	0		53.8	0	34.0	0	0.367484	0	16.7	0
62	1987	87	24.5	445,209	18,172	54.6	333	34.0	11,332	0.376417	6,840	16.7	3,026
63	1986	87	25.5	92,288	3,619	55.3	65	34.0	2,226	0.385063	1,394	16.7	603
64	1985	87	26.5	379,011	14,302	56.0	255	34.0	8,675	0.393434	5,627	16.7	2,381
65	1984	87	27.5	21,511	782	56.8	14	34.0	468	0.401545	314	16.7	130
66	1983	87	28.5	93,456	3,279	57.5	57	34.0	1,937	0.409407	1,343	16.7	546
67	1982	87	29.5	259,339	8,791	58.2	151	33.9	5,125	0.417031	3,666	16.7	1,464
68	1981	87	30.5	5,523,210	181,089	58.9	3,073	33.9	104,230	0.424428	76,859	16.7	30,151
69	1980	87	31.5	86,144	2,735	59.6	46	33.9	1,554	0.431607	1,180	16.7	455
70	1979	87	32.5	331,926	10,213	60.3	169	33.9	5,734	0.438578	4,479	16.7	1,700
71	1978	87	33.5	447,827	13,368	61.1	219	33.9	7,415	0.445349	5,953	16.7	2,226
72	1977	87	34.5	633,805	18,371	61.7	298	33.8	10,069	0.451930	8,302	16.7	3,059
73	1976	87	35.5	191,981	5,408	62.4	87	33.8	2,929	0.458328	2,479	16.7	900
74	1975	87	36.5	2,345,565	64,262	63.1	1,018	33.8	34,409	0.464550	29,853	16.7	10,700
75	1974	87	37.5	483,979	12,906	63.8	202	33.8	6,832	0.470603	6,074	16.7	2,149
76	1973	87	38.5	303,706	7,888	64.5	122	33.8	4,130	0.476495	3,759	16.7	1,313
77	1972	87	39.5	252,794	6,400	65.2	98	33.7	3,314	0.482231	3,086	16.7	1,066
78	1971	87	40.5	148,746	3,673	65.8	56	33.7	1,881	0.487817	1,792	16.7	612
79	1970	87	41.5	1,122,489	27,048	66.5	407	33.7	13,706	0.493260	13,342	16.7	4,503
80	1969	87	42.5	0		67.2	0	33.7	0	0.498564	0	16.7	0
81	1968	87	43.5	0		67.8	0	33.7	0	0.503735	0	16.7	0
82	1967	87	44.5	7,171	161	68.5	2	33.6	79	0.508778	82	16.7	27
83	1966	87	45.5	0		69.1	0	33.6	0	0.513697	0	16.7	0
84	1965	87	46.5	0		69.8	0	33.6	0	0.518497	0	16.7	0
85	1964	87	47.5	31,635	666	70.4	9	33.6	318	0.523182	348	16.7	111
86	1963	87	48.5	34,246	706	71.1	10	33.6	333	0.527757	373	16.7	118
87	1962	87	49.5	0		71.7	0	33.5	0	0.532224	0	16.7	0
88	1961	87	50.5	18,255	361	72.3	5	33.5	168	0.536588	194	16.7	60
89	1960	87	51.5	0		72.9	0	33.5	0	0.540852	0	16.7	0
90	1959	87	52.5	0		73.6	0	33.5	0	0.545020	0	16.7	0
91	1958	87	53.5	0		74.2	0	33.4	0	0.549095	0	16.7	0
92	1957	87	54.5	0		74.8	0	33.4	0	0.553079	0	16.7	0
		87	11.2	46,572,350	4,160,859	43.6	95,336	34.2	3,264,863	0.215339	895,996	16.7	692,783
						Net Salvage:	(2.5%)				22,377		
										0.220717	918,373		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Common: Misc. Power Plant Equipment				(34630)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	35	0.5	0		33.8	0	33.3	0	0.014805	0	65.6	0
39	2010	35	1.5	2,074,221	1,382,814	34.1	40,599	32.6	1,321,916	0.044039	60,898	71.3	985,642
40	2009	35	2.5	0		34.3	0	31.8	0	0.072897	0	76.5	0
41	2008	35	3.5	0		34.5	0	31.0	0	0.101500	0	81.2	0
42	2007	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0
43	2006	35	5.5	0		34.7	0	29.2	0	0.158312	0	88.8	0
44	2005	35	6.5	0		34.8	0	28.3	0	0.186650	0	91.7	0
45	2004	35	7.5	106,352	14,180	34.9	406	27.4	11,132	0.214996	3,049	94.0	13,331
46	2003	35	8.5	3,529,529	415,239	34.9	11,889	26.4	314,182	0.243369	101,056	95.8	397,848
47	2002	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0
48	2001	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0
49	2000	35	11.5	393,024	34,176	35.0	977	23.5	22,942	0.328714	11,234	98.8	33,778
50	1999	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0
51	1998	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0
52	1997	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0
53	1996	35	15.5	1,224,291	78,987	35.0	2,257	19.5	44,017	0.442733	34,970	99.9	78,881
54	1995	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0
55	1994	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0
56	1993	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0
57	1992	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0
58	1991	35	20.5	2,179,961	106,340	35.0	3,038	14.6	44,401	0.582464	61,939	99.3	105,595
58	1990	35	21.5	685,870	31,901	35.0	911	13.7	12,469	0.609138	19,432	98.8	31,529
58	1989	35	22.5	6,650,886	295,595	35.0	8,446	12.8	107,874	0.635063	187,721	98.1	290,113
58	1988	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0
58	1987	35	24.5	12,333	503	35.0	14	11.1	159	0.684065	344	95.8	482
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	8,100,702	305,687	35.0	8,734	9.5	83,028	0.728387	222,658	91.7	280,298
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	118,553	4,160	35.0	119	8.1	967	0.767492	3,193	85.3	3,549
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	398,735	11,558	35.0	330	5.1	1,683	0.854394	9,875	53.2	6,147
58	1976	35	35.5	124,286	3,501	35.0	100	4.7	472	0.865090	3,029	46.8	1,639
58	1975	35	36.5	233,618	6,401	35.0	183	4.4	801	0.874918	5,600	40.5	2,593
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0
58	1964	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0
58	1963	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0
58	1962	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0
58	1961	35	50.5	0		35.0	0	1.5	0	0.956006	0	0.4	0
58	1960	35	51.5	0		35.0	0	1.4	0	0.959414	0	0.2	0
58	1959	35	52.5	0		35.0	0	1.3	0	0.962545	0	0.1	0
58	1958	35	53.5	0		35.0	0	1.2	0	0.965556	0	0.1	0
58	1957	35	54.5	0		35.0	0	1.1	0	0.968447	0	0.0	0
		35	9.6	25,832,359	2,691,040	34.5	78,004	25.2	1,966,041	0.269412	724,999	82.9	2,231,428
					Net Salvage:	(12.4%)					90,176		
										0.302922	815,175		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Common: Misc. Power Plant Equipment				(34630)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	19,382	12,921	20.0	646	18.5	11,952	0.075000	969	100.0	12,921
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	1,406,234	401,781	20.0	20,089	16.5	331,475	0.174987	70,307	100.0	401,769
37	2007	20	4.5	104,952	23,323	20.0	1,166	15.5	18,077	0.224931	5,246	100.0	23,320
37	2006	20	5.5	188,708	34,311	20.0	1,716	14.5	24,885	0.274721	9,426	100.0	34,298
37	2005	20	6.5	171,312	26,356	20.0	1,318	13.5	17,812	0.324181	8,544	99.9	26,325
37	2004	20	7.5	2,531,086	337,478	20.0	16,874	12.5	211,597	0.373006	125,881	99.7	336,483
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	278,442	24,212	20.0	1,211	8.9	10,809	0.553568	13,403	96.0	23,235
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	859,618	63,675	20.0	3,184	7.4	23,585	0.629600	40,090	90.4	57,590
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	53,411	2,887	20.0	144	4.6	661	0.770983	2,226	61.6	1,777
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	961,229	46,889	20.0	2,344	3.8	8,859	0.811056	38,030	46.1	21,617
37	1990	20	21.5	2,393,992	111,348	20.0	5,567	3.4	19,109	0.828390	92,240	38.4	42,805
37	1989	20	22.5	1,278,895	56,840	20.0	2,842	3.1	8,856	0.844188	47,983	31.2	17,717
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	2,341,228	95,560	20.0	4,778	2.6	12,245	0.871866	83,316	18.6	17,797
37	1986	20	25.5	384,964	15,097	20.0	755	2.3	1,751	0.884041	13,346	13.6	2,057
37	1985	20	26.5	5,278,956	199,206	20.0	9,960	2.1	20,861	0.895279	178,345	9.6	19,032
37	1984	20	27.5	397,288	14,447	20.0	722	1.9	1,363	0.905684	13,084	6.4	922
37	1983	20	28.5	3,872,780	135,887	20.0	6,794	1.7	11,505	0.915336	124,382	4.0	5,482
37	1982	20	29.5	2,406,519	81,577	20.0	4,079	1.5	6,174	0.924321	75,403	2.4	1,950
37	1981	20	30.5	1,836,675	60,219	20.0	3,011	1.3	4,053	0.932692	56,166	1.3	790
37	1980	20	31.5	137,811	4,375	20.0	219	1.2	260	0.940513	4,115	0.7	29
37	1979	20	32.5	906,870	27,904	20.0	1,395	1.0	1,458	0.947743	26,446	0.3	81
37	1978	20	33.5	336,069	10,032	20.0	502	0.9	456	0.954515	9,576	0.1	11
37	1977	20	34.5	955,827	27,705	20.0	1,385	0.8	1,072	0.961301	26,633	0.0	10
37	1976	20	35.5	2,165,606	61,003	20.0	3,050	0.7	2,063	0.966176	58,940	0.0	4
37	1975	20	36.5	614,902	16,847	20.0	842	0.5	421	0.975000	16,425	0.0	0
1.00	1974	20	37.5	904,067	24,108	20.0	1,205	0.0	0	1.000000	24,108	0.0	0
1.00	1973	20	38.5	484,528	12,585	20.0	629	0.0	0	1.000000	12,585	0.0	0
1.00	1972	20	39.5	670,723	16,980	20.0	849	0.0	0	1.000000	16,980	0.0	0
1.00	1971	20	40.5	1,413,801	34,909	20.0	1,745	0.0	0	1.000000	34,909	0.0	0
1.00	1970	20	41.5	349,654	8,425	20.0	421	0.0	0	1.000000	8,425	0.0	0
1.00	1969	20	42.5	345,520	8,130	20.0	406	0.0	0	1.000000	8,130	0.0	0
1.00	1968	20	43.5	79,029	1,817	20.0	91	0.0	0	1.000000	1,817	0.0	0
1.00	1967	20	44.5	244,581	5,496	20.0	275	0.0	0	1.000000	5,496	0.0	0
1.00	1966	20	45.5	90,190	1,982	20.0	99	0.0	0	1.000000	1,982	0.0	0
1.00	1965	20	46.5	74,864	1,610	20.0	80	0.0	0	1.000000	1,610	0.0	0
1.00	1964	20	47.5	121,090	2,549	20.0	127	0.0	0	1.000000	2,549	0.0	0
1.00	1963	20	48.5	72,569	1,496	20.0	75	0.0	0	1.000000	1,496	0.0	0
1.00	1962	20	49.5	406,578	8,214	20.0	411	0.0	0	1.000000	8,214	0.0	0
1.00	1961	20	50.5	14,078	279	20.0	14	0.0	0	1.000000	279	0.0	0
1.00	1960	20	51.5	158,825	3,084	20.0	154	0.0	0	1.000000	3,084	0.0	0
1.00	1959	20	52.5	1,225,853	23,350	20.0	1,167	0.0	0	1.000000	23,350	0.0	0
1.00	1958	20	53.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1957	20	54.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	18.8	38,538,709	2,046,894	20.0	102,345	7.3	751,358	0.632928	1,295,536	51.2	1,048,022
					Net Salvage:	(4.1%)					53,066		
										0.658853	1,348,602		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Common: Misc. Power Plant Equipment				(34630)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0	0	14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0	0	14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0	0	14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0	0	14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0	0	14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0	0	14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0	0	14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0	0	14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0	0	14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
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Bayside Unit #1

Life Category	Life at Age 12/31/11	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Net Salvage	Future Net Salvage Rate
	(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)	($)	
341 - Structures & Improvements											
78 - Year Life	10.2	218,411,869	21,501,102	40.4	531,910	31.0	16,489,969	0.234148	5,034,434	99,980	(0%)
35 - Year Life	16.8	8,404,606	498,946	34.5	14,450	18.6	268,147	0.518964	258,935	60,826	(12%)
20 - Year Life	8.5	97,205	11,436	20.0	572	11.6	6,624	0.454243	5,195	909	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	10.3	**226,913,680**	**22,011,484**	**40.2**	**546,931**	**30.7**	**16,764,740**	**0.240718**	**5,298,564**	**161,715**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
78 - Year Life	8.4	370,542,105	44,014,843	37.8	1,163,445	29.8	34,724,636	0.214304	9,432,575	674,508	(2%)
35 - Year Life	8.1	210,470,963	26,135,680	34.1	767,026	26.1	19,996,179	0.260786	6,815,812	2,879,035	(11%)
20 - Year Life	5.5	6,650,081	1,214,900	20.0	60,750	14.6	885,520	0.292666	355,560	96,566	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	8.2	**587,663,148**	**71,365,423**	**35.8**	**1,991,221**	**27.9**	**55,606,335**	**0.232661**	**16,603,948**	**3,650,110**	**(5%)**
343 - Generators											
78 - Year Life	10.0	858,109,125	85,957,420	38.3	2,245,988	29.8	66,836,791	0.226040	19,429,828	1,390,014	(2%)
35 - Year Life	10.2	486,933,137	47,754,515	34.1	1,401,694	24.4	34,214,534	0.314819	15,034,013	5,269,340	(11%)
20 - Year Life	6.3	106,049,160	16,808,754	20.0	840,486	13.8	11,579,769	0.335745	5,643,457	1,332,334	(8%)
14 - Year Life	2.9	118,562,826	41,589,379	14.0	2,970,670	11.1	33,120,606	0.219919	9,146,275	3,327,150	(8%)
	8.2	**1,569,654,249**	**192,110,068**	**25.8**	**7,458,838**	**19.5**	**145,751,700**	**0.256382**	**49,253,573**	**11,318,839**	**(6%)**
345 - Accessory Electric Equipment											
78 - Year Life	10.7	118,197,383	11,080,345	38.9	284,480	29.7	8,457,501	0.240564	2,665,531	180,333	(2%)
35 - Year Life	9.0	178,104,610	19,850,555	34.3	578,533	25.4	14,713,027	0.288551	5,727,902	2,281,106	(11%)
20 - Year Life	13.0	22,611,391	1,740,344	20.0	87,017	8.8	768,778	0.593442	1,032,794	109,675	(6%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.8	**318,913,384**	**32,671,244**	**34.4**	**950,030**	**25.2**	**23,939,306**	**0.288518**	**9,426,226**	**2,571,114**	**(8%)**
346 - Misc. Power Plant Equipment											
78 - Year Life	10.5	12,406,660	1,181,624	38.2	30,940	29.2	903,792	0.241000	284,771	29,511	(2%)
35 - Year Life	26.4	2,005,939	76,078	35.0	2,174	10.1	22,024	0.801727	60,994	9,768	(13%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.5	**14,412,598**	**1,257,702**	**38.0**	**33,113**	**28.0**	**925,816**	**0.274918**	**345,765**	**39,278**	**(3%)**
Subtotal:											
Bayside Unit #1											
78 - Year Life	9.6	1,577,667,141	163,735,334	38.5	4,256,763	29.9	127,412,689	0.225041	36,847,140	2,374,346	(1%)
35 - Year Life	9.4	885,919,254	94,315,775	34.1	2,763,877	25.0	69,213,912	0.295790	27,897,656	10,500,076	(11%)
20 - Year Life	6.8	135,407,837	19,775,434	20.0	988,825	13.4	13,240,691	0.355846	7,037,005	1,539,485	(8%)
14 - Year Life	2.9	118,562,826	41,589,379	14.0	2,970,670	11.1	33,120,606	0.219919	9,146,275	3,327,150	(8%)
	8.5	**2,717,557,058**	**319,415,921**	**29.1**	**10,980,134**	**22.1**	**242,987,897**	**0.253363**	**80,928,076**	**17,741,057**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside Unit #1: Structures & Improvements				(34131)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
32	2011	78	0.5	0		31.6	0	31.1	0	0.015812	0	2.7	0
33	2010	78	1.5	0		32.6	0	31.1	0	0.046021	0	2.8	0
34	2009	78	2.5	0		33.6	0	31.1	0	0.074482	0	2.9	0
35	2008	78	3.5	0		34.5	0	31.0	0	0.101348	0	3.0	0
36	2007	78	4.5	0		35.5	0	31.0	0	0.126746	0	3.1	0
37	2006	78	5.5	0		36.5	0	31.0	0	0.149937	0	3.1	0
38	2005	78	6.5	0		37.4	0	31.0	0	0.171906	0	3.1	0
39	2004	78	7.5	0		38.4	0	31.0	0	0.192748	0	3.1	0
40	2003	78	8.5	162,990,071	19,175,302	39.4	487,054	31.0	15,099,641	0.212547	4,075,661	3.1	594,434
41	2002	78	9.5	0		40.3	0	31.0	0	0.231380	0	3.1	0
42	2001	78	10.5	0		41.3	0	31.0	0	0.249316	0	3.1	0
43	2000	78	11.5	3,880,640	337,447	42.3	7,985	31.0	247,546	0.266417	89,901	3.1	10,461
44	1999	78	12.5	0		43.2	0	31.0	0	0.282739	0	3.1	0
45	1998	78	13.5	0		44.2	0	31.0	0	0.298336	0	3.1	0
46	1997	78	14.5	0		45.1	0	31.0	0	0.313255	0	3.1	0
47	1996	78	15.5	12,150,627	783,911	46.1	17,006	31.0	527,151	0.327538	256,761	3.1	24,301
48	1995	78	16.5	0		47.1	0	31.0	0	0.341225	0	3.1	0
49	1994	78	17.5	0		48.0	0	31.0	0	0.354354	0	3.1	0
50	1993	78	18.5	0		49.0	0	31.0	0	0.366957	0	3.1	0
51	1992	78	19.5	0		49.9	0	31.0	0	0.379065	0	3.1	0
52	1991	78	20.5	0		50.9	0	31.0	0	0.390707	0	3.1	0
53	1990	78	21.5	0		51.8	0	31.0	0	0.401910	0	3.1	0
54	1989	78	22.5	12,371,405	549,840	52.8	10,419	31.0	322,923	0.412697	226,917	3.1	17,045
55	1988	78	23.5	2,500,875	106,420	53.7	1,981	31.0	61,395	0.423092	45,026	3.1	3,299
56	1987	78	24.5	0		54.7	0	31.0	0	0.433115	0	3.1	0
57	1986	78	25.5	0		55.6	0	31.0	0	0.442786	0	3.1	0
58	1985	78	26.5	0		56.6	0	31.0	0	0.452123	0	3.1	0
59	1984	78	27.5	0		57.5	0	31.0	0	0.461144	0	3.1	0
60	1983	78	28.5	0		58.5	0	31.0	0	0.469863	0	3.1	0
61	1982	78	29.5	0		59.4	0	31.0	0	0.478296	0	3.1	0
62	1981	78	30.5	0		60.3	0	31.0	0	0.486457	0	3.1	0
63	1980	78	31.5	702,072	22,288	61.3	364	31.0	11,270	0.494359	11,018	3.1	691
64	1979	78	32.5	0		62.2	0	31.0	0	0.502013	0	3.1	0
65	1978	78	33.5	0		63.2	0	31.0	0	0.509432	0	3.1	0
66	1977	78	34.5	0		64.1	0	31.0	0	0.516625	0	3.1	0
67	1976	78	35.5	1,335,726	37,626	65.0	578	31.0	17,925	0.523604	19,701	3.1	1,166
68	1975	78	36.5	0		66.0	0	31.0	0	0.530377	0	3.1	0
69	1974	78	37.5	0		66.9	0	31.0	0	0.536953	0	3.1	0
70	1973	78	38.5	0		67.9	0	31.0	0	0.543342	0	3.1	0
71	1972	78	39.5	217,218	5,499	68.8	80	31.0	2,477	0.549550	3,022	3.1	170
72	1971	78	40.5	0		69.7	0	31.0	0	0.555585	0	3.1	0
73	1970	78	41.5	1,539,069	37,086	70.7	525	31.0	16,264	0.561455	20,822	3.1	1,150
74	1969	78	42.5	0		71.6	0	31.0	0	0.567166	0	3.1	0
75	1968	78	43.5	0		72.5	0	31.0	0	0.572725	0	3.1	0
76	1967	78	44.5	0		73.4	0	31.0	0	0.578137	0	3.1	0
77	1966	78	45.5	0		74.4	0	31.0	0	0.583408	0	3.1	0
78	1965	78	46.5	20,724,167	445,681	75.3	5,919	31.0	183,378	0.588544	262,303	3.1	13,816
		78	10.2	218,411,869	21,501,102	40.4	531,910	31.0	16,489,969	0.233064	5,011,133	3.1	666,534
						Net Salvage:	(0%)				23,302		
										0.234148	5,034,434		

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Capital Recovery Date 2043	Year Installed	Life	Age (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Retirements	Future Estimated Retirements ($)
S4 - 35	Bayside Unit #1: Structures & Improvements				(34131)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
32	2011	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0
33	2010	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0
34	2009	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0
35	2008	35	3.5	215,320	61,520	32.6	1,890	29.1	54,906	0.107509	6,614	46.8	28,800
36	2007	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0
37	2006	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0
38	2005	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0
39	2004	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0
40	2003	35	8.5	805,620	94,779	34.3	2,764	25.8	71,288	0.247848	23,491	76.5	72,531
41	2002	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0
42	2001	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0
43	2000	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0
44	1999	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0
45	1998	35	13.5	0		34.9	0	21.4	0	0.386969	0	94.0	0
46	1997	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0
47	1996	35	15.5	2,613,873	168,637	35.0	4,824	19.5	93,881	0.443296	74,756	97.1	163,814
48	1995	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0
49	1994	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0
50	1993	35	18.5	0		35.0	0	16.5	0	0.527584	0	99.1	0
51	1992	35	19.5	0		35.0	0	15.6	0	0.555256	0	99.2	0
52	1991	35	20.5	0		35.0	0	14.6	0	0.582498	0	99.1	0
53	1990	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0
54	1989	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0
55	1988	35	23.5	2,866,167	121,965	35.0	3,485	11.9	41,457	0.660088	80,507	97.1	118,476
56	1987	35	24.5	0		35.0	0	11.1	0	0.684066	0	95.8	0
57	1986	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	1,593,497	44,887	35.0	1,282	4.7	6,056	0.865090	38,832	46.8	21,013
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	128,360	3,250	35.0	93	3.5	325	0.899924	2,924	23.5	763
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	181,769	3,909	35.0	112	2.1	234	0.940081	3,675	2.8	111
		35	16.8	8,404,606	498,946	34.5	14,450	18.6	268,147	0.462572	230,799	81.3	405,507
					Net Salvage:	(12.2%)					28,136		
										0.518964	258,935		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #1: Structures & Improvements				(34131)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
32	2011	20	0.5	0		20.0	0	19.5	0	0.025006	0	99.3	0
33	2010	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0
34	2009	20	2.5	0		20.0	0	17.5	0	0.125003	0	99.9	0
35	2008	20	3.5	0		20.0	0	16.5	0	0.174988	0	100.0	0
36	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	97,205	11,436	20.0	572	11.6	6,624	0.420801	4,812	99.3	11,361
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	8.5	97,205	11,436	20.0	572	11.6	6,624	0.420801	4,812	99.3	11,361
						Net Salvage:	(7.9%)				382		
										0.454243	5,195		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #1: Structures & Improvements				(34131)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
14	2011	14	0.5	0	0	14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0	0	14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0	0	14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0	0	14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0	0	14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0	0	14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0	0	14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0	0	14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0	0	14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Bayside Unit #1: Fuel Holders, Producers and Access (34231)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
32	2011	78	0.5	220,803	441,605	30.8	14,360	30.3	434,425	0.016259	7,180	8.9	39,347
33	2010	78	1.5	0		31.7	0	30.2	0	0.047378	0	9.2	0
34	2009	78	2.5	0		32.6	0	30.1	0	0.076771	0	9.6	0
35	2008	78	3.5	0		33.5	0	30.0	0	0.104585	0	9.9	0
36	2007	78	4.5	0		34.4	0	29.9	0	0.130954	0	10.2	0
37	2006	78	5.5	0		35.3	0	29.9	0	0.153153	0	10.2	0
38	2005	78	6.5	0		36.1	0	29.9	0	0.174180	0	10.2	0
39	2004	78	7.5	384,136	51,218	37.0	1,383	29.8	41,276	0.194124	9,943	9.9	5,071
40	2003	78	8.5	369,937,166	43,522,020	37.9	1,147,702	29.8	34,248,935	0.213067	9,273,084	10.2	4,452,303
41	2002	78	9.5	0		38.8	0	29.8	0	0.231081	0	10.2	0
42	2001	78	10.5	0		39.7	0	29.8	0	0.248234	0	10.2	0
43	2000	78	11.5	0		40.6	0	29.8	0	0.264586	0	10.2	0
44	1999	78	12.5	0		41.4	0	29.8	0	0.280191	0	10.2	0
45	1998	78	13.5	0		42.3	0	29.8	0	0.295099	0	10.2	0
46	1997	78	14.5	0		43.2	0	29.8	0	0.309355	0	10.2	0
47	1996	78	15.5	0		44.0	0	29.8	0	0.323001	0	10.2	0
48	1995	78	16.5	0		44.9	0	29.8	0	0.336076	0	10.2	0
49	1994	78	17.5	0		45.7	0	29.8	0	0.348614	0	10.2	0
50	1993	78	18.5	0		46.6	0	29.8	0	0.360647	0	10.2	0
51	1992	78	19.5	0		47.4	0	29.8	0	0.372206	0	10.2	0
52	1991	78	20.5	0		48.3	0	29.8	0	0.383317	0	10.2	0
53	1990	78	21.5	0		49.1	0	29.8	0	0.394006	0	10.2	0
54	1989	78	22.5	0		50.0	0	29.8	0	0.404297	0	10.2	0
55	1988	78	23.5	0		50.8	0	29.8	0	0.414211	0	10.2	0
56	1987	78	24.5	0		51.6	0	29.7	0	0.423768	0	10.2	0
57	1986	78	25.5	0		52.5	0	29.7	0	0.432987	0	10.2	0
58	1985	78	26.5	0		53.3	0	29.7	0	0.441885	0	10.2	0
59	1984	78	27.5	0		54.1	0	29.7	0	0.450480	0	10.2	0
60	1983	78	28.5	0		54.9	0	29.7	0	0.458786	0	10.2	0
61	1982	78	29.5	0		55.7	0	29.7	0	0.466817	0	10.2	0
62	1981	78	30.5	0		56.5	0	29.7	0	0.474586	0	10.2	0
63	1980	78	31.5	0		57.4	0	29.7	0	0.482107	0	10.2	0
64	1979	78	32.5	0		58.2	0	29.7	0	0.489390	0	10.2	0
65	1978	78	33.5	0		59.0	0	29.7	0	0.496447	0	10.2	0
66	1977	78	34.5	0		59.8	0	29.7	0	0.503288	0	10.2	0
67	1976	78	35.5	0		60.6	0	29.7	0	0.509923	0	10.2	0
68	1975	78	36.5	0		61.3	0	29.7	0	0.516360	0	10.2	0
69	1974	78	37.5	0		62.1	0	29.7	0	0.522609	0	10.2	0
70	1973	78	38.5	0		62.9	0	29.7	0	0.528677	0	10.2	0
71	1972	78	39.5	0		63.7	0	29.6	0	0.534572	0	10.2	0
72	1971	78	40.5	0		64.5	0	29.6	0	0.540302	0	10.2	0
73	1970	78	41.5	0		65.3	0	29.6	0	0.545872	0	10.2	0
74	1969	78	42.5	0		66.0	0	29.6	0	0.551290	0	10.2	0
75	1968	78	43.5	0		66.8	0	29.6	0	0.556562	0	10.2	0
76	1967	78	44.5	0		67.6	0	29.6	0	0.561693	0	10.2	0
77	1966	78	45.5	0		68.3	0	29.6	0	0.566689	0	10.2	0
78	1965	78	46.5	0		69.1	0	29.6	0	0.571555	0	10.2	0
		78	8.4	370,542,105	44,014,843	37.8	1,163,445	29.8	34,724,636	0.211070	9,290,207	10.2	4,496,720
					Net Salvage:	(1.5%)					142,368		
										0.214304	9,432,575		

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Capital Recovery Date 2043	Year Installed	Life	Age (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Retirements	Future Estimated Retirements ($)
S4 - 35													
Curve Year	Bayside Unit #1: Fuel Holders, Producers and Access (34231)												
58						Pulls		Pulls		Pulls		Pulls	
32	2011	35	0.5	220,803	441,605	30.8	14,350	30.3	434,430	0.016248	7,175	28.7	126,838
33	2010	35	1.5	293,353	195,569	31.4	6,223	29.9	186,235	0.047727	9,334	34.4	67,359
34	2009	35	2.5	3,623,028	1,449,211	32.0	45,254	29.5	1,336,075	0.078067	113,136	40.5	587,190
35	2008	35	3.5	71,437	20,411	32.6	627	29.1	18,216	0.107509	2,194	46.8	9,555
36	2007	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0
37	2006	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0
38	2005	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0
39	2004	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0
40	2003	35	8.5	203,119,360	23,896,395	34.3	696,786	25.8	17,973,711	0.247848	5,922,684	76.5	18,286,979
41	2002	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0
42	2001	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0
43	2000	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0
44	1999	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0
45	1998	35	13.5	0		34.9	0	21.4	0	0.386969	0	94.0	0
46	1997	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0
47	1996	35	15.5	0		35.0	0	19.5	0	0.443296	0	97.1	0
48	1995	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0
49	1994	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0
50	1993	35	18.5	0		35.0	0	16.5	0	0.527584	0	99.1	0
51	1992	35	19.5	0		35.0	0	15.6	0	0.555256	0	99.2	0
52	1991	35	20.5	2,169,013	105,806	35.0	3,023	14.6	44,174	0.582498	61,631	99.1	104,837
53	1990	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0
54	1989	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0
55	1988	35	23.5	0		35.0	0	11.9	0	0.660088	0	97.1	0
56	1987	35	24.5	0		35.0	0	11.1	0	0.684066	0	95.8	0
57	1986	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	973,970	26,684	35.0	762	4.4	3,338	0.874918	23,346	40.5	10,812
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0
		35	8.1	210,470,963	26,135,680	34.1	767,026	26.1	19,996,179	0.234909	6,139,501	73.4	19,193,570
						Net Salvage: (11.0%)					676,311		
										0.260786	6,815,812		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #1: Fuel Holders, Producers and Access (34231)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
32	2011	20	0.5	220,803	441,605	20.0	22,085	19.5	430,562	0.025006	11,043	99.3	438,701
33	2010	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0
34	2009	20	2.5	0		20.0	0	17.5	0	0.125003	0	99.9	0
35	2008	20	3.5	100,610	28,746	20.0	1,437	16.5	23,716	0.174988	5,030	100.0	28,735
36	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	6,328,668	744,549	20.0	37,227	11.6	431,242	0.420801	313,307	99.3	739,643
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	5.5	6,650,081	1,214,900	20.0	60,750	14.6	885,520	0.271117	329,380	99.4	1,207,079
					Net Salvage:	(7.9%)					26,181		
										0.292666	355,560		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #1: Fuel Holders, Producers and Access (34231)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0	0	14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0	0	14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0	0	14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0	0	14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0	0	14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0	0	14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0	0	14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0	0	14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0	0	14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
						Net Salvage:	#DIV/0!				#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside Unit #1: Generators				(34331)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
32	2011	78	0.5	2,113,653	4,227,306	30.7	137,801	30.2	4,158,406	0.016299	68,900	9.4	399,480
33	2010	78	1.5	0		31.6	0	30.1	0	0.047500	0	9.8	0
34	2009	78	2.5	0		32.5	0	30.0	0	0.076976	0	10.2	0
35	2008	78	3.5	0		33.4	0	29.9	0	0.104877	0	10.5	0
36	2007	78	4.5	0		34.3	0	29.8	0	0.131333	0	10.9	0
37	2006	78	5.5	0		35.2	0	29.8	0	0.153451	0	10.9	0
38	2005	78	6.5	0		36.0	0	29.8	0	0.174399	0	10.9	0
39	2004	78	7.5	931,621	124,216	36.9	3,365	29.7	100,085	0.194269	24,131	10.5	13,043
40	2003	78	8.5	641,346,624	75,452,544	37.8	1,996,363	29.7	59,370,543	0.213141	16,082,001	10.9	8,186,601
41	2002	78	9.5	0		38.7	0	29.7	0	0.231087	0	10.9	0
42	2001	78	10.5	0		39.5	0	29.7	0	0.248176	0	10.9	0
43	2000	78	11.5	7,692,821	668,941	40.4	16,555	29.7	492,030	0.264465	176,911	10.9	72,580
44	1999	78	12.5	0		41.3	0	29.7	0	0.280010	0	10.9	0
45	1998	78	13.5	908,110	67,267	42.1	1,597	29.7	47,433	0.294860	19,834	10.9	7,299
46	1997	78	14.5	0		43.0	0	29.7	0	0.309061	0	10.9	0
47	1996	78	15.5	0		43.8	0	29.7	0	0.322655	0	10.9	0
48	1995	78	16.5	3,625,679	219,738	44.7	4,917	29.7	145,977	0.335678	73,761	10.9	23,842
49	1994	78	17.5	0		45.5	0	29.7	0	0.348166	0	10.9	0
50	1993	78	18.5	20,766,488	1,122,513	46.4	24,204	29.7	718,238	0.360152	404,275	10.9	121,793
51	1992	78	19.5	0		47.2	0	29.7	0	0.371664	0	10.9	0
52	1991	78	20.5	71,372	3,482	48.1	72	29.7	2,149	0.382731	1,333	10.9	378
53	1990	78	21.5	0		48.9	0	29.7	0	0.393377	0	10.9	0
54	1989	78	22.5	0		49.7	0	29.6	0	0.403625	0	10.9	0
55	1988	78	23.5	0		50.5	0	29.6	0	0.413498	0	10.9	0
56	1987	78	24.5	3,889,479	158,754	51.4	3,091	29.6	91,599	0.423016	67,156	10.9	17,225
57	1986	78	25.5	0		52.2	0	29.6	0	0.432197	0	10.9	0
58	1985	78	26.5	0		53.0	0	29.6	0	0.441058	0	10.9	0
59	1984	78	27.5	0		53.8	0	29.6	0	0.449616	0	10.9	0
60	1983	78	28.5	0		54.6	0	29.6	0	0.457887	0	10.9	0
61	1982	78	29.5	126,885	4,301	55.4	78	29.6	2,297	0.465883	2,004	10.9	467
62	1981	78	30.5	0		56.2	0	29.6	0	0.473620	0	10.9	0
63	1980	78	31.5	22,617	718	57.0	13	29.6	373	0.481108	345	10.9	78
64	1979	78	32.5	0		57.8	0	29.6	0	0.488359	0	10.9	0
65	1978	78	33.5	0		58.6	0	29.6	0	0.495385	0	10.9	0
66	1977	78	34.5	88,972	2,579	59.4	43	29.6	1,284	0.502196	1,295	10.9	280
67	1976	78	35.5	5,144,492	144,915	60.2	2,409	29.6	71,182	0.508801	73,733	10.9	15,723
68	1975	78	36.5	10,328,880	282,983	60.9	4,643	29.5	137,187	0.515210	145,796	10.9	30,704
69	1974	78	37.5	47,696	1,272	61.7	21	29.5	609	0.521431	663	10.9	138
70	1973	78	38.5	39,561	1,028	62.5	16	29.5	486	0.527471	542	10.9	111
71	1972	78	39.5	3,310,245	83,804	63.3	1,325	29.5	39,108	0.533339	44,696	10.9	9,093
72	1971	78	40.5	48,679	1,202	64.0	19	29.5	554	0.539042	648	10.9	130
73	1970	78	41.5	34,581	833	64.8	13	29.5	379	0.544587	454	10.9	90
74	1969	78	42.5	201,546	4,742	65.5	72	29.5	2,134	0.549980	2,608	10.9	515
75	1968	78	43.5	0		66.3	0	29.5	0	0.555227	0	10.9	0
76	1967	78	44.5	0		67.1	0	29.5	0	0.560334	0	10.9	0
77	1966	78	45.5	0		67.8	0	29.5	0	0.565306	0	10.9	0
78	1965	78	46.5	157,369,127	3,384,282	68.5	49,372	29.5	1,454,740	0.570148	1,929,543	10.9	367,195
		78	10.0	858,109,125	85,957,420	38.3	2,245,988	29.8	66,836,791	0.222443	19,120,629	10.8	9,266,763
					Net Salvage:	(1.6%)					309,199		
										0.226040	19,429,828		

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Capital Recovery Date 2043	Year Installed	Life	Age (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Retirements	Future Estimated Retirements ($)
S4 - 35													
Curve Year	Bayside Unit #1: Generators				(34331)								
58						Pulls		Pulls		Pulls		Pulls	
32	2011	35	0.5	2,113,653	4,227,306	30.8	137,370	30.3	4,158,621	0.016248	68,685	28.7	1,214,167
33	2010	35	1.5	548,699	365,800	31.4	11,639	29.9	348,341	0.047727	17,459	34.4	125,991
34	2009	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0
35	2008	35	3.5	291,014	83,147	32.6	2,554	29.1	74,208	0.107509	8,939	46.8	38,924
36	2007	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0
37	2006	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0
38	2005	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0
39	2004	35	7.5	1,285,439	171,392	34.1	5,032	26.6	133,652	0.220197	37,740	71.3	122,165
40	2003	35	8.5	253,148,393	29,782,164	34.3	868,407	25.8	22,400,702	0.247848	7,381,462	76.5	22,791,128
41	2002	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0
42	2001	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0
43	2000	35	11.5	90,750,453	7,891,344	34.7	227,145	23.2	5,279,180	0.331016	2,612,163	88.8	7,008,571
44	1999	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0
45	1998	35	13.5	204,371	15,139	34.9	434	21.4	9,280	0.386969	5,858	94.0	14,231
46	1997	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0
47	1996	35	15.5	216,185	13,947	35.0	399	19.5	7,765	0.443296	6,183	97.1	13,549
48	1995	35	16.5	2,738,009	165,940	35.0	4,745	18.5	87,700	0.471495	78,240	98.1	162,777
49	1994	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0
50	1993	35	18.5	42,739,592	2,310,248	35.0	66,022	16.5	1,091,397	0.527584	1,218,851	99.1	2,289,107
51	1992	35	19.5	628,590	32,235	35.0	921	15.6	14,337	0.555256	17,899	99.2	31,978
52	1991	35	20.5	23,636,126	1,152,982	35.0	32,944	14.6	481,372	0.582498	671,609	99.1	1,142,431
53	1990	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0
54	1989	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0
55	1988	35	23.5	0		35.0	0	11.9	0	0.660088	0	97.1	0
56	1987	35	24.5	3,318,766	135,460	35.0	3,870	11.1	42,796	0.684066	92,663	95.8	129,774
57	1986	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	33,968	1,235	35.0	35	8.8	311	0.748608	925	88.8	1,097
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	605,762	15,336	35.0	438	3.5	1,535	0.899924	13,801	23.5	3,600
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	64,674,117	1,390,841	35.0	39,738	2.1	83,338	0.940081	1,307,504	2.8	39,446
		35	10.2	486,933,137	47,754,515	34.1	1,401,694	24.4	34,214,534	0.283533	13,539,981	73.6	35,128,935
					Net Salvage:	(11.0%)					1,494,032		
										0.314819	15,034,013		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #1: Generators				(34331)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
32	2011	20	0.5	2,113,653	4,227,306	20.0	211,413	19.5	4,121,599	0.025006	105,707	99.3	4,199,511
33	2010	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0
34	2009	20	2.5	52,758	21,103	20.0	1,055	17.5	18,465	0.125003	2,638	99.9	21,079
35	2008	20	3.5	261,435	74,696	20.0	3,735	16.5	61,625	0.174988	13,071	100.0	74,667
36	2007	20	4.5	8,467,744	1,881,721	20.0	94,086	15.5	1,458,463	0.224931	423,258	100.0	1,881,401
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	75,909,536	8,930,534	20.0	446,527	11.6	5,172,559	0.420801	3,757,974	99.3	8,871,681
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	19,244,035	1,673,394	20.0	83,670	8.9	747,057	0.553568	926,337	96.0	1,605,839
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	6.3	106,049,160	16,808,754	20.0	840,486	13.8	11,579,769	0.311087	5,228,985	99.1	16,654,180
					Net Salvage:	(7.9%)					414,472		
										0.335745	5,643,457		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #1: Generators - CSA				(34331)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	4,500,000	9,000,000	14.0	642,857	13.5	8,678,571	0.035714	321,429	100.0	9,000,000
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	114,062,826	32,589,379	14.0	2,327,813	10.5	24,442,034	0.250000	8,147,345	100.0	32,589,379
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0		14.0	0	5.5	0	0.607143	0	100.0	0
		14	2.9	118,562,826	41,589,379	14.0	2,970,670	11.1	33,120,606	0.203628	8,468,773	100.0	41,589,379
					Net Salvage:	(8.0%)					677,502		
										0.219919	9,146,275		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside Unit #1: Accessory Electric Equipment				(34531)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
32	2011	78	0.5	0		30.7	0	30.2	0	0.016299	0	9.4	0
33	2010	78	1.5	0		31.6	0	30.1	0	0.047500	0	9.8	0
34	2009	78	2.5	0		32.5	0	30.0	0	0.076976	0	10.2	0
35	2008	78	3.5	0		33.4	0	29.9	0	0.104877	0	10.5	0
36	2007	78	4.5	0		34.3	0	29.8	0	0.131333	0	10.9	0
37	2006	78	5.5	0		35.2	0	29.8	0	0.153451	0	10.9	0
38	2005	78	6.5	0		36.0	0	29.8	0	0.174399	0	10.9	0
39	2004	78	7.5	0		36.9	0	29.7	0	0.194269	0	10.5	0
40	2003	78	8.5	85,444,515	10,052,296	37.8	265,969	29.7	7,909,743	0.213141	2,142,552	10.9	1,090,674
41	2002	78	9.5	0		38.7	0	29.7	0	0.231087	0	10.9	0
42	2001	78	10.5	0		39.5	0	29.7	0	0.248176	0	10.9	0
43	2000	78	11.5	0		40.4	0	29.7	0	0.264465	0	10.9	0
44	1999	78	12.5	0		41.3	0	29.7	0	0.280010	0	10.9	0
45	1998	78	13.5	0		42.1	0	29.7	0	0.294860	0	10.9	0
46	1997	78	14.5	332,096	22,903	43.0	533	29.7	15,825	0.309061	7,078	10.9	2,485
47	1996	78	15.5	0		43.8	0	29.7	0	0.322655	0	10.9	0
48	1995	78	16.5	0		44.7	0	29.7	0	0.335678	0	10.9	0
49	1994	78	17.5	0		45.5	0	29.7	0	0.348166	0	10.9	0
50	1993	78	18.5	0		46.4	0	29.7	0	0.360152	0	10.9	0
51	1992	78	19.5	0		47.2	0	29.7	0	0.371664	0	10.9	0
52	1991	78	20.5	9,019,069	439,955	48.1	9,156	29.7	271,570	0.382731	168,384	10.9	47,735
53	1990	78	21.5	0		48.9	0	29.7	0	0.393377	0	10.9	0
54	1989	78	22.5	795,427	35,352	49.7	711	29.6	21,083	0.403625	14,269	10.9	3,836
55	1988	78	23.5	0		50.5	0	29.6	0	0.413498	0	10.9	0
56	1987	78	24.5	97,998	4,000	51.4	78	29.6	2,308	0.423016	1,692	10.9	434
57	1986	78	25.5	0		52.2	0	29.6	0	0.432197	0	10.9	0
58	1985	78	26.5	17,674	667	53.0	13	29.6	373	0.441058	294	10.9	72
59	1984	78	27.5	0		53.8	0	29.6	0	0.449616	0	10.9	0
60	1983	78	28.5	0		54.6	0	29.6	0	0.457887	0	10.9	0
61	1982	78	29.5	0		55.4	0	29.6	0	0.465883	0	10.9	0
62	1981	78	30.5	0		56.2	0	29.6	0	0.473620	0	10.9	0
63	1980	78	31.5	756,967	24,031	57.0	422	29.6	12,469	0.481108	11,561	10.9	2,607
64	1979	78	32.5	762,367	23,457	57.8	406	29.6	12,002	0.488359	11,456	10.9	2,545
65	1978	78	33.5	1,178	35	58.6	1	29.6	18	0.495385	17	10.9	4
66	1977	78	34.5	170,792	4,951	59.4	83	29.6	2,464	0.502196	2,486	10.9	537
67	1976	78	35.5	0		60.2	0	29.6	0	0.508801	0	10.9	0
68	1975	78	36.5	3,986,767	109,227	60.9	1,792	29.5	52,952	0.515210	56,275	10.9	11,851
69	1974	78	37.5	0		61.7	0	29.5	0	0.521431	0	10.9	0
70	1973	78	38.5	0		62.5	0	29.5	0	0.527471	0	10.9	0
71	1972	78	39.5	0		63.3	0	29.5	0	0.533339	0	10.9	0
72	1971	78	40.5	12,181	301	64.0	5	29.5	139	0.539042	162	10.9	33
73	1970	78	41.5	721,731	17,391	64.8	268	29.5	7,920	0.544587	9,471	10.9	1,887
74	1969	78	42.5	0		65.5	0	29.5	0	0.549980	0	10.9	0
75	1968	78	43.5	0		66.3	0	29.5	0	0.555227	0	10.9	0
76	1967	78	44.5	0		67.1	0	29.5	0	0.560334	0	10.9	0
77	1966	78	45.5	7,616	167	67.8	2	29.5	73	0.565306	95	10.9	18
78	1965	78	46.5	16,071,005	345,613	68.5	5,042	29.5	148,562	0.570148	197,051	10.9	37,499
		78	10.7	118,197,383	11,080,345	38.9	284,480	29.7	8,457,501	0.236711	2,622,844	10.9	1,202,217
					Net Salvage:	(1.6%)					42,687		
										0.240564	2,665,531		

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Capital Recovery Date 2043	Year Installed	Life	Age (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Retirements	Future Estimated Retirements ($)
S4 - 35													
Curve Year	Bayside Unit #1: Accessory Electric Equipment				(34531)								
58						Pulls		Pulls		Pulls		Pulls	
32	2011	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0
33	2010	35	1.5	83,800	55,867	31.4	1,778	29.9	53,201	0.047727	2,666	34.4	19,242
34	2009	35	2.5	70,430	28,172	32.0	880	29.5	25,973	0.078067	2,199	40.5	11,415
35	2008	35	3.5	236,049	67,443	32.6	2,072	29.1	60,192	0.107509	7,251	46.8	31,573
36	2007	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0
37	2006	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0
38	2005	35	6.5	19,811	3,048	33.8	90	27.3	2,461	0.192460	587	65.6	1,998
39	2004	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0
40	2003	35	8.5	155,242,245	18,263,794	34.3	532,547	25.8	13,737,141	0.247848	4,526,652	76.5	13,976,569
41	2002	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0
42	2001	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0
43	2000	35	11.5	12,702,159	1,104,536	34.7	31,793	23.2	738,916	0.331016	365,619	88.8	980,976
44	1999	35	12.5	716,217	57,297	34.8	1,645	22.3	36,731	0.358936	20,566	91.7	52,539
45	1998	35	13.5	0		34.9	0	21.4	0	0.386969	0	94.0	0
46	1997	35	14.5	532,380	36,716	34.9	1,051	20.4	21,475	0.415103	15,241	95.8	35,175
47	1996	35	15.5	0		35.0	0	19.5	0	0.443296	0	97.1	0
48	1995	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0
49	1994	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0
50	1993	35	18.5	342,920	18,536	35.0	530	16.5	8,757	0.527584	9,779	99.1	18,367
51	1992	35	19.5	0		35.0	0	15.6	0	0.555256	0	99.2	0
52	1991	35	20.5	0		35.0	0	14.6	0	0.582498	0	99.1	0
53	1990	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0
54	1989	35	22.5	104,929	4,664	35.0	133	12.8	1,702	0.635070	2,962	98.1	4,575
55	1988	35	23.5	231,449	9,849	35.0	281	11.9	3,348	0.660088	6,501	97.1	9,567
56	1987	35	24.5	143,043	5,838	35.0	167	11.1	1,845	0.684066	3,994	95.8	5,593
57	1986	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	191,439	6,077	35.0	174	6.4	1,117	0.816285	4,961	71.3	4,332
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	1,768,645	52,795	35.0	1,508	5.5	8,302	0.842746	44,493	59.5	31,403
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	490,184	13,808	35.0	395	4.7	1,863	0.865090	11,945	46.8	6,464
58	1975	35	36.5	944,255	25,870	35.0	739	4.4	3,236	0.874918	22,634	40.5	10,482
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	1,434,483	34,566	35.0	988	3.0	2,987	0.913593	31,579	14.7	5,071
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	136,184	3,131	35.0	89	2.6	234	0.925346	2,897	8.3	260
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	387,638	8,520	35.0	243	2.3	550	0.935445	7,970	4.2	357
58	1965	35	46.5	2,326,349	50,029	35.0	1,429	2.1	2,998	0.940081	47,031	2.8	1,419
		35	9.0	178,104,610	19,850,555	34.3	578,533	25.4	14,713,027	0.258810	5,137,528	76.6	15,207,375
					Net Salvage:	(11.5%)					590,374		
										0.288551	5,727,902		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #1: Accessory Electric Equipment				(34531)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
32	2011	20	0.5	0		20.0	0	19.5	0	0.025006	0	99.3	0
33	2010	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0
34	2009	20	2.5	0		20.0	0	17.5	0	0.125003	0	99.9	0
35	2008	20	3.5	0		20.0	0	16.5	0	0.174988	0	100.0	0
36	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	9,591,097	1,128,364	20.0	56,418	11.6	653,548	0.420801	474,816	99.3	1,120,928
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	1,036,408	76,771	20.0	3,839	7.4	28,436	0.629600	48,335	90.4	69,434
37	1997	20	14.5	260,436	17,961	20.0	898	6.7	6,047	0.663316	11,914	86.4	15,513
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	710,453	38,403	20.0	1,920	4.6	8,795	0.770983	29,608	61.6	23,639
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	5,370,958	261,998	20.0	13,100	3.8	49,503	0.811056	212,495	46.1	120,788
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	1,349,602	57,430	20.0	2,871	2.8	8,119	0.858629	49,311	24.5	14,075
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	4,567,467	160,262	20.0	8,013	1.7	13,568	0.915336	146,694	4.0	6,465
37	1982	20	29.5	50,692	1,718	20.0	86	1.5	130	0.924321	1,588	2.4	41
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	264,213	8,388	20.0	419	1.2	499	0.940513	7,889	0.7	55
37	1979	20	32.5	59,052	1,817	20.0	91	1.0	95	0.947743	1,722	0.3	5
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	54,773	1,501	20.0	75	0.5	38	0.975000	1,463	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	21,828	567	20.0	28	0.0	0	1.000000	567	0.0	0
1.00	1972	20	39.5	7,404	187	20.0	9	0.0	0	1.000000	187	0.0	0
1.00	1971	20	40.5	158,004	3,901	20.0	195	0.0	0	1.000000	3,901	0.0	0
1.00	1970	20	41.5	91,417	2,203	20.0	110	0.0	0	1.000000	2,203	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	(982,411)	(21,127)	20.0	(1,056)	0.0	0	1.000000	(21,127)	0.0	0
		20	13.0	22,611,391	1,740,344	20.0	87,017	8.8	768,778	0.558261	971,566	78.8	1,370,943
					Net Salvage:	(6.3%)					61,228		
										0.593442	1,032,794		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #1: Accessory Electric Equipment				(34531)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0		14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside Unit #1: Misc. Power Plant Equipment				(34631)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
32	2011	78	0.5	0		30.3	0	29.8	0	0.016502	0	12.2	0
33	2010	78	1.5	0		31.2	0	29.7	0	0.048119	0	12.6	0
34	2009	78	2.5	0		32.0	0	29.5	0	0.078021	0	13.1	0
35	2008	78	3.5	0		32.9	0	29.4	0	0.106359	0	13.5	0
36	2007	78	4.5	0		33.8	0	29.3	0	0.133262	0	14.0	0
37	2006	78	5.5	0		34.6	0	29.3	0	0.154982	0	14.4	0
38	2005	78	6.5	0		35.5	0	29.2	0	0.175551	0	14.9	0
39	2004	78	7.5	0		36.3	0	29.2	0	0.195059	0	14.9	0
40	2003	78	8.5	9,136,564	1,074,890	37.2	28,922	29.2	845,309	0.213586	229,581	15.8	169,295
41	2002	78	9.5	0		38.0	0	29.2	0	0.231202	0	16.2	0
42	2001	78	10.5	0		38.8	0	29.2	0	0.247974	0	16.7	0
43	2000	78	11.5	0		39.7	0	29.2	0	0.263960	0	17.1	0
44	1999	78	12.5	0		40.5	0	29.2	0	0.279213	0	17.6	0
45	1998	78	13.5	0		41.3	0	29.2	0	0.293784	0	18.0	0
46	1997	78	14.5	0		42.1	0	29.2	0	0.307716	0	18.5	0
47	1996	78	15.5	0		42.9	0	29.2	0	0.321049	0	18.9	0
48	1995	78	16.5	0		43.7	0	29.1	0	0.333823	0	19.4	0
49	1994	78	17.5	0		44.5	0	29.1	0	0.346070	0	19.8	0
50	1993	78	18.5	900,122	48,655	45.3	1,073	29.1	31,245	0.357823	17,410	20.3	9,853
51	1992	78	19.5	0		46.1	0	29.1	0	0.369110	0	20.7	0
52	1991	78	20.5	50,143	2,446	46.9	52	29.1	1,517	0.379958	929	21.2	517
53	1990	78	21.5	0		47.7	0	29.1	0	0.390393	0	21.6	0
54	1989	78	22.5	0		48.5	0	29.1	0	0.400438	0	22.1	0
55	1988	78	23.5	0		49.3	0	29.1	0	0.410113	0	22.5	0
56	1987	78	24.5	0		50.0	0	29.0	0	0.419438	0	23.0	0
57	1986	78	25.5	0		50.8	0	29.0	0	0.428432	0	23.4	0
58	1985	78	26.5	0		51.6	0	29.0	0	0.437113	0	23.9	0
59	1984	78	27.5	0		52.3	0	29.0	0	0.445495	0	24.3	0
60	1983	78	28.5	0		53.1	0	29.0	0	0.453594	0	24.8	0
61	1982	78	29.5	0		53.8	0	29.0	0	0.461424	0	25.2	0
62	1981	78	30.5	0		54.6	0	29.0	0	0.468998	0	25.7	0
63	1980	78	31.5	0		55.3	0	29.0	0	0.476328	0	26.1	0
64	1979	78	32.5	108,396	3,335	56.0	60	28.9	1,723	0.483426	1,612	26.6	886
65	1978	78	33.5	0		56.8	0	28.9	0	0.490302	0	27.0	0
66	1977	78	34.5	0		57.5	0	28.9	0	0.496986	0	27.5	0
67	1976	78	35.5	0		58.2	0	28.9	0	0.503429	0	27.9	0
68	1975	78	36.5	608,062	16,659	58.9	283	28.9	8,168	0.509698	8,491	28.4	4,723
69	1974	78	37.5	0		59.6	0	28.9	0	0.515782	0	28.8	0
70	1973	78	38.5	0		60.3	0	28.9	0	0.521690	0	29.3	0
71	1972	78	39.5	60,390	1,529	61.1	25	28.9	722	0.527428	806	29.7	454
72	1971	78	40.5	0		61.7	0	28.8	0	0.533004	0	30.2	0
73	1970	78	41.5	357,813	8,622	62.4	138	28.8	3,980	0.538425	4,642	30.6	2,638
74	1969	78	42.5	0		63.1	0	28.8	0	0.543696	0	31.1	0
75	1968	78	43.5	0		63.8	0	28.8	0	0.548824	0	31.5	0
76	1967	78	44.5	0		64.5	0	28.8	0	0.553815	0	32.0	0
77	1966	78	45.5	0		65.2	0	28.8	0	0.558673	0	32.4	0
78	1965	78	46.5	1,185,169	25,488	65.8	387	28.7	11,128	0.563405	14,360	32.9	8,373
		78	10.5	12,406,660	1,181,624	38.2	30,940	29.2	903,792	0.235128	277,832	16.6	196,739
					Net Salvage:	(2.5%)					6,939		
										0.241000	284,771		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	*Bayside Unit #1: Misc. Power Plant Equipment*				(34631)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
32	2011	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0
33	2010	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0
34	2009	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0
35	2008	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0
36	2007	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0
37	2006	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0
38	2005	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0
39	2004	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0
40	2003	35	8.5	0		34.3	0	25.8	0	0.247848	0	76.5	0
41	2002	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0
42	2001	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0
43	2000	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0
44	1999	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0
45	1998	35	13.5	0		34.9	0	21.4	0	0.386969	0	94.0	0
46	1997	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0
47	1996	35	15.5	0		35.0	0	19.5	0	0.443296	0	97.1	0
48	1995	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0
49	1994	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0
50	1993	35	18.5	228,635	12,359	35.0	353	16.5	5,838	0.527584	6,520	99.1	12,246
51	1992	35	19.5	0		35.0	0	15.6	0	0.555256	0	99.2	0
52	1991	35	20.5	0		35.0	0	14.6	0	0.582498	0	99.1	0
53	1990	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0
54	1989	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0
55	1988	35	23.5	0		35.0	0	11.9	0	0.660088	0	97.1	0
56	1987	35	24.5	899,086	36,697	35.0	1,048	11.1	11,594	0.684066	25,103	95.8	35,157
57	1986	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	878,218	27,022	35.0	772	5.9	4,592	0.830072	22,430	65.6	17,715
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0
58	1966	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0
58	1965	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0
		35	26.4	2,005,939	76,078	35.0	2,174	10.1	22,024	0.710506	54,054	85.6	65,117
					Net Salvage:	(12.8%)					6,940		
										0.801727	60,994		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #1: Misc. Power Plant Equipment				(34631)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
32	2011	20	0.5	0		20.0	0	19.5	0	0.025006	0	99.3	0
33	2010	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0
34	2009	20	2.5	0		20.0	0	17.5	0	0.125003	0	99.9	0
35	2008	20	3.5	0		20.0	0	16.5	0	0.174988	0	100.0	0
36	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1966	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1965	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2043			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #1: Misc. Power Plant Equipment				(34631)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0	0	14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0	0	14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0	0	14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0	0	14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0	0	14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0	0	14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0	0	14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0	0	14.0	0	6.5	0	0.535714	0	100.0	0
14	2003	14	8.5	0	0	14.0	0	5.5	0	0.607143	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!				#DIV/0!	#DIV/0!		

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Bayside Unit #2

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
77 - Year Life	8.9	229,987,555	25,834,146	40.1	643,468	32.0	20,571,647	0.204681	5,287,759	124,004	(0%)
35 - Year Life	20.8	3,643,766	175,249	34.6	5,060	16.6	84,197	0.568244	99,584	16,421	(9%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.0	**233,631,321**	**26,009,395**	**40.1**	**648,528**	**31.9**	**20,655,844**	**0.207131**	**5,387,343**	**140,425**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
77 - Year Life	7.7	487,929,912	62,979,649	38.0	1,655,604	30.7	50,891,986	0.194970	12,279,132	997,598	(2%)
35 - Year Life	7.5	235,389,558	31,525,498	34.3	919,704	26.8	24,661,988	0.242624	7,648,848	3,607,215	(11%)
20 - Year Life	7.2	7,619,952	1,056,123	20.0	52,806	12.8	677,082	0.387532	409,281	84,258	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	7.6	**730,939,422**	**95,561,270**	**36.4**	**2,628,114**	**29.0**	**76,231,056**	**0.212819**	**20,337,261**	**4,689,070**	**(5%)**
343 - Generators											
77 - Year Life	9.8	1,228,271,653	125,731,029	38.9	3,228,903	30.6	98,878,486	0.217158	27,303,561	2,111,789	(2%)
35 - Year Life	10.1	683,867,639	67,506,842	34.4	1,960,200	24.5	47,963,662	0.324525	21,907,627	8,167,370	(12%)
20 - Year Life	7.2	98,596,259	13,707,753	20.0	685,389	12.9	8,808,301	0.385914	5,290,020	1,092,736	(8%)
14 - Year Life	2.1	126,099,032	60,039,613	14.0	4,288,544	11.9	51,032,539	0.162020	9,727,640	4,803,169	(8%)
	8.0	**2,136,834,583**	**266,985,236**	**26.3**	**10,163,035**	**20.3**	**206,682,988**	**0.240571**	**64,228,847**	**16,175,064**	**(6%)**
345 - Accessory Electric Equipment											
77 - Year Life	10.3	157,331,577	15,310,657	39.3	389,826	30.6	11,936,160	0.224105	3,431,188	257,219	(2%)
35 - Year Life	7.8	186,272,694	23,743,421	34.3	692,276	26.5	18,348,404	0.253268	6,013,439	2,721,671	(11%)
20 - Year Life	7.5	10,813,093	1,441,746	20.0	72,087	12.5	903,965	0.402759	580,676	114,999	(8%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	8.8	**354,417,364**	**40,495,824**	**35.1**	**1,154,189**	**27.0**	**31,188,530**	**0.247564**	**10,025,303**	**3,093,889**	**(8%)**
346 - Misc. Power Plant Equipment											
77 - Year Life	9.3	13,409,262	1,437,655	38.0	37,794	30.1	1,136,728	0.213839	307,427	31,053	(2%)
35 - Year Life	33.1	1,888,466	57,011	35.0	1,629	5.8	9,390	0.913558	52,083	5,341	(9%)
20 - Year Life	20.3	469,499	23,090	20.0	1,154	3.8	4,440	0.838343	19,357	875	(4%)
14 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	10.4	**15,767,227**	**1,517,756**	**37.4**	**40,577**	**28.4**	**1,150,557**	**0.249623**	**378,867**	**37,270**	**(2%)**
Subtotal:											
Bayside Unit #2											
77 - Year Life	9.2	2,116,929,959	231,293,135	38.8	5,955,594	30.8	183,415,007	0.210162	48,609,066	3,521,663	(2%)
35 - Year Life	9.0	1,111,062,122	123,008,021	34.4	3,578,870	25.4	91,067,640	0.290400	35,721,582	14,518,018	(12%)
20 - Year Life	7.2	117,498,803	16,228,712	20.0	811,437	12.8	10,393,788	0.388160	6,299,334	1,292,869	(8%)
14 - Year Life	2.1	126,099,032	60,039,613	14.0	4,288,544	11.9	51,032,539	0.162020	9,727,640	4,803,169	(8%)
	8.1	**3,471,589,917**	**430,569,481**	**29.4**	**14,634,445**	**23.0**	**335,908,974**	**0.233081**	**100,357,621**	**24,135,719**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside Unit #2: Structures & Improvements				(34132)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
33	2011	77	0.5	0		32.6	0	32.1	0	0.015340	0	2.8	0
34	2010	77	1.5	0		33.6	0	32.1	0	0.044689	0	2.9	0
35	2009	77	2.5	0		34.5	0	32.0	0	0.072390	0	3.0	0
36	2008	77	3.5	0		35.5	0	32.0	0	0.098580	0	3.1	0
37	2007	77	4.5	0		36.5	0	32.0	0	0.123382	0	3.2	0
38	2006	77	5.5	0		37.4	0	32.0	0	0.146038	0	3.2	0
39	2005	77	6.5	0		38.4	0	32.0	0	0.167532	0	3.2	0
40	2004	77	7.5	183,733,464	24,497,795	39.4	622,245	32.0	19,893,436	0.187950	4,604,359	3.2	783,929
41	2003	77	8.5	0		40.3	0	32.0	0	0.207371	0	3.2	0
42	2002	77	9.5	0		41.3	0	32.0	0	0.225868	0	3.2	0
43	2001	77	10.5	0		42.3	0	32.0	0	0.243503	0	3.2	0
44	2000	77	11.5	1,332,928	115,907	43.2	2,682	32.0	85,732	0.260336	30,175	3.2	3,709
45	1999	77	12.5	0		44.2	0	32.0	0	0.276421	0	3.2	0
46	1998	77	13.5	0		45.1	0	32.0	0	0.291805	0	3.2	0
47	1997	77	14.5	0		46.1	0	32.0	0	0.306535	0	3.2	0
48	1996	77	15.5	0		47.1	0	32.0	0	0.320650	0	3.2	0
49	1995	77	16.5	0		48.0	0	32.0	0	0.334189	0	3.2	0
50	1994	77	17.5	0		49.0	0	32.0	0	0.347186	0	3.2	0
51	1993	77	18.5	0		49.9	0	32.0	0	0.359673	0	3.2	0
52	1992	77	19.5	0		50.9	0	32.0	0	0.371679	0	3.2	0
53	1991	77	20.5	0		51.8	0	32.0	0	0.383231	0	3.2	0
54	1990	77	21.5	0		52.8	0	32.0	0	0.394356	0	3.2	0
55	1989	77	22.5	0		53.7	0	32.0	0	0.405075	0	3.2	0
56	1988	77	23.5	9,412,858	400,547	54.7	7,326	32.0	234,155	0.415412	166,392	3.2	12,818
57	1987	77	24.5	0		55.6	0	32.0	0	0.425385	0	3.2	0
58	1986	77	25.5	0		56.6	0	32.0	0	0.435014	0	3.2	0
59	1985	77	26.5	0		57.5	0	32.0	0	0.444317	0	3.2	0
60	1984	77	27.5	0		58.5	0	32.0	0	0.453309	0	3.2	0
61	1983	77	28.5	0		59.4	0	32.0	0	0.462006	0	3.2	0
62	1982	77	29.5	0		60.3	0	32.0	0	0.470422	0	3.2	0
63	1981	77	30.5	820,063	26,887	61.3	439	32.0	14,020	0.478570	12,867	3.2	860
64	1980	77	31.5	0		62.2	0	32.0	0	0.486464	0	3.2	0
65	1979	77	32.5	0		63.2	0	32.0	0	0.494114	0	3.2	0
66	1978	77	33.5	0		64.1	0	32.0	0	0.501533	0	3.2	0
67	1977	77	34.5	597,171	17,309	65.0	266	32.0	8,504	0.508730	8,806	3.2	554
68	1976	77	35.5	1,335,725	37,626	66.0	570	32.0	18,222	0.515714	19,404	3.2	1,204
69	1975	77	36.5	0		66.9	0	32.0	0	0.522496	0	3.2	0
70	1974	77	37.5	111,730	2,979	67.9	44	32.0	1,403	0.529084	1,576	3.2	95
71	1973	77	38.5	17,337	450	68.8	7	32.0	209	0.535487	241	3.2	14
72	1972	77	39.5	10,972	278	69.7	4	32.0	127	0.541711	150	3.2	9
73	1971	77	40.5	0		70.7	0	32.0	0	0.547764	0	3.2	0
74	1970	77	41.5	885,403	21,335	71.6	298	32.0	9,523	0.553654	11,812	3.2	683
75	1969	77	42.5	0		72.5	0	32.0	0	0.559386	0	3.2	0
76	1968	77	43.5	0		73.4	0	32.0	0	0.564967	0	3.2	0
77	1967	77	44.5	31,729,906	713,032	74.4	9,587	32.0	306,316	0.570403	406,715	3.2	22,817
		77	8.9	229,987,555	25,834,146	40.1	643,468	32.0	20,571,647	0.203703	5,262,499	3.2	826,693
					Net Salvage:	(0%)					25,260		
										0.204681	5,287,759		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Unit #2: Structures & Improvements				(34132)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
33	2011	35	0.5	0		31.4	0	30.9	0	0.015909	0	34.4	0
34	2010	35	1.5	0		32.0	0	30.5	0	0.046840	0	40.5	0
35	2009	35	2.5	0		32.6	0	30.1	0	0.078792	0	46.8	0
36	2008	35	3.5	0		33.0	0	29.5	0	0.105985	0	53.2	0
37	2007	35	4.5	0		33.4	0	28.9	0	0.134615	0	59.5	0
38	2006	35	5.5	0		33.8	0	28.3	0	0.162851	0	65.6	0
39	2005	35	6.5	0		34.1	0	27.6	0	0.190837	0	71.3	0
40	2004	35	7.5	676,235	90,165	34.3	2,629	26.8	70,447	0.218690	19,718	76.5	68,999
41	2003	35	8.5	0		34.5	0	26.0	0	0.246499	0	81.2	0
42	2002	35	9.5	0		34.6	0	25.1	0	0.274332	0	85.3	0
43	2001	35	10.5	0		34.7	0	24.2	0	0.302232	0	88.8	0
44	2000	35	11.5	0		34.8	0	23.3	0	0.330227	0	91.7	0
45	1999	35	12.5	0		34.9	0	22.4	0	0.358319	0	94.0	0
46	1998	35	13.5	0		34.9	0	21.4	0	0.386505	0	95.8	0
47	1997	35	14.5	33,221	2,291	35.0	66	20.5	1,341	0.414766	950	97.2	2,226
48	1996	35	15.5	0		35.0	0	19.5	0	0.443061	0	98.1	0
49	1995	35	16.5	0		35.0	0	18.5	0	0.471338	0	98.8	0
50	1994	35	17.5	0		35.0	0	17.5	0	0.499525	0	99.2	0
51	1993	35	18.5	0		35.0	0	16.5	0	0.527524	0	99.4	0
52	1992	35	19.5	0		35.0	0	15.6	0	0.555221	0	99.4	0
53	1991	35	20.5	0		35.0	0	14.6	0	0.582479	0	99.2	0
54	1990	35	21.5	0		35.0	0	13.7	0	0.609145	0	98.8	0
55	1989	35	22.5	0		35.0	0	12.8	0	0.635065	0	98.1	0
56	1988	35	23.5	0		35.0	0	11.9	0	0.660086	0	97.2	0
57	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	388,902	15,251	35.0	436	10.3	4,471	0.706854	10,780	94.0	14,337
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	1,572,993	44,310	35.0	1,266	4.7	5,978	0.865090	38,332	46.8	20,743
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	849,796	20,477	35.0	585	3.0	1,769	0.913593	18,708	14.7	3,004
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	122,620	2,756	35.0	79	2.4	191	0.930592	2,564	6.0	165
		35	20.8	3,643,766	175,249	34.6	5,060	16.6	84,197	0.519560	91,052	62.5	109,475
					Net Salvage:	(9.4%)					8,532		
										0.568244	99,584		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #2: Structures & Improvements				(34132)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
33	2011	20	0.5	0		20.0	0	19.5	0	0.025002	0	99.7	0
34	2010	20	1.5	0		20.0	0	18.5	0	0.075002	0	99.9	0
35	2009	20	2.5	0		20.0	0	17.5	0	0.125001	0	100.0	0
36	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #2: Structures & Improvements				(34132)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Bayside Unit #2: Fuel Holders, Producers and Accessor (34232)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
33	2011	77	0.5	0		31.7	0	31.2	0	0.015793	0	9.2	0
34	2010	77	1.5	0		32.6	0	31.1	0	0.046062	0	9.6	0
35	2009	77	2.5	0		33.5	0	31.0	0	0.074704	0	9.9	0
36	2008	77	3.5	0		34.4	0	30.9	0	0.101853	0	10.2	0
37	2007	77	4.5	0		35.3	0	30.8	0	0.127632	0	10.6	0
38	2006	77	5.5	0		36.1	0	30.8	0	0.149296	0	10.6	0
39	2005	77	6.5	0		37.0	0	30.7	0	0.169845	0	10.2	0
40	2004	77	7.5	467,362,165	62,314,955	37.9	1,643,284	30.7	50,514,828	0.189363	11,800,127	10.6	6,580,459
41	2003	77	8.5	0		38.8	0	30.7	0	0.207924	0	10.6	0
42	2002	77	9.5	0		39.7	0	30.7	0	0.225598	0	10.6	0
43	2001	77	10.5	0		40.6	0	30.7	0	0.242445	0	10.6	0
44	2000	77	11.5	3,117,311	271,070	41.4	6,543	30.7	200,992	0.258524	70,078	10.6	28,625
45	1999	77	12.5	0		42.3	0	30.7	0	0.273884	0	10.6	0
46	1998	77	13.5	0		43.2	0	30.7	0	0.288573	0	10.6	0
47	1997	77	14.5	0		44.0	0	30.7	0	0.302634	0	10.6	0
48	1996	77	15.5	0		44.9	0	30.7	0	0.316105	0	10.6	0
49	1995	77	16.5	0		45.7	0	30.7	0	0.329024	0	10.6	0
50	1994	77	17.5	38,116	2,178	46.6	47	30.7	1,434	0.341423	744	10.6	230
51	1993	77	18.5	0		47.4	0	30.7	0	0.353332	0	10.6	0
52	1992	77	19.5	0		48.3	0	30.7	0	0.364781	0	10.6	0
53	1991	77	20.5	0		49.1	0	30.7	0	0.375795	0	10.6	0
54	1990	77	21.5	0		50.0	0	30.7	0	0.386398	0	10.6	0
55	1989	77	22.5	0		50.8	0	30.6	0	0.396612	0	10.6	0
56	1988	77	23.5	0		51.6	0	30.6	0	0.406460	0	10.6	0
57	1987	77	24.5	0		52.5	0	30.6	0	0.415959	0	10.6	0
58	1986	77	25.5	0		53.3	0	30.6	0	0.425128	0	10.6	0
59	1985	77	26.5	0		54.1	0	30.6	0	0.433984	0	10.6	0
60	1984	77	27.5	0		54.9	0	30.6	0	0.442542	0	10.6	0
61	1983	77	28.5	0		55.7	0	30.6	0	0.450817	0	10.6	0
62	1982	77	29.5	0		56.5	0	30.6	0	0.458823	0	10.6	0
63	1981	77	30.5	0		57.4	0	30.6	0	0.466572	0	10.6	0
64	1980	77	31.5	0		58.2	0	30.6	0	0.474077	0	10.6	0
65	1979	77	32.5	0		59.0	0	30.6	0	0.481348	0	10.6	0
66	1978	77	33.5	0		59.8	0	30.6	0	0.488398	0	10.6	0
67	1977	77	34.5	0		60.6	0	30.6	0	0.495234	0	10.6	0
68	1976	77	35.5	27,553	776	61.3	13	30.6	387	0.501867	390	10.6	82
69	1975	77	36.5	0		62.1	0	30.6	0	0.508306	0	10.6	0
70	1974	77	37.5	0		62.9	0	30.5	0	0.514559	0	10.6	0
71	1973	77	38.5	0		63.7	0	30.5	0	0.520634	0	10.6	0
72	1972	77	39.5	0		64.5	0	30.5	0	0.526538	0	10.6	0
73	1971	77	40.5	0		65.3	0	30.5	0	0.532278	0	10.6	0
74	1970	77	41.5	0		66.0	0	30.5	0	0.537861	0	10.6	0
75	1969	77	42.5	0		66.8	0	30.5	0	0.543293	0	10.6	0
76	1968	77	43.5	0		67.6	0	30.5	0	0.548581	0	10.6	0
77	1967	77	44.5	17,384,767	390,669	68.3	5,718	30.5	174,344	0.553729	216,325	10.6	41,255
		77	7.7	487,929,912	62,979,649	38.0	1,655,604	30.7	50,891,986	0.191930	12,087,663	10.6	6,650,651
					Net Salvage:	(1.6%)					191,469		
										0.194970	12,279,132		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Unit #2: Fuel Holders, Producers and Accessor (34232)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	35	0.5	0		31.4	0	30.9	0	0.015909	0	34.4	0
34	2010	35	1.5	346,126	230,751	32.0	7,206	30.5	219,942	0.046840	10,808	40.5	93,495
35	2009	35	2.5	0		32.6	0	30.1	0	0.076792	0	46.8	0
36	2008	35	3.5	40,494	11,570	33.0	350	29.5	10,344	0.105985	1,226	53.2	6,154
37	2007	35	4.5	0		33.4	0	28.9	0	0.134615	0	59.5	0
38	2006	35	5.5	0		33.8	0	28.3	0	0.162851	0	65.6	0
39	2005	35	6.5	0		34.1	0	27.6	0	0.190837	0	71.3	0
40	2004	35	7.5	234,262,682	31,235,024	34.3	910,771	26.8	24,404,244	0.218690	6,830,781	76.5	23,902,946
41	2003	35	8.5	0		34.5	0	26.0	0	0.246499	0	81.2	0
42	2002	35	9.5	0		34.6	0	25.1	0	0.274332	0	85.3	0
43	2001	35	10.5	0		34.7	0	24.2	0	0.302232	0	88.8	0
44	2000	35	11.5	0		34.8	0	23.3	0	0.330227	0	91.7	0
45	1999	35	12.5	0		34.9	0	22.4	0	0.358319	0	94.0	0
46	1998	35	13.5	0		34.9	0	21.4	0	0.386505	0	95.8	0
47	1997	35	14.5	677,910	46,752	35.0	1,338	20.5	27,361	0.414766	19,391	97.2	45,422
48	1996	35	15.5	0		35.0	0	19.5	0	0.443061	0	98.1	0
49	1995	35	16.5	0		35.0	0	18.5	0	0.471338	0	98.8	0
50	1994	35	17.5	0		35.0	0	17.5	0	0.499525	0	99.2	0
51	1993	35	18.5	0		35.0	0	16.5	0	0.527524	0	99.4	0
52	1992	35	19.5	0		35.0	0	15.6	0	0.555221	0	99.4	0
53	1991	35	20.5	0		35.0	0	14.6	0	0.582479	0	99.2	0
54	1990	35	21.5	0		35.0	0	13.7	0	0.609145	0	98.8	0
55	1989	35	22.5	0		35.0	0	12.8	0	0.635065	0	98.1	0
56	1988	35	23.5	0		35.0	0	11.9	0	0.660086	0	97.2	0
57	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	62,345	1,401	35.0	40	2.4	97	0.930592	1,304	6.0	84
		35	7.5	235,389,558	31,525,498	34.3	919,704	26.8	24,661,988	0.217713	6,863,510	76.3	24,048,100
					Net Salvage:	(11.4%)					785,338		
										0.242624	7,648,848		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #2: Fuel Holders, Producers and Accesso: (34232)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	20	0.5	0		20.0	0	19.5	0	0.025002	0	99.7	0
34	2010	20	1.5	0		20.0	0	18.5	0	0.075002	0	99.9	0
35	2009	20	2.5	0		20.0	0	17.5	0	0.125001	0	100.0	0
36	2008	20	3.5	263,349	75,243	20.0	3,762	16.5	62,076	0.174987	13,167	100.0	75,235
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	7,356,603	980,880	20.0	49,044	12.5	615,006	0.373006	365,875	99.7	977,987
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	7.2	7,619,952	1,056,123	20.0	52,806	12.8	677,082	0.358899	379,041	99.7	1,053,222
					Net Salvage:	(8.0%)					30,240		
										0.387532	409,281		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #2: Fuel Holders, Producers and Accessor (34232)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside Unit #2: Generators				(34332)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
33	2011	77	0.5	117,094	234,187	31.6	7,416	31.1	230,479	0.015833	3,708	9.8	22,950
34	2010	77	1.5	0		32.5	0	31.0	0	0.046186	0	10.2	0
35	2009	77	2.5	0		33.4	0	30.9	0	0.074912	0	10.5	0
36	2008	77	3.5	0		34.3	0	30.8	0	0.102148	0	10.9	0
37	2007	77	4.5	0		35.2	0	30.7	0	0.128015	0	11.2	0
38	2006	77	5.5	0		36.0	0	30.6	0	0.149598	0	11.2	0
39	2005	77	6.5	0		36.9	0	30.6	0	0.170069	0	10.9	0
40	2004	77	7.5	853,796,375	113,839,517	37.8	3,012,026	30.6	92,265,551	0.189512	21,573,966	11.2	12,750,026
41	2003	77	8.5	219,501	25,824	38.7	668	30.6	20,452	0.208002	5,371	11.2	2,892
42	2002	77	9.5	0		39.5	0	30.6	0	0.225608	0	11.2	0
43	2001	77	10.5	0		40.4	0	30.6	0	0.242390	0	11.2	0
44	2000	77	11.5	20,590,624	1,790,489	41.3	43,385	30.6	1,327,816	0.258406	462,673	11.2	200,535
45	1999	77	12.5	0		42.1	0	30.6	0	0.273706	0	11.2	0
46	1998	77	13.5	1,742,413	129,068	43.0	3,003	30.6	91,853	0.288337	37,215	11.2	14,456
47	1997	77	14.5	0		43.8	0	30.6	0	0.302342	0	11.2	0
48	1996	77	15.5	267,853	17,281	44.7	387	30.6	11,824	0.315760	5,457	11.2	1,935
49	1995	77	16.5	0		45.5	0	30.6	0	0.328627	0	11.2	0
50	1994	77	17.5	0		46.4	0	30.6	0	0.340976	0	11.2	0
51	1993	77	18.5	44,665,687	2,414,361	47.2	51,134	30.6	1,562,486	0.352837	851,876	11.2	270,408
52	1992	77	19.5	0		48.1	0	30.5	0	0.364239	0	11.2	0
53	1991	77	20.5	0		48.9	0	30.5	0	0.375207	0	11.2	0
54	1990	77	21.5	3,963,738	184,360	49.7	3,709	30.5	113,240	0.385766	71,120	11.2	20,648
55	1989	77	22.5	0		50.5	0	30.5	0	0.395939	0	11.2	0
56	1988	77	23.5	1,167,331	49,674	51.4	967	30.5	29,519	0.405745	20,155	11.2	5,563
57	1987	77	24.5	0		52.2	0	30.5	0	0.415204	0	11.2	0
58	1986	77	25.5	0		53.0	0	30.5	0	0.424334	0	11.2	0
59	1985	77	26.5	0		53.8	0	30.5	0	0.433152	0	11.2	0
60	1984	77	27.5	0		54.6	0	30.5	0	0.441673	0	11.2	0
61	1983	77	28.5	0		55.4	0	30.5	0	0.449913	0	11.2	0
62	1982	77	29.5	0		56.2	0	30.5	0	0.457884	0	11.2	0
63	1981	77	30.5	539,640	17,693	57.0	310	30.5	9,455	0.465599	8,238	11.2	1,982
64	1980	77	31.5	19,796,690	628,466	57.8	10,872	30.5	331,157	0.473071	297,309	11.2	70,388
65	1979	77	32.5	1,865,329	57,395	58.6	980	30.5	29,827	0.480310	27,567	11.2	6,428
66	1978	77	33.5	109,431	3,267	59.4	55	30.4	1,675	0.487328	1,592	11.2	366
67	1977	77	34.5	5,716,519	165,696	60.2	2,754	30.4	83,820	0.494134	81,876	11.2	18,558
68	1976	77	35.5	33,435	942	60.9	15	30.4	470	0.500737	472	11.2	105
69	1975	77	36.5	3,771,621	103,332	61.7	1,674	30.4	50,928	0.507146	52,404	11.2	11,573
70	1974	77	37.5	0		62.5	0	30.4	0	0.513371	0	11.2	0
71	1973	77	38.5	14,896	387	63.3	6	30.4	186	0.519417	201	11.2	43
72	1972	77	39.5	101,061	2,559	64.0	40	30.4	1,215	0.525294	1,344	11.2	287
73	1971	77	40.5	0		64.8	0	30.4	0	0.531007	0	11.2	0
74	1970	77	41.5	2,327,774	56,091	65.5	856	30.4	25,995	0.536564	30,096	11.2	6,282
75	1969	77	42.5	0		66.3	0	30.4	0	0.541970	0	11.2	0
76	1968	77	43.5	0		67.1	0	30.4	0	0.547232	0	11.2	0
77	1967	77	44.5	267,464,643	6,010,441	67.8	88,647	30.4	2,690,538	0.552356	3,319,903	11.2	673,169
		77	9.8	1,228,271,653	125,731,029	38.9	3,228,903	30.6	98,878,486	0.213571	26,852,543	11.2	14,078,597
					Net Salvage:	(1.7%)					451,018		
										0.217158	27,303,561		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Unit #2: Generators				(34332)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	35	0.5	117,094	234,187	31.4	7,451	30.9	230,461	0.015909	3,726	34.4	80,660
34	2010	35	1.5	152,144	101,429	32.0	3,167	30.5	96,678	0.046840	4,751	40.5	41,097
35	2009	35	2.5	170,804	68,322	32.6	2,099	30.1	63,075	0.076792	5,247	46.8	31,984
36	2008	35	3.5	129,331	36,952	33.0	1,119	29.5	33,035	0.105985	3,916	53.2	19,653
37	2007	35	4.5	0		33.4	0	28.9	0	0.134615	0	59.5	0
38	2006	35	5.5	11,900,055	2,163,646	33.8	64,064	28.3	1,811,294	0.162851	352,352	65.6	1,418,430
39	2005	35	6.5	0		34.1	0	27.6	0	0.190837	0	71.3	0
40	2004	35	7.5	323,917,911	43,189,055	34.3	1,259,334	26.8	33,744,050	0.218690	9,445,005	76.5	33,050,899
41	2003	35	8.5	20,609,702	2,424,671	34.5	70,315	26.0	1,826,992	0.246499	597,679	81.2	1,969,453
42	2002	35	9.5	21,092,310	2,220,243	34.6	64,114	25.1	1,611,160	0.274332	609,083	85.3	1,894,474
43	2001	35	10.5	0		34.7	0	24.2	0	0.302232	0	88.8	0
44	2000	35	11.5	66,943,629	5,821,185	34.8	167,158	23.3	3,898,873	0.330227	1,922,312	91.7	5,337,771
45	1999	35	12.5	1,164,174	93,134	34.9	2,670	22.4	59,762	0.358319	33,372	94.0	87,554
46	1998	35	13.5	927,673	68,717	34.9	1,967	21.4	42,157	0.386505	26,559	95.8	65,836
47	1997	35	14.5	93,024	6,415	35.0	184	20.5	3,755	0.414766	2,661	97.2	6,233
48	1996	35	15.5	168,635	10,880	35.0	311	19.5	6,059	0.443061	4,820	98.1	10,675
49	1995	35	16.5	0		35.0	0	18.5	0	0.471338	0	98.8	0
50	1994	35	17.5	0		35.0	0	17.5	0	0.499525	0	99.2	0
51	1993	35	18.5	94,147,072	5,089,031	35.0	145,418	16.5	2,404,445	0.527524	2,684,586	99.4	5,057,677
52	1992	35	19.5	0		35.0	0	15.6	0	0.555221	0	99.4	0
53	1991	35	20.5	0		35.0	0	14.6	0	0.582479	0	99.2	0
54	1990	35	21.5	113,132,179	5,261,962	35.0	150,343	13.7	2,056,664	0.609145	3,205,298	98.8	5,197,976
55	1989	35	22.5	0		35.0	0	12.8	0	0.635065	0	98.1	0
56	1988	35	23.5	0		35.0	0	11.9	0	0.660086	0	97.2	0
57	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	2,286,143	77,496	35.0	2,214	7.5	16,658	0.785044	60,838	81.2	62,946
58	1981	35	30.5	3,245,654	106,415	35.0	3,040	7.0	21,145	0.801292	85,269	78.5	81,434
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	88,910	2,577	35.0	74	5.1	375	0.854394	2,202	53.2	1,371
58	1976	35	35.5	107,198	3,020	35.0	86	4.7	407	0.865090	2,612	46.8	1,414
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	23,473,997	527,506	35.0	15,072	2.4	36,613	0.930592	490,892	6.0	31,592
		35	10.1	683,867,639	67,506,842	34.4	1,960,200	24.5	47,963,662	0.289499	19,543,180	80.7	54,449,131
					Net Salvage:	(12.1%)					2,364,447		
										0.324525	21,907,627		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #2: Generators				(34332)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	20	0.5	117,094	234,187	20.0	11,710	19.5	228,332	0.025002	5,855	99.7	233,500
34	2010	20	1.5	0		20.0	0	18.5	0	0.075002	0	99.9	0
35	2009	20	2.5	0		20.0	0	17.5	0	0.125001	0	100.0	0
36	2008	20	3.5	2,469,043	705,441	20.0	35,272	16.5	581,998	0.174987	123,443	100.0	705,370
37	2007	20	4.5	981,392	218,087	20.0	10,904	15.5	169,032	0.224931	49,055	100.0	218,065
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	92,735,691	12,364,759	20.0	618,238	12.5	7,752,625	0.373006	4,612,134	99.7	12,328,283
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	263,956	22,953	20.0	1,148	8.9	10,247	0.553568	12,706	96.0	22,026
37	1999	20	12.5	2,029,085	162,327	20.0	8,116	8.1	66,068	0.592993	96,259	93.6	151,961
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	7.2	98,596,259	13,707,753	20.0	685,389	12.9	8,808,301	0.357422	4,899,452	99.6	13,659,204
					Net Salvage:	(8.0%)					390,568		
										0.385914	5,290,020		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #2: Generators - CSA				(34332)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	6,000,000	12,000,000	14.0	857,143	13.5	11,571,429	0.035714	428,571	100.0	12,000,000
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	120,099,032	48,039,613	14.0	3,431,401	11.5	39,461,111	0.178571	8,578,502	100.0	48,039,613
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
		14	2.1	126,099,032	60,039,613	14.0	4,288,544	11.9	51,032,539	0.150019	9,007,074	100.0	60,039,613
					Net Salvage:	(8.0%)					720,566		
										0.162020	9,727,640		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside Unit #2: Accessory Electric Equipment				(34532)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	77	0.5	0		31.6	0	31.1	0	0.015833	0	9.8	0
34	2010	77	1.5	0		32.5	0	31.0	0	0.046186	0	10.2	0
35	2009	77	2.5	0		33.4	0	30.9	0	0.074912	0	10.5	0
36	2008	77	3.5	0		34.3	0	30.8	0	0.102148	0	10.9	0
37	2007	77	4.5	0		35.2	0	30.7	0	0.128015	0	11.2	0
38	2006	77	5.5	0		36.0	0	30.6	0	0.149598	0	11.2	0
39	2005	77	6.5	0		36.9	0	30.6	0	0.170069	0	10.9	0
40	2004	77	7.5	102,092,159	13,612,288	37.8	360,161	30.6	11,032,595	0.189512	2,579,693	11.2	1,524,576
41	2003	77	8.5	0		38.7	0	30.6	0	0.208002	0	11.2	0
42	2002	77	9.5	0		39.5	0	30.6	0	0.225608	0	11.2	0
43	2001	77	10.5	0		40.4	0	30.6	0	0.242390	0	11.2	0
44	2000	77	11.5	0		41.3	0	30.6	0	0.258406	0	11.2	0
45	1999	77	12.5	0		42.1	0	30.6	0	0.273706	0	11.2	0
46	1998	77	13.5	0		43.0	0	30.6	0	0.288337	0	11.2	0
47	1997	77	14.5	0		43.8	0	30.6	0	0.302342	0	11.2	0
48	1996	77	15.5	0		44.7	0	30.6	0	0.315760	0	11.2	0
49	1995	77	16.5	0		45.5	0	30.6	0	0.328627	0	11.2	0
50	1994	77	17.5	0		46.4	0	30.6	0	0.340976	0	11.2	0
51	1993	77	18.5	0		47.2	0	30.6	0	0.352837	0	11.2	0
52	1992	77	19.5	0		48.1	0	30.5	0	0.364239	0	11.2	0
53	1991	77	20.5	0		48.9	0	30.5	0	0.375207	0	11.2	0
54	1990	77	21.5	16,712,834	777,341	49.7	15,637	30.5	477,469	0.385766	299,872	11.2	87,062
55	1989	77	22.5	0		50.5	0	30.5	0	0.395939	0	11.2	0
56	1988	77	23.5	0		51.4	0	30.5	0	0.405745	0	11.2	0
57	1987	77	24.5	0		52.2	0	30.5	0	0.415204	0	11.2	0
58	1986	77	25.5	0		53.0	0	30.5	0	0.424334	0	11.2	0
59	1985	77	26.5	0		53.8	0	30.5	0	0.433152	0	11.2	0
60	1984	77	27.5	14,818	539	54.6	10	30.5	301	0.441673	238	11.2	60
61	1983	77	28.5	0		55.4	0	30.5	0	0.449913	0	11.2	0
62	1982	77	29.5	0		56.2	0	30.5	0	0.457884	0	11.2	0
63	1981	77	30.5	0		57.0	0	30.5	0	0.465599	0	11.2	0
64	1980	77	31.5	218,516	6,937	57.8	120	30.5	3,655	0.473071	3,282	11.2	777
65	1979	77	32.5	274,342	8,441	58.6	144	30.5	4,387	0.480310	4,054	11.2	945
66	1978	77	33.5	0		59.4	0	30.4	0	0.487328	0	11.2	0
67	1977	77	34.5	918,666	26,628	60.2	443	30.4	13,470	0.494134	13,158	11.2	2,982
68	1976	77	35.5	0		60.9	0	30.4	0	0.500737	0	11.2	0
69	1975	77	36.5	0		61.7	0	30.4	0	0.507146	0	11.2	0
70	1974	77	37.5	9,619,920	256,531	62.5	4,105	30.4	124,836	0.513371	131,696	11.2	28,731
71	1973	77	38.5	0		63.3	0	30.4	0	0.519417	0	11.2	0
72	1972	77	39.5	18,363	465	64.0	7	30.4	221	0.525294	244	11.2	52
73	1971	77	40.5	0		64.8	0	30.4	0	0.531007	0	11.2	0
74	1970	77	41.5	2,686,295	64,730	65.5	988	30.4	29,998	0.536564	34,732	11.2	7,250
75	1969	77	42.5	0		66.3	0	30.4	0	0.541970	0	11.2	0
76	1968	77	43.5	0		67.1	0	30.4	0	0.547232	0	11.2	0
77	1967	77	44.5	24,775,664	556,757	67.8	8,212	30.4	249,229	0.552356	307,528	11.2	62,357
		77	10.3	157,331,577	15,310,657	39.3	389,826	30.6	11,936,160	0.220402	3,374,497	11.2	1,714,794
					Net Salvage:	(1.7%)					56,692		
										0.224105	3,431,188		

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2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Unit #2: Accessory Electric Equipment				(34532)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	35	0.5	0		31.4	0	30.9	0	0.015909	0	34.4	0
34	2010	35	1.5	171,386	114,258	32.0	3,568	30.5	108,906	0.046840	5,352	40.5	46,295
35	2009	35	2.5	0		32.6	0	30.1	0	0.076792	0	46.8	0
36	2008	35	3.5	0		33.0	0	29.5	0	0.105985	0	53.2	0
37	2007	35	4.5	0		33.4	0	28.9	0	0.134615	0	59.5	0
38	2006	35	5.5	0		33.8	0	28.3	0	0.162851	0	65.6	0
39	2005	35	6.5	0		34.1	0	27.6	0	0.190837	0	71.3	0
40	2004	35	7.5	173,402,351	23,120,313	34.3	674,157	26.8	18,064,137	0.218690	5,056,176	76.5	17,693,074
41	2003	35	8.5	0		34.5	0	26.0	0	0.246499	0	81.2	0
42	2002	35	9.5	0		34.6	0	25.1	0	0.274332	0	85.3	0
43	2001	35	10.5	0		34.7	0	24.2	0	0.302232	0	88.8	0
44	2000	35	11.5	1,031,334	89,681	34.8	2,575	23.3	60,066	0.330227	29,615	91.7	82,234
45	1999	35	12.5	0		34.9	0	22.4	0	0.358319	0	94.0	0
46	1998	35	13.5	0		34.9	0	21.4	0	0.386505	0	95.8	0
47	1997	35	14.5	0		35.0	0	20.5	0	0.414766	0	97.2	0
48	1996	35	15.5	0		35.0	0	19.5	0	0.443061	0	98.1	0
49	1995	35	16.5	0		35.0	0	18.5	0	0.471338	0	98.8	0
50	1994	35	17.5	0		35.0	0	17.5	0	0.499525	0	99.2	0
51	1993	35	18.5	0		35.0	0	16.5	0	0.527524	0	99.4	0
52	1992	35	19.5	142,312	7,298	35.0	209	15.6	3,246	0.555221	4,052	99.4	7,253
53	1991	35	20.5	0		35.0	0	14.6	0	0.582479	0	99.2	0
54	1990	35	21.5	3,413,339	158,760	35.0	4,536	13.7	62,052	0.609145	96,708	98.8	156,829
55	1989	35	22.5	0		35.0	0	12.8	0	0.635065	0	98.1	0
56	1988	35	23.5	227,807	9,694	35.0	277	11.9	3,295	0.660086	6,399	97.2	9,418
57	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	2,466,744	96,735	35.0	2,764	10.3	28,357	0.706854	68,378	94.0	90,940
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0
58	1978	35	33.5	1,687,635	50,377	35.0	1,439	5.5	7,922	0.842746	42,455	59.5	29,965
58	1977	35	34.5	15,422	447	35.0	13	5.1	65	0.854394	382	53.2	238
58	1976	35	35.5	292,143	8,229	35.0	235	4.7	1,110	0.865090	7,119	46.8	3,852
58	1975	35	36.5	474,198	12,992	35.0	371	4.4	1,625	0.874918	11,367	40.5	5,264
58	1974	35	37.5	1,754,850	46,796	35.0	1,337	4.1	5,431	0.883946	41,365	34.4	16,117
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	632,875	15,250	35.0	436	3.0	1,318	0.913593	13,932	14.7	2,237
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	560,299	12,591	35.0	360	2.4	874	0.930592	11,717	6.0	754
		35	7.8	186,272,694	23,743,421	34.3	692,276	26.5	18,348,404	0.227222	5,395,017	76.4	18,144,470
					Net Salvage:	(11.5%)					618,422		
										0.253268	6,013,439		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #2: Accessory Electric Equipment				(34532)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	20	0.5	0		20.0	0	19.5	0	0.025002	0	99.7	0
34	2010	20	1.5	0		20.0	0	18.5	0	0.075002	0	99.9	0
35	2009	20	2.5	0		20.0	0	17.5	0	0.125001	0	100.0	0
36	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	10,813,093	1,441,746	20.0	72,087	12.5	903,965	0.373006	537,780	99.7	1,437,493
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	7.5	10,813,093	1,441,746	20.0	72,087	12.5	903,965	0.373006	537,780	99.7	1,437,493
					Net Salvage:	(8.0%)					42,896		
										0.402759	580,676		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #2: Accessory Electric Equipment				(34532)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
33	2011	77	0.5	0		31.2	0	30.7	0	0.016040	0	12.6	0
34	2010	77	1.5	0		32.0	0	30.5	0	0.046813	0	13.1	0
35	2009	77	2.5	0		32.9	0	30.4	0	0.075971	0	13.5	0
36	2008	77	3.5	0		33.8	0	30.3	0	0.103648	0	14.0	0
37	2007	77	4.5	0		34.6	0	30.1	0	0.129968	0	14.4	0
38	2006	77	5.5	0		35.5	0	30.1	0	0.151153	0	14.4	0
39	2005	77	6.5	0		36.3	0	30.1	0	0.171246	0	14.0	0
40	2004	77	7.5	10,129,591	1,350,612	37.2	36,341	30.1	1,093,554	0.190327	257,058	14.4	194,488
41	2003	77	8.5	0		38.0	0	30.1	0	0.208472	0	14.4	0
42	2002	77	9.5	0		38.8	0	30.1	0	0.225746	0	14.4	0
43	2001	77	10.5	0		39.7	0	30.1	0	0.242211	0	14.4	0
44	2000	77	11.5	0		40.5	0	30.0	0	0.257922	0	14.4	0
45	1999	77	12.5	0		41.3	0	30.0	0	0.272930	0	14.4	0
46	1998	77	13.5	0		42.1	0	30.0	0	0.287279	0	14.4	0
47	1997	77	14.5	0		42.9	0	30.0	0	0.301013	0	14.4	0
48	1996	77	15.5	0		43.7	0	30.0	0	0.314170	0	14.4	0
49	1995	77	16.5	0		44.5	0	30.0	0	0.326785	0	14.4	0
50	1994	77	17.5	0		45.3	0	30.0	0	0.338890	0	14.4	0
51	1993	77	18.5	0		46.1	0	30.0	0	0.350516	0	14.4	0
52	1992	77	19.5	0		46.9	0	30.0	0	0.361691	0	14.4	0
53	1991	77	20.5	0		47.7	0	29.9	0	0.372440	0	14.4	0
54	1990	77	21.5	211,993	9,860	48.5	203	29.9	6,086	0.382786	3,774	14.4	1,420
55	1989	77	22.5	0		49.3	0	29.9	0	0.392751	0	14.4	0
56	1988	77	23.5	0		50.0	0	29.9	0	0.402357	0	14.4	0
57	1987	77	24.5	0		50.8	0	29.9	0	0.411622	0	14.4	0
58	1986	77	25.5	0		51.6	0	29.9	0	0.420564	0	14.4	0
59	1985	77	26.5	0		52.3	0	29.9	0	0.429198	0	14.4	0
60	1984	77	27.5	0		53.1	0	29.8	0	0.437541	0	14.4	0
61	1983	77	28.5	0		53.8	0	29.8	0	0.445607	0	14.4	0
62	1982	77	29.5	0		54.6	0	29.8	0	0.453409	0	14.4	0
63	1981	77	30.5	0		55.3	0	29.8	0	0.460960	0	14.4	0
64	1980	77	31.5	0		56.0	0	29.8	0	0.468272	0	14.4	0
65	1979	77	32.5	216,792	6,671	56.8	118	29.8	3,500	0.475355	3,171	14.4	961
66	1978	77	33.5	0		57.5	0	29.8	0	0.482221	0	14.4	0
67	1977	77	34.5	0		58.2	0	29.8	0	0.488878	0	14.4	0
68	1976	77	35.5	0		58.9	0	29.7	0	0.495336	0	14.4	0
69	1975	77	36.5	0		59.6	0	29.7	0	0.501605	0	14.4	0
70	1974	77	37.5	1,537,069	40,989	60.3	679	29.7	20,179	0.507691	20,809	14.4	5,902
71	1973	77	38.5	0		61.1	0	29.7	0	0.513603	0	14.4	0
72	1972	77	39.5	0		61.7	0	29.7	0	0.519347	0	14.4	0
73	1971	77	40.5	0		62.4	0	29.7	0	0.524932	0	14.4	0
74	1970	77	41.5	0		63.1	0	29.6	0	0.530363	0	14.4	0
75	1969	77	42.5	0		63.8	0	29.6	0	0.535646	0	14.4	0
76	1968	77	43.5	0		64.5	0	29.6	0	0.540788	0	14.4	0
77	1967	77	44.5	1,313,818	29,524	65.2	453	29.6	13,410	0.545794	16,114	14.4	4,251
		77	9.3	13,409,262	1,437,655	38.0	37,794	30.1	1,136,728	0.209318	300,927	14.4	207,022
					Net Salvage:	(2.2%)					6,500		
										0.213839	307,427		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S4 - 35	Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	35	0.5	0		31.4	0	30.9	0	0.015909	0	34.4	0
34	2010	35	1.5	0		32.0	0	30.5	0	0.046840	0	40.5	0
35	2009	35	2.5	0		32.6	0	30.1	0	0.076792	0	46.8	0
36	2008	35	3.5	0		33.0	0	29.5	0	0.105985	0	53.2	0
37	2007	35	4.5	0		33.4	0	28.9	0	0.134615	0	59.5	0
38	2006	35	5.5	0		33.8	0	28.3	0	0.162851	0	65.6	0
39	2005	35	6.5	0		34.1	0	27.6	0	0.190837	0	71.3	0
40	2004	35	7.5	0		34.3	0	26.8	0	0.218690	0	76.5	0
41	2003	35	8.5	0		34.5	0	26.0	0	0.246499	0	81.2	0
42	2002	35	9.5	0		34.6	0	25.1	0	0.274332	0	85.3	0
43	2001	35	10.5	0		34.7	0	24.2	0	0.302232	0	88.8	0
44	2000	35	11.5	0		34.8	0	23.3	0	0.330227	0	91.7	0
45	1999	35	12.5	0		34.9	0	22.4	0	0.358319	0	94.0	0
46	1998	35	13.5	0		34.9	0	21.4	0	0.386505	0	95.8	0
47	1997	35	14.5	0		35.0	0	20.5	0	0.414766	0	97.2	0
48	1996	35	15.5	0		35.0	0	19.5	0	0.443061	0	98.1	0
49	1995	35	16.5	0		35.0	0	18.5	0	0.471338	0	98.8	0
50	1994	35	17.5	0		35.0	0	17.5	0	0.499525	0	99.2	0
51	1993	35	18.5	0		35.0	0	16.5	0	0.527524	0	99.4	0
52	1992	35	19.5	0		35.0	0	15.6	0	0.555221	0	99.4	0
53	1991	35	20.5	0		35.0	0	14.6	0	0.582479	0	99.2	0
54	1990	35	21.5	0		35.0	0	13.7	0	0.609145	0	98.8	0
55	1989	35	22.5	0		35.0	0	12.8	0	0.635065	0	98.1	0
56	1988	35	23.5	0		35.0	0	11.9	0	0.660086	0	97.2	0
57	1987	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0
58	1986	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0
58	1985	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0
58	1984	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0
58	1983	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0
58	1982	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0
58	1981	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0
58	1980	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0
58	1979	35	32.5	1,756,435	54,044	35.0	1,544	5.9	9,184	0.830072	44,861	65.6	35,429
58	1978	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0
58	1977	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0
58	1976	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0
58	1975	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0
58	1974	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0
58	1973	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0
58	1972	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0
58	1971	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0
58	1970	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0
58	1969	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0
58	1968	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0
58	1967	35	44.5	132,032	2,967	35.0	85	2.4	206	0.930592	2,761	6.0	178
		35	33.1	1,888,466	57,011	35.0	1,629	5.8	9,390	0.835303	47,622	62.5	35,607
					Net Salvage:	(9.4%)					4,461		
										0.913558	52,083		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
33	2011	20	0.5	0		20.0	0	19.5	0	0.025002	0	99.7	0
34	2010	20	1.5	0		20.0	0	18.5	0	0.075002	0	99.9	0
35	2009	20	2.5	0		20.0	0	17.5	0	0.125001	0	100.0	0
36	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
37	1995	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0
37	1994	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0
37	1993	20	18.5	35,534	1,921	20.0	96	4.6	440	0.770983	1,481	61.6	1,182
37	1992	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0
37	1991	20	20.5	433,965	21,169	20.0	1,058	3.8	4,000	0.811056	17,169	46.1	9,759
37	1990	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0
37	1989	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0
37	1988	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0
37	1987	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0
37	1986	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0
37	1985	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0
37	1984	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0
37	1983	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0
37	1982	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0
37	1981	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0
37	1980	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0
37	1979	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0
37	1978	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0
37	1977	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0
37	1976	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0
37	1975	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0
1.00	1974	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1973	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1972	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1971	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1970	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1969	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1968	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
1.00	1967	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0
		20	20.3	469,499	23,090	20.0	1,154	3.8	4,440	0.807722	18,650	47.4	10,942
					Net Salvage:	(3.8%)					707		
										0.838343	19,357		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2044			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 14	Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
14	2011	14	0.5	0		14.0	0	13.5	0	0.035714	0	100.0	0
14	2010	14	1.5	0		14.0	0	12.5	0	0.107143	0	100.0	0
14	2009	14	2.5	0		14.0	0	11.5	0	0.178571	0	100.0	0
14	2008	14	3.5	0		14.0	0	10.5	0	0.250000	0	100.0	0
14	2007	14	4.5	0		14.0	0	9.5	0	0.321429	0	100.0	0
14	2006	14	5.5	0		14.0	0	8.5	0	0.392857	0	100.0	0
14	2005	14	6.5	0		14.0	0	7.5	0	0.464286	0	100.0	0
14	2004	14	7.5	0		14.0	0	6.5	0	0.535714	0	100.0	0
		14	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Bayside CT Unit #3

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	2.5	11,354,417	4,541,767	39.4	115,361	36.9	4,253,364	0.063834	289,917	23,844	(1%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**11,354,417**	**4,541,767**	**39.4**	**115,361**	**36.9**	**4,253,364**	**0.063834**	**289,917**	**23,844**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	2.5	2,671,628	1,068,651	37.9	28,181	35.4	998,199	0.067069	71,673	18,514	(2%)
25 - Year Life	2.5	1,335,814	534,326	25.0	21,373	22.5	480,893	0.114998	61,447	80,140	(15%)
20 - Year Life	2.5	667,907	267,163	20.0	13,358	17.5	233,767	0.135000	36,067	21,373	(8%)
	2.5	**4,675,348**	**1,870,139**	**29.7**	**62,912**	**27.2**	**1,712,859**	**0.090467**	**169,187**	**120,027**	**(6%)**
343 - Generators											
30 - Year Life	2.5	19,369,300	7,747,720	37.8	204,993	35.3	7,235,237	0.067362	521,900	142,364	(2%)
25 - Year Life	2.5	4,675,348	1,870,139	25.0	74,806	22.5	1,683,125	0.114998	215,063	280,490	(15%)
20 - Year Life	2.5	16,697,673	6,679,069	20.0	333,953	17.5	5,844,185	0.135000	901,673	534,318	(8%)
	2.5	**40,742,321**	**16,296,928**	**26.6**	**613,752**	**24.1**	**14,762,548**	**0.100549**	**1,638,637**	**957,172**	**(6%)**
345 - Accessory Electric Equipment											
30 - Year Life	2.5	2,671,628	1,068,651	37.8	28,275	35.3	997,964	0.067362	71,986	19,636	(2%)
25 - Year Life	2.5	7,346,976	2,938,790	25.0	117,552	22.5	2,644,911	0.114998	337,956	440,770	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**10,018,604**	**4,007,441**	**27.5**	**145,827**	**25.0**	**3,642,875**	**0.102295**	**409,943**	**460,407**	**(11%)**
346 - Misc. Power Plant Equipment											
30 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Bayside CT Unit #3											
30 - Year Life	2.5	36,066,973	14,426,789	38.3	376,810	35.8	13,484,763	0.066229	955,476	204,359	(1%)
25 - Year Life	2.5	13,358,138	5,343,255	25.0	213,730	22.5	4,808,929	0.114998	614,466	801,400	(15%)
20 - Year Life	2.5	17,365,580	6,946,232	20.0	347,312	17.5	6,077,953	0.135000	937,740	555,690	(8%)
	2.5	**66,790,690**	**26,716,276**	**28.5**	**937,852**	**26.0**	**24,371,645**	**0.093863**	**2,507,683**	**1,561,450**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside CT Unit #3: Structures & Improvements				(34133)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	30	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	30	2.5	11,354,417	4,541,767	39.4	115,361	36.9	4,253,364	0.063500	288,403	3.5	158,962
		30	2.5	11,354,417	4,541,767	39.4	115,361	36.9	4,253,364	0.063500	288,403	3.5	158,962
					Net Salvage:	(1%)					1,514		
										0.063834	289,917		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #3: Structures & Improvements				(34133)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #3: Structures & Improvements				(34133)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	20.0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Bayside CT Unit #3: Fuel Holders, Producers and Acc (34233)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	30	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	30	2.5	2,671,628	1,068,651	37.9	28,181	35.4	998,199	0.065927	70,452	11.6	123,429
		30	2.5	2,671,628	1,068,651	37.9	28,181	35.4	998,199	0.065927	70,452	11.6	123,429
					Net Salvage:	(1.7%)					1,221		
										0.067069	71,673		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #3: Fuel Holders, Producers and Acc (34233)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	1,335,814	534,326	25.0	21,373	22.5	480,893	0.100000	53,433	100.0	534,267
		25	2.5	1,335,814	534,326	25.0	21,373	22.5	480,893	0.100000	53,433	100.0	534,267
					Net Salvage:	(15.0%)					8,014		
										0.114998	61,447		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #3: Fuel Holders, Producers and Acc (34233)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	667,907	267,163	20.0	13,358	17.5	233,767	0.125000	33,395	100.0	267,159
		20	2.5	667,907	267,163	20.0	13,358	17.5	233,767	0.125000	33,395	100.0	267,159
					Net Salvage:	(8.0%)					2,672		
										0.135000	36,067		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside CT Unit #3: Generators				(34333)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	19,369,300	7,747,720	37.8	204,993	35.3	7,235,237	0.066146	512,483	12.3	949,096
		30	2.5	19,369,300	7,747,720	37.8	204,993	35.3	7,235,237	0.066146	512,483	12.3	949,096
					Net Salvage:	(1.8%)					9,417		
										0.067362	521,900		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #3: Generators				(34333)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	4,675,348	1,870,139	25.0	74,806	22.5	1,683,125	0.100000	187,014	100.0	1,869,934
		25	2.5	4,675,348	1,870,139	25.0	74,806	22.5	1,683,125	0.100000	187,014	100.0	1,869,934
					Net Salvage:	(15.0%)					28,049		
										0.114998	215,063		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #3: Generators				(34333)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	16,697,673	6,679,069	20.0	333,953	17.5	5,844,185	0.125000	834,884	100.0	6,678,969
		20	2.5	16,697,673	6,679,069	20.0	333,953	17.5	5,844,185	0.125000	834,884	100.0	6,678,969
					Net Salvage:	(8.0%)					66,790		
										0.135000	901,673		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside CT Unit #3: Accessory Electric Equipment (34533)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	2,671,628	1,068,651	37.8	28,275	35.3	997,964	0.066146	70,687	12.3	130,910
		30	2.5	2,671,628	1,068,651	37.8	28,275	35.3	997,964	0.066146	70,687	12.3	130,910
					Net Salvage:	(1.8%)					1,299		
										0.067362	71,986		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #3: Accessory Electric Equipment (34533)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	7,346,976	2,938,790	25.0	117,552	22.5	2,644,911	0.100000	293,879	100.0	2,938,467
		25	2.5	7,346,976	2,938,790	25.0	117,552	22.5	2,644,911	0.100000	293,879	100.0	2,938,467
					Net Salvage:	(15.0%)					44,077		
										0.114998	337,956		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #3: Accessory Electric Equipment (34533)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside CT Unit #3: Misc. Power Plant Equipment		(34633)										
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	30	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	30	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
		30	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #3: Misc. Power Plant Equipment				(34633)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #3: Misc. Power Plant Equipment				(34633)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Bayside CT Unit #4

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	2.5	11,334,395	4,533,758	39.4	115,158	36.9	4,245,864	0.063834	289,406	23,802	(1%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**11,334,395**	**4,533,758**	**39.4**	**115,158**	**36.9**	**4,245,864**	**0.063834**	**289,406**	**23,802**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	2.5	2,666,917	1,066,767	37.9	28,131	35.4	996,438	0.067069	71,547	18,482	(2%)
25 - Year Life	2.5	1,333,458	533,383	25.0	21,335	22.5	480,045	0.114998	61,338	79,999	(15%)
20 - Year Life	2.5	666,729	266,692	20.0	13,335	17.5	233,355	0.135000	36,003	21,335	(8%)
	2.5	**4,667,104**	**1,866,842**	**29.7**	**62,801**	**27.2**	**1,709,838**	**0.090467**	**168,888**	**119,815**	**(6%)**
343 - Generators											
30 - Year Life	2.5	19,335,145	7,734,058	37.8	204,632	35.3	7,222,478	0.067362	520,980	142,113	(2%)
25 - Year Life	2.5	4,667,104	1,866,842	25.0	74,674	22.5	1,680,157	0.114998	214,684	279,995	(15%)
20 - Year Life	2.5	16,668,228	6,667,291	20.0	333,365	17.5	5,833,880	0.135000	900,083	533,375	(8%)
	2.5	**40,670,477**	**16,268,191**	**26.6**	**612,670**	**24.1**	**14,736,516**	**0.100549**	**1,635,747**	**955,484**	**(6%)**
345 - Accessory Electric Equipment											
30 - Year Life	2.5	2,666,917	1,066,767	37.8	28,225	35.3	996,204	0.067362	71,859	19,602	(2%)
25 - Year Life	2.5	7,334,020	2,933,608	25.0	117,344	22.5	2,640,247	0.114998	337,361	439,993	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**10,000,937**	**4,000,375**	**27.5**	**145,570**	**25.0**	**3,636,451**	**0.102295**	**409,220**	**459,595**	**(11%)**
346 - Misc. Power Plant Equipment											
30 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Bayside CT Unit #4											
30 - Year Life	2.5	36,003,373	14,401,349	38.3	376,146	35.8	13,460,985	0.066229	953,791	203,999	(1%)
25 - Year Life	2.5	13,334,583	5,333,833	25.0	213,354	22.5	4,800,449	0.114998	613,383	799,987	(15%)
20 - Year Life	2.5	17,334,957	6,933,983	20.0	346,699	17.5	6,067,235	0.135000	936,087	554,710	(8%)
	2.5	**66,672,913**	**26,669,165**	**28.5**	**936,199**	**26.0**	**24,328,669**	**0.093863**	**2,503,261**	**1,558,696**	**(6%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside CT Unit #4: Structures & Improvements				(34134)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	30	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	30	2.5	11,334,395	4,533,758	39.4	115,158	36.9	4,245,864	0.063500	287,894	3.5	158,682
		30	2.5	11,334,395	4,533,758	39.4	115,158	36.9	4,245,864	0.063500	287,894	3.5	158,682
					Net Salvage:	(1%)					1,511		
										0.063834	289,406		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age *Weighted* Dollars	*Original* Cost	Average *Service* Life	Average Service Life *Weighted* Dollars	Average *Remaining* Life	Average Remaining Life *Weighted* Dollars	Depreciation *Reserve* Ratio	Calculated *Depreciation* Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #4: Structures & Improvements				(34134)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future *Estimated* Retirements	Future *Estimated* Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #4: Structures & Improvements				(34134)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	20.0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)		($)	(yrs)	($)		($)		($)
342	Bayside CT Unit #4: Fuel Holders, Producers and Acc (34234)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	30	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	30	2.5	2,666,917	1,066,767	37.9	28,131	35.4	996,438	0.065927	70,328	11.6	123,212
		30	2.5	2,666,917	1,066,767	37.9	28,131	35.4	996,438	0.065927	70,328	11.6	123,212
					Net Salvage:	(1.7%)					1,218		
										0.067069	71,547		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #4: Fuel Holders, Producers and Acc (34234)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	1,333,458	533,383	25.0	21,335	22.5	480,045	0.100000	53,338	100.0	533,325
		25	2.5	1,333,458	533,383	25.0	21,335	22.5	480,045	0.100000	53,338	100.0	533,325
					Net Salvage:	(15.0%)					8,000		
										0.114998	61,338		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #4: Fuel Holders, Producers and Acc (34234)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	666,729	266,692	20.0	13,335	17.5	233,355	0.125000	33,336	100.0	266,688
		20	2.5	666,729	266,692	20.0	13,335	17.5	233,355	0.125000	33,336	100.0	266,688
					Net Salvage:	(8.0%)					2,667		
										0.135000	36,003		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside CT Unit #4: Generators				(34334)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	19,335,145	7,734,058	37.8	204,632	35.3	7,222,478	0.066146	511,579	12.3	947,422
		30	2.5	19,335,145	7,734,058	37.8	204,632	35.3	7,222,478	0.066146	511,579	12.3	947,422
					Net Salvage:	(1.8%)					9,400		
										0.067362	520,980		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #4: Generators				(34334)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	4,667,104	1,866,842	25.0	74,674	22.5	1,680,157	0.100000	186,684	100.0	1,866,636
		25	2.5	4,667,104	1,866,842	25.0	74,674	22.5	1,680,157	0.100000	186,684	100.0	1,866,636
					Net Salvage:	(15.0%)					28,000		
										0.114998	214,684		

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Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #4: Generators				(34334)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	16,668,228	6,667,291	20.0	333,365	17.5	5,833,880	0.125000	833,411	100.0	6,667,191
		20	2.5	16,668,228	6,667,291	20.0	333,365	17.5	5,833,880	0.125000	833,411	100.0	6,667,191
					Net Salvage:	(8.0%)					66,672		
										0.135000	900,083		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside CT Unit #4: Accessory Electric Equipment (34534)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	2,666,917	1,066,767	37.8	28,225	35.3	996,204	0.066146	70,563	12.3	130,679
		30	2.5	2,666,917	1,066,767	37.8	28,225	35.3	996,204	0.066146	70,563	12.3	130,679
					Net Salvage:	(1.8%)					1,297		
										0.067362	71,859		

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Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #4: Accessory Electric Equipment (34534)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	7,334,020	2,933,608	25.0	117,344	22.5	2,640,247	0.100000	293,361	100.0	2,933,285
		25	2.5	7,334,020	2,933,608	25.0	117,344	22.5	2,640,247	0.100000	293,361	100.0	2,933,285
					Net Salvage: (15.0%)						43,999		
										0.114998	337,361		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #4: Accessory Electric Equipment (34534)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside CT Unit #4: Misc. Power Plant Equipment		(34634)										
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	30	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	30	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
		30	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #4: Misc. Power Plant Equipment				(34634)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #4: Misc. Power Plant Equipment				(34634)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Bayside CT Unit #5

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	2.5	17,059,443	6,823,777	39.4	173,324	36.9	6,390,467	0.063834	435,586	35,825	(1%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**17,059,443**	**6,823,777**	**39.4**	**173,324**	**36.9**	**6,390,467**	**0.063834**	**435,586**	**35,825**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	2.5	4,013,987	1,605,595	37.9	42,341	35.4	1,499,743	0.067069	107,685	27,817	(2%)
25 - Year Life	2.5	2,006,993	802,797	25.0	32,112	22.5	722,518	0.114998	92,320	120,406	(15%)
20 - Year Life	2.5	1,003,497	401,399	20.0	20,070	17.5	351,224	0.135000	54,189	32,111	(8%)
	2.5	**7,024,477**	**2,809,791**	**29.7**	**94,522**	**27.2**	**2,573,485**	**0.090467**	**254,194**	**180,335**	**(6%)**
343 - Generators											
30 - Year Life	2.5	29,101,403	11,640,561	37.8	307,992	35.3	10,870,581	0.067362	784,129	213,895	(2%)
25 - Year Life	2.5	7,024,477	2,809,791	25.0	112,392	22.5	2,528,811	0.114998	323,122	421,422	(15%)
20 - Year Life	2.5	25,087,417	10,034,967	20.0	501,748	17.5	8,780,596	0.135000	1,354,719	802,785	(8%)
	2.5	**61,213,296**	**24,485,319**	**26.6**	**922,132**	**24.1**	**22,179,988**	**0.100549**	**2,461,969**	**1,438,103**	**(6%)**
345 - Accessory Electric Equipment											
30 - Year Life	2.5	4,013,987	1,605,595	37.8	42,482	35.3	1,499,390	0.067362	108,156	29,503	(2%)
25 - Year Life	2.5	11,038,463	4,415,385	25.0	176,616	22.5	3,973,846	0.114998	507,763	662,235	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**15,052,450**	**6,020,980**	**27.5**	**219,097**	**25.0**	**5,473,237**	**0.102295**	**615,918**	**691,738**	**(11%)**
346 - Misc. Power Plant Equipment											
30 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Bayside CT Unit #5											
30 - Year Life	2.5	54,188,820	21,675,528	38.3	566,139	35.8	20,260,181	0.066229	1,435,555	307,040	(1%)
25 - Year Life	2.5	20,069,933	8,027,973	25.0	321,119	22.5	7,225,175	0.114998	923,205	1,204,064	(15%)
20 - Year Life	2.5	26,090,913	10,436,365	20.0	521,818	17.5	9,131,820	0.135000	1,408,908	834,897	(8%)
	2.5	**100,349,666**	**40,139,867**	**28.5**	**1,409,076**	**26.0**	**36,617,176**	**0.093863**	**3,767,668**	**2,346,000**	**(6%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside CT Unit #5: Structures & Improvements				(34135)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	30	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	30	2.5	17,059,443	6,823,777	39.4	173,324	36.9	6,390,467	0.063500	433,311	3.5	238,832
		30	2.5	17,059,443	6,823,777	39.4	173,324	36.9	6,390,467	0.063500	433,311	3.5	238,832
					Net Salvage:	(1%)					2,275		
										0.063834	435,586		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #5: Structures & Improvements				(34135)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #5: Structures & Improvements				(34135)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	20.0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Bayside CT Unit #5: Fuel Holders, Producers and Acc (34235)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	30	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	30	2.5	4,013,987	1,605,595	37.9	42,341	35.4	1,499,743	0.065927	105,851	11.6	185,446
		30	2.5	**4,013,987**	**1,605,595**	**37.9**	**42,341**	**35.4**	**1,499,743**	**0.065927**	**105,851**	**11.6**	**185,446**
					Net Salvage:	(1.7%)					1,834		
										0.067069	107,685		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #5: Fuel Holders, Producers and Ac((34235)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	2,006,993	802,797	25.0	32,112	22.5	722,518	0.100000	80,280	100.0	802,709
		25	2.5	2,006,993	802,797	25.0	32,112	22.5	722,518	0.100000	80,280	100.0	802,709
					Net Salvage:	(15.0%)					12,041		
										0.114998	92,320		

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Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #5: Fuel Holders, Producers and Acc (34235)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	1,003,497	401,399	20.0	20,070	17.5	351,224	0.125000	50,175	100.0	401,393
		20	2.5	1,003,497	401,399	20.0	20,070	17.5	351,224	0.125000	50,175	100.0	401,393
					Net Salvage:	(8.0%)					4,014		
										0.135000	54,189		

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Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside CT Unit #5: Generators				(34335)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	29,101,403	11,640,561	37.8	307,992	35.3	10,870,581	0.066146	769,980	12.3	1,425,969
		30	2.5	29,101,403	11,640,561	37.8	307,992	35.3	10,870,581	0.066146	769,980	12.3	1,425,969
					Net Salvage:	(1.8%)					14,148		
										0.067362	784,129		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #5: Generators				(34335)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	7,024,477	2,809,791	25.0	112,392	22.5	2,528,811	0.100000	280,979	100.0	2,809,482
		25	2.5	7,024,477	2,809,791	25.0	112,392	22.5	2,528,811	0.100000	280,979	100.0	2,809,482
					Net Salvage:	(15.0%)					42,142		
										0.114998	323,122		

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Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #5: Generators				(34335)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	25,087,417	10,034,967	20.0	501,748	17.5	8,780,596	0.125000	1,254,371	100.0	10,034,816
		20	2.5	**25,087,417**	**10,034,967**	**20.0**	**501,748**	**17.5**	**8,780,596**	**0.125000**	**1,254,371**	**100.0**	**10,034,816**
					Net Salvage:	(8.0%)					100,348		
										0.135000	1,354,719		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside CT Unit #5: Accessory Electric Equipment (34535)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	4,013,987	1,605,595	37.8	42,482	35.3	1,499,390	0.066146	106,204	12.3	196,685
		30	2.5	4,013,987	1,605,595	37.8	42,482	35.3	1,499,390	0.066146	106,204	12.3	196,685
					Net Salvage:	(1.8%)					1,952		
										0.067362	108,156		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #5: Accessory Electric Equipment (34535)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	11,038,463	4,415,385	25.0	176,616	22.5	3,973,846	0.100000	441,539	100.0	4,414,900
		25	2.5	11,038,463	4,415,385	25.0	176,616	22.5	3,973,846	0.100000	441,539	100.0	4,414,900
					Net Salvage: (15.0%)						66,224		
										0.114998	507,763		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #5: Accessory Electric Equipment (34535)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside CT Unit #5: Misc. Power Plant Equipment				(34635)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	30	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	30	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
		30	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #5: Misc. Power Plant Equipment		(34635)										
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #5: Misc. Power Plant Equipment				(34635)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Bayside CT Unit #6

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	2.5	17,015,898	6,806,359	39.4	172,882	36.9	6,374,154	0.063834	434,474	35,733	(1%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**17,015,898**	**6,806,359**	**39.4**	**172,882**	**36.9**	**6,374,154**	**0.063834**	**434,474**	**35,733**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	2.5	4,003,741	1,601,496	37.9	42,232	35.4	1,495,915	0.067069	107,410	27,746	(2%)
25 - Year Life	2.5	2,001,870	800,748	25.0	32,030	22.5	720,673	0.114998	92,085	120,099	(15%)
20 - Year Life	2.5	1,000,935	400,374	20.0	20,019	17.5	350,327	0.135000	54,050	32,029	(8%)
	2.5	**7,006,546**	**2,802,618**	**29.7**	**94,281**	**27.2**	**2,566,916**	**0.090467**	**253,545**	**179,874**	**(6%)**
343 - Generators											
30 - Year Life	2.5	29,027,119	11,610,848	37.8	307,206	35.3	10,842,833	0.067362	782,127	213,349	(2%)
25 - Year Life	2.5	7,006,546	2,802,618	25.0	112,105	22.5	2,522,356	0.114998	322,297	420,347	(15%)
20 - Year Life	2.5	25,023,379	10,009,351	20.0	500,468	17.5	8,758,183	0.135000	1,351,261	800,736	(8%)
	2.5	**61,057,044**	**24,422,818**	**26.6**	**919,778**	**24.1**	**22,123,372**	**0.100549**	**2,455,685**	**1,434,432**	**(6%)**
345 - Accessory Electric Equipment											
30 - Year Life	2.5	4,003,741	1,601,496	37.8	42,373	35.3	1,495,563	0.067362	107,880	29,427	(2%)
25 - Year Life	2.5	11,010,287	4,404,115	25.0	176,165	22.5	3,963,703	0.114998	506,467	660,545	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	2.5	**15,014,027**	**6,005,611**	**27.5**	**218,538**	**25.0**	**5,459,266**	**0.102295**	**614,346**	**689,972**	**(11%)**
346 - Misc. Power Plant Equipment											
30 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Bayside CT Unit #6											
30 - Year Life	2.5	54,050,498	21,620,199	38.3	564,693	35.8	20,208,466	0.066229	1,431,891	306,256	(1%)
25 - Year Life	2.5	20,018,703	8,007,481	25.0	320,300	22.5	7,206,732	0.114998	920,848	1,200,990	(15%)
20 - Year Life	2.5	26,024,314	10,409,726	20.0	520,486	17.5	9,108,510	0.135000	1,405,311	832,766	(8%)
	2.5	**100,093,515**	**40,037,406**	**28.5**	**1,405,479**	**26.0**	**36,523,708**	**0.093863**	**3,758,050**	**2,340,012**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Bayside CT Unit #6: Structures & Improvements				(34136)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	30	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	30	2.5	17,015,898	6,806,359	39.4	172,882	36.9	6,374,154	0.063500	432,205	3.5	238,223
		30	2.5	17,015,898	6,806,359	39.4	172,882	36.9	6,374,154	0.063500	432,205	3.5	238,223
					Net Salvage:	(1%)					2,269		
										0.063834	434,474		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #6: Structures & Improvements				(34136)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #6: Structures & Improvements				(34136)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	20.0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)		($)	(yrs)	($)		($)		($)
342	Bayside CT Unit #6: Fuel Holders, Producers and Acc (34236)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	30	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	30	2.5	4,003,741	1,601,496	37.9	42,232	35.4	1,495,915	0.065927	105,581	11.6	184,973
		30	2.5	4,003,741	1,601,496	37.9	42,232	35.4	1,495,915	0.065927	105,581	11.6	184,973
					Net Salvage:	(1.7%)					1,829		
										0.067069	107,410		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #6: Fuel Holders, Producers and Acc (34236)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	2,001,870	800,748	25.0	32,030	22.5	720,673	0.100000	80,075	100.0	800,660
		25	2.5	2,001,870	800,748	25.0	32,030	22.5	720,673	0.100000	80,075	100.0	800,660
					Net Salvage:	(15.0%)					12,010		
										0.114998	92,085		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #6: Fuel Holders, Producers and Acc (34236)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	1,000,935	400,374	20.0	20,019	17.5	350,327	0.125000	50,047	100.0	400,368
		20	2.5	1,000,935	400,374	20.0	20,019	17.5	350,327	0.125000	50,047	100.0	400,368
					Net Salvage:	(8.0%)					4,004		
										0.135000	54,050		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Bayside CT Unit #6: Generators				(34336)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	29,027,119	11,610,848	37.8	307,206	35.3	10,842,833	0.066146	768,015	12.3	1,422,329
		30	2.5	29,027,119	11,610,848	37.8	307,206	35.3	10,842,833	0.066146	768,015	12.3	1,422,329
					Net Salvage:	(1.8%)					14,112		
										0.067362	782,127		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #6: Generators				(34336)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	7,006,546	2,802,618	25.0	112,105	22.5	2,522,356	0.100000	280,262	100.0	2,802,310
		25	2.5	7,006,546	2,802,618	25.0	112,105	22.5	2,522,356	0.100000	280,262	100.0	2,802,310
					Net Salvage:	(15.0%)					42,035		
										0.114998	322,297		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #6: Generators				(34336)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	25,023,379	10,009,351	20.0	500,468	17.5	8,758,183	0.125000	1,251,169	100.0	10,009,201
		20	2.5	25,023,379	10,009,351	20.0	500,468	17.5	8,758,183	0.125000	1,251,169	100.0	10,009,201
					Net Salvage:	(8.0%)					100,092		
										0.135000	1,351,261		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Bayside CT Unit #6: Accessory Electric Equipment (34536)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	30	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	30	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	30	2.5	4,003,741	1,601,496	37.8	42,373	35.3	1,495,563	0.066146	105,933	12.3	196,183
		30	2.5	4,003,741	1,601,496	37.8	42,373	35.3	1,495,563	0.066146	105,933	12.3	196,183
					Net Salvage:	(1.8%)					1,947		
										0.067362	107,880		

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and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #6: Accessory Electric Equipment (34536)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	11,010,287	4,404,115	25.0	176,165	22.5	3,963,703	0.100000	440,412	100.0	4,403,630
		25	2.5	11,010,287	4,404,115	25.0	176,165	22.5	3,963,703	0.100000	440,412	100.0	4,403,630
					Net Salvage:	(15.0%)					66,055		
										0.114998	506,467		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #6: Accessory Electric Equipment				(34536)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Bayside CT Unit #6: Misc. Power Plant Equipment				(34636)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	30	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	30	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	30	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
		30	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Bayside CT Unit #6: Misc. Power Plant Equipment				(34636)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Bayside CT Unit #6: Misc. Power Plant Equipment				(34636)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Polk Common

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
46 - Year Life	15.1	917,521,374	60,644,966	49.5	1,225,674	34.9	42,733,128	0.296905	18,005,774	318,045	(1%)
25 - Year Life	10.8	51,269,647	4,741,927	25.0	189,683	14.3	2,708,861	0.462707	2,194,124	375,651	(8%)
20 - Year Life	6.3	5,914,522	932,210	20.0	46,611	14.3	665,843	0.306936	286,129	69,160	(7%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	14.7	**974,705,542**	**66,319,103**	**45.4**	**1,461,968**	**31.5**	**46,107,832**	**0.308901**	**20,486,027**	**762,856**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
46 - Year Life	4.3	11,314,420	2,661,485	36.9	72,106	33.8	2,434,404	0.086673	230,679	42,166	(2%)
25 - Year Life	3.5	1,204,066	340,645	25.0	13,627	21.5	292,648	0.161962	55,171	50,923	(15%)
20 - Year Life	1.3	1,773,320	1,323,829	20.0	66,192	18.7	1,237,353	0.070531	93,372	105,550	(8%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0		0%
	3.3	**14,291,806**	**4,325,960**	**28.5**	**151,924**	**26.1**	**3,964,405**	**0.087662**	**379,222**	**198,639**	**(5%)**
343 - Generators											
46 - Year Life	15.5	37,382,537	2,411,777	47.2	51,079	33.2	1,696,169	0.302166	728,757	44,316	(2%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	15.5	**37,382,537**	**2,411,777**	**47.2**	**51,079**	**33.2**	**1,696,169**	**0.302166**	**728,757**	**44,316**	**(2%)**
345 - Accessory Electric Equipment											
46 - Year Life	15.5	21,353,315	1,377,633	47.2	29,177	33.2	968,870	0.302166	416,274	25,314	(2%)
25 - Year Life	11.2	4,417,403	394,948	25.0	15,798	13.9	219,750	0.478758	189,085	31,305	(8%)
20 - Year Life	2.0	341,317	166,581	20.0	8,329	18.0	149,900	0.108104	18,008	13,255	(8%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	13.5	**26,112,036**	**1,939,163**	**36.4**	**53,304**	**25.1**	**1,338,521**	**0.321462**	**623,367**	**69,874**	**(4%)**
346 - Misc. Power Plant Equipment											
46 - Year Life	15.5	11,540,213	744,530	46.1	16,138	32.5	524,762	0.302151	224,960	17,590	(2%)
25 - Year Life	15.5	472,537	30,486	25.0	1,219	9.6	11,756	0.705368	21,504	4,514	(15%)
20 - Year Life	15.5	357,248	23,048	20.0	1,152	6.1	7,049	0.778903	17,952	2,813	(12%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	15.5	**12,369,998**	**798,064**	**43.1**	**18,510**	**29.4**	**543,566**	**0.331322**	**264,417**	**24,917**	**(3%)**
Subtotal:											
Polk Common											
46 - Year Life	15.1	950,414,901	62,767,129	49.4	1,270,989	34.8	44,226,760	0.297082	18,647,008	360,948	(1%)
25 - Year Life	10.4	57,363,653	5,508,007	25.0	220,327	14.7	3,233,015	0.446602	2,459,884	462,393	(8%)
20 - Year Life	3.4	8,386,409	2,445,669	20.0	122,283	16.8	2,060,144	0.169876	415,461	190,779	(8%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	14.4	**1,016,164,963**	**70,720,805**	**43.8**	**1,613,600**	**30.7**	**49,519,920**	**0.304328**	**21,522,354**	**1,014,120**	**(1%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Polk Common: Structures & Improvements				(34180)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
36	2011	46	0.5	284,491	568,982	35.5	16,026	35.0	560,969	0.014083	8,013	3.1	17,638
37	2010	46	1.5	0		36.5	0	35.0	0	0.041127	0	3.2	0
38	2009	46	2.5	0		37.4	0	34.9	0	0.066775	0	3.3	0
39	2008	46	3.5	0		38.4	0	34.9	0	0.091134	0	3.4	0
40	2007	46	4.5	364,452	80,989	39.4	2,057	34.9	71,732	0.114300	9,257	3.5	2,835
41	2006	46	5.5	0		40.3	0	34.9	0	0.135484	0	3.5	0
42	2005	46	6.5	0		41.3	0	34.9	0	0.155659	0	3.5	0
43	2004	46	7.5	0		42.3	0	34.9	0	0.174895	0	3.5	0
44	2003	46	8.5	12,959,554	1,524,653	43.2	35,277	34.9	1,230,005	0.193256	294,649	3.5	53,363
45	2002	46	9.5	2,798,322	294,560	44.2	6,667	34.9	232,467	0.210800	62,093	3.5	10,310
46	2001	46	10.5	0		45.1	0	34.9	0	0.227582	0	3.5	0
47	2000	46	11.5	0		46.1	0	34.9	0	0.243648	0	3.5	0
48	1999	46	12.5	681,741	54,539	47.1	1,159	34.9	40,411	0.259045	14,128	3.5	1,909
49	1998	46	13.5	2,346,989	173,851	48.0	3,621	34.9	126,249	0.273812	47,603	3.5	6,085
50	1997	46	14.5	1,431,648	98,734	49.0	2,016	34.9	70,300	0.287989	28,434	3.5	3,456
51	1996	46	15.5	896,654,175	57,848,656	49.9	1,158,850	34.9	40,400,996	0.301609	17,447,661	3.5	2,024,703
		46	15.1	917,521,374	60,644,966	49.5	1,225,674	34.9	42,733,128	0.295356	17,911,838	3.5	2,120,298
						Net Salvage:	(1%)				93,936		
										0.296905	18,005,774		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Common: Structures & Improvements				(34180)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
36	2011	25	0.5	284,491	568,982	25.0	22,763	24.5	557,600	0.020004	11,382	99.4	565,426
37	2010	25	1.5	1,050,343	700,229	25.0	28,011	23.5	658,213	0.060004	42,016	99.7	698,282
38	2009	25	2.5	740,807	296,323	25.0	11,853	22.5	266,690	0.100002	29,633	99.9	295,997
39	2008	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0
40	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
41	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
41	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
41	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
41	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
41	2002	25	9.5	0		25.0	0	15.5	0	0.379981	0	100.0	0
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	0		25.0	0	12.5	0	0.499407	0	99.9	0
41	1998	25	13.5	155,640	11,529	25.0	461	11.5	5,319	0.538597	6,209	99.7	11,496
41	1997	25	14.5	247,014	17,035	25.0	681	10.6	7,205	0.577056	9,830	99.4	16,928
41	1996	25	15.5	48,791,351	3,147,829	25.0	125,913	9.6	1,213,833	0.614390	1,933,996	98.7	3,107,505
		25	10.8	51,269,647	4,741,927	25.0	189,683	14.3	2,708,861	0.428743	2,033,067	99.0	4,695,636
					Net Salvage:	(7.9%)					161,058		
										0.462707	2,194,124		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Common: Structures & Improvements				(34180)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
36	2011	20	0.5	284,491	568,982	20.0	28,449	19.5	554,757	0.025000	14,225	100.0	568,934
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	5,630,031	363,228	20.0	18,161	6.1	111,085	0.694172	252,143	81.4	295,569
		20	6.3	5,914,522	932,210	20.0	46,611	14.3	665,843	0.285738	266,367	92.7	864,503
						Net Salvage:	(7.4%)				19,762		
										0.306936	286,129		

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Common: Structures & Improvements				(34180)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Polk Common: Fuel Holders, Producers and Accesso (34280)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
36	2011	46	0.5	995,956	1,991,912	34.4	57,966	33.9	1,962,929	0.014550	28,983	10.2	203,773
37	2010	46	1.5	0		35.3	0	33.8	0	0.042544	0	10.6	0
38	2009	46	2.5	0		36.1	0	33.6	0	0.069159	0	10.9	0
39	2008	46	3.5	0		37.0	0	33.5	0	0.094501	0	10.9	0
40	2007	46	4.5	0		37.9	0	33.4	0	0.118668	0	11.6	0
41	2006	46	5.5	0		38.8	0	33.4	0	0.138860	0	11.6	0
42	2005	46	6.5	0		39.7	0	33.4	0	0.158087	0	11.6	0
43	2004	46	7.5	0		40.6	0	33.4	0	0.176416	0	11.6	0
44	2003	46	8.5	0		41.4	0	33.4	0	0.193907	0	11.6	0
45	2002	46	9.5	0		42.3	0	33.4	0	0.210618	0	11.6	0
46	2001	46	10.5	0		43.2	0	33.4	0	0.226598	0	11.6	0
47	2000	46	11.5	0		44.0	0	33.4	0	0.241895	0	11.6	0
48	1999	46	12.5	120,639	9,651	44.9	215	33.4	7,175	0.256552	2,476	11.6	1,115
49	1998	46	13.5	209,056	15,486	45.7	339	33.4	11,295	0.270606	4,191	11.6	1,789
50	1997	46	14.5	0		46.6	0	33.4	0	0.284096	0	11.6	0
51	1996	46	15.5	9,988,770	644,437	47.4	13,586	33.3	453,005	0.297053	191,432	11.6	74,432
		46	4.3	11,314,420	2,661,485	36.9	72,106	33.8	2,434,404	0.085321	227,081	10.6	281,108
						Net Salvage:	(1.6%)				3,598		
										0.086673	230,679		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Common: Fuel Holders, Producers and Accesso	(34280)											
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0
37	2010	25	1.5	417,860	278,574	25.0	11,144	23.5	261,858	0.060004	16,715	99.7	277,799
38	2009	25	2.5	17,560	7,024	25.0	281	22.5	6,322	0.100002	702	99.9	7,016
39	2008	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0
40	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
41	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
41	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
41	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
41	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
41	2002	25	9.5	0		25.0	0	15.5	0	0.379981	0	100.0	0
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	352,437	28,195	25.0	1,128	12.5	14,114	0.499407	14,081	99.9	28,163
41	1998	25	13.5	0		25.0	0	11.5	0	0.538597	0	99.7	0
41	1997	25	14.5	0		25.0	0	10.6	0	0.577056	0	99.4	0
41	1996	25	15.5	416,208	26,852	25.0	1,074	9.6	10,354	0.614390	16,498	98.7	26,508
		25	3.5	1,204,066	340,645	25.0	13,627	21.5	292,648	0.140899	47,996	99.7	339,487
						Net Salvage:	(14.9%)				7,175		
										0.161962	55,171		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Common: Fuel Holders, Producers and Accesso: (34280)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	20	0.5	497,978	995,956	20.0	49,798	19.5	971,057	0.025000	24,899	100.0	995,871
37	2010	20	1.5	342,520	228,346	20.0	11,417	18.5	211,220	0.075000	17,126	100.0	228,343
37	2009	20	2.5	77,816	31,126	20.0	1,556	17.5	27,236	0.125000	3,891	100.0	31,126
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	855,007	68,401	20.0	3,420	8.1	27,839	0.592993	40,561	93.6	64,032
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
		20	1.3	1,773,320	1,323,829	20.0	66,192	18.7	1,237,353	0.065323	86,477	99.7	1,319,373
					Net Salvage:	(8.0%)					6,895		
										0.070531	93,372		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Common: Fuel Holders, Producers and Accesso	(34280)											
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Polk Common: Generators				(34380)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
36	2011	46	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0
37	2010	46	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0
38	2009	46	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0
39	2008	46	3.5	0		36.9	0	33.4	0	0.094806	0	11.6	0
40	2007	46	4.5	0		37.8	0	33.3	0	0.119063	0	12.3	0
41	2006	46	5.5	0		38.7	0	33.3	0	0.139175	0	12.3	0
42	2005	46	6.5	0		39.5	0	33.3	0	0.158324	0	12.3	0
43	2004	46	7.5	0		40.4	0	33.3	0	0.176578	0	12.3	0
44	2003	46	8.5	0		41.3	0	33.3	0	0.193998	0	12.3	0
45	2002	46	9.5	0		42.1	0	33.3	0	0.210640	0	12.3	0
46	2001	46	10.5	0		43.0	0	33.2	0	0.226555	0	12.3	0
47	2000	46	11.5	0		43.8	0	33.2	0	0.241788	0	12.3	0
48	1999	46	12.5	0		44.7	0	33.2	0	0.256383	0	12.3	0
49	1998	46	13.5	0		45.5	0	33.2	0	0.270379	0	12.3	0
50	1997	46	14.5	0		46.4	0	33.2	0	0.283812	0	12.3	0
51	1996	46	15.5	37,382,537	2,411,777	47.2	51,079	33.2	1,696,169	0.296714	715,608	12.3	295,443
		46	**15.5**	**37,382,537**	**2,411,777**	**47.2**	**51,079**	**33.2**	**1,696,169**	**0.296714**	**715,608**	**12.3**	**295,443**
					Net Salvage:	(1.8%)					13,149		
										0.302166	728,757		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Common: Generators				(34380)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0
37	2010	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0
38	2009	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0
39	2008	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0
40	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
41	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
41	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
41	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
41	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
41	2002	25	9.5	0		25.0	0	15.5	0	0.379981	0	100.0	0
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	0		25.0	0	12.5	0	0.499407	0	99.9	0
41	1998	25	13.5	0		25.0	0	11.5	0	0.538597	0	99.7	0
41	1997	25	14.5	0		25.0	0	10.6	0	0.577056	0	99.4	0
41	1996	25	15.5	0		25.0	0	9.6	0	0.614390	0	98.7	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Common: Generators				(34380)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Common: Generators				(34380)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Polk Common: Accessory Electric Equipment				(34580)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	46	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0
37	2010	46	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0
38	2009	46	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0
39	2008	46	3.5	0		36.9	0	33.4	0	0.094806	0	11.6	0
40	2007	46	4.5	0		37.8	0	33.3	0	0.119063	0	12.3	0
41	2006	46	5.5	0		38.7	0	33.3	0	0.139175	0	12.3	0
42	2005	46	6.5	0		39.5	0	33.3	0	0.158324	0	12.3	0
43	2004	46	7.5	0		40.4	0	33.3	0	0.176578	0	12.3	0
44	2003	46	8.5	0		41.3	0	33.3	0	0.193998	0	12.3	0
45	2002	46	9.5	0		42.1	0	33.3	0	0.210640	0	12.3	0
46	2001	46	10.5	0		43.0	0	33.2	0	0.226555	0	12.3	0
47	2000	46	11.5	0		43.8	0	33.2	0	0.241788	0	12.3	0
48	1999	46	12.5	0		44.7	0	33.2	0	0.256383	0	12.3	0
49	1998	46	13.5	0		45.5	0	33.2	0	0.270379	0	12.3	0
50	1997	46	14.5	0		46.4	0	33.2	0	0.283812	0	12.3	0
51	1996	46	15.5	21,353,315	1,377,633	47.2	29,177	33.2	968,870	0.296714	408,763	12.3	168,760
		46	15.5	21,353,315	1,377,633	47.2	29,177	33.2	968,870	0.296714	408,763	12.3	168,760
						Net Salvage:	(1.8%)				7,511		
										0.302166	416,274		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Common: Accessory Electric Equipment				(34580)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0
37	2010	25	1.5	64,247	42,831	25.0	1,713	23.5	40,261	0.060004	2,570	99.7	42,712
38	2009	25	2.5	212,434	84,974	25.0	3,399	22.5	76,476	0.100002	8,498	99.9	84,880
39	2008	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0
40	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
41	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
41	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
41	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
41	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
41	2002	25	9.5	0		25.0	0	15.5	0	0.379981	0	100.0	0
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	0		25.0	0	12.5	0	0.499407	0	99.9	0
41	1998	25	13.5	0		25.0	0	11.5	0	0.538597	0	99.7	0
41	1997	25	14.5	0		25.0	0	10.6	0	0.577056	0	99.4	0
41	1996	25	15.5	4,140,722	267,143	25.0	10,686	9.6	103,013	0.614390	164,130	98.7	263,721
		25	11.2	4,417,403	394,948	25.0	15,798	13.9	219,750	0.443597	175,198	99.1	391,314
					Net Salvage:	(7.9%)					13,887		
										0.478758	189,085		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Common: Accessory Electric Equipment				(34580)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	205,603	137,069	20.0	6,853	18.5	126,789	0.075000	10,280	100.0	137,067
37	2009	20	2.5	61,870	24,748	20.0	1,237	17.5	21,655	0.125000	3,094	100.0	24,748
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	73,844	4,764	20.0	238	6.1	1,457	0.694172	3,307	81.4	3,877
		20	2.0	341,317	166,581	20.0	8,329	18.0	149,900	0.100136	16,681	99.5	165,691
					Net Salvage:	(8.0%)					1,327		
										0.108104	18,008		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Common: Accessory Electric Equipment				(34580)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Polk Common: Misc. Power Plant Equipment				(34680)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
36	2011	46	0.5	0		33.8	0	33.3	0	0.014807	0	14.0	0
37	2010	46	1.5	0		34.6	0	33.1	0	0.043323	0	14.4	0
38	2009	46	2.5	0		35.5	0	33.0	0	0.070471	0	14.9	0
39	2008	46	3.5	0		36.3	0	32.8	0	0.096359	0	14.9	0
40	2007	46	4.5	0		37.2	0	32.7	0	0.121082	0	15.8	0
41	2006	46	5.5	0		38.0	0	32.7	0	0.140800	0	15.8	0
42	2005	46	6.5	0		38.8	0	32.6	0	0.159573	0	15.8	0
43	2004	46	7.5	0		39.7	0	32.6	0	0.177466	0	15.8	0
44	2003	46	8.5	0		40.5	0	32.6	0	0.194541	0	15.8	0
45	2002	46	9.5	0		41.3	0	32.6	0	0.210851	0	15.8	0
46	2001	46	10.5	0		42.1	0	32.6	0	0.226446	0	15.8	0
47	2000	46	11.5	0		42.9	0	32.6	0	0.241373	0	15.8	0
48	1999	46	12.5	0		43.7	0	32.6	0	0.255672	0	15.8	0
49	1998	46	13.5	0		44.5	0	32.5	0	0.269383	0	15.8	0
50	1997	46	14.5	0		45.3	0	32.5	0	0.282540	0	15.8	0
51	1996	46	15.5	11,540,213	744,530	46.1	16,138	32.5	524,762	0.295177	219,768	15.8	117,263
		46	15.5	11,540,213	744,530	46.1	16,138	32.5	524,762	0.295177	219,768	15.8	117,263
					Net Salvage:	(2.4%)					5,192		
										0.302151	224,960		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Common: Misc. Power Plant Equipment				(34680)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0
37	2010	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0
38	2009	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0
39	2008	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0
40	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
41	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
41	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
41	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
41	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
41	2002	25	9.5	0		25.0	0	15.5	0	0.379981	0	100.0	0
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	0		25.0	0	12.5	0	0.499407	0	99.9	0
41	1998	25	13.5	0		25.0	0	11.5	0	0.538597	0	99.7	0
41	1997	25	14.5	0		25.0	0	10.6	0	0.577056	0	99.4	0
41	1996	25	15.5	472,537	30,486	25.0	1,219	9.6	11,756	0.614390	18,730	98.7	30,096
		25	15.5	472,537	30,486	25.0	1,219	9.6	11,756	0.614390	18,730	98.7	30,096
					Net Salvage:	(14.8%)					2,774		
										0.705368	21,504		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Common: Misc. Power Plant Equipment				(34680)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
36	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
37	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	357,248	23,048	20.0	1,152	6.1	7,049	0.694172	15,999	81.4	18,755
		20	15.5	357,248	23,048	20.0	1,152	6.1	7,049	0.694172	15,999	81.4	18,755
					Net Salvage:	(12.2%)					1,953		
										0.778903	17,952		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2047			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Common: Misc. Power Plant Equipment				(34680)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Polk Unit #1

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
46 - Year Life	15.2	626,795,090	41,359,918	44.7	924,411	30.0	27,760,518	0.330285	13,660,573	186,046	(0%)
25 - Year Life	12.4	38,823,315	3,141,217	25.0	125,671	12.7	1,599,643	0.529541	1,663,404	248,250	(8%)
20 - Year Life	9.6	21,512,115	2,236,050	20.0	111,805	11.0	1,230,835	0.482941	1,079,880	166,088	(7%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	14.7	**687,130,520**	**46,737,185**	**40.2**	**1,161,886**	**26.3**	**30,590,996**	**0.350981**	**16,403,857**	**600,383**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
46 - Year Life	14.5	1,804,234,779	124,757,662	42.1	2,963,756	28.9	85,718,227	0.317557	39,617,681	1,847,888	(1%)
25 - Year Life	12.4	1,248,382,879	100,393,687	25.0	4,017,208	12.7	50,826,650	0.566619	56,884,928	14,821,748	(15%)
20 - Year Life	5.3	45,165,339	8,528,673	20.0	426,503	15.0	6,384,390	0.270856	2,310,044	659,298	(8%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	13.3	**3,097,782,998**	**233,680,022**	**31.5**	**7,407,468**	**19.3**	**142,929,267**	**0.422855**	**98,812,652**	**17,328,933**	**(7%)**
343 - Generators											
46 - Year Life	15.5	663,295,079	42,910,661	42.9	999,173	28.8	28,783,798	0.334400	14,349,345	675,794	(2%)
25 - Year Life	13.9	505,106,347	36,238,340	25.0	1,449,594	11.2	16,202,040	0.634865	23,006,459	5,371,933	(15%)
20 - Year Life	13.8	498,610,626	36,206,654	20.0	1,810,352	7.6	13,813,094	0.659963	23,895,060	2,427,675	(7%)
11 - Year Life	1.5	18,236,355	12,157,570	11.0	1,105,234	9.5	10,499,719	0.147273	1,790,478	972,606	(8%)
	13.2	**1,685,248,406**	**127,513,225**	**23.8**	**5,364,352**	**12.9**	**69,298,652**	**0.494391**	**63,041,342**	**9,448,007**	**(7%)**
345 - Accessory Electric Equipment											
46 - Year Life	15.5	532,729,781	34,443,783	43.0	801,850	28.8	23,099,334	0.334549	11,523,124	542,490	(2%)
25 - Year Life	14.7	207,719,247	14,139,422	25.0	565,624	10.4	5,903,227	0.628468	8,886,177	1,115,851	(8%)
20 - Year Life	14.2	142,486,978	10,044,394	20.0	502,221	7.2	3,619,768	0.682591	6,856,213	674,752	(7%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	15.1	**882,936,006**	**58,627,599**	**31.4**	**1,869,695**	**17.4**	**32,622,329**	**0.465063**	**27,265,514**	**2,333,092**	**(4%)**
346 - Misc. Power Plant Equipment											
46 - Year Life	14.6	56,686,653	3,871,354	41.3	93,830	28.3	2,656,220	0.320234	1,239,741	78,395	(2%)
25 - Year Life	13.7	13,827,591	1,009,144	25.0	40,367	11.4	460,100	0.624891	630,605	149,909	(15%)
20 - Year Life	5.3	1,439,195	271,688	20.0	13,585	14.9	201,822	0.295024	80,154	40,012	(15%)
11 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	14.0	**71,953,439**	**5,152,186**	**34.9**	**147,781**	**22.5**	**3,318,142**	**0.378577**	**1,950,500**	**268,316**	**(5%)**
Subtotal:											
Polk Unit #1											
46 - Year Life	14.9	3,683,741,383	247,343,378	42.8	5,783,020	29.1	168,018,096	0.325016	80,390,463	3,330,612	(1%)
25 - Year Life	13.0	2,013,859,379	154,921,810	25.0	6,198,464	12.1	74,991,662	0.587855	91,071,573	21,707,691	(14%)
20 - Year Life	12.4	709,214,253	57,287,459	20.0	2,864,465	8.8	25,249,909	0.597362	34,221,352	3,967,824	(7%)
11 - Year Life	1.5	18,236,355	12,157,570	11.0	1,105,234	9.5	10,499,719	0.147273	1,790,478	972,606	(8%)
	13.6	**6,425,051,369**	**471,710,217**	**29.6**	**15,951,182**	**17.5**	**278,759,386**	**0.439833**	**207,473,866**	**29,978,732**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Polk Unit #1: Structures & Improvements				(34181)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	46	0.5	24,291	48,582	30.6	1,585	30.1	47,789	0.016314	793	2.6	1,263
32	2010	46	1.5	0		31.6	0	30.1	0	0.047435	0	2.7	0
33	2009	46	2.5	308,169	123,268	32.6	3,782	30.1	113,813	0.076701	9,455	2.8	3,451
34	2008	46	3.5	183,693	52,484	33.6	1,564	30.1	47,011	0.104275	5,473	2.9	1,522
35	2007	46	4.5	372,301	82,733	34.5	2,396	30.0	71,953	0.130303	10,780	3.0	2,482
36	2006	46	5.5	0		35.5	0	30.0	0	0.154052	0	3.0	0
37	2005	46	6.5	0		36.5	0	30.0	0	0.176517	0	3.0	0
38	2004	46	7.5	762,194	101,626	37.4	2,714	30.0	81,524	0.197799	20,102	3.0	3,049
39	2003	46	8.5	991,587	116,657	38.4	3,038	30.0	91,227	0.217989	25,430	3.0	3,500
40	2002	46	9.5	11,332,114	1,192,854	39.4	30,299	30.0	909,946	0.237169	282,908	3.0	35,786
41	2001	46	10.5	1,191,807	113,505	40.3	2,814	30.0	84,515	0.255412	28,991	3.0	3,405
42	2000	46	11.5	161,328	14,029	41.3	340	30.0	10,202	0.272787	3,827	3.0	421
43	1999	46	12.5	1,528,145	122,252	42.3	2,893	30.0	86,878	0.289353	35,374	3.0	3,668
44	1998	46	13.5	593,831	43,988	43.2	1,018	30.0	30,564	0.305165	13,423	3.0	1,320
45	1997	46	14.5	7,938,062	547,453	44.2	12,391	30.0	372,118	0.320274	175,335	3.0	16,424
46	1996	46	15.5	601,407,569	38,800,488	45.1	859,578	30.0	25,812,978	0.334725	12,987,511	3.0	1,164,015
		46	15.2	626,795,090	41,359,918	44.7	924,411	30.0	27,760,518	0.328806	13,599,400	3.0	1,240,304
					Net Salvage:	(0%)					61,173		
										0.330285	13,660,573		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #1: Structures & Improvements				(34181)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	25	0.5	24,291	48,582	24.8	1,956	24.3	47,604	0.020127	978	89.4	43,455
32	2010	25	1.5	18,577	12,385	24.9	497	23.4	11,639	0.060215	746	93.2	11,537
33	2009	25	2.5	250	100	25.0	4	22.5	90	0.100190	10	95.8	96
34	2008	25	3.5	191,561	54,732	25.0	2,191	21.5	47,062	0.140131	7,670	97.6	53,418
35	2007	25	4.5	961,454	213,656	25.0	8,550	20.5	175,182	0.180077	38,475	98.7	210,926
36	2006	25	5.5	1,614,412	293,529	25.0	11,743	19.5	228,942	0.220039	64,588	99.4	291,695
37	2005	25	6.5	54,519	8,388	25.0	336	18.5	6,207	0.260017	2,181	99.7	8,364
38	2004	25	7.5	1,131,152	150,820	25.0	6,033	17.5	105,573	0.300006	45,247	99.9	150,654
39	2003	25	8.5	1,122,904	132,106	25.0	5,284	16.5	87,190	0.340002	44,916	100.0	132,056
40	2002	25	9.5	840,611	88,485	25.0	3,539	15.5	54,863	0.379981	33,623	100.0	88,473
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	0		25.0	0	12.5	0	0.499407	0	99.9	0
41	1998	25	13.5	1,904,413	141,068	25.0	5,643	11.5	65,089	0.538597	75,979	99.7	140,671
41	1997	25	14.5	0		25.0	0	10.6	0	0.577056	0	99.4	0
41	1996	25	15.5	30,959,173	1,997,366	25.0	79,895	9.6	770,204	0.614390	1,227,162	98.7	1,971,780
		25	12.4	38,823,315	3,141,217	25.0	125,671	12.7	1,599,643	0.490757	1,541,574	98.8	3,103,124
					Net Salvage:	(7.9%)					121,830		
										0.529541	1,663,404		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #1: Structures & Improvements				(34181)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	20	0.5	24,291	48,582	20.0	2,430	19.5	47,367	0.025014	1,215	98.7	47,944
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	133,216	53,286	20.0	2,665	17.5	46,625	0.125010	6,661	99.7	53,130
34	2008	20	3.5	1,489,287	425,511	20.0	21,276	16.5	351,050	0.174991	74,461	99.9	425,021
35	2007	20	4.5	670,102	148,912	20.0	7,446	15.5	115,416	0.224932	33,495	100.0	148,844
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	1,573,271	242,042	20.0	12,102	13.5	163,576	0.324181	78,465	99.9	241,763
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	1,854,990	195,262	20.0	9,763	10.7	104,051	0.467120	91,211	98.7	192,695
37	2001	20	10.5	3,377,021	321,621	20.0	16,081	9.8	157,109	0.511508	164,512	97.6	313,925
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	57,210	4,238	20.0	212	7.4	1,570	0.629600	2,668	90.4	3,833
37	1997	20	14.5	210,751	14,535	20.0	727	6.7	4,894	0.663316	9,641	86.4	12,554
37	1996	20	15.5	12,121,976	782,063	20.0	39,103	6.1	239,176	0.694172	542,887	81.4	636,388
		20	9.6	21,512,115	2,236,050	20.0	111,805	11.0	1,230,835	0.449550	1,005,216	92.8	2,076,098
					Net Salvage:	(7.4%)					74,665		
										0.482941	1,079,880		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Unit #1: Structures & Improvements				(34181)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Polk Unit #1: Fuel Holders, Producers and Accessories (34281)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	46	0.5	969,227	1,938,454	29.8	64,958	29.3	1,905,975	*0.016755*	*32,479*	8.6	166,319
32	2010	46	1.5	0		30.8	0	29.3	0	0.048776	0	8.9	0
33	2009	46	2.5	60,148	24,059	31.7	760	29.2	22,159	0.078963	1,900	9.2	2,223
34	2008	46	3.5	579,806	165,659	32.6	5,087	29.1	147,854	0.107479	17,805	9.6	15,854
35	2007	46	4.5	2,147,062	477,125	33.5	14,257	29.0	412,967	0.134467	64,157	9.9	47,235
36	2006	46	5.5	1,413,094	256,926	34.4	7,477	29.0	216,531	0.157226	40,395	9.9	25,436
37	2005	46	6.5	3,162,917	486,603	35.3	13,801	29.0	399,622	0.178750	86,980	9.9	48,174
38	2004	46	7.5	12,423,736	1,656,498	36.1	45,825	29.0	1,326,628	0.199137	329,870	9.9	163,993
39	2003	46	8.5	14,074,324	1,655,803	37.0	44,707	28.9	1,294,052	0.218474	361,750	9.6	158,460
40	2002	46	9.5	5,284,183	556,230	37.9	14,668	28.9	424,492	0.236841	131,738	9.9	55,067
41	2001	46	10.5	16,894,683	1,609,017	38.8	41,467	28.9	1,199,832	0.254308	409,185	9.9	159,293
42	2000	46	11.5	28,544,570	2,482,137	39.7	62,554	28.9	1,809,629	0.270939	672,508	9.9	245,732
43	1999	46	12.5	106,111,225	8,488,898	40.6	209,320	28.9	6,054,340	0.286793	2,434,558	9.9	840,401
44	1998	46	13.5	83,411,209	6,178,608	41.4	149,148	28.9	4,313,143	0.301923	1,865,465	9.9	611,682
45	1997	46	14.5	28,375,262	1,956,915	42.3	46,269	28.9	1,337,791	0.316377	619,124	9.9	193,735
46	1996	46	15.5	1,500,783,335	96,824,731	43.2	2,243,458	28.9	64,853,210	0.330200	31,971,521	9.9	9,585,648
		46	14.5	1,804,234,779	124,757,662	42.1	2,963,756	28.9	85,718,227	0.312922	39,039,436	9.9	12,319,251
					Net Salvage:	(1.5%)					578,245		
										0.317557	*39,617,681*		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #1: Fuel Holders, Producers and Accessories (34281)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	969,227	1,938,454	24.8	78,031	24.3	1,899,439	0.020127	39,015	89.4	1,733,670
32	2010	25	1.5	2,941,864	1,961,243	24.9	78,731	23.4	1,843,146	0.060215	118,096	93.2	1,826,976
33	2009	25	2.5	19,297,366	7,718,947	25.0	309,345	22.5	6,945,585	0.100190	773,362	95.8	7,395,677
34	2008	25	3.5	4,684,705	1,338,487	25.0	53,590	21.5	1,150,923	0.140131	187,564	97.6	1,306,364
35	2007	25	4.5	7,017,927	1,559,539	25.0	62,408	20.5	1,278,703	0.180077	280,837	98.7	1,539,608
36	2006	25	5.5	10,310,991	1,874,726	25.0	75,002	19.5	1,462,213	0.220039	412,512	99.4	1,863,009
37	2005	25	6.5	22,527,876	3,465,827	25.0	138,642	18.5	2,564,654	0.260017	901,173	99.7	3,456,192
38	2004	25	7.5	8,064,602	1,075,280	25.0	43,012	17.5	752,689	0.300006	322,591	99.9	1,074,097
39	2003	25	8.5	6,146,284	723,092	25.0	28,924	16.5	477,239	0.340002	245,853	100.0	722,817
40	2002	25	9.5	22,062,556	2,322,374	25.0	92,895	15.5	1,439,916	0.379981	882,459	100.0	2,322,049
41	2001	25	10.5	24,033,568	2,288,911	25.0	91,556	14.5	1,327,722	0.419933	961,189	100.0	2,288,591
41	2000	25	11.5	41,536,074	3,611,833	25.0	144,473	13.5	1,951,179	0.459782	1,660,654	100.0	3,610,352
41	1999	25	12.5	43,213,563	3,457,085	25.0	138,283	12.5	1,730,594	0.499407	1,726,491	99.9	3,453,178
41	1998	25	13.5	21,864,903	1,619,622	25.0	64,785	11.5	747,299	0.538597	872,324	99.7	1,615,071
41	1997	25	14.5	8,435,471	581,757	25.0	23,270	10.6	246,051	0.577056	335,706	99.4	578,103
41	1996	25	15.5	1,005,275,902	64,856,510	25.0	2,594,260	9.6	25,009,299	0.614390	39,847,211	98.7	64,025,698
		25	12.4	1,248,382,879	100,393,687	25.0	4,017,208	12.7	50,826,650	0.493727	49,567,036	98.4	98,811,653
					Net Salvage:	(14.8%)					7,317,892		
										0.566619	56,884,928		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #1: Fuel Holders, Producers and Accessories (34281)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	969,227	1,938,454	20.0	96,977	19.5	1,889,966	0.025014	48,488	98.7	1,913,002
32	2010	20	1.5	830,317	553,545	20.0	27,684	18.5	512,020	0.075017	41,525	99.3	549,905
33	2009	20	2.5	5,312,128	2,124,851	20.0	106,251	17.5	1,859,224	0.125010	265,628	99.7	2,118,615
34	2008	20	3.5	2,376,772	679,078	20.0	33,955	16.5	560,245	0.174991	118,833	99.9	678,297
35	2007	20	4.5	2,700,856	600,190	20.0	30,010	15.5	465,188	0.224932	135,002	100.0	599,920
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	2,473,462	329,795	20.0	16,490	12.5	206,779	0.373006	123,016	99.7	328,822
37	2003	20	8.5	2,320,549	273,006	20.0	13,650	11.6	158,125	0.420801	114,881	99.3	271,207
37	2002	20	9.5	464,832	48,930	20.0	2,446	10.7	26,074	0.467120	22,856	98.7	48,286
37	2001	20	10.5	1,226,053	116,767	20.0	5,838	9.8	57,040	0.511508	59,727	97.6	113,973
37	2000	20	11.5	1,474,400	128,209	20.0	6,410	8.9	57,237	0.553568	70,972	96.0	123,033
37	1999	20	12.5	1,845,399	147,632	20.0	7,382	8.1	60,087	0.592993	87,545	93.6	138,204
37	1998	20	13.5	9,760,636	723,010	20.0	36,151	7.4	267,803	0.629600	455,207	90.4	653,912
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	13,410,709	865,207	20.0	43,260	6.1	264,604	0.694172	600,603	81.4	704,045
		20	5.3	45,165,339	8,528,673	20.0	426,503	15.0	6,384,390	0.251420	2,144,283	96.6	8,241,221
					Net Salvage:	(7.7%)					165,761		
										0.270856	2,310,044		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Unit #1: Fuel Holders, Producers and Accessories (34281)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Polk Unit #1: Generators				(34381)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	46	0.5	0		29.8	0	29.3	0	0.016795	0	9.1	0
32	2010	46	1.5	0		30.7	0	29.2	0	0.048897	0	9.4	0
33	2009	46	2.5	0		31.6	0	29.1	0	0.079167	0	9.8	0
34	2008	46	3.5	0		32.5	0	29.0	0	0.107767	0	10.2	0
35	2007	46	4.5	0		33.4	0	28.9	0	0.134842	0	10.5	0
36	2006	46	5.5	0		34.3	0	28.9	0	0.157519	0	10.5	0
37	2005	46	6.5	0		35.2	0	28.9	0	0.178965	0	10.5	0
38	2004	46	7.5	0		36.0	0	28.9	0	0.199278	0	10.5	0
39	2003	46	8.5	793,193	93,317	36.9	2,528	28.8	72,923	0.218544	20,394	10.2	9,472
40	2002	46	9.5	0		37.8	0	28.8	0	0.236843	0	10.5	0
41	2001	46	10.5	996,401	94,895	38.7	2,454	28.8	70,769	0.254245	24,127	10.5	9,964
42	2000	46	11.5	0		39.5	0	28.8	0	0.270815	0	10.5	0
43	1999	46	12.5	486,248	38,900	40.4	963	28.8	27,751	0.286609	11,149	10.5	4,084
44	1998	46	13.5	2,517,101	186,452	41.3	4,518	28.8	130,203	0.301682	56,249	10.5	19,577
45	1997	46	14.5	2,941,556	202,866	42.1	4,815	28.8	138,744	0.316082	64,122	10.5	21,301
46	1996	46	15.5	655,560,580	42,294,231	43.0	983,896	28.8	28,343,409	0.329852	13,950,822	10.5	4,440,894
		46	15.5	663,295,079	42,910,661	42.9	999,173	28.8	28,783,798	0.329216	14,126,863	10.5	4,505,293
					Net Salvage:	(1.6%)					222,482		
										0.334400	14,349,345		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #1: Generators				(34381)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	85,740	57,160	24.9	2,295	23.4	53,718	0.060215	3,442	93.2	53,247
33	2009	25	2.5	332,870	133,148	25.0	5,336	22.5	119,808	0.100190	13,340	95.8	127,572
34	2008	25	3.5	2,328,875	665,393	25.0	26,641	21.5	572,151	0.140131	93,242	97.6	649,424
35	2007	25	4.5	196,073	43,572	25.0	1,744	20.5	35,726	0.180077	7,846	98.7	43,015
36	2006	25	5.5	10,147,219	1,844,949	25.0	73,811	19.5	1,438,989	0.220039	405,960	99.4	1,833,418
37	2005	25	6.5	1,665,807	256,278	25.0	10,252	18.5	189,641	0.260017	66,637	99.7	255,566
38	2004	25	7.5	22,086,884	2,944,918	25.0	117,799	17.5	2,061,424	0.300006	883,494	99.9	2,941,679
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	266,251	28,026	25.0	1,121	15.5	17,377	0.379981	10,650	100.0	28,023
41	2001	25	10.5	1,623,704	154,638	25.0	6,186	14.5	89,701	0.419933	64,938	100.0	154,617
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	118,787	9,503	25.0	380	12.5	4,757	0.499407	4,746	99.9	9,492
41	1998	25	13.5	1,490,509	110,408	25.0	4,416	11.5	50,943	0.538597	59,465	99.7	110,098
41	1997	25	14.5	1,257,728	86,740	25.0	3,470	10.6	36,686	0.577056	50,054	99.4	86,195
41	1996	25	15.5	463,505,899	29,903,606	25.0	1,196,144	9.6	11,531,120	0.614390	18,372,486	98.7	29,520,541
		25	13.9	505,106,347	36,238,340	25.0	1,449,594	11.2	16,202,040	0.552903	20,036,299	98.8	35,812,885
					Net Salvage:	(14.8%)					2,970,160		
										0.634865	23,006,459		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #1: Generators				(34381)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	11,954,780	4,781,912	20.0	239,115	17.5	4,184,125	0.125010	597,787	99.7	4,767,877
34	2008	20	3.5	83,702	23,915	20.0	1,196	16.5	19,730	0.174991	4,185	99.9	23,887
35	2007	20	4.5	57,551	12,789	20.0	639	15.5	9,912	0.224932	2,877	100.0	12,783
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0
37	1996	20	15.5	486,514,593	31,388,038	20.0	1,569,402	6.1	9,599,326	0.694172	21,788,712	81.4	25,541,388
		20	13.8	498,610,626	36,206,654	20.0	1,810,352	7.6	13,813,094	0.618493	22,393,560	83.8	30,345,936
					Net Salvage:	(6.7%)					1,501,500		
										0.659963	23,895,060		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Unit #1: Generators - CSA				(34381)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	18,236,355	12,157,570	11.0	1,105,234	9.5	10,499,719	0.136364	1,657,850	100.0	12,157,570
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	1.5	18,236,355	12,157,570	11.0	1,105,234	9.5	10,499,719	0.136364	1,657,850	100.0	12,157,570
					Net Salvage:	(8.0%)					132,628		
										0.147273	1,790,478		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Polk Unit #1: Accessory Electric Equipment				(34581)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	46	0.5	0		29.8	0	29.3	0	0.016795	0	9.1	0
32	2010	46	1.5	0		30.7	0	29.2	0	0.048897	0	9.4	0
33	2009	46	2.5	0		31.6	0	29.1	0	0.079167	0	9.8	0
34	2008	46	3.5	0		32.5	0	29.0	0	0.107767	0	10.2	0
35	2007	46	4.5	0		33.4	0	28.9	0	0.134842	0	10.5	0
36	2006	46	5.5	0		34.3	0	28.9	0	0.157519	0	10.5	0
37	2005	46	6.5	0		35.2	0	28.9	0	0.178965	0	10.5	0
38	2004	46	7.5	268,510	35,801	36.0	993	28.9	28,667	0.199278	7,134	10.5	3,759
39	2003	46	8.5	0		36.9	0	28.8	0	0.218544	0	10.2	0
40	2002	46	9.5	0		37.8	0	28.8	0	0.236843	0	10.5	0
41	2001	46	10.5	0		38.7	0	28.8	0	0.254245	0	10.5	0
42	2000	46	11.5	0		39.5	0	28.8	0	0.270815	0	10.5	0
43	1999	46	12.5	855,060	68,405	40.4	1,693	28.8	48,799	0.286609	19,605	10.5	7,183
44	1998	46	13.5	4,436,294	328,614	41.3	7,963	28.8	229,477	0.301682	99,137	10.5	34,505
45	1997	46	14.5	0		42.1	0	28.8	0	0.316082	0	10.5	0
46	1996	46	15.5	527,169,918	34,010,962	43.0	791,201	28.8	22,792,391	0.329852	11,218,572	10.5	3,571,151
		46	15.5	532,729,781	34,443,783	43.0	801,850	28.8	23,099,334	0.329361	11,344,449	10.5	3,616,597
					Net Salvage:	(1.6%)					178,675		
										0.334549	11,523,124		

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2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #1: Accessory Electric Equipment				(34581)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	195,934	130,623	24.9	5,244	23.4	122,757	0.060215	7,865	93.2	121,680
33	2009	25	2.5	823,276	329,310	25.0	13,197	22.5	296,317	0.100190	32,994	95.8	315,519
34	2008	25	3.5	198,339	56,668	25.0	2,269	21.5	48,727	0.140131	7,941	97.6	55,308
35	2007	25	4.5	84,339	18,742	25.0	750	20.5	15,367	0.180077	3,375	98.7	18,502
36	2006	25	5.5	436,913	79,802	25.0	3,193	19.5	62,243	0.220039	17,560	99.4	79,304
37	2005	25	6.5	1,126,806	173,355	25.0	6,935	18.5	128,280	0.260017	45,075	99.7	172,873
38	2004	25	7.5	0		25.0	0	17.5	0	0.300006	0	99.9	0
39	2003	25	8.5	825,771	97,150	25.0	3,886	16.5	64,118	0.340002	33,031	100.0	97,113
40	2002	25	9.5	874,802	92,084	25.0	3,683	15.5	57,094	0.379981	34,990	100.0	92,072
41	2001	25	10.5	1,206,305	114,886	25.0	4,595	14.5	66,642	0.419933	48,244	100.0	114,870
41	2000	25	11.5	316,288	27,503	25.0	1,100	13.5	14,858	0.459782	12,646	100.0	27,492
41	1999	25	12.5	95,179	7,614	25.0	305	12.5	3,812	0.499407	3,803	99.9	7,606
41	1998	25	13.5	758,189	56,162	25.0	2,246	11.5	25,913	0.538597	30,249	99.7	56,004
41	1997	25	14.5	514,570	35,488	25.0	1,420	10.6	15,009	0.577056	20,478	99.4	35,265
41	1996	25	15.5	200,260,537	12,920,035	25.0	516,801	9.6	4,982,091	0.614390	7,937,944	98.7	12,754,529
		25	14.7	207,719,247	14,139,422	25.0	565,624	10.4	5,903,227	0.582499	8,236,195	98.6	13,948,136
					Net Salvage:	(7.9%)					649,982		
										0.628468	8,886,177		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #1: Accessory Electric Equipment				(34581)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	52,025	34,683	20.0	1,735	18.5	32,081	0.075017	2,602	99.3	34,455
33	2009	20	2.5	179,175	71,670	20.0	3,584	17.5	62,710	0.125010	8,959	99.7	71,460
34	2008	20	3.5	619,161	176,903	20.0	8,845	16.5	145,947	0.174991	30,957	99.9	176,700
35	2007	20	4.5	103,958	23,102	20.0	1,155	15.5	17,905	0.224932	5,196	100.0	23,091
36	2006	20	5.5	2,014,498	366,272	20.0	18,314	14.5	265,649	0.274721	100,623	100.0	366,107
37	2005	20	6.5	2,478,886	381,367	20.0	19,068	13.5	257,735	0.324181	123,632	99.9	380,929
37	2004	20	7.5	1,131,265	150,835	20.0	7,542	12.5	94,573	0.373006	56,263	99.7	150,390
37	2003	20	8.5	605,624	71,250	20.0	3,562	11.6	41,268	0.420801	29,982	99.3	70,780
37	2002	20	9.5	318,473	33,524	20.0	1,676	10.7	17,864	0.467120	15,659	98.7	33,083
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	896,290	66,392	20.0	3,320	7.4	24,592	0.629600	41,800	90.4	60,047
37	1997	20	14.5	3,951,416	272,511	20.0	13,626	6.7	91,750	0.663316	180,761	86.4	235,371
37	1996	20	15.5	130,136,207	8,395,884	20.0	419,794	6.1	2,567,693	0.694172	5,828,192	81.4	6,831,983
		20	14.2	142,486,978	10,044,394	20.0	502,221	7.2	3,619,768	0.639623	6,424,626	84.0	8,434,396
					Net Salvage:	(6.7%)					431,587		
										0.682591	6,856,213		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Unit #1: Accessory Electric Equipment				(34581)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Polk Unit #1: Misc. Power Plant Equipment				(34681)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	46	0.5	0		29.4	0	28.9	0	0.016995	0	11.7	0
32	2010	46	1.5	0		30.3	0	28.8	0	0.049507	0	12.2	0
33	2009	46	2.5	0		31.2	0	28.7	0	0.080198	0	12.6	0
34	2008	46	3.5	0		32.0	0	28.5	0	0.109230	0	13.1	0
35	2007	46	4.5	0		32.9	0	28.4	0	0.136747	0	13.5	0
36	2006	46	5.5	1,720,125	312,750	33.8	9,262	28.4	263,015	0.159025	49,735	13.5	42,221
37	2005	46	6.5	0		34.6	0	28.4	0	0.180092	0	13.5	0
38	2004	46	7.5	0		35.5	0	28.4	0	0.200043	0	13.5	0
39	2003	46	8.5	0		36.3	0	28.4	0	0.218965	0	13.1	0
40	2002	46	9.5	0		37.2	0	28.4	0	0.236934	0	13.5	0
41	2001	46	10.5	0		38.0	0	28.3	0	0.254021	0	13.5	0
42	2000	46	11.5	0		38.8	0	28.3	0	0.270288	0	13.5	0
43	1999	46	12.5	0		39.7	0	28.3	0	0.285794	0	13.5	0
44	1998	46	13.5	1,294,853	95,915	40.5	2,369	28.3	67,084	0.300588	28,831	13.5	12,949
45	1997	46	14.5	0		41.3	0	28.3	0	0.314720	0	13.5	0
46	1996	46	15.5	53,671,675	3,462,689	42.1	82,199	28.3	2,326,121	0.328233	1,136,568	13.5	467,463
		46	14.6	56,686,653	3,871,354	41.3	93,830	28.3	2,656,220	0.313878	1,215,134	13.5	522,633
					Net Salvage:	(2.0%)					24,606		
										0.320234	1,239,741		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #1: Misc. Power Plant Equipment				(34681)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	8,956	5,971	24.9	240	23.4	5,611	0.060215	360	93.2	5,562
33	2009	25	2.5	0		25.0	0	22.5	0	0.100190	0	95.8	0
34	2008	25	3.5	0		25.0	0	21.5	0	0.140131	0	97.6	0
35	2007	25	4.5	0		25.0	0	20.5	0	0.180077	0	98.7	0
36	2006	25	5.5	0		25.0	0	19.5	0	0.220039	0	99.4	0
37	2005	25	6.5	0		25.0	0	18.5	0	0.260017	0	99.7	0
38	2004	25	7.5	347,046	46,273	25.0	1,851	17.5	32,391	0.300006	13,882	99.9	46,222
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	2,100,853	221,142	25.0	8,846	15.5	137,112	0.379981	84,030	100.0	221,112
41	2001	25	10.5	0		25.0	0	14.5	0	0.419933	0	100.0	0
41	2000	25	11.5	0		25.0	0	13.5	0	0.459782	0	100.0	0
41	1999	25	12.5	0		25.0	0	12.5	0	0.499407	0	99.9	0
41	1998	25	13.5	226,239	16,758	25.0	670	11.5	7,732	0.538597	9,026	99.7	16,711
41	1997	25	14.5	0		25.0	0	10.6	0	0.577056	0	99.4	0
41	1996	25	15.5	11,144,496	719,000	25.0	28,760	9.6	277,253	0.614390	441,746	98.7	709,789
		25	13.7	13,827,591	1,009,144	25.0	40,367	11.4	460,100	0.544069	549,044	99.0	999,396
					Net Salvage:	(14.9%)					81,561		
										0.624891	630,605		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #1: Misc. Power Plant Equipment				(34681)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	0		20.0	0	17.5	0	0.125010	0	99.7	0
34	2008	20	3.5	577,922	165,121	20.0	8,256	16.5	136,226	0.174991	28,895	99.9	164,931
35	2007	20	4.5	215,569	47,904	20.0	2,395	15.5	37,129	0.224932	10,775	100.0	47,883
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	241,595	32,213	20.0	1,611	12.5	20,197	0.373006	12,016	99.7	32,118
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
37	1999	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0
37	1998	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0
37	1997	20	14.5	85,041	5,865	20.0	293	6.7	1,975	0.663316	3,890	86.4	5,066
37	1996	20	15.5	319,066	20,585	20.0	1,029	6.1	6,295	0.694172	14,289	81.4	16,751
		20	5.3	1,439,195	271,688	20.0	13,585	14.9	201,822	0.257153	69,865	98.2	266,747
					Net Salvage:	(14.7%)					10,289		
										0.295024	80,154		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 11	Polk Unit #1: Misc. Power Plant Equipment				(34681)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
11	2011	11	0.5	0		11.0	0	10.5	0	0.045455	0	100.0	0
11	2010	11	1.5	0		11.0	0	9.5	0	0.136364	0	100.0	0
11	2009	11	2.5	0		11.0	0	8.5	0	0.227273	0	100.0	0
11	2008	11	3.5	0		11.0	0	7.5	0	0.318182	0	100.0	0
11	2007	11	4.5	0		11.0	0	6.5	0	0.409091	0	100.0	0
11	2006	11	5.5	0		11.0	0	5.5	0	0.500000	0	100.0	0
11	2005	11	6.5	0		11.0	0	4.5	0	0.590909	0	100.0	0
11	2004	11	7.5	0		11.0	0	3.5	0	0.681818	0	100.0	0
11	2003	11	8.5	0		11.0	0	2.5	0	0.772727	0	100.0	0
11	2002	11	9.5	0		11.0	0	1.5	0	0.863636	0	100.0	0
11	2001	11	10.5	0		11.0	0	0.5	0	0.954545	0	100.0	0
1.00	2000	11	11.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1999	11	12.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1998	11	13.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1997	11	14.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
1.00	1996	11	15.5	0		11.0	0	0.0	0	1.000000	0	100.0	0
		11	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Polk Unit #2

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
40 - Year Life	11.5	22,623,315	1,967,245	39.4	49,968	28.1	1,403,661	0.287687	565,951	8,262	(0%)
25 - Year Life	7.5	1,110,679	147,736	24.9	5,926	17.4	103,285	0.343892	50,805	21,120	(14%)
20 - Year Life	11.5	392,042	34,091	20.0	1,705	8.9	15,219	0.596065	20,320	2,617	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.2	**24,126,036**	**2,149,071**	**37.3**	**57,599**	**26.4**	**1,522,166**	**0.296442**	**637,076**	**31,999**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	11.5	9,748,717	847,715	37.9	22,355	27.1	606,451	0.288549	244,607	11,749	(1%)
25 - Year Life	4.8	1,291,188	266,246	24.9	10,700	20.0	214,489	0.221278	58,914	36,817	(14%)
20 - Year Life	7.7	925,692	120,112	20.0	6,007	12.5	75,313	0.401951	48,279	9,331	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.7	**11,965,597**	**1,234,073**	**31.6**	**39,062**	**22.9**	**896,253**	**0.285073**	**351,801**	**57,898**	**(5%)**
343 - Generators											
40 - Year Life	11.5	49,359,901	4,292,165	37.8	113,564	27.0	3,071,157	0.288656	1,238,958	63,095	(1%)
25 - Year Life	11.5	55,180,329	4,798,289	25.0	191,932	13.5	2,592,122	0.528716	2,536,930	719,391	(15%)
20 - Year Life	11.5	84,857,385	7,378,903	20.0	368,945	8.9	3,294,181	0.596065	4,398,307	566,481	(8%)
25 - Year Life	6.5	72,829,967	11,204,610	25.0	448,184	18.5	8,291,412	0.280800	3,146,255	896,369	(8%)
	9.5	**262,227,582**	**27,673,968**	**24.7**	**1,122,626**	**15.4**	**17,248,872**	**0.409065**	**11,320,450**	**2,245,336**	**(8%)**
345 - Accessory Electric Equipment											
40 - Year Life	11.5	175,725,192	15,280,451	37.8	404,298	27.0	10,933,563	0.288656	4,410,788	224,623	(1%)
25 - Year Life	10.8	5,172,325	479,513	25.0	19,195	14.2	272,695	0.465417	223,174	37,921	(8%)
20 - Year Life	11.5	9,310,451	809,604	20.0	40,480	8.9	361,434	0.596065	482,577	62,154	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.5	**190,207,968**	**16,569,568**	**35.7**	**463,974**	**24.9**	**11,567,691**	**0.308791**	**5,116,539**	**324,697**	**(2%)**
346 - Misc. Power Plant Equipment											
40 - Year Life	11.5	1,072,576	93,267	37.2	2,510	26.6	66,788	0.289273	26,980	1,763	(2%)
25 - Year Life	11.5	919,338	79,942	25.0	3,198	13.5	43,186	0.528716	42,267	11,985	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.5	**1,991,914**	**173,210**	**30.3**	**5,707**	**19.3**	**109,974**	**0.399784**	**69,247**	**13,748**	**(8%)**
Subtotal:											
Polk Unit #2											
40 - Year Life	11.5	258,529,701	22,480,844	37.9	592,695	27.1	16,081,620	0.288569	6,487,283	309,492	(1%)
25 - Year Life	11.0	63,673,859	5,771,726	25.0	230,950	14.0	3,225,777	0.504544	2,912,090	827,234	(14%)
20 - Year Life	11.4	95,485,570	8,342,710	20.0	417,137	9.0	3,746,148	0.593270	4,949,484	640,584	(8%)
25 - Year Life	6.5	72,829,967	11,204,610	25.0	448,184	18.5	8,291,412	0.280800	3,146,255	896,369	(8%)
	10.3	**490,519,097**	**47,799,890**	**28.3**	**1,688,967**	**18.6**	**31,344,956**	**0.366007**	**17,495,112**	**2,673,678**	**(6%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Polk Unit #2: Structures & Improvements				(34182)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	40	0.5	0		28.7	0	28.2	0	0.017422	0	2.4	0
30	2010	40	1.5	0		29.7	0	28.2	0	0.050548	0	2.5	0
31	2009	40	2.5	0		30.6	0	28.1	0	0.081569	0	2.6	0
32	2008	40	3.5	0		31.6	0	28.1	0	0.110682	0	2.7	0
33	2007	40	4.5	0		32.6	0	28.1	0	0.138062	0	2.8	0
34	2006	40	5.5	0		33.6	0	28.1	0	0.163009	0	2.8	0
35	2005	40	6.5	0		34.5	0	28.1	0	0.186530	0	2.8	0
36	2004	40	7.5	0		35.5	0	28.1	0	0.208743	0	2.8	0
37	2003	40	8.5	0		36.5	0	28.1	0	0.229755	0	2.8	0
38	2002	40	9.5	0		37.4	0	28.1	0	0.249661	0	2.8	0
39	2001	40	10.5	0		38.4	0	28.1	0	0.268544	0	2.8	0
40	2000	40	11.5	22,623,315	1,967,245	39.4	49,968	28.1	1,403,661	0.286484	563,584	2.8	55,083
		40	11.5	22,623,315	1,967,245	39.4	49,968	28.1	1,403,661	0.286484	563,584	2.8	55,083
					Net Salvage:	(0%)					2,367		
										0.287687	565,951		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #2: Structures & Improvements				(34182)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	25	0.5	0		24.6	0	24.1	0	0.020340	0	78.5	0
30	2010	25	1.5	0		24.7	0	23.2	0	0.060639	0	84.6	0
31	2009	25	2.5	163,412	65,365	24.8	2,631	22.3	58,787	0.100635	6,578	89.4	58,466
32	2008	25	3.5	0		24.9	0	21.4	0	0.140502	0	93.2	0
33	2007	25	4.5	0		25.0	0	20.5	0	0.180342	0	95.8	0
34	2006	25	5.5	0		25.0	0	19.5	0	0.220206	0	97.6	0
35	2005	25	6.5	0		25.0	0	18.5	0	0.260111	0	98.7	0
36	2004	25	7.5	0		25.0	0	17.5	0	0.300053	0	99.4	0
37	2003	25	8.5	0		25.0	0	16.5	0	0.340022	0	99.7	0
38	2002	25	9.5	0		25.0	0	15.5	0	0.379989	0	99.9	0
39	2001	25	10.5	0		25.0	0	14.5	0	0.419935	0	100.0	0
40	2000	25	11.5	947,267	82,371	25.0	3,295	13.5	44,498	0.459782	37,873	100.0	82,331
		25	7.5	1,110,679	147,736	24.9	5,926	17.4	103,285	0.300880	44,451	95.3	140,797
					Net Salvage:	(14.3%)					6,354		
										0.343892	50,805		

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #2: Structures & Improvements				(34182)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0
30	2010	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0
31	2009	20	2.5	0		20.0	0	17.5	0	0.125069	0	98.7	0
32	2008	20	3.5	0		20.0	0	16.5	0	0.175027	0	99.3	0
33	2007	20	4.5	0		20.0	0	15.5	0	0.224949	0	99.7	0
34	2006	20	5.5	0		20.0	0	14.5	0	0.274728	0	99.9	0
35	2005	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0
36	2004	20	7.5	0		20.0	0	12.5	0	0.373007	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	392,042	34,091	20.0	1,705	8.9	15,219	0.553568	18,871	96.0	32,714
		20	11.5	392,042	34,091	20.0	1,705	8.9	15,219	0.553568	18,871	96.0	32,714
					Net Salvage:	(7.7%)					1,449		
										0.596065	20,320		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #2: Structures & Improvements				(34182)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
25	2001	25	10.5	0		25.0	0	14.5	0	0.420000	0	100.0	0
25	2000	25	11.5	0		25.0	0	13.5	0	0.460000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	40	0.5	0		28.0	0	27.5	0	0.017851	0	7.9	0
30	2010	40	1.5	0		28.9	0	27.4	0	0.051854	0	8.3	0
31	2009	40	2.5	0		29.8	0	27.3	0	0.083775	0	8.6	0
32	2008	40	3.5	0		30.8	0	27.3	0	0.113812	0	8.9	0
33	2007	40	4.5	0		31.7	0	27.2	0	0.142134	0	9.2	0
34	2006	40	5.5	0		32.6	0	27.2	0	0.166093	0	9.2	0
35	2005	40	6.5	0		33.5	0	27.2	0	0.188678	0	9.2	0
36	2004	40	7.5	0		34.4	0	27.1	0	0.210004	0	9.2	0
37	2003	40	8.5	0		35.3	0	27.1	0	0.230172	0	9.2	0
38	2002	40	9.5	0		36.1	0	27.1	0	0.249275	0	9.2	0
39	2001	40	10.5	0		37.0	0	27.1	0	0.267395	0	8.9	0
40	2000	40	11.5	9,748,717	847,715	37.9	22,355	27.1	606,451	0.284604	241,263	9.2	78,329
		40	11.5	9,748,717	847,715	37.9	22,355	27.1	606,451	0.284604	241,263	9.2	78,329
					Net Salvage:	(1.4%)					3,344		
										0.288549	244,607		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	25	0.5	0		24.6	0	24.1	0	0.020340	0	78.5	0
30	2010	25	1.5	0		24.7	0	23.2	0	0.060639	0	84.6	0
31	2009	25	2.5	491,844	196,738	24.8	7,919	22.3	176,939	0.100635	19,799	89.4	175,974
32	2008	25	3.5	0		24.9	0	21.4	0	0.140502	0	93.2	0
33	2007	25	4.5	0		25.0	0	20.5	0	0.180342	0	95.8	0
34	2006	25	5.5	0		25.0	0	19.5	0	0.220206	0	97.6	0
35	2005	25	6.5	0		25.0	0	18.5	0	0.260111	0	98.7	0
36	2004	25	7.5	0		25.0	0	17.5	0	0.300053	0	99.4	0
37	2003	25	8.5	0		25.0	0	16.5	0	0.340022	0	99.7	0
38	2002	25	9.5	0		25.0	0	15.5	0	0.379989	0	99.9	0
39	2001	25	10.5	0		25.0	0	14.5	0	0.419935	0	100.0	0
40	2000	25	11.5	799,344	69,508	25.0	2,780	13.5	37,550	0.459782	31,959	100.0	69,474
		25	4.8	1,291,188	266,246	24.9	10,700	20.0	214,489	0.194397	51,757	92.2	245,448
					Net Salvage:	(13.8%)					7,157		
										0.221278	58,914		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0
30	2010	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0
31	2009	20	2.5	126,555	50,622	20.0	2,533	17.5	44,291	0.125069	6,331	98.7	49,957
32	2008	20	3.5	0		20.0	0	16.5	0	0.175027	0	99.3	0
33	2007	20	4.5	0		20.0	0	15.5	0	0.224949	0	99.7	0
34	2006	20	5.5	0		20.0	0	14.5	0	0.274728	0	99.9	0
35	2005	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0
36	2004	20	7.5	0		20.0	0	12.5	0	0.373007	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	799,137	69,490	20.0	3,475	8.9	31,023	0.553568	38,468	96.0	66,685
		20	7.7	925,692	120,112	20.0	6,007	12.5	75,313	0.372975	44,799	97.1	116,642
					Net Salvage:	(7.8%)					3,480		
										0.401951	48,279		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
25	2001	25	10.5	0		25.0	0	14.5	0	0.420000	0	100.0	0
25	2000	25	11.5	0		25.0	0	13.5	0	0.460000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Polk Unit #2: Generators				(34382)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	40	0.5	0		28.0	0	27.5	0	0.017889	0	8.4	0
30	2010	40	1.5	0		28.9	0	27.4	0	0.051971	0	8.8	0
31	2009	40	2.5	0		29.8	0	27.3	0	0.083973	0	9.1	0
32	2008	40	3.5	0		30.7	0	27.2	0	0.114092	0	9.4	0
33	2007	40	4.5	0		31.6	0	27.1	0	0.142500	0	9.8	0
34	2006	40	5.5	0		32.5	0	27.1	0	0.166376	0	9.8	0
35	2005	40	6.5	0		33.4	0	27.1	0	0.188884	0	9.8	0
36	2004	40	7.5	0		34.3	0	27.1	0	0.210135	0	9.8	0
37	2003	40	8.5	0		35.2	0	27.1	0	0.230234	0	9.8	0
38	2002	40	9.5	0		36.0	0	27.1	0	0.249270	0	9.8	0
39	2001	40	10.5	0		36.9	0	27.0	0	0.267325	0	9.5	0
40	2000	40	11.5	49,359,901	4,292,165	37.8	113,564	27.0	3,071,157	0.284474	1,221,009	9.8	420,632
		40	11.5	49,359,901	4,292,165	37.8	113,564	27.0	3,071,157	0.284474	1,221,009	9.8	420,632
					Net Salvage:	(1.5%)					17,949		
										0.288656	1,238,958		

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #2: Generators				(34382)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	25	0.5	0		24.6	0	24.1	0	0.020340	0	78.5	0
30	2010	25	1.5	0		24.7	0	23.2	0	0.060639	0	84.6	0
31	2009	25	2.5	0		24.8	0	22.3	0	0.100635	0	89.4	0
32	2008	25	3.5	0		24.9	0	21.4	0	0.140502	0	93.2	0
33	2007	25	4.5	0		25.0	0	20.5	0	0.180342	0	95.8	0
34	2006	25	5.5	0		25.0	0	19.5	0	0.220206	0	97.6	0
35	2005	25	6.5	0		25.0	0	18.5	0	0.260111	0	98.7	0
36	2004	25	7.5	0		25.0	0	17.5	0	0.300053	0	99.4	0
37	2003	25	8.5	0		25.0	0	16.5	0	0.340022	0	99.7	0
38	2002	25	9.5	0		25.0	0	15.5	0	0.379989	0	99.9	0
39	2001	25	10.5	0		25.0	0	14.5	0	0.419935	0	100.0	0
40	2000	25	11.5	55,180,329	4,798,289	25.0	191,932	13.5	2,592,122	0.459782	2,206,167	100.0	4,795,938
		25	11.5	55,180,329	4,798,289	25.0	191,932	13.5	2,592,122	0.459782	2,206,167	100.0	4,795,938
					Net Salvage:	(15.0%)					330,763		
										0.528716	2,536,930		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #2: Generators				(34382)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0
30	2010	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0
31	2009	20	2.5	0		20.0	0	17.5	0	0.125069	0	98.7	0
32	2008	20	3.5	0		20.0	0	16.5	0	0.175027	0	99.3	0
33	2007	20	4.5	0		20.0	0	15.5	0	0.224949	0	99.7	0
34	2006	20	5.5	0		20.0	0	14.5	0	0.274728	0	99.9	0
35	2005	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0
36	2004	20	7.5	0		20.0	0	12.5	0	0.373007	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	84,857,385	7,378,903	20.0	368,945	8.9	3,294,181	0.553568	4,084,722	96.0	7,081,017
		20	11.5	84,857,385	7,378,903	20.0	368,945	8.9	3,294,181	0.553568	4,084,722	96.0	7,081,017
					Net Salvage:	(7.7%)					313,586		
										0.596065	4,398,307		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #2: Generators - CSA				(34382)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	72,829,967	11,204,610	25.0	448,184	18.5	8,291,412	0.260000	2,913,199	100.0	11,204,610
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
25	2001	25	10.5	0		25.0	0	14.5	0	0.420000	0	100.0	0
25	2000	25	11.5	0		25.0	0	13.5	0	0.460000	0	100.0	0
		25	6.5	72,829,967	11,204,610	25.0	448,184	18.5	8,291,412	0.260000	2,913,199	100.0	11,204,610
					Net Salvage:	(8.0%)					233,056		
										0.280800	3,146,255		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Polk Unit #2: Accessory Electric Equipment				(34582)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	40	0.5	0		28.0	0	27.5	0	0.017889	0	8.4	0
30	2010	40	1.5	0		28.9	0	27.4	0	0.051971	0	8.8	0
31	2009	40	2.5	0		29.8	0	27.3	0	0.083973	0	9.1	0
32	2008	40	3.5	0		30.7	0	27.2	0	0.114092	0	9.4	0
33	2007	40	4.5	0		31.6	0	27.1	0	0.142500	0	9.8	0
34	2006	40	5.5	0		32.5	0	27.1	0	0.166376	0	9.8	0
35	2005	40	6.5	0		33.4	0	27.1	0	0.188884	0	9.8	0
36	2004	40	7.5	0		34.3	0	27.1	0	0.210135	0	9.8	0
37	2003	40	8.5	0		35.2	0	27.1	0	0.230234	0	9.8	0
38	2002	40	9.5	0		36.0	0	27.1	0	0.249270	0	9.8	0
39	2001	40	10.5	0		36.9	0	27.0	0	0.267325	0	9.5	0
40	2000	40	11.5	175,725,192	15,280,451	37.8	404,298	27.0	10,933,563	0.284474	4,346,889	9.8	1,497,484
		40	11.5	175,725,192	15,280,451	37.8	404,298	27.0	10,933,563	0.284474	4,346,889	9.8	1,497,484
					Net Salvage:	(1.5%)					63,899		
										0.288656	4,410,788		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #2: Accessory Electric Equipment				(34582)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	25	0.5	0		24.6	0	24.1	0	0.020340	0	78.5	0
30	2010	25	1.5	51,310	34,207	24.7	1,383	23.2	32,133	0.060639	2,074	84.6	28,927
31	2009	25	2.5	0		24.8	0	22.3	0	0.100635	0	89.4	0
32	2008	25	3.5	0		24.9	0	21.4	0	0.140502	0	93.2	0
33	2007	25	4.5	0		25.0	0	20.5	0	0.180342	0	95.8	0
34	2006	25	5.5	0		25.0	0	19.5	0	0.220206	0	97.6	0
35	2005	25	6.5	0		25.0	0	18.5	0	0.260111	0	98.7	0
36	2004	25	7.5	0		25.0	0	17.5	0	0.300053	0	99.4	0
37	2003	25	8.5	0		25.0	0	16.5	0	0.340022	0	99.7	0
38	2002	25	9.5	0		25.0	0	15.5	0	0.379989	0	99.9	0
39	2001	25	10.5	0		25.0	0	14.5	0	0.419935	0	100.0	0
40	2000	25	11.5	5,121,015	445,306	25.0	17,812	13.5	240,562	0.459782	204,744	100.0	445,087
		25	10.8	5,172,325	479,513	25.0	19,195	14.2	272,695	0.431308	206,818	98.9	474,014
					Net Salvage:	(7.9%)					16,356		
										0.465417	223,174		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #2: Accessory Electric Equipment				(34582)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0
30	2010	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0
31	2009	20	2.5	0		20.0	0	17.5	0	0.125089	0	98.7	0
32	2008	20	3.5	0		20.0	0	16.5	0	0.175027	0	99.3	0
33	2007	20	4.5	0		20.0	0	15.5	0	0.224949	0	99.7	0
34	2006	20	5.5	0		20.0	0	14.5	0	0.274728	0	99.9	0
35	2005	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0
36	2004	20	7.5	0		20.0	0	12.5	0	0.373007	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	9,310,451	809,604	20.0	40,480	8.9	361,434	0.553568	448,171	96.0	776,921
		20	11.5	9,310,451	809,604	20.0	40,480	8.9	361,434	0.553568	448,171	96.0	776,921
					Net Salvage:	(7.7%)					34,406		
										0.596065	482,577		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #2: Accessory Electric Equipment				(34582)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
25	2001	25	10.5	0		25.0	0	14.5	0	0.420000	0	100.0	0
25	2000	25	11.5	0		25.0	0	13.5	0	0.460000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Polk Unit #2: Misc. Power Plant Equipment				(34682)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	40	0.5	0		27.7	0	27.2	0	0.018083	0	10.8	0
30	2010	40	1.5	0		28.5	0	27.0	0	0.052562	0	11.3	0
31	2009	40	2.5	0		29.4	0	26.9	0	0.084975	0	11.7	0
32	2008	40	3.5	0		30.3	0	26.8	0	0.115515	0	12.2	0
33	2007	40	4.5	0		31.2	0	26.7	0	0.144356	0	12.6	0
34	2006	40	5.5	0		32.0	0	26.7	0	0.167832	0	12.6	0
35	2005	40	6.5	0		32.9	0	26.7	0	0.189960	0	12.6	0
36	2004	40	7.5	0		33.8	0	26.6	0	0.210851	0	12.6	0
37	2003	40	8.5	0		34.6	0	26.6	0	0.230606	0	12.6	0
38	2002	40	9.5	0		35.5	0	26.6	0	0.249314	0	12.6	0
39	2001	40	10.5	0		36.3	0	26.6	0	0.267058	0	12.2	0
40	2000	40	11.5	1,072,576	93,267	37.2	2,510	26.6	66,788	0.283908	26,479	12.6	11,752
		40	11.5	1,072,576	93,267	37.2	2,510	26.6	66,788	0.283908	26,479	12.6	11,752
					Net Salvage:	(1.9%)					500		
										0.289273	26,980		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #2: Misc. Power Plant Equipment				(34682)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	25	0.5	0		24.6	0	24.1	0	0.020340	0	78.5	0
30	2010	25	1.5	0		24.7	0	23.2	0	0.060639	0	84.6	0
31	2009	25	2.5	0		24.8	0	22.3	0	0.100635	0	89.4	0
32	2008	25	3.5	0		24.9	0	21.4	0	0.140502	0	93.2	0
33	2007	25	4.5	0		25.0	0	20.5	0	0.180342	0	95.8	0
34	2006	25	5.5	0		25.0	0	19.5	0	0.220206	0	97.6	0
35	2005	25	6.5	0		25.0	0	18.5	0	0.260111	0	98.7	0
36	2004	25	7.5	0		25.0	0	17.5	0	0.300053	0	99.4	0
37	2003	25	8.5	0		25.0	0	16.5	0	0.340022	0	99.7	0
38	2002	25	9.5	0		25.0	0	15.5	0	0.379989	0	99.9	0
39	2001	25	10.5	0		25.0	0	14.5	0	0.419935	0	100.0	0
40	2000	25	11.5	919,338	79,942	25.0	3,198	13.5	43,186	0.459782	36,756	100.0	79,903
		25	11.5	919,338	79,942	25.0	3,198	13.5	43,186	0.459782	36,756	100.0	79,903
					Net Salvage:	(15.0%)					5,511		
										0.528716	42,267		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #2: Misc. Power Plant Equipment				(34682)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
29	2011	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0
30	2010	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0
31	2009	20	2.5	0		20.0	0	17.5	0	0.125069	0	98.7	0
32	2008	20	3.5	0		20.0	0	16.5	0	0.175027	0	99.3	0
33	2007	20	4.5	0		20.0	0	15.5	0	0.224949	0	99.7	0
34	2006	20	5.5	0		20.0	0	14.5	0	0.274728	0	99.9	0
35	2005	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0
36	2004	20	7.5	0		20.0	0	12.5	0	0.373007	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #2: Misc. Power Plant Equipment				(34682)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
25	2001	25	10.5	0		25.0	0	14.5	0	0.420000	0	100.0	0
25	2000	25	11.5	0		25.0	0	13.5	0	0.460000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Polk Unit #3

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
40 - Year Life	9.5	97,478,410	10,260,885	39.4	260,627	30.0	7,827,323	0.238236	2,444,513	46,174	(0%)
25 - Year Life	9.5	383,931	40,414	25.0	1,617	15.5	25,057	0.436970	17,660	6,061	(15%)
20 - Year Life	9.5	340,033	35,793	20.0	1,790	10.7	19,073	0.503998	18,040	2,826	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.5	**98,202,374**	**10,337,092**	**39.2**	**264,033**	**29.8**	**7,871,454**	**0.239933**	**2,480,212**	**55,061**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	9.5	9,671,117	1,018,012	37.9	26,846	28.9	776,905	0.240358	244,687	15,117	(1%)
25 - Year Life	9.5	682,357	71,827	25.0	2,873	15.5	44,534	0.436970	31,386	10,773	(15%)
20 - Year Life	9.5	693,123	72,960	20.0	3,648	10.7	38,879	0.503998	36,772	5,760	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.5	**11,046,597**	**1,162,800**	**34.8**	**33,367**	**25.8**	**860,319**	**0.269045**	**312,846**	**31,650**	**(3%)**
343 - Generators											
40 - Year Life	9.3	37,067,231	4,006,180	37.5	106,783	28.9	3,081,585	0.234414	939,104	62,866	(2%)
25 - Year Life	9.4	103,781,812	11,028,767	25.0	441,179	15.6	6,877,685	0.432777	4,773,001	1,652,342	(15%)
20 - Year Life	9.4	117,588,583	12,544,300	20.0	627,218	10.8	6,761,933	0.497352	6,238,931	990,473	(8%)
25 - Year Life	0.5	5,495,000	10,990,000	25.0	439,600	24.5	10,770,200	0.021600	237,384	879,200	(8%)
	6.8	**263,932,626**	**38,569,247**	**23.9**	**1,614,780**	**17.0**	**27,491,403**	**0.316014**	**12,188,420**	**3,584,880**	**(9%)**
345 - Accessory Electric Equipment											
40 - Year Life	9.5	73,982,176	7,787,598	37.8	206,048	28.8	5,943,158	0.240573	1,873,489	122,655	(2%)
25 - Year Life	8.9	6,195,794	698,118	25.0	27,933	16.1	450,286	0.383244	267,549	55,543	(8%)
20 - Year Life	9.5	6,018,515	633,528	20.0	31,676	10.7	337,595	0.503998	319,297	50,016	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.5	**86,196,486**	**9,119,243**	**34.3**	**265,657**	**25.3**	**6,731,039**	**0.269796**	**2,460,335**	**228,214**	**(3%)**
346 - Misc. Power Plant Equipment											
40 - Year Life	9.5	3,320,744	349,552	37.2	9,405	28.4	266,731	0.241732	84,498	7,078	(2%)
25 - Year Life	9.5	791,905	83,358	25.0	3,334	15.5	51,684	0.436970	36,425	12,502	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	9.5	**4,112,649**	**432,910**	**34.0**	**12,740**	**25.0**	**318,415**	**0.279326**	**120,923**	**19,580**	**(5%)**
Subtotal:											
Polk Unit #3											
40 - Year Life	9.5	221,519,678	23,422,227	38.4	609,710	29.4	17,895,702	0.238504	5,586,292	253,891	(1%)
25 - Year Life	9.4	111,835,800	11,922,484	25.0	476,936	15.6	7,449,247	0.429946	5,126,022	1,737,221	(15%)
20 - Year Life	9.4	124,640,255	13,286,582	20.0	664,332	10.8	7,157,480	0.497723	6,613,039	1,049,074	(8%)
25 - Year Life	0.5	5,495,000	10,990,000	25.0	439,600	24.5	10,770,200	0.021600	237,384	879,200	(8%)
	7.8	**463,490,733**	**59,621,292**	**27.2**	**2,190,577**	**19.8**	**43,272,630**	**0.294572**	**17,562,737**	**3,919,386**	**(7%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Polk Unit #3: Structures & Improvements				(34183)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	40	0.5	0		30.6	0	30.1	0	0.016314	0	2.6	0
32	2010	40	1.5	0		31.6	0	30.1	0	0.047435	0	2.7	0
33	2009	40	2.5	0		32.6	0	30.1	0	0.076701	0	2.8	0
34	2008	40	3.5	0		33.6	0	30.1	0	0.104275	0	2.9	0
35	2007	40	4.5	0		34.5	0	30.0	0	0.130303	0	3.0	0
36	2006	40	5.5	0		35.5	0	30.0	0	0.154052	0	3.0	0
37	2005	40	6.5	0		36.5	0	30.0	0	0.176517	0	3.0	0
38	2004	40	7.5	0		37.4	0	30.0	0	0.197799	0	3.0	0
39	2003	40	8.5	0		38.4	0	30.0	0	0.217989	0	3.0	0
40	2002	40	9.5	97,478,410	10,260,885	39.4	260,627	30.0	7,827,323	0.237169	2,433,562	3.0	307,827
		40	9.5	97,478,410	10,260,885	39.4	260,627	30.0	7,827,323	0.237169	2,433,562	3.0	307,827
					Net Salvage:	(0%)					10,951		
										0.238236	2,444,513		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #3: Structures & Improvements				(34183)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	0		24.9	0	23.4	0	0.060215	0	93.2	0
33	2009	25	2.5	0		25.0	0	22.5	0	0.100190	0	95.8	0
34	2008	25	3.5	0		25.0	0	21.5	0	0.140131	0	97.6	0
35	2007	25	4.5	0		25.0	0	20.5	0	0.180077	0	98.7	0
36	2006	25	5.5	0		25.0	0	19.5	0	0.220039	0	99.4	0
37	2005	25	6.5	0		25.0	0	18.5	0	0.260017	0	99.7	0
38	2004	25	7.5	0		25.0	0	17.5	0	0.300006	0	99.9	0
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	383,931	40,414	25.0	1,617	15.5	25,057	0.379981	15,356	100.0	40,408
		25	9.5	383,931	40,414	25.0	1,617	15.5	25,057	0.379981	15,356	100.0	40,408
					Net Salvage:	(15.0%)					2,303		
										0.436970	17,660		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #3: Structures & Improvements				(34183)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	0		20.0	0	17.5	0	0.125010	0	99.7	0
34	2008	20	3.5	0		20.0	0	16.5	0	0.174991	0	99.9	0
35	2007	20	4.5	0		20.0	0	15.5	0	0.224932	0	100.0	0
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	340,033	35,793	20.0	1,790	10.7	19,073	0.467120	16,720	98.7	35,322
		20	9.5	340,033	35,793	20.0	1,790	10.7	19,073	0.467120	16,720	98.7	35,322
					Net Salvage:	(7.9%)					1,320		
										0.503998	18,040		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #3: Structures & Improvements				(34183)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	40	0.5	0		29.8	0	29.3	0	0.016755	0	8.6	0
32	2010	40	1.5	0		30.8	0	29.3	0	0.048776	0	8.9	0
33	2009	40	2.5	0		31.7	0	29.2	0	0.078963	0	9.2	0
34	2008	40	3.5	0		32.6	0	29.1	0	0.107479	0	9.6	0
35	2007	40	4.5	0		33.5	0	29.0	0	0.134467	0	9.9	0
36	2006	40	5.5	0		34.4	0	29.0	0	0.157226	0	9.9	0
37	2005	40	6.5	0		35.3	0	29.0	0	0.178750	0	9.9	0
38	2004	40	7.5	0		36.1	0	29.0	0	0.199137	0	9.9	0
39	2003	40	8.5	0		37.0	0	28.9	0	0.218474	0	9.6	0
40	2002	40	9.5	9,671,117	1,018,012	37.9	26,846	28.9	776,905	0.236841	241,107	9.9	100,783
		40	9.5	9,671,117	1,018,012	37.9	26,846	28.9	776,905	0.236841	241,107	9.9	100,783
					Net Salvage:	(1.5%)					3,580		
										0.240358	244,687		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	0		24.9	0	23.4	0	0.060215	0	93.2	0
33	2009	25	2.5	0		25.0	0	22.5	0	0.100190	0	95.8	0
34	2008	25	3.5	0		25.0	0	21.5	0	0.140131	0	97.6	0
35	2007	25	4.5	0		25.0	0	20.5	0	0.180077	0	98.7	0
36	2006	25	5.5	0		25.0	0	19.5	0	0.220039	0	99.4	0
37	2005	25	6.5	0		25.0	0	18.5	0	0.260017	0	99.7	0
38	2004	25	7.5	0		25.0	0	17.5	0	0.300006	0	99.9	0
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	682,357	71,827	25.0	2,873	15.5	44,534	0.379981	27,293	100.0	71,817
		25	9.5	682,357	71,827	25.0	2,873	15.5	44,534	0.379981	27,293	100.0	71,817
					Net Salvage:	(15.0%)					4,093		
										0.436970	31,386		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	0		20.0	0	17.5	0	0.125010	0	99.7	0
34	2008	20	3.5	0		20.0	0	16.5	0	0.174991	0	99.9	0
35	2007	20	4.5	0		20.0	0	15.5	0	0.224932	0	100.0	0
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	693,123	72,960	20.0	3,648	10.7	38,879	0.467120	34,081	98.7	72,001
		20	9.5	693,123	72,960	20.0	3,648	10.7	38,879	0.467120	34,081	98.7	72,001
					Net Salvage:	(7.9%)					2,691		
										0.503998	36,772		

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Polk Unit #3: Generators				(34383)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	40	0.5	55,082	110,164	29.8	3,700	29.3	108,314	0.016795	1,850	9.1	10,025
32	2010	40	1.5	0		30.7	0	29.2	0	0.048897	0	9.4	0
33	2009	40	2.5	0		31.6	0	29.1	0	0.079167	0	9.8	0
34	2008	40	3.5	0		32.5	0	29.0	0	0.107767	0	10.2	0
35	2007	40	4.5	0		33.4	0	28.9	0	0.134842	0	10.5	0
36	2006	40	5.5	0		34.3	0	28.9	0	0.157519	0	10.5	0
37	2005	40	6.5	0		35.2	0	28.9	0	0.178965	0	10.5	0
38	2004	40	7.5	0		36.0	0	28.9	0	0.199278	0	10.5	0
39	2003	40	8.5	0		36.9	0	28.8	0	0.218544	0	10.2	0
40	2002	40	9.5	37,012,149	3,896,016	37.8	103,083	28.8	2,973,271	0.236843	922,745	10.5	409,082
		40	9.3	37,067,231	4,006,180	37.5	106,783	28.9	3,081,585	0.230792	924,595	10.5	419,107
					Net Salvage:	(1.6%)					14,509		
										0.234414	939,104		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #3: Generators				(34383)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	55,082	110,164	24.8	4,435	24.3	107,947	0.020127	2,217	89.4	98,537
32	2010	25	1.5	0		24.9	0	23.4	0	0.060215	0	93.2	0
33	2009	25	2.5	0		25.0	0	22.5	0	0.100190	0	95.8	0
34	2008	25	3.5	0		25.0	0	21.5	0	0.140131	0	97.6	0
35	2007	25	4.5	0		25.0	0	20.5	0	0.180077	0	98.7	0
36	2006	25	5.5	0		25.0	0	19.5	0	0.220039	0	99.4	0
37	2005	25	6.5	0		25.0	0	18.5	0	0.260017	0	99.7	0
38	2004	25	7.5	0		25.0	0	17.5	0	0.300006	0	99.9	0
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	103,726,730	10,918,603	25.0	436,745	15.5	6,769,739	0.379981	4,148,865	100.0	10,917,075
		25	9.4	103,781,812	11,028,767	25.0	441,179	15.6	6,877,685	0.376387	4,151,082	99.9	11,015,612
					Net Salvage:	(15.0%)					621,920		
										0.432777	4,773,001		

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #3: Generators				(34383)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	55,082	110,164	20.0	5,511	19.5	107,408	0.025014	2,756	98.7	108,718
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	0		20.0	0	17.5	0	0.125010	0	99.7	0
34	2008	20	3.5	0		20.0	0	16.5	0	0.174991	0	99.9	0
35	2007	20	4.5	531,714	118,159	20.0	5,908	15.5	91,581	0.224932	26,578	100.0	118,106
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	117,001,787	12,315,978	20.0	615,799	10.7	6,562,944	0.467120	5,753,034	98.7	12,154,084
		20	9.4	117,588,583	12,544,300	20.0	627,218	10.8	6,761,933	0.460956	5,782,367	98.7	12,380,907
					Net Salvage:	(7.9%)					456,564		
										0.497352	6,238,931		

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and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #3: Generators - CSA				(34383)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	5,495,000	10,990,000	25.0	439,600	24.5	10,770,200	0.020000	219,800	100.0	10,990,000
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
		25	0.5	5,495,000	10,990,000	25.0	439,600	24.5	10,770,200	0.020000	219,800	100.0	10,990,000
					Net Salvage:	(8.0%)					17,584		
										0.021600	237,384		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Polk Unit #3: Accessory Electric Equipment				(34583)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	40	0.5	0		29.8	0	29.3	0	0.016795	0	9.1	0
32	2010	40	1.5	0		30.7	0	29.2	0	0.048897	0	9.4	0
33	2009	40	2.5	0		31.6	0	29.1	0	0.079167	0	9.8	0
34	2008	40	3.5	0		32.5	0	29.0	0	0.107767	0	10.2	0
35	2007	40	4.5	0		33.4	0	28.9	0	0.134842	0	10.5	0
36	2006	40	5.5	0		34.3	0	28.9	0	0.157519	0	10.5	0
37	2005	40	6.5	0		35.2	0	28.9	0	0.178965	0	10.5	0
38	2004	40	7.5	0		36.0	0	28.9	0	0.199278	0	10.5	0
39	2003	40	8.5	0		36.9	0	28.8	0	0.218544	0	10.2	0
40	2002	40	9.5	73,982,176	7,787,598	37.8	206,048	28.8	5,943,158	0.236843	1,844,439	10.5	817,698
		40	9.5	73,982,176	7,787,598	37.8	206,048	28.8	5,943,158	0.236843	1,844,439	10.5	817,698
					Net Salvage:	(1.6%)					29,050		
										0.240573	1,873,489		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #3: Accessory Electric Equipment				(34583)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	81,811	54,540	24.9	2,189	23.4	51,256	0.060215	3,284	93.2	50,807
33	2009	25	2.5	0		25.0	0	22.5	0	0.100190	0	95.8	0
34	2008	25	3.5	0		25.0	0	21.5	0	0.140131	0	97.6	0
35	2007	25	4.5	0		25.0	0	20.5	0	0.180077	0	98.7	0
36	2006	25	5.5	0		25.0	0	19.5	0	0.220039	0	99.4	0
37	2005	25	6.5	0		25.0	0	18.5	0	0.260017	0	99.7	0
38	2004	25	7.5	0		25.0	0	17.5	0	0.300006	0	99.9	0
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	6,113,983	643,577	25.0	25,743	15.5	399,030	0.379981	244,547	100.0	643,487
		25	8.9	6,195,794	698,118	25.0	27,933	16.1	450,286	0.355000	247,831	99.5	694,294
					Net Salvage:	(8.0%)					19,718		
										0.383244	267,549		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #3: Accessory Electric Equipment				(34583)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	0		20.0	0	17.5	0	0.125010	0	99.7	0
34	2008	20	3.5	0		20.0	0	16.5	0	0.174991	0	99.9	0
35	2007	20	4.5	0		20.0	0	15.5	0	0.224932	0	100.0	0
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	6,018,515	633,528	20.0	31,676	10.7	337,595	0.467120	295,933	98.7	625,200
		20	9.5	6,018,515	633,528	20.0	31,676	10.7	337,595	0.467120	295,933	98.7	625,200
					Net Salvage:	(7.9%)					23,363		
										0.503998	319,297		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #3: Accessory Electric Equipment				(34583)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Polk Unit #3: Misc. Power Plant Equipment				(34683)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
31	2011	40	0.5	0		29.4	0	28.9	0	0.016995	0	11.7	0
32	2010	40	1.5	0		30.3	0	28.8	0	0.049507	0	12.2	0
33	2009	40	2.5	0		31.2	0	28.7	0	0.080198	0	12.6	0
34	2008	40	3.5	0		32.0	0	28.5	0	0.109230	0	13.1	0
35	2007	40	4.5	0		32.9	0	28.4	0	0.136747	0	13.5	0
36	2006	40	5.5	0		33.8	0	28.4	0	0.159025	0	13.5	0
37	2005	40	6.5	0		34.6	0	28.4	0	0.180092	0	13.5	0
38	2004	40	7.5	0		35.5	0	28.4	0	0.200043	0	13.5	0
39	2003	40	8.5	0		36.3	0	28.4	0	0.218965	0	13.1	0
40	2002	40	9.5	3,320,744	349,552	37.2	9,405	28.4	266,731	0.236934	82,821	13.5	47,190
		40	9.5	3,320,744	349,552	37.2	9,405	28.4	266,731	0.236934	82,821	13.5	47,190
					Net Salvage:	(2.0%)					1,677		
										0.241732	84,498		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #3: Misc. Power Plant Equipment				(34683)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	25	0.5	0		24.8	0	24.3	0	0.020127	0	89.4	0
32	2010	25	1.5	0		24.9	0	23.4	0	0.060215	0	93.2	0
33	2009	25	2.5	0		25.0	0	22.5	0	0.100190	0	95.8	0
34	2008	25	3.5	0		25.0	0	21.5	0	0.140131	0	97.6	0
35	2007	25	4.5	0		25.0	0	20.5	0	0.180077	0	98.7	0
36	2006	25	5.5	0		25.0	0	19.5	0	0.220039	0	99.4	0
37	2005	25	6.5	0		25.0	0	18.5	0	0.260017	0	99.7	0
38	2004	25	7.5	0		25.0	0	17.5	0	0.300006	0	99.9	0
39	2003	25	8.5	0		25.0	0	16.5	0	0.340002	0	100.0	0
40	2002	25	9.5	791,905	83,358	25.0	3,334	15.5	51,684	0.379981	31,675	100.0	83,347
		25	9.5	791,905	83,358	25.0	3,334	15.5	51,684	0.379981	31,675	100.0	83,347
					Net Salvage:	(15.0%)					4,751		
										0.436970	36,425		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #3: Misc. Power Plant Equipment				(34683)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
31	2011	20	0.5	0		20.0	0	19.5	0	0.025014	0	98.7	0
32	2010	20	1.5	0		20.0	0	18.5	0	0.075017	0	99.3	0
33	2009	20	2.5	0		20.0	0	17.5	0	0.125010	0	99.7	0
34	2008	20	3.5	0		20.0	0	16.5	0	0.174991	0	99.9	0
35	2007	20	4.5	0		20.0	0	15.5	0	0.224932	0	100.0	0
36	2006	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0
37	2005	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0
37	2004	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2042			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #3: Misc. Power Plant Equipment				(34683)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
25	2006	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0
25	2005	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0
25	2004	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0
25	2003	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0
25	2002	25	9.5	0		25.0	0	15.5	0	0.380000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Polk Unit #4

Life Category	Life at Age 12/31/11	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Net Salvage	Future Net Salvage Rate
	(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)	($)	
341 - Structures & Improvements											
40 - Year Life	4.5	25,046,374	5,565,861	41.3	134,776	36.8	4,959,367	0.109572	609,860	30,891	(1%)
25 - Year Life	4.5	79,566	17,681	25.0	707	20.5	14,499	0.206999	3,660	2,652	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**25,125,940**	**5,583,542**	**41.2**	**135,484**	**36.7**	**4,973,866**	**0.109880**	**613,520**	**33,543**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	4.5	6,078,480	1,350,773	39.7	34,042	35.2	1,197,586	0.115484	155,993	24,739	(2%)
25 - Year Life	4.5	3,198,844	710,854	25.0	28,434	20.5	582,901	0.206999	147,146	106,625	(15%)
20 - Year Life	4.5	380,459	84,546	20.0	4,227	15.5	65,529	0.242924	20,538	6,763	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**9,657,784**	**2,146,174**	**32.2**	**66,703**	**27.7**	**1,846,016**	**0.150816**	**323,677**	**138,127**	**(6%)**
343 - Generators											
40 - Year Life	4.5	45,605,385	10,134,530	39.5	256,314	35.0	8,981,117	0.116021	1,175,818	196,863	(2%)
25 - Year Life	4.5	11,927,070	2,650,460	25.0	106,018	20.5	2,173,377	0.206999	548,643	397,557	(15%)
20 - Year Life	3.9	36,757,468	9,544,281	20.0	477,214	16.1	7,706,922	0.207908	1,984,336	763,480	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.2	**94,289,923**	**22,329,271**	**26.6**	**839,547**	**22.5**	**18,861,416**	**0.166096**	**3,708,797**	**1,357,901**	**(6%)**
345 - Accessory Electric Equipment											
40 - Year Life	4.5	6,259,986	1,391,108	39.5	35,183	35.0	1,232,786	0.116021	161,398	27,022	(2%)
25 - Year Life	4.5	16,612,102	3,691,578	25.0	147,663	20.5	3,027,094	0.194400	717,641	295,317	(8%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**22,872,088**	**5,082,686**	**27.8**	**182,846**	**23.3**	**4,259,880**	**0.172948**	**879,039**	**322,340**	**(6%)**
346 - Misc. Power Plant Equipment											
40 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Polk Unit #4											
40 - Year Life	4.5	82,990,225	18,442,272	40.1	460,315	35.6	16,370,856	0.114035	2,103,069	279,515	(2%)
25 - Year Life	4.5	31,817,583	7,070,574	25.0	282,823	20.5	5,797,871	0.200421	1,417,091	802,152	(11%)
20 - Year Life	3.9	37,137,927	9,628,828	20.0	481,441	16.1	7,772,452	0.208216	2,004,874	770,243	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.3	**151,945,734**	**35,141,674**	**28.7**	**1,224,579**	**24.5**	**29,941,178**	**0.157222**	**5,525,033**	**1,851,910**	**(5%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Polk Unit #4: Structures & Improvements				(34184)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	40	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	40	2.5	0		39.4	0	36.9	0	0.063500	0	3.5	0
41	2008	40	3.5	0		40.3	0	36.8	0	0.086775	0	3.6	0
42	2007	40	4.5	25,046,374	5,565,861	41.3	134,776	36.8	4,959,367	0.108967	606,494	3.7	205,937
		40	4.5	25,046,374	5,565,861	41.3	134,776	36.8	4,959,367	0.108967	606,494	3.7	205,937
					Net Salvage:	(1%)					3,366		
										0.109572	609,860		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #4: Structures & Improvements				(34184)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	79,566	17,681	25.0	707	20.5	14,499	0.180000	3,183	100.0	17,681
		25	4.5	79,566	17,681	25.0	707	20.5	14,499	0.180000	3,183	100.0	17,681
					Net Salvage:	(15.0%)					477		
										0.206999	3,660		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #4: Structures & Improvements				(34184)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #4: Structures & Improvements				(34184)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Polk Unit #4: Fuel Holders, Producers and Accessories (34284)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	40	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	40	2.5	0		37.9	0	35.4	0	0.065927	0	11.6	0
41	2008	40	3.5	0		38.8	0	35.3	0	0.090201	0	11.9	0
42	2007	40	4.5	6,078,480	1,350,773	39.7	34,042	35.2	1,197,586	0.113407	153,187	12.2	164,929
		40	4.5	6,078,480	1,350,773	39.7	34,042	35.2	1,197,586	0.113407	153,187	12.2	164,929
					Net Salvage:	(1.8%)					2,806		
										0.115484	155,993		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #4: Fuel Holders, Producers and Accessories (34284)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	3,198,844	710,854	25.0	28,434	20.5	582,901	0.180000	127,954	100.0	710,833
		25	4.5	3,198,844	710,854	25.0	28,434	20.5	582,901	0.180000	127,954	100.0	710,833
					Net Salvage: (15.0%)						19,192		
										0.206999	147,146		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #4: Fuel Holders, Producers and Accessories (34284)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	380,459	84,546	20.0	4,227	15.5	65,529	0.224931	19,017	100.0	84,538
		20	4.5	380,459	84,546	20.0	4,227	15.5	65,529	0.224931	19,017	100.0	84,538
					Net Salvage:	(8.0%)					1,521		
										0.242924	20,538		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #4: Fuel Holders, Producers and Accessories (34284)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Polk Unit #4: Generators				(34384)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	40	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	40	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0
41	2008	40	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0
42	2007	40	4.5	45,605,385	10,134,530	39.5	256,314	35.0	8,981,117	0.113810	1,153,413	13.0	1,312,422
		40	4.5	45,605,385	10,134,530	39.5	256,314	35.0	8,981,117	0.113810	1,153,413	13.0	1,312,422
					Net Salvage:	(1.9%)					22,405		
										0.116021	1,175,818		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #4: Generators				(34384)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	11,927,070	2,650,460	25.0	106,018	20.5	2,173,377	0.180000	477,083	100.0	2,650,381
		25	4.5	11,927,070	2,650,460	25.0	106,018	20.5	2,173,377	0.180000	477,083	100.0	2,650,381
					Net Salvage:	(15.0%)					71,560		
										0.206999	548,643		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #4: Generators				(34384)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	3,095,899	2,063,933	20.0	103,197	18.5	1,909,138	0.075000	154,795	100.0	2,063,902
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	33,661,569	7,480,349	20.0	374,017	15.5	5,797,785	0.224931	1,682,564	100.0	7,479,601
		20	3.9	36,757,468	9,544,281	20.0	477,214	16.1	7,706,922	0.192509	1,837,359	100.0	9,543,502
					Net Salvage:	(8.0%)					146,977		
										0.207908	1,984,336		

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #4: Generators - CSA				(34384)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Polk Unit #4: Accessory Electric Equipment				(34584)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	40	0.5	0	0	36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	40	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	40	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0
41	2008	40	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0
42	2007	40	4.5	6,259,986	1,391,108	39.5	35,183	35.0	1,232,786	0.113810	158,322	13.0	180,148
		40	4.5	6,259,986	1,391,108	39.5	35,183	35.0	1,232,786	0.113810	158,322	13.0	180,148
					Net Salvage:	(1.9%)					3,075		
										0.116021	161,398		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #4: Accessory Electric Equipment				(34584)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	16,612,102	3,691,578	25.0	147,663	20.5	3,027,094	0.180000	664,484	100.0	3,691,467
		25	4.5	16,612,102	3,691,578	25.0	147,663	20.5	3,027,094	0.180000	664,484	100.0	3,691,467
					Net Salvage:	(8.0%)					53,157		
										0.194400	717,641		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #4: Accessory Electric Equipment				(34584)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #4: Accessory Electric Equipment				(34584)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Polk Unit #4: Misc. Power Plant Equipment				(34684)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	40	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	40	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
41	2008	40	3.5	0		38.0	0	34.5	0	0.092098	0	16.2	0
42	2007	40	4.5	0		38.8	0	34.3	0	0.115870	0	16.7	0
		40	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0!

#DIV/0! #DIV/0!

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Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #4: Misc. Power Plant Equipment				(34684)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

#DIV/0! #DIV/0!

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #4: Misc. Power Plant Equipment				(34684)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #4: Misc. Power Plant Equipment				(34684)								
Curve Year							Pulls		Pulls		Pulls		Pulls
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
						Net Salvage:	#DIV/0!			#DIV/0!			
										#DIV/0!			

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Polk Unit #5

Life Category	Life at Age 12/31/11	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Net Salvage	Future Net Salvage Rate
	(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)	($)	
341 - Structures & Improvements											
40 - Year Life	4.5	25,094,310	5,576,513	41.3	135,034	36.8	4,968,859	0.109572	611,027	30,950	(1%)
25 - Year Life	4.5	79,566	17,681	25.0	707	20.5	14,499	0.206999	3,660	2,652	(15%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**25,173,876**	**5,594,195**	**41.2**	**135,742**	**36.7**	**4,983,357**	**0.109879**	**614,687**	**33,602**	**(1%)**
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	4.5	5,574,480	1,238,773	39.7	31,219	35.2	1,098,288	0.115484	143,059	22,688	(2%)
25 - Year Life	4.5	3,198,844	710,854	25.0	28,434	20.5	582,901	0.206999	147,146	106,625	(15%)
20 - Year Life	4.5	380,459	84,546	20.0	4,227	15.5	65,529	0.242924	20,538	6,763	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**9,153,784**	**2,034,174**	**31.8**	**63,881**	**27.3**	**1,746,718**	**0.152761**	**310,743**	**136,076**	**(7%)**
343 - Generators											
40 - Year Life	4.5	43,797,855	9,732,857	39.5	246,155	35.0	8,625,158	0.116021	1,129,216	189,061	(2%)
25 - Year Life	4.4	11,106,185	2,495,951	25.0	99,838	20.6	2,051,703	0.204685	510,883	374,381	(15%)
20 - Year Life	4.3	36,283,468	8,494,468	20.0	424,723	15.7	6,680,834	0.230587	1,958,711	679,494	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.4	**91,187,508**	**20,723,275**	**26.9**	**770,717**	**22.5**	**17,357,695**	**0.173660**	**3,598,809**	**1,242,936**	**(6%)**
345 - Accessory Electric Equipment											
40 - Year Life	4.5	6,259,986	1,391,108	39.5	35,183	35.0	1,232,786	0.116021	161,398	27,022	(2%)
25 - Year Life	4.5	16,397,151	3,643,811	25.0	145,752	20.5	2,987,925	0.194400	708,355	291,496	(8%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.5	**22,657,137**	**5,034,919**	**27.8**	**180,935**	**23.3**	**4,220,711**	**0.172744**	**869,753**	**318,518**	**(6%)**
346 - Misc. Power Plant Equipment											
40 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	0.0	**0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.000000**	**0**	**0**	**0%**
Subtotal:											
Polk Unit #5											
40 - Year Life	4.5	80,726,631	17,939,251	40.1	447,591	35.6	15,925,090	0.113979	2,044,699	269,721	(2%)
25 - Year Life	4.5	30,781,747	6,868,298	25.0	274,732	20.5	5,637,028	0.199474	1,370,044	775,155	(11%)
20 - Year Life	4.3	36,663,927	8,579,014	20.0	428,951	15.7	6,746,363	0.230708	1,979,249	686,257	(8%)
25 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	4.4	**148,172,305**	**33,386,563**	**29.0**	**1,151,274**	**24.6**	**28,308,481**	**0.161562**	**5,393,993**	**1,731,132**	**(5%)**

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Polk Unit #5: Structures & Improvements				(34185)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		37.4	0	36.9	0	0.013355	0	3.3	0
39	2010	40	1.5	0		38.4	0	36.9	0	0.039057	0	3.4	0
40	2009	40	2.5	0		39.4	0	36.9	0	0.063500	0	3.5	0
41	2008	40	3.5	0		40.3	0	36.8	0	0.086775	0	3.6	0
42	2007	40	4.5	25,094,310	5,576,513	41.3	135,034	36.8	4,968,859	0.108967	607,655	3.7	206,331
		40	4.5	25,094,310	5,576,513	41.3	135,034	36.8	4,968,859	0.108967	607,655	3.7	206,331
					Net Salvage:	(1%)					3,372		
										0.109572	611,027		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #5: Structures & Improvements				(34185)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	79,566	17,681	25.0	707	20.5	14,499	0.180000	3,183	100.0	17,681
		25	4.5	79,566	17,681	25.0	707	20.5	14,499	0.180000	3,183	100.0	17,681
					Net Salvage:	(15.0%)					477		
										0.206999	3,660		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #5: Structures & Improvements				(34185)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #5: Structures & Improvements				(34185)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Polk Unit #5: Fuel Holders, Producers and Accessories (34285)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0
39	2010	40	1.5	0		37.0	0	35.5	0	0.040501	0	10.9	0
40	2009	40	2.5	0		37.9	0	35.4	0	0.065927	0	11.6	0
41	2008	40	3.5	0		38.8	0	35.3	0	0.090201	0	11.9	0
42	2007	40	4.5	5,574,480	1,238,773	39.7	31,219	35.2	1,098,288	0.113407	140,486	12.2	151,254
		40	4.5	5,574,480	1,238,773	39.7	31,219	35.2	1,098,288	0.113407	140,486	12.2	151,254
					Net Salvage:	(1.8%)					2,573		
										0.115484	143,059		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #5: Fuel Holders, Producers and Accessories (34285)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	3,198,844	710,854	25.0	28,434	20.5	582,901	0.180000	127,954	100.0	710,833
		25	4.5	3,198,844	710,854	25.0	28,434	20.5	582,901	0.180000	127,954	100.0	710,833
					Net Salvage: (15.0%)						19,192		
										0.206999	147,146		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #5: Fuel Holders, Producers and Accessories (34285)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	380,459	84,546	20.0	4,227	15.5	65,529	0.224931	19,017	100.0	84,538
		20	4.5	380,459	84,546	20.0	4,227	15.5	65,529	0.224931	19,017	100.0	84,538
					Net Salvage:	(8.0%)					1,521		
										0.242924	20,538		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #5: Fuel Holders, Producers and Accessories (34285)												
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	Polk Unit #5: Generators				(34385)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	40	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	40	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0
41	2008	40	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0
42	2007	40	4.5	43,797,855	9,732,857	39.5	246,155	35.0	8,625,158	0.113810	1,107,699	13.0	1,260,405
		40	4.5	43,797,855	9,732,857	39.5	246,155	35.0	8,625,158	0.113810	1,107,699	13.0	1,260,405
					Net Salvage:	(1.9%)					21,517		
										0.116021	1,129,216		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #5: Generators				(34385)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	439,577	125,593	25.0	5,024	21.5	108,010	0.140000	17,583	100.0	125,590
41	2007	25	4.5	10,666,608	2,370,357	25.0	94,814	20.5	1,943,693	0.180000	426,664	100.0	2,370,286
		25	4.4	11,106,185	2,495,951	25.0	99,838	20.6	2,051,703	0.177987	444,247	100.0	2,495,876
					Net Salvage:	(15.0%)					66,635		
										0.204685	510,883		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #5: Generators				(34385)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	970,818	647,212	20.0	32,361	18.5	598,671	0.075000	48,541	100.0	647,202
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	35,312,650	7,847,256	20.0	392,363	15.5	6,082,163	0.224931	1,765,093	100.0	7,846,471
		20	4.3	36,283,468	8,494,468	20.0	424,723	15.7	6,680,834	0.213508	1,813,634	100.0	8,493,673
					Net Salvage:	(8.0%)					145,077		
										0.230587	1,958,711		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #5: Generators - CSA				(34385)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Polk Unit #5: Accessory Electric Equipment				(34585)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	40	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0
39	2010	40	1.5	0		36.9	0	35.4	0	0.040631	0	11.6	0
40	2009	40	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0
41	2008	40	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0
42	2007	40	4.5	6,259,986	1,391,108	39.5	35,183	35.0	1,232,786	0.113810	158,322	13.0	180,148
		40	4.5	6,259,986	1,391,108	39.5	35,183	35.0	1,232,786	0.113810	158,322	13.0	180,148
					Net Salvage:	(1.9%)					3,075		
										0.116021	161,398		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #5: Accessory Electric Equipment				(34585)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	16,397,151	3,643,811	25.0	145,752	20.5	2,987,925	0.180000	655,886	100.0	3,643,702
		25	4.5	16,397,151	3,643,811	25.0	145,752	20.5	2,987,925	0.180000	655,886	100.0	3,643,702
					Net Salvage:	(8.0%)					52,469		
										0.194400	708,355		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #5: Accessory Electric Equipment				(34585)								
Curve Year							Pulls		Pulls			Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
						Net Salvage:	#DIV/0!				#DIV/0!		#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #5: Accessory Electric Equipment				(34585)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Polk Unit #5: Misc. Power Plant Equipment				(34685)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
38	2011	40	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0
39	2010	40	1.5	0		36.3	0	34.8	0	0.041297	0	14.9	0
40	2009	40	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0
41	2008	40	3.5	0		38.0	0	34.5	0	0.092098	0	16.2	0
42	2007	40	4.5	0		38.8	0	34.3	0	0.115870	0	16.7	0
		40	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0

Net Salvage: #DIV/0!

	#DIV/0!
#DIV/0!	#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Polk Unit #5: Misc. Power Plant Equipment				(34685)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
38	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	99.9	0
39	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
40	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
41	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
41	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Polk Unit #5: Misc. Power Plant Equipment				(34685)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
37	2011	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0
37	2010	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0
37	2009	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0
37	2008	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0
37	2007	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2049			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
Square 25	Polk Unit #5: Misc. Power Plant Equipment				(34685)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
25	2011	25	0.5	0		25.0	0	24.5	0	0.020000	0	100.0	0
25	2010	25	1.5	0		25.0	0	23.5	0	0.060000	0	100.0	0
25	2009	25	2.5	0		25.0	0	22.5	0	0.100000	0	100.0	0
25	2008	25	3.5	0		25.0	0	21.5	0	0.140000	0	100.0	0
25	2007	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0
		25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Phillips

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	27.2	120,790,497	4,435,824	25.3	175,504	0.5	87,752	0.980217	4,348,071	0	0%
25 - Year Life	26.5	132,020,026	4,985,406	21.7	229,801	0.5	114,900	0.976953	4,870,506	0	0%
20 - Year Life	6.9	413,497	60,350	4.5	13,403	0.5	6,701	0.888958	53,649	0	0%
	26.7	**253,224,020**	**9,481,580**	**22.6**	**418,708**	**0.5**	**209,354**	**0.977920**	**9,272,226**	**0**	**0%**
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	28.5	405,926,768	14,243,821	28.0	508,564	0.5	254,282	0.982148	13,989,539	0	0%
25 - Year Life	28.2	245,337,430	8,694,057	24.0	362,499	0.5	181,249	0.979153	8,512,808	0	0%
20 - Year Life	28.3	14,094,072	497,985	18.7	26,600	0.5	13,300	0.973292	484,684	0	0%
	28.4	**665,358,271**	**23,435,863**	**26.1**	**897,663**	**0.5**	**448,831**	**0.980849**	**22,987,032**	**0**	**0%**
343 - Generators											
30 - Year Life	26.1	320,331,763	12,294,186	23.1	532,246	0.5	266,123	0.978354	12,028,063	0	0%
25 - Year Life	23.1	178,927,570	7,735,838	16.1	480,774	0.5	240,387	0.968926	7,495,451	0	0%
20 - Year Life	10.3	8,700,239	840,826	7.2	116,919	0.5	58,459	0.930474	782,367	0	0%
	24.3	**507,959,572**	**20,870,850**	**18.5**	**1,129,938**	**0.5**	**564,969**	**0.972930**	**20,305,881**	**0**	**0%**
345 - Accessory Electric Equipment											
30 - Year Life	28.5	79,879,090	2,802,775	28.0	100,278	0.5	50,139	0.982111	2,752,636	0	0%
25 - Year Life	27.8	73,835,253	2,652,263	22.5	118,048	0.5	59,024	0.977746	2,593,239	0	0%
20 - Year Life	27.3	11,799,543	432,356	17.3	25,002	0.5	12,501	0.971087	419,855	0	0%
	28.1	**165,513,886**	**5,887,394**	**24.2**	**243,328**	**0.5**	**121,664**	**0.979335**	**5,765,730**	**0**	**0%**
346 - Misc. Power Plant Equipment											
30 - Year Life	28.5	7,824,375	274,539	27.7	9,929	0.5	4,965	0.981917	269,575	0	0%
25 - Year Life	25.8	7,540,611	292,136	19.7	14,865	0.5	7,432	0.974558	284,703	0	0%
20 - Year Life	12.2	1,051,034	86,372	10.0	8,667	0.5	4,334	0.949827	82,038	0	0%
	25.1	**16,416,020**	**653,047**	**19.5**	**33,461**	**0.5**	**16,731**	**0.974381**	**636,317**	**0**	**0%**
Subtotal:											
Phillips											
30 - Year Life	27.5	934,752,493	34,051,146	25.7	1,326,522	0.5	663,261	0.980522	33,387,885	0	0%
25 - Year Life	26.2	637,660,890	24,359,700	20.2	1,205,986	0.5	602,993	0.975246	23,756,707	0	0%
20 - Year Life	18.8	36,058,385	1,917,889	10.1	190,590	0.5	95,295	0.950312	1,822,593	0	0%
	26.7	**1,608,471,769**	**60,328,734**	**22.2**	**2,723,098**	**0.5**	**1,361,549**	**0.977431**	**58,967,185**	**0**	**0%**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
341	Phillips: Structures & Improvements				(34128)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
1	2011	30	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	30	1.5	2,239	1,493	2.0	746	0.5	373	0.750000	1,119	0.0	0
3	2009	30	2.5	21,237	8,495	3.0	2,832	0.5	1,416	0.833333	7,079	0.0	0
4	2008	30	3.5	29,163	8,332	4.0	2,083	0.5	1,042	0.875000	7,291	0.0	0
5	2007	30	4.5	21,484	4,774	5.0	955	0.5	477	0.900000	4,297	0.0	0
6	2006	30	5.5	0		6.0	0	0.5	0	0.916653	0	0.0	0
7	2005	30	6.5	0		7.0	0	0.5	0	0.928541	0	0.0	0
8	2004	30	7.5	0		8.0	0	0.5	0	0.937453	0	0.0	0
9	2003	30	8.5	0		9.0	0	0.5	0	0.944383	0	0.0	0
10	2002	30	9.5	158,721	16,708	10.0	1,673	0.5	837	0.949925	15,871	0.0	0
11	2001	30	10.5	2,435,331	231,936	11.0	21,125	0.5	10,563	0.954459	221,374	0.0	0
12	2000	30	11.5	0		12.0	0	0.5	0	0.958236	0	0.0	0
13	1999	30	12.5	0		13.0	0	0.5	0	0.961432	0	0.0	0
14	1998	30	13.5	0		14.0	0	0.5	0	0.964171	0	0.0	0
15	1997	30	14.5	0		14.9	0	0.5	0	0.966544	0	0.0	0
16	1996	30	15.5	0		15.9	0	0.5	0	0.968621	0	0.0	0
17	1995	30	16.5	0		16.9	0	0.5	0	0.970453	0	0.0	0
18	1994	30	17.5	0		17.9	0	0.5	0	0.972081	0	0.0	0
19	1993	30	18.5	982,822	53,126	18.9	2,812	0.5	1,406	0.973538	51,720	0.0	0
20	1992	30	19.5	49,560	2,542	19.9	128	0.5	64	0.974849	2,478	0.0	0
21	1991	30	20.5	0		20.9	0	0.5	0	0.976035	0	0.0	0
22	1990	30	21.5	0		21.8	0	0.5	0	0.977114	0	0.0	0
23	1989	30	22.5	0		22.8	0	0.5	0	0.978098	0	0.0	0
24	1988	30	23.5	0		23.8	0	0.5	0	0.979000	0	0.0	0
25	1987	30	24.5	0		24.8	0	0.5	0	0.979831	0	0.0	0
26	1986	30	25.5	0		25.8	0	0.5	0	0.980597	0	0.0	0
27	1985	30	26.5	0		26.7	0	0.5	0	0.981306	0	0.0	0
28	1984	30	27.5	0		27.7	0	0.5	0	0.981965	0	0.0	0
29	1983	30	28.5	117,089,940	4,108,419	28.7	143,150	0.5	71,575	0.982578	4,036,844	0.0	0
		30	27.2	**120,790,497**	**4,435,824**	**25.3**	**175,504**	**0.5**	**87,752**	**0.980217**	**4,348,071**	**0.0**	**0**
					Net Salvage:	0%					0		
										0.980217	4,348,071		

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Phillips: Structures & Improvements				(34128)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
1	2011	25	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	25	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	25	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	25	3.5	13,386	3,825	4.0	956	0.5	478	0.875000	3,346	0.0	0
5	2007	25	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	25	5.5	103,171	18,758	6.0	3,126	0.5	1,563	0.916667	17,195	0.0	0
7	2005	25	6.5	46,901	7,216	7.0	1,031	0.5	515	0.928571	6,700	0.0	0
8	2004	25	7.5	198,335	26,445	8.0	3,306	0.5	1,653	0.937500	24,792	0.0	0
9	2003	25	8.5	0		9.0	0	0.5	0	0.944444	0	0.0	0
10	2002	25	9.5	58,277	6,134	10.0	613	0.5	307	0.950000	5,828	0.0	0
11	2001	25	10.5	3,002,248	285,928	11.0	25,994	0.5	12,997	0.954545	272,931	0.0	0
12	2000	25	11.5	0		12.0	0	0.5	0	0.958332	0	0.0	0
13	1999	25	12.5	1,134,439	90,755	13.0	6,982	0.5	3,491	0.961534	87,264	0.0	0
14	1998	25	13.5	0		14.0	0	0.5	0	0.964274	0	0.0	0
15	1997	25	14.5	0		15.0	0	0.5	0	0.966643	0	0.0	0
16	1996	25	15.5	67,813	4,375	16.0	274	0.5	137	0.968704	4,238	0.0	0
17	1995	25	16.5	767,870	46,538	17.0	2,745	0.5	1,373	0.970506	45,165	0.0	0
18	1994	25	17.5	676,272	38,644	17.9	2,158	0.5	1,079	0.972084	37,565	0.0	0
19	1993	25	18.5	1,871,894	101,183	18.8	5,370	0.5	2,685	0.973464	98,498	0.0	0
20	1992	25	19.5	119,847	6,146	19.7	311	0.5	156	0.974666	5,990	0.0	0
21	1991	25	20.5	0		20.6	0	0.5	0	0.975707	0	0.0	0
22	1990	25	21.5	0		21.4	0	0.5	0	0.976600	0	0.0	0
23	1989	25	22.5	0		22.1	0	0.5	0	0.977355	0	0.0	0
24	1988	25	23.5	0		22.7	0	0.5	0	0.977985	0	0.0	0
25	1987	25	24.5	0		23.3	0	0.5	0	0.978500	0	0.0	0
26	1986	25	25.5	0		23.7	0	0.5	0	0.978913	0	0.0	0
27	1985	25	26.5	0		24.1	0	0.5	0	0.979236	0	0.0	0
28	1984	25	27.5	0		24.4	0	0.5	0	0.979481	0	0.0	0
29	1983	25	28.5	123,959,572	4,349,459	24.6	176,934	0.5	88,467	0.979660	4,260,992	0.0	0
		25	**26.5**	**132,020,026**	**4,985,406**	**21.7**	**229,801**	**0.5**	**114,900**	**0.976953**	**4,870,506**	**0.0**	**0**
						Net Salvage:	0.0%				0		
										0.976953	4,870,506		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Phillips: Structures & Improvements				(34128)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
1	2011	20	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	20	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	20	2.5	71,766	28,707	3.0	9,569	0.5	4,784	0.833333	23,922	0.0	0
4	2008	20	3.5	15,519	4,434	4.0	1,109	0.5	554	0.875000	3,880	0.0	0
5	2007	20	4.5	0		5.0	0	0.5	0	0.899998	0	0.0	0
6	2006	20	5.5	6,457	1,174	6.0	196	0.5	98	0.916660	1,076	0.0	0
7	2005	20	6.5	69,875	10,750	7.0	1,536	0.5	768	0.928555	9,982	0.0	0
8	2004	20	7.5	0		8.0	0	0.5	0	0.937465	0	0.0	0
9	2003	20	8.5	0		9.0	0	0.5	0	0.944376	0	0.0	0
10	2002	20	9.5	0		10.0	0	0.5	0	0.949879	0	0.0	0
11	2001	20	10.5	30,743	2,928	11.0	267	0.5	134	0.954346	2,794	0.0	0
12	2000	20	11.5	0		11.9	0	0.5	0	0.958024	0	0.0	0
13	1999	20	12.5	0		12.8	0	0.5	0	0.961082	0	0.0	0
14	1998	20	13.5	0		13.8	0	0.5	0	0.963642	0	0.0	0
15	1997	20	14.5	0		14.6	0	0.5	0	0.965790	0	0.0	0
16	1996	20	15.5	0		15.4	0	0.5	0	0.967595	0	0.0	0
17	1995	20	16.5	0		16.2	0	0.5	0	0.969106	0	0.0	0
18	1994	20	17.5	165,907	9,480	16.9	562	0.5	281	0.970366	9,199	0.0	0
19	1993	20	18.5	53,229	2,877	17.5	165	0.5	82	0.971409	2,795	0.0	0
20	1992	20	19.5	0		18.0	0	0.5	0	0.972264	0	0.0	0
21	1991	20	20.5	0		18.5	0	0.5	0	0.972956	0	0.0	0
22	1990	20	21.5	0		18.9	0	0.5	0	0.973507	0	0.0	0
23	1989	20	22.5	0		19.2	0	0.5	0	0.973937	0	0.0	0
24	1988	20	23.5	0		19.4	0	0.5	0	0.974266	0	0.0	0
25	1987	20	24.5	0		19.6	0	0.5	0	0.974510	0	0.0	0
26	1986	20	25.5	0		19.8	0	0.5	0	0.974686	0	0.0	0
27	1985	20	26.5	0		19.8	0	0.5	0	0.974808	0	0.0	0
28	1984	20	27.5	0		19.9	0	0.5	0	0.974889	0	0.0	0
29	1983	20	28.5	0		20.0	0	0.5	0	0.974940	0	0.0	0
		20	6.9	413,497	60,350	4.5	13,403	0.5	6,701	0.888958	53,649	0.0	0
						Net Salvage:	0.0%				0		
											0.888958		53,649

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
342	Phillips: Fuel Holders, Producers and Accessories				(34228)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
1	2011	30	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	30	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	30	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	30	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	30	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	30	5.5	0		6.0	0	0.5	0	0.916621	0	0.0	0
7	2005	30	6.5	0		7.0	0	0.5	0	0.928470	0	0.0	0
8	2004	30	7.5	0		8.0	0	0.5	0	0.937345	0	0.0	0
9	2003	30	8.5	0		9.0	0	0.5	0	0.944240	0	0.0	0
10	2002	30	9.5	0		10.0	0	0.5	0	0.949751	0	0.0	0
11	2001	30	10.5	0		10.9	0	0.5	0	0.954257	0	0.0	0
12	2000	30	11.5	0		11.9	0	0.5	0	0.958010	0	0.0	0
13	1999	30	12.5	0		12.9	0	0.5	0	0.961184	0	0.0	0
14	1998	30	13.5	0		13.9	0	0.5	0	0.963903	0	0.0	0
15	1997	30	14.5	0		14.8	0	0.5	0	0.966258	0	0.0	0
16	1996	30	15.5	0		15.8	0	0.5	0	0.968319	0	0.0	0
17	1995	30	16.5	0		16.7	0	0.5	0	0.970136	0	0.0	0
18	1994	30	17.5	0		17.7	0	0.5	0	0.971751	0	0.0	0
19	1993	30	18.5	0		18.7	0	0.5	0	0.973195	0	0.0	0
20	1992	30	19.5	47,964	2,460	19.6	125	0.5	63	0.974495	2,397	0.0	0
21	1991	30	20.5	0		20.6	0	0.5	0	0.975671	0	0.0	0
22	1990	30	21.5	0		21.5	0	0.5	0	0.976739	0	0.0	0
23	1989	30	22.5	0		22.4	0	0.5	0	0.977714	0	0.0	0
24	1988	30	23.5	0		23.4	0	0.5	0	0.978608	0	0.0	0
25	1987	30	24.5	0		24.3	0	0.5	0	0.979430	0	0.0	0
26	1986	30	25.5	0		25.2	0	0.5	0	0.980188	0	0.0	0
27	1985	30	26.5	0		26.2	0	0.5	0	0.980891	0	0.0	0
28	1984	30	27.5	0		27.1	0	0.5	0	0.981542	0	0.0	0
29	1983	30	28.5	405,878,804	14,241,362	28.0	508,438	0.5	254,219	0.982149	13,987,142	0.0	0
		30	28.5	405,926,768	14,243,821	28.0	508,564	0.5	254,282	0.982148	13,989,539	0.0	0
											0		
					Net Salvage:	0.0%							
										0.982148	13,989,539		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Phillips: Fuel Holders, Producers and Accessories				(34228)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	25	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	25	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	25	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	25	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	25	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	25	5.5	0		6.0	0	0.5	0	0.916667	0	0.0	0
7	2005	25	6.5	81,148	12,484	7.0	1,783	0.5	892	0.928571	11,593	0.0	0
8	2004	25	7.5	534,437	71,258	8.0	8,907	0.5	4,454	0.937500	66,805	0.0	0
9	2003	25	8.5	0		9.0	0	0.5	0	0.944444	0	0.0	0
10	2002	25	9.5	121,026	12,740	10.0	1,274	0.5	637	0.950000	12,103	0.0	0
11	2001	25	10.5	0		11.0	0	0.5	0	0.954545	0	0.0	0
12	2000	25	11.5	0		12.0	0	0.5	0	0.958332	0	0.0	0
13	1999	25	12.5	0		13.0	0	0.5	0	0.961534	0	0.0	0
14	1998	25	13.5	0		14.0	0	0.5	0	0.964274	0	0.0	0
15	1997	25	14.5	401,178	27,667	15.0	1,846	0.5	923	0.966643	26,745	0.0	0
16	1996	25	15.5	17,736	1,144	16.0	72	0.5	36	0.968704	1,108	0.0	0
17	1995	25	16.5	38,298	2,321	17.0	137	0.5	68	0.970506	2,253	0.0	0
18	1994	25	17.5	0		17.9	0	0.5	0	0.972084	0	0.0	0
19	1993	25	18.5	0		18.8	0	0.5	0	0.973464	0	0.0	0
20	1992	25	19.5	0		19.7	0	0.5	0	0.974666	0	0.0	0
21	1991	25	20.5	0		20.6	0	0.5	0	0.975707	0	0.0	0
22	1990	25	21.5	0		21.4	0	0.5	0	0.976600	0	0.0	0
23	1989	25	22.5	0		22.1	0	0.5	0	0.977355	0	0.0	0
24	1988	25	23.5	0		22.7	0	0.5	0	0.977985	0	0.0	0
25	1987	25	24.5	0		23.3	0	0.5	0	0.978500	0	0.0	0
26	1986	25	25.5	0		23.7	0	0.5	0	0.978913	0	0.0	0
27	1985	25	26.5	0		24.1	0	0.5	0	0.979236	0	0.0	0
28	1984	25	27.5	0		24.4	0	0.5	0	0.979481	0	0.0	0
29	1983	25	28.5	244,143,606	8,566,442	24.6	348,480	0.5	174,240	0.979660	8,392,203	0.0	0
		25	**28.2**	**245,337,430**	**8,694,057**	**24.0**	**362,499**	**0.5**	**181,249**	**0.979153**	**8,512,808**	**0.0**	**0**
						Net Salvage:	0.0%				0		
											0.979153		8,512,808

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Phillips: Fuel Holders, Producers and Accessories				(34228)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	20	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	20	1.5	5,472	3,648	2.0	1,824	0.5	912	0.750000	2,736	0.0	0
3	2009	20	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	20	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	20	4.5	0		5.0	0	0.5	0	0.899998	0	0.0	0
6	2006	20	5.5	0		6.0	0	0.5	0	0.916660	0	0.0	0
7	2005	20	6.5	0		7.0	0	0.5	0	0.928555	0	0.0	0
8	2004	20	7.5	0		8.0	0	0.5	0	0.937465	0	0.0	0
9	2003	20	8.5	0		9.0	0	0.5	0	0.944376	0	0.0	0
10	2002	20	9.5	0		10.0	0	0.5	0	0.949879	0	0.0	0
11	2001	20	10.5	0		11.0	0	0.5	0	0.954346	0	0.0	0
12	2000	20	11.5	0		11.9	0	0.5	0	0.958024	0	0.0	0
13	1999	20	12.5	0		12.8	0	0.5	0	0.961082	0	0.0	0
14	1998	20	13.5	0		13.8	0	0.5	0	0.963642	0	0.0	0
15	1997	20	14.5	0		14.6	0	0.5	0	0.965790	0	0.0	0
16	1996	20	15.5	0		15.4	0	0.5	0	0.967595	0	0.0	0
17	1995	20	16.5	0		16.2	0	0.5	0	0.969106	0	0.0	0
18	1994	20	17.5	0		16.9	0	0.5	0	0.970366	0	0.0	0
19	1993	20	18.5	0		17.5	0	0.5	0	0.971409	0	0.0	0
20	1992	20	19.5	0		18.0	0	0.5	0	0.972264	0	0.0	0
21	1991	20	20.5	0		18.5	0	0.5	0	0.972956	0	0.0	0
22	1990	20	21.5	0		18.9	0	0.5	0	0.973507	0	0.0	0
23	1989	20	22.5	0		19.2	0	0.5	0	0.973937	0	0.0	0
24	1988	20	23.5	0		19.4	0	0.5	0	0.974266	0	0.0	0
25	1987	20	24.5	0		19.6	0	0.5	0	0.974510	0	0.0	0
26	1986	20	25.5	0		19.8	0	0.5	0	0.974686	0	0.0	0
27	1985	20	26.5	0		19.8	0	0.5	0	0.974808	0	0.0	0
28	1984	20	27.5	0		19.9	0	0.5	0	0.974889	0	0.0	0
29	1983	20	28.5	14,088,601	494,337	20.0	24,776	0.5	12,388	0.974940	481,949	0.0	0
		20	**28.3**	**14,094,072**	**497,985**	**18.7**	**26,600**	**0.5**	**13,300**	**0.973292**	**484,684**	**0.0**	**0**
					Net Salvage:	0.0%					0		
										0.973292	484,684		

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date 2012	Year Installed	Life	Age (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Retirements	Future Estimated Retirements ($)
343	Phillips: Generators				(34328)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
1	2011	30	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	30	1.5	28,531	19,020	2.0	9,510	0.5	4,755	0.750000	14,265	0.0	0
3	2009	30	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	30	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	30	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	30	5.5	0		6.0	0	0.5	0	0.916618	0	0.0	0
7	2005	30	6.5	0		7.0	0	0.5	0	0.928464	0	0.0	0
8	2004	30	7.5	0		8.0	0	0.5	0	0.937336	0	0.0	0
9	2003	30	8.5	12,965	1,525	9.0	170	0.5	85	0.944228	1,440	0.0	0
10	2002	30	9.5	0		9.9	0	0.5	0	0.949736	0	0.0	0
11	2001	30	10.5	202,842	19,318	10.9	1,768	0.5	884	0.954240	18,434	0.0	0
12	2000	30	11.5	19,052,457	1,656,735	11.9	139,198	0.5	69,599	0.957990	1,587,136	0.0	0
13	1999	30	12.5	64,465	5,157	12.9	401	0.5	200	0.961162	4,957	0.0	0
14	1998	30	13.5	822,368	60,916	13.8	4,401	0.5	2,200	0.963879	58,716	0.0	0
15	1997	30	14.5	0		14.8	0	0.5	0	0.966233	0	0.0	0
16	1996	30	15.5	0		15.8	0	0.5	0	0.968292	0	0.0	0
17	1995	30	16.5	0		16.7	0	0.5	0	0.970108	0	0.0	0
18	1994	30	17.5	0		17.7	0	0.5	0	0.971722	0	0.0	0
19	1993	30	18.5	0		18.6	0	0.5	0	0.973165	0	0.0	0
20	1992	30	19.5	0		19.6	0	0.5	0	0.974464	0	0.0	0
21	1991	30	20.5	0		20.5	0	0.5	0	0.975638	0	0.0	0
22	1990	30	21.5	0		21.5	0	0.5	0	0.976706	0	0.0	0
23	1989	30	22.5	0		22.4	0	0.5	0	0.977680	0	0.0	0
24	1988	30	23.5	0		23.3	0	0.5	0	0.978573	0	0.0	0
25	1987	30	24.5	0		24.3	0	0.5	0	0.979394	0	0.0	0
26	1986	30	25.5	0		25.2	0	0.5	0	0.980152	0	0.0	0
27	1985	30	26.5	0		26.1	0	0.5	0	0.980854	0	0.0	0
28	1984	30	27.5	0		27.0	0	0.5	0	0.981505	0	0.0	0
29	1983	30	28.5	300,148,135	10,531,514	28.0	376,798	0.5	188,399	0.982111	10,343,114	0.0	0
		30	26.1	320,331,763	12,294,186	23.1	532,246	0.5	266,123	0.978354	12,028,063	0.0	0
						Net Salvage:	0.0%				0		
											0.978354	12,028,063	

TAMPA ELECTRIC COMPANY
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Phillips: Generators				(34328)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	25	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	25	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	25	2.5	31,899	12,759	3.0	4,253	0.5	2,127	0.833333	10,633	0.0	0
4	2008	25	3.5	136,098	38,885	4.0	9,721	0.5	4,861	0.875000	34,024	0.0	0
5	2007	25	4.5	737,955	163,990	5.0	32,798	0.5	16,399	0.900000	147,591	0.0	0
6	2006	25	5.5	703,422	127,895	6.0	21,316	0.5	10,658	0.916667	117,237	0.0	0
7	2005	25	6.5	1,523,758	234,424	7.0	33,489	0.5	16,745	0.928571	217,680	0.0	0
8	2004	25	7.5	2,565,231	342,031	8.0	42,754	0.5	21,377	0.937500	320,654	0.0	0
9	2003	25	8.5	2,241,698	263,729	9.0	29,303	0.5	14,652	0.944444	249,078	0.0	0
10	2002	25	9.5	2,930,071	308,429	10.0	30,843	0.5	15,421	0.950000	293,007	0.0	0
11	2001	25	10.5	910,693	86,733	11.0	7,885	0.5	3,942	0.954545	82,790	0.0	0
12	2000	25	11.5	2,079,238	180,803	12.0	15,068	0.5	7,534	0.958332	173,269	0.0	0
13	1999	25	12.5	645,419	51,634	13.0	3,972	0.5	1,986	0.961534	49,647	0.0	0
14	1998	25	13.5	3,001,114	222,305	14.0	15,884	0.5	7,942	0.964274	214,363	0.0	0
15	1997	25	14.5	21,429	1,478	15.0	99	0.5	49	0.966643	1,429	0.0	0
16	1996	25	15.5	375,702	24,239	16.0	1,517	0.5	759	0.968704	23,480	0.0	0
17	1995	25	16.5	452,237	27,408	17.0	1,617	0.5	808	0.970506	26,600	0.0	0
18	1994	25	17.5	0		17.9	0	0.5	0	0.972084	0	0.0	0
19	1993	25	18.5	200,751	10,851	18.8	576	0.5	288	0.973464	10,563	0.0	0
20	1992	25	19.5	40,634	2,084	19.7	106	0.5	53	0.974666	2,031	0.0	0
21	1991	25	20.5	769,706	37,547	20.6	1,824	0.5	912	0.975707	36,635	0.0	0
22	1990	25	21.5	0		21.4	0	0.5	0	0.976600	0	0.0	0
23	1989	25	22.5	0		22.1	0	0.5	0	0.977355	0	0.0	0
24	1988	25	23.5	0		22.7	0	0.5	0	0.977985	0	0.0	0
25	1987	25	24.5	0		23.3	0	0.5	0	0.978500	0	0.0	0
26	1986	25	25.5	0		23.7	0	0.5	0	0.978913	0	0.0	0
27	1985	25	26.5	0		24.1	0	0.5	0	0.979236	0	0.0	0
28	1984	25	27.5	0		24.4	0	0.5	0	0.979481	0	0.0	0
29	1983	25	28.5	159,560,515	5,598,615	24.6	227,749	0.5	113,875	0.979660	5,484,740	0.0	0
		25	23.1	178,927,570	7,735,838	16.1	480,774	0.5	240,387	0.968926	7,495,451	0.0	0
						Net Salvage:	0.0%				0		
											0.968926		7,495,451

TAMPA ELECTRIC COMPANY
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Capital Recovery Date 2012	Year Installed	Life	Age (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Retirements	Future Estimated Retirements ($)
S3 - 20 Phillips: Generators					(34328)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	20	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	20	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	20	2.5	263,379	105,352	3.0	35,117	0.5	17,559	0.833333	87,793	0.0	0
4	2008	20	3.5	393,355	112,387	4.0	28,097	0.5	14,048	0.875000	98,339	0.0	0
5	2007	20	4.5	253,899	56,422	5.0	11,285	0.5	5,642	0.899998	50,780	0.0	0
6	2006	20	5.5	0		6.0	0	0.5	0	0.916660	0	0.0	0
7	2005	20	6.5	0		7.0	0	0.5	0	0.928555	0	0.0	0
8	2004	20	7.5	0		8.0	0	0.5	0	0.937465	0	0.0	0
9	2003	20	8.5	0		9.0	0	0.5	0	0.944376	0	0.0	0
10	2002	20	9.5	96,059	10,111	10.0	1,014	0.5	507	0.949879	9,605	0.0	0
11	2001	20	10.5	605,561	57,672	11.0	5,266	0.5	2,633	0.954346	55,039	0.0	0
12	2000	20	11.5	1,569,715	136,497	11.9	11,459	0.5	5,730	0.958024	130,767	0.0	0
13	1999	20	12.5	1,448,256	115,860	12.8	9,018	0.5	4,509	0.961082	111,351	0.0	0
14	1998	20	13.5	1,071,177	79,346	13.8	5,770	0.5	2,885	0.963642	76,462	0.0	0
15	1997	20	14.5	270,288	18,641	14.6	1,275	0.5	638	0.965790	18,003	0.0	0
16	1996	20	15.5	11,535	744	15.4	48	0.5	24	0.967595	720	0.0	0
17	1995	20	16.5	958,169	58,071	16.2	3,588	0.5	1,794	0.969106	56,277	0.0	0
18	1994	20	17.5	293,738	16,785	16.9	995	0.5	497	0.970366	16,288	0.0	0
19	1993	20	18.5	0		17.5	0	0.5	0	0.971409	0	0.0	0
20	1992	20	19.5	586,889	30,097	18.0	1,670	0.5	835	0.972264	29,262	0.0	0
21	1991	20	20.5	878,220	42,840	18.5	2,317	0.5	1,159	0.972956	41,681	0.0	0
22	1990	20	21.5	0		18.9	0	0.5	0	0.973507	0	0.0	0
23	1989	20	22.5	0		19.2	0	0.5	0	0.973937	0	0.0	0
24	1988	20	23.5	0		19.4	0	0.5	0	0.974266	0	0.0	0
25	1987	20	24.5	0		19.6	0	0.5	0	0.974510	0	0.0	0
26	1986	20	25.5	0		19.8	0	0.5	0	0.974686	0	0.0	0
27	1985	20	26.5	0		19.8	0	0.5	0	0.974808	0	0.0	0
28	1984	20	27.5	0		19.9	0	0.5	0	0.974889	0	0.0	0
29	1983	20	28.5	0		20.0	0	0.5	0	0.974940	0	0.0	0
		20	10.3	8,700,239	840,826	7.2	116,919	0.5	58,459	0.930474	782,367	0.0	0
					Net Salvage:	0.0%					0		
										0.930474	782,367		

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and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
345	Phillips: Accessory Electric Equipment				(34528)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	30	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	30	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	30	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	30	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	30	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	30	5.5	0		6.0	0	0.5	0	0.916618	0	0.0	0
7	2005	30	6.5	0		7.0	0	0.5	0	0.928464	0	0.0	0
8	2004	30	7.5	0		8.0	0	0.5	0	0.937336	0	0.0	0
9	2003	30	8.5	0		9.0	0	0.5	0	0.944228	0	0.0	0
10	2002	30	9.5	0		9.9	0	0.5	0	0.949736	0	0.0	0
11	2001	30	10.5	0		10.9	0	0.5	0	0.954240	0	0.0	0
12	2000	30	11.5	0		11.9	0	0.5	0	0.957990	0	0.0	0
13	1999	30	12.5	0		12.9	0	0.5	0	0.961162	0	0.0	0
14	1998	30	13.5	0		13.8	0	0.5	0	0.963879	0	0.0	0
15	1997	30	14.5	0		14.8	0	0.5	0	0.966233	0	0.0	0
16	1996	30	15.5	0		15.8	0	0.5	0	0.968292	0	0.0	0
17	1995	30	16.5	0		16.7	0	0.5	0	0.970108	0	0.0	0
18	1994	30	17.5	0		17.7	0	0.5	0	0.971722	0	0.0	0
19	1993	30	18.5	0		18.6	0	0.5	0	0.973165	0	0.0	0
20	1992	30	19.5	0		19.6	0	0.5	0	0.974464	0	0.0	0
21	1991	30	20.5	0		20.5	0	0.5	0	0.975638	0	0.0	0
22	1990	30	21.5	0		21.5	0	0.5	0	0.976706	0	0.0	0
23	1989	30	22.5	0		22.4	0	0.5	0	0.977680	0	0.0	0
24	1988	30	23.5	0		23.3	0	0.5	0	0.978573	0	0.0	0
25	1987	30	24.5	0		24.3	0	0.5	0	0.979394	0	0.0	0
26	1986	30	25.5	0		25.2	0	0.5	0	0.980152	0	0.0	0
27	1985	30	26.5	0		26.1	0	0.5	0	0.980854	0	0.0	0
28	1984	30	27.5	0		27.0	0	0.5	0	0.981505	0	0.0	0
29	1983	30	28.5	79,879,090	2,802,775	28.0	100,278	0.5	50,139	0.982111	2,752,636	0.0	0
		30	**28.5**	**79,879,090**	**2,802,775**	**28.0**	**100,278**	**0.5**	**50,139**	**0.982111**	**2,752,636**	**0.0**	**0**
					Net Salvage:	0.0%					0		
											0.982111	2,752,636	

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Phillips: Accessory Electric Equipment				(34528)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	25	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	25	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	25	2.5	3,203	1,281	3.0	427	0.5	214	0.833333	1,068	0.0	0
4	2008	25	3.5	118,397	33,828	4.0	8,457	0.5	4,228	0.875000	29,599	0.0	0
5	2007	25	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	25	5.5	0		6.0	0	0.5	0	0.916667	0	0.0	0
7	2005	25	6.5	0		7.0	0	0.5	0	0.928571	0	0.0	0
8	2004	25	7.5	0		8.0	0	0.5	0	0.937500	0	0.0	0
9	2003	25	8.5	306,652	36,077	9.0	4,009	0.5	2,004	0.944444	34,072	0.0	0
10	2002	25	9.5	0		10.0	0	0.5	0	0.950000	0	0.0	0
11	2001	25	10.5	0		11.0	0	0.5	0	0.954545	0	0.0	0
12	2000	25	11.5	0		12.0	0	0.5	0	0.958332	0	0.0	0
13	1999	25	12.5	0		13.0	0	0.5	0	0.961534	0	0.0	0
14	1998	25	13.5	0		14.0	0	0.5	0	0.964274	0	0.0	0
15	1997	25	14.5	0		15.0	0	0.5	0	0.966643	0	0.0	0
16	1996	25	15.5	0		16.0	0	0.5	0	0.968704	0	0.0	0
17	1995	25	16.5	0		17.0	0	0.5	0	0.970506	0	0.0	0
18	1994	25	17.5	0		17.9	0	0.5	0	0.972084	0	0.0	0
19	1993	25	18.5	0		18.8	0	0.5	0	0.973464	0	0.0	0
20	1992	25	19.5	121,641	6,238	19.7	316	0.5	158	0.974666	6,080	0.0	0
21	1991	25	20.5	250,018	12,196	20.6	593	0.5	296	0.975707	11,900	0.0	0
22	1990	25	21.5	0		21.4	0	0.5	0	0.976600	0	0.0	0
23	1989	25	22.5	0		22.1	0	0.5	0	0.977355	0	0.0	0
24	1988	25	23.5	0		22.7	0	0.5	0	0.977985	0	0.0	0
25	1987	25	24.5	0		23.3	0	0.5	0	0.978500	0	0.0	0
26	1986	25	25.5	0		23.7	0	0.5	0	0.978913	0	0.0	0
27	1985	25	26.5	0		24.1	0	0.5	0	0.979236	0	0.0	0
28	1984	25	27.5	0		24.4	0	0.5	0	0.979481	0	0.0	0
29	1983	25	28.5	73,035,342	2,562,644	24.6	104,247	0.5	52,124	0.979660	2,510,520	0.0	0
		25	27.8	73,835,253	2,652,263	22.5	118,048	0.5	59,024	0.977746	2,593,239	0.0	0
						Net Salvage:	0.0%				0		
											0.977746		2,593,239

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Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Phillips: Accessory Electric Equipment				(34528)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	20	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	20	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	20	2.5	6,544	2,618	3.0	873	0.5	436	0.833333	2,181	0.0	0
4	2008	20	3.5	43,586	12,453	4.0	3,113	0.5	1,557	0.875000	10,897	0.0	0
5	2007	20	4.5	0		5.0	0	0.5	0	0.899998	0	0.0	0
6	2006	20	5.5	0		6.0	0	0.5	0	0.916660	0	0.0	0
7	2005	20	6.5	0		7.0	0	0.5	0	0.928555	0	0.0	0
8	2004	20	7.5	0		8.0	0	0.5	0	0.937465	0	0.0	0
9	2003	20	8.5	0		9.0	0	0.5	0	0.944376	0	0.0	0
10	2002	20	9.5	0		10.0	0	0.5	0	0.949879	0	0.0	0
11	2001	20	10.5	0		11.0	0	0.5	0	0.954346	0	0.0	0
12	2000	20	11.5	0		11.9	0	0.5	0	0.958024	0	0.0	0
13	1999	20	12.5	0		12.8	0	0.5	0	0.961082	0	0.0	0
14	1998	20	13.5	0		13.8	0	0.5	0	0.963642	0	0.0	0
15	1997	20	14.5	0		14.6	0	0.5	0	0.965790	0	0.0	0
16	1996	20	15.5	0		15.4	0	0.5	0	0.967595	0	0.0	0
17	1995	20	16.5	0		16.2	0	0.5	0	0.969106	0	0.0	0
18	1994	20	17.5	0		16.9	0	0.5	0	0.970366	0	0.0	0
19	1993	20	18.5	264,926	14,320	17.5	819	0.5	409	0.971409	13,911	0.0	0
20	1992	20	19.5	0		18.0	0	0.5	0	0.972264	0	0.0	0
21	1991	20	20.5	0		18.5	0	0.5	0	0.972956	0	0.0	0
22	1990	20	21.5	0		18.9	0	0.5	0	0.973507	0	0.0	0
23	1989	20	22.5	0		19.2	0	0.5	0	0.973937	0	0.0	0
24	1988	20	23.5	0		19.4	0	0.5	0	0.974266	0	0.0	0
25	1987	20	24.5	0		19.6	0	0.5	0	0.974510	0	0.0	0
26	1986	20	25.5	0		19.8	0	0.5	0	0.974686	0	0.0	0
27	1985	20	26.5	0		19.8	0	0.5	0	0.974808	0	0.0	0
28	1984	20	27.5	0		19.9	0	0.5	0	0.974889	0	0.0	0
29	1983	20	28.5	11,484,486	402,964	20.0	20,197	0.5	10,098	0.974940	392,866	0.0	0
		20	27.3	11,799,543	432,356	17.3	25,002	0.5	12,501	0.971087	419,855	0.0	0
					Net Salvage:	0.0%					0		
											0.971087		419,855

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery *Date*	Year *Installed*	*Life*	*Age*	Average Age Weighted *Dollars*	Original *Cost*	Average Service *Life*	Average Service Life Weighted *Dollars*	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
346	Phillips: Misc. Power Plant Equipment				(34628)								
Curve Year						Inputs		Inputs		Inputs		Inputs	
1	2011	30	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	30	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	30	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	30	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	30	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	30	5.5	0		6.0	0	0.5	0	0.916604	0	0.0	0
7	2005	30	6.5	0		7.0	0	0.5	0	0.928433	0	0.0	0
8	2004	30	7.5	0		8.0	0	0.5	0	0.937288	0	0.0	0
9	2003	30	8.5	0		9.0	0	0.5	0	0.944165	0	0.0	0
10	2002	30	9.5	0		9.9	0	0.5	0	0.949660	0	0.0	0
11	2001	30	10.5	0		10.9	0	0.5	0	0.954152	0	0.0	0
12	2000	30	11.5	0		11.9	0	0.5	0	0.957891	0	0.0	0
13	1999	30	12.5	0		12.8	0	0.5	0	0.961053	0	0.0	0
14	1998	30	13.5	0		13.8	0	0.5	0	0.963762	0	0.0	0
15	1997	30	14.5	0		14.8	0	0.5	0	0.966107	0	0.0	0
16	1996	30	15.5	0		15.7	0	0.5	0	0.968159	0	0.0	0
17	1995	30	16.5	0		16.6	0	0.5	0	0.969968	0	0.0	0
18	1994	30	17.5	0		17.6	0	0.5	0	0.971576	0	0.0	0
19	1993	30	18.5	0		18.5	0	0.5	0	0.973013	0	0.0	0
20	1992	30	19.5	0		19.5	0	0.5	0	0.974306	0	0.0	0
21	1991	30	20.5	0		20.4	0	0.5	0	0.975476	0	0.0	0
22	1990	30	21.5	0		21.3	0	0.5	0	0.976538	0	0.0	0
23	1989	30	22.5	0		22.2	0	0.5	0	0.977508	0	0.0	0
24	1988	30	23.5	0		23.1	0	0.5	0	0.978397	0	0.0	0
25	1987	30	24.5	0		24.1	0	0.5	0	0.979214	0	0.0	0
26	1986	30	25.5	0		25.0	0	0.5	0	0.979968	0	0.0	0
27	1985	30	26.5	0		25.9	0	0.5	0	0.980666	0	0.0	0
28	1984	30	27.5	0		26.8	0	0.5	0	0.981314	0	0.0	0
29	1983	30	28.5	7,824,375	274,539	27.7	9,929	0.5	4,965	0.981917	269,575	0.0	0
		30	28.5	7,824,375	274,539	27.7	9,929	0.5	4,965	0.981917	269,575	0.0	0
					Net Salvage:	0.0%					0		
										0.981917	269,575		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	Phillips: Misc. Power Plant Equipment				(34628)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	25	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	25	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	25	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	25	3.5	0		4.0	0	0.5	0	0.875000	0	0.0	0
5	2007	25	4.5	0		5.0	0	0.5	0	0.900000	0	0.0	0
6	2006	25	5.5	0		6.0	0	0.5	0	0.916667	0	0.0	0
7	2005	25	6.5	10,502	1,616	7.0	231	0.5	115	0.928571	1,500	0.0	0
8	2004	25	7.5	166,960	22,261	8.0	2,783	0.5	1,391	0.937500	20,870	0.0	0
9	2003	25	8.5	108,207	12,730	9.0	1,414	0.5	707	0.944444	12,023	0.0	0
10	2002	25	9.5	0		10.0	0	0.5	0	0.950000	0	0.0	0
11	2001	25	10.5	0		11.0	0	0.5	0	0.954545	0	0.0	0
12	2000	25	11.5	0		12.0	0	0.5	0	0.958332	0	0.0	0
13	1999	25	12.5	0		13.0	0	0.5	0	0.961534	0	0.0	0
14	1998	25	13.5	0		14.0	0	0.5	0	0.964274	0	0.0	0
15	1997	25	14.5	0		15.0	0	0.5	0	0.966643	0	0.0	0
16	1996	25	15.5	0		16.0	0	0.5	0	0.968704	0	0.0	0
17	1995	25	16.5	37,976	2,302	17.0	136	0.5	68	0.970506	2,234	0.0	0
18	1994	25	17.5	0		17.9	0	0.5	0	0.972084	0	0.0	0
19	1993	25	18.5	0		18.8	0	0.5	0	0.973464	0	0.0	0
20	1992	25	19.5	0		19.7	0	0.5	0	0.974666	0	0.0	0
21	1991	25	20.5	0		20.6	0	0.5	0	0.975707	0	0.0	0
22	1990	25	21.5	0		21.4	0	0.5	0	0.976600	0	0.0	0
23	1989	25	22.5	0		22.1	0	0.5	0	0.977355	0	0.0	0
24	1988	25	23.5	0		22.7	0	0.5	0	0.977985	0	0.0	0
25	1987	25	24.5	0		23.3	0	0.5	0	0.978500	0	0.0	0
26	1986	25	25.5	0		23.7	0	0.5	0	0.978913	0	0.0	0
27	1985	25	26.5	0		24.1	0	0.5	0	0.979236	0	0.0	0
28	1984	25	27.5	0		24.4	0	0.5	0	0.979481	0	0.0	0
29	1983	25	28.5	7,216,967	253,227	24.6	10,301	0.5	5,151	0.979660	248,076	0.0	0
		25	25.8	7,540,611	292,136	19.7	14,865	0.5	7,432	0.974558	284,703	0.0	0
											0		
					Net Salvage:	0.0%					284,703		

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2012			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	Phillips: Misc. Power Plant Equipment				(34628)								
Curve Year						Pulls		Pulls		Pulls		Pulls	
1	2011	20	0.5	0		1.0	0	0.5	0	0.500000	0	0.0	0
2	2010	20	1.5	0		2.0	0	0.5	0	0.750000	0	0.0	0
3	2009	20	2.5	0		3.0	0	0.5	0	0.833333	0	0.0	0
4	2008	20	3.5	8,595	2,456	4.0	614	0.5	307	0.875000	2,149	0.0	0
5	2007	20	4.5	0		5.0	0	0.5	0	0.899998	0	0.0	0
6	2006	20	5.5	0		6.0	0	0.5	0	0.916660	0	0.0	0
7	2005	20	6.5	201,962	31,071	7.0	4,440	0.5	2,220	0.928555	28,851	0.0	0
8	2004	20	7.5	0		8.0	0	0.5	0	0.937465	0	0.0	0
9	2003	20	8.5	0		9.0	0	0.5	0	0.944376	0	0.0	0
10	2002	20	9.5	0		10.0	0	0.5	0	0.949879	0	0.0	0
11	2001	20	10.5	116,067	11,054	11.0	1,009	0.5	505	0.954346	10,549	0.0	0
12	2000	20	11.5	0		11.9	0	0.5	0	0.958024	0	0.0	0
13	1999	20	12.5	0		12.8	0	0.5	0	0.961082	0	0.0	0
14	1998	20	13.5	223,596	16,563	13.8	1,204	0.5	602	0.963642	15,960	0.0	0
15	1997	20	14.5	0		14.6	0	0.5	0	0.965790	0	0.0	0
16	1996	20	15.5	50,750	3,274	15.4	212	0.5	106	0.967595	3,168	0.0	0
17	1995	20	16.5	0		16.2	0	0.5	0	0.969106	0	0.0	0
18	1994	20	17.5	0		16.9	0	0.5	0	0.970366	0	0.0	0
19	1993	20	18.5	0		17.5	0	0.5	0	0.971409	0	0.0	0
20	1992	20	19.5	0		18.0	0	0.5	0	0.972264	0	0.0	0
21	1991	20	20.5	450,064	21,954	18.5	1,187	0.5	594	0.972956	21,361	0.0	0
22	1990	20	21.5	0		18.9	0	0.5	0	0.973507	0	0.0	0
23	1989	20	22.5	0		19.2	0	0.5	0	0.973937	0	0.0	0
24	1988	20	23.5	0		19.4	0	0.5	0	0.974266	0	0.0	0
25	1987	20	24.5	0		19.6	0	0.5	0	0.974510	0	0.0	0
26	1986	20	25.5	0		19.8	0	0.5	0	0.974686	0	0.0	0
27	1985	20	26.5	0		19.8	0	0.5	0	0.974808	0	0.0	0
28	1984	20	27.5	0		19.9	0	0.5	0	0.974889	0	0.0	0
29	1983	20	28.5	0		20.0	0	0.5	0	0.974940	0	0.0	0
		20	12.2	1,051,034	86,372	10.0	8,667	0.5	4,334	0.949827	82,038	0.0	0
											0		
					Net Salvage:	0.0%					0.949827		82,038

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

City of Tampa (Partnership)

Life Category	Life at Age 12/31/11 (yrs)	Average Age Weighted Dollars ($)	Original Cost ($)	Average Service Life (yrs)	Average Service Life Weighted Dollars ($)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars ($)	Depreciation Reserve Ratio	Calculated Depreciation Reserve ($)	Future Estimated Net Salvage ($)	Future Net Salvage Rate
343 - Structures & Improvements											
40 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	11.5	74,418,695	6,498,548	25.0	259,945	13.6	3,523,192	0.494450	3,213,208	519,496	(8%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.5	**74,418,695**	**6,498,548**	**25.0**	**259,945**	**13.6**	**3,523,192**	**0.494450**	**3,213,208**	**519,496**	**(8%)**
Subtotal:											
City of Tampa (Partnership)											
40 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
25 - Year Life	11.5	74,418,695	6,498,548	25.0	259,945	13.6	3,523,192	0.494450	3,213,208	519,496	(8%)
20 - Year Life	0.0	0	0	0.0	0	0.0	0	0.000000	0	0	0%
	11.5	**74,418,695**	**6,498,548**	**25.0**	**259,945**	**13.6**	**3,523,192**	**0.494450**	**3,213,208**	**519,496**	**(8%)**

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
343	City of Tampa (Partnership): Structures & Improvements (34390)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	40	0.5	0		28.0	0	27.5	0	0.017889	0	8.4	0
30	2010	40	1.5	0		28.9	0	27.4	0	0.051971	0	8.8	0
31	2009	40	2.5	0		29.8	0	27.3	0	0.083973	0	9.1	0
32	2008	40	3.5	0		30.7	0	27.2	0	0.114092	0	9.4	0
33	2007	40	4.5	0		31.6	0	27.1	0	0.142500	0	9.8	0
34	2006	40	5.5	0		32.5	0	27.1	0	0.166376	0	9.8	0
35	2005	40	6.5	0		33.4	0	27.1	0	0.188884	0	9.8	0
36	2004	40	7.5	0		34.3	0	27.1	0	0.210135	0	9.8	0
37	2003	40	8.5	0		35.2	0	27.1	0	0.230234	0	9.8	0
38	2002	40	9.5	0		36.0	0	27.1	0	0.249270	0	9.8	0
39	2001	40	10.5	0		36.9	0	27.0	0	0.267325	0	9.5	0
40	2000	40	11.5	0		37.8	0	27.0	0	0.284474	0	9.8	0
		40	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
					Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 25	City of Tampa (Partnership): Structures & Improvements (34390)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	25	0.5	0		24.6	0	24.1	0	0.020340	0	78.5	0
30	2010	25	1.5	0		24.7	0	23.2	0	0.060639	0	84.6	0
31	2009	25	2.5	0		24.8	0	22.3	0	0.100635	0	89.4	0
32	2008	25	3.5	0		24.9	0	21.4	0	0.140502	0	93.2	0
33	2007	25	4.5	177,833	39,519	25.0	1,584	20.5	32,392	0.180342	7,127	95.8	37,864
34	2006	25	5.5	0		25.0	0	19.5	0	0.220206	0	97.6	0
35	2005	25	6.5	0		25.0	0	18.5	0	0.260111	0	98.7	0
36	2004	25	7.5	0		25.0	0	17.5	0	0.300053	0	99.4	0
37	2003	25	8.5	107,611	12,660	25.0	506	16.5	8,355	0.340022	4,305	99.7	12,625
38	2002	25	9.5	0		25.0	0	15.5	0	0.379989	0	99.9	0
39	2001	25	10.5	0		25.0	0	14.5	0	0.419935	0	100.0	0
40	2000	25	11.5	74,133,251	6,446,370	25.0	257,855	13.5	3,482,444	0.459782	2,963,925	100.0	6,443,211
		25	11.5	74,418,695	6,498,548	25.0	259,945	13.6	3,523,192	0.457849	2,975,357	99.9	6,493,699
					Net Salvage:	(8.0%)					237,851		
										0.494450	3,213,208		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2011

Capital Recovery Date	Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
2040			(yrs)	($)	($)	(yrs)	($)	(yrs)	($)		($)		($)
S3 - 20	City of Tampa (Partnership): Structures & Improvements (34390)												
Curve Year						Inputs		Inputs		Inputs		Inputs	
29	2011	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0
30	2010	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0
31	2009	20	2.5	0		20.0	0	17.5	0	0.125069	0	98.7	0
32	2008	20	3.5	0		20.0	0	16.5	0	0.175027	0	99.3	0
33	2007	20	4.5	0		20.0	0	15.5	0	0.224949	0	99.7	0
34	2006	20	5.5	0		20.0	0	14.5	0	0.274728	0	99.9	0
35	2005	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0
36	2004	20	7.5	0		20.0	0	12.5	0	0.373007	0	99.7	0
37	2003	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0
37	2002	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0
37	2001	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0
37	2000	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0
		20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
						Net Salvage:	#DIV/0!				#DIV/0!		
										#DIV/0!	#DIV/0!		

Report on the

Decommissioning Study

Prepared For

Tampa Electric Company

Project Number 59633

February 2011

Burns & McDonnell
SINCE 1898

Burns & McDonnell
SINCE 1898

February 25, 2011

Mr. Juan Reina, PE
Tampa Electric Company
P.O. Box 111
Tampa, FL 33601-0111

Re: Decommissioning Study
BMcD Project No. 59633

Dear Mr. Reina:

Burns & McDonnell (BMcD) is pleased to submit this Decommissioning Study prepared on behalf of Tampa Electric Company (Tampa Electric).

BMcD was retained by Tampa Electric to conduct a decommissioning study (Study) for all six of the Tampa Electric fossil fuel-fired energy facilities in the Tampa area. The assets include natural gas, fuel oil, and coal-fired generating facilities. The purpose of the Study was to review the facilities and to make a recommendation to Tampa Electric regarding the total cost to decommission the facilities at the end of their useful lives.

BMcD has prepared estimates in current dollars (January 1, 2011 dollars) for the dismantlement of each of the assets and these costs are summarized in the attached Report. When Tampa Electric determines that the assets should be retired, the above grade equipment, steel structures, and other non-ferrous metals are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the site dismantlement costs. The Study assumes that decommissioning will occur at the end of useful life of the facilities and that equipment will only have value as scrap material. Tampa Electric will incur costs in the demolition and restoration of the sites less the scrap value of equipment, bulk steel, and non-ferrous scrap metal.

If you need any additional information, please contact me at (816) 822-4239. It is a pleasure to be of service to Tampa Electric in this matter.

Sincerely,

Jeff Kopp, PE
Project Manager

cc: Vic Ranalletta, PE - BMcD
Jeff Pope, PE - BMcD
Michael Marcheschi - LVI

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Decommissioning Study

prepared for

Tampa Electric Company
Tampa, Florida

February, 2011

Project No. 59633

prepared by

Burns & McDonnell Engineering Company, Inc.
Kansas City, Missouri

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APPENDIX A – DECOMMISSIONING COST SUMMARIES

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1.0 EXECUTIVE SUMMARY

1.1 INTRODUCTION

Burns & McDonnell (BMcD) was retained by Tampa Electric Company (Tampa Electric) to conduct a decommissioning study (Study) for all six of the Tampa Electric fossil fuel-fired energy facilities in the Tampa area. The assets include natural gas, fuel oil, and coal-fired generating facilities. Tampa Electric is required to have a decommissioning study performed every four years. The previous study was conducted in 2006 by a demolition contractor. BMcD visited all of the sites covered by the Study in January of 2011, along with a representative from LVI Services (LVI), a demolition contractor who is serving as a subconsultant to BMcD on the Study. The purpose of the Study was to review the facilities and to make a recommendation to Tampa Electric regarding the total cost to decommission the facilities at the end of their useful lives.

The site decommissioning costs for the current Study were developed independently from the 2006 study; however, the 2006 study was reviewed along with Tampa Electric's 2006 regulatory filings regarding decommissioning, in order to gain a broad understanding of the scope and assumptions and to maintain consistency with previous regulatory filings. The 2006 study and regulatory filings were reviewed by BMcD and LVI, as site visit was performed, and site drawings were reviewed in order to develop quantity estimates for the current Study. This resulted in a full estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market labor rates and unit pricing were then developed for each task, and these rates were applied to the quantities for each plant to determine the total cost of decommissioning for each site.

1.2 RESULTS

BMcD has prepared estimates in current dollars (January 1, 2011 dollars) for the dismantlement of each of the assets and these costs are summarized in Table 1.1. When Tampa Electric determines that the assets should be retired, the above grade equipment, steel structures, and other non-ferrous metals are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the site dismantlement costs. The Study assumes that decommissioning will occur at the end of useful life of the facilities and that equipment will only have value as scrap material. Tampa Electric will incur costs in the demolition and restoration of the sites less the scrap value of equipment, bulk steel, and non-ferrous scrap metal.

Table 1.1

DECOMMISSIONING COST SUMMARY (THOUSANDS)

Asset	Dismantlement Costs	Credits	Net Project Cost
Polk	$13,828,000	($12,326,000)	$1,502,000
J.H. Phillips	$2,538,000	($834,000)	$1,704,000
Big Bend	$65,604,000	($20,380,000)	$45,224,000
Gannon	$18,333,000	($2,744,000)	$15,589,000
Bayside	$17,560,000	($14,206,000)	$3,354,000
City of Tampa Partnership	$235,000	($57,000)	$178,000
Grand Total	**$118,098,000**	**($50,547,000)**	**$67,551,000**

The total project costs presented above include the costs to return the site to a marketable or usable condition. Included are the costs to dismantle the power generating equipment owned by Tampa Electric as well as the costs to dismantle the Tampa Electric owned balance of plant facilities as well as site restoration.

* * * * *

2.0 SITE VISIT

Site visits were conducted January 5th through January 7th of 2011. A complete list of the site visit dates is shown in Table 2.1. Site visits consisted of a tour of each the facilities with plant personnel to review the equipment installed at the site and discuss changes to the facilities that have occurred since the last study was performed. Tours were conducted by Juan Reina of Tampa Electric, along with plant personnel at each facility. Additional construction and changes to the existing assets, that have taken place since the 2006 study was performed, were addressed specifically.

Table 2.1

SITE VISIT DATES

Site	Date of Visit
Polk	January 5, 2011
J.H. Phillips	January 5, 2011
Big Bend	January 6, 2011
Gannon/Bayside	January 7, 2011
City of Tampa Partnership	January 7, 2011

* * * * *

3.0 PLANT DESCRIPTIONS

3.1 POLK

The Polk Power Station is located on a site of roughly 4,300 acres southwest of Tampa, off State Route 37 near Mulberry, Florida. The facility consists of an integrated gasification combined cycle (IGCC) plant (Unit 1), and 4 simple cycle combustion turbines (CTs) (Units 2 – 5). The IGCC plant includes a coal gasifier, a GE 7FA combustion turbine, a Vogt heat recovery steam generator (HRSG), and a GE steam turbine (ST). The four simple cycle CTs are all GE 7FA turbines. Two of the simple cycle CTs, Units 2 and 3, are capable of running on natural gas or fuel oil as a backup fuel. The other two simple cycle CTs, Units 4 and 5, can be operated only on natural gas. Unit 1 went into commercial operation in 1996. Unit 2 achieved commercial operation in 2000, Unit 3 in 2002, and Units 4 and 5 in 2007. The facility includes common administrative, warehouse and maintenance buildings. The IGCC plant includes a coal unloading and storage facility along with slag handling and storage. Units 2 and 3 include a fuel oil unloading facility and storage tank.

Units 4 and 5 were added to the plant after the 2006 study was performed, however, the 2006 study included those units, since they were planned at the time, and likely under construction. No other significant changes have occurred at the plant since the 2006 study.

3.2 J.H. PHILLIPS

The J.H. Phillips facility is located on a site located in Sebring, Florida. The facility consists of two fuel oil fired Sulzer reciprocating engines along with a small steam turbine. The plant has a total nameplate generating capacity of 36 MW. The units were commissioned in 1983 and were place into long-term reserve several years ago. The units are all housed within a single powerhouse building. In addition to the units, the plant includes two 1.3 million gallon residual oil tanks, a cooling tower, groundwater wells and a pump house, and a groundwater storage tank.

No changes have been made to the facility since the 2006 study was performed.

3.3 BIG BEND

The Big Bend Power Station is a coal fired generating station, located near Apollo Beach in Tampa, Florida. The facility is situated on an approximately 1,500 acre site on the bay, surrounded by a seawall. The site includes four coal fired units with a total station capacity of approximately 1,700 MW. The first unit came online in 1970, followed by Unit 2 in 1973, Unit 3 in 1976, and Unit 4 in 1985. The units all

include air quality control systems consisting of electrostatic precipitators, flue gas desulfurizers, and selective catalytic reduction systems. The plant includes an on-site barge unloading facility for coal, rail unloading facility, and two adjacent coal yards. Also included on-site are limestone unloading, handling, and storage areas, along with slag handling and gypsum handling and storage. Several ponds are located at the Big Bend site, including economizer ash ponds, bottom ash ponds, and storm water settling ponds.

Since the time of the 2006 study, a simple cycle Pratt & Whitney TwinPac was installed at the site to provide peaking service. In addition a fuel oil tank and warehouse were installed near the Pratt & Whitney unit. The rail unloading facility was also installed after the 2006 study. The selective catalytic reduction systems were also added subsequent to the 2006 study.

3.4 GANNON

The Gannon Power Station is a coal fired generating facility, consisting of 6 boilers and steam turbines. All six of the boilers have been taken out of service and partially decommissioned. Four of the steam turbines have been removed, and two of the steam turbines have been repowered as part of the adjacent Bayside facility. The coal pile has been removed to grade, and the coal conveyors have been removed, however, several of the coal conveyor tunnels and underground bunkers remain. A barge unloading facility for coal deliveries also remains on-site, but the coal unloading equipment has been removed. The other facilities on-site are shared with the Bayside station.

There have been significant demolition activities performed on the Gannon Power Station since the 2006 study was performed.

3.5 BAYSIDE

The Bayside Power Station is located directly adjacent to the Gannon Power Station, and within the same property boundary. The project consists of seven GE 7FA CTs, with associated HRSGs. Three of the CT HRSG sets, Bayside 1A, 1B, and 1C, were utilized to repower the steam turbine from Gannon Unit 5. Bayside 1A, 1B, and 1C came online in 2003. Four of the CT HRSG sets, Bayside 2A, 2B, 2C, and 2D, were utilized to repower the steam turbine from Gannon Unit 6. Bayside 2A, 2B, 2C, and 2D came online in 2004. The project also includes four Pratt & Whitney TwinPac Units. The remaining facilities at the site, including the common administrative, warehouse and maintenance buildings, water storage tanks, and ponds, will all be considered part of the Bayside Power Station, now that the Gannon Power Station has been taken out of service. Additionally, the steam turbines from Gannon Unit 1 and Gannon

Unit 2 are now considered part of the Bayside facility along with the entire steam turbine building, now that these units have been repowered as part of the Bayside Power Station.

The Pratt & Whitney units at the Bayside Power Station were installed subsequent to the 2006 study.

3.6 CITY OF TAMPA PARTNERSHIP STATION

The City of Tampa Partnership Station includes two natural gas fired reciprocating engines installed at a wastewater treatment plant, on land leased from the Tampa Bay Harbor Authority. Waste heat from the units is recovered and used to dewater sludge at the wastewater treatment facility. The units are housed within a concrete block building.

There have been no changes to the City of Tampa Partnership Station since the 2006 study was performed.

* * * * *

4.0 DECOMMISSIONING COSTS

BMcD has prepared decommissioning estimates for Tampa Electric's fossil fuel power generating facility assets in the Tampa area. When Tampa Electric determines that the assets should be retired, the above grade equipment, steel structures, and other non-ferrous metals are assumed to have sufficient scrap value to a salvage contractor to offset a portion of the site dismantlement costs. The Study assumes that decommissioning will occur at the end of useful life of the facilities and equipment will only have value as scrap material. Tampa Electric will incur costs in the demolition and restoration of the sites less the scrap value of equipment, bulk steel, and non-ferrous scrap metal.

The decommissioning estimate includes the cost to return the site to a marketable or useable condition. The sites will be seeded and restored to green space. Included are the costs to dismantle all of the assets owned by Tampa Electric at each site, including power generating equipment and balance of plant facilities as well as site restoration.

The site decommissioning costs for the current Study were developed independently from Tampa Electric's 2006 decommissioning study. However, the 2006 study was reviewed along with Tampa Electric's 2006 regulatory filings regarding decommissioning, in order to gain a broad understanding of the scope and assumptions and to maintain consistency with previous regulatory filings. The 2006 study and regulatory filings were reviewed by BMcD and LVI, a site visit was performed, and site drawings were reviewed. Based on findings from the site visit, review of the drawings, BMcD's in house data on plant equipment quantities, and BMcD and LVI's professional judgment, quantity estimates were developed for the current Study. This resulted in a full estimate of quantities for the tasks required to be performed for each dismantlement effort. Current market labor rates and unit pricing were then developed for each task, and these rates were applied to the quantities for each plant to determine the total cost of decommissioning for each site.

For purposes of this study, BMcD and LVI have assumed that each site will be demolished as a single project, allowing the most cost effective demolition methods to be utilized. A summary of several of the means and methods that could be employed is summarized in the following paragraphs; however, means and methods will not be dictated to the contractor by Tampa Electric or BMcD. It will be the contractor's responsibility to determine means and methods that result in safely dismantling the facilities at the lowest possible cost.

Asbestos remediation would take place prior to commencement of any other demolition activities. Abatement would need to be performed in compliance with all state and federal regulations, including, but not limited to requirements for sealing off work areas and maintaining negative pressure throughout the removal process. Final clearances and approvals would need to be achieved prior to performing further demolition activities.

High grade assets would then be removed from the site, to the extent possible. This would include items such as transformers, transformer coils, circuit breakers, electrical wire, condenser plates and tubes, and heater tubes. High grade assets include precious alloys such as copper, aluminum-brass tubes, titanium tubes, inconel, and other high value metals occurring in plant systems. High grade asset removal would occur up-front in the schedule, to reduce the potential for vandalism, to increase cash flow, and for separation of recycle streams to increase scrap recovery. Methods of removal vary with the location and nature of the asset. Small transformers, small equipment, and wire would likely be removed and shipped as-is for processing at a scrap yard. Large transformers, combustion turbines, steam turbines, and condensers would likely require some on-site disassembly prior to being shipped to a scrap yard.

Construction and Demolition (C&D) waste includes items such as non-asbestos insulation, roofing, wood, drywall, plastics, and other non-metallic materials. C&D waste would typically be segregated for scrap and concrete to avoid cross-contaminating of waste streams or recycle streams. C&D demolition crews could remove these materials with equipment such as excavators equipped with material handling attachments, skid steers, etc. This material would be consolidated and loaded into bulk containers for disposal.

In general, boilers and HRSGs could be felled and cut into manageable sized pieces on the ground. First the structures around the boilers would need to be removed using excavators equipped with shears and grapples. Stairs, grating, elevators, and other high structures would be removed using an "ultra high reach" excavator, equipped with shears. Following removal of these structures, the boilers or HRSGs would be felled, using explosive blasts. The boilers would then be dismantled using equipment such as excavators equipped with shears and grapples, and the scrap metal loaded onto trailers for recycling.

The boilers at the Gannon site would need to be dismantled in a more controlled manner, since operation of the Bayside site will continue, including the immediately adjacent powerhouse remaining in operation. A high reach excavator would likely be utilized to remove light steel framing, decks, and support structures and also used with shears to cut into boiler skin and begin dismantling boiler tubes. Larger

items, such as steam drums, columns, girders, and the economizer manifold would be torch cut and picked utilizing cranes and/or excavators. Once these items are on the ground, they would be dismantled and loaded onto trailers for recycling.

After the surrounding structures and ductwork have been removed, the stacks would be imploded, using controlled blasts. Following implosion the stack liners and concrete would be reduced in size to allow for handling and removal.

Balance of plant structures and foundations would likely be demolished using excavators equipped with hydraulic shears, hydraulic grapples, and impact breakers, along with workers utilizing open flame cutting torches. Steel components would be separated, reduced in size, and loaded onto trailers for recycling. Concrete would be broken into manageable sized pieces and stockpiled for crushing on-site. Concrete pieces would ultimately be loaded in a hopper and fed through a crusher to be sized for on-site disposal.

The J.H. Phillips Station would likely be demolished utilizing high reach excavators equipped with shears and a concrete processor, excavators, and skid steers, due to the smaller sized equipment installed at the site. The City of Tampa Partnership Station would likely be demolished utilizing an excavator equipped with a shear and concrete processor, along with skid steers, due to the smaller sized equipment installed at the site.

4.1 GENERAL DECOMMISSIONING ASSUMPTIONS FOR ALL SITES

The following assumptions were made as the basis for all the cost estimates:

1. The estimates are inclusive of all cost necessary to properly dismantle all sites to a marketable or usable condition.
2. All facilities and units within each station will be decommissioned to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
3. All work will take place in the most cost efficient method.
4. Labor costs are based on a regular 40 hour workweek without overtime.
5. It is assumed that all the power stations, with the exception of Gannon Station, will be dismantled after all units are taken out of service, allowing dismantlement of entire sites at once.
6. All demolition and abatement activities will be performed in compliance with all federal, state and local requirements and regulations.

7. Tampa Electric will remove all burnable coal, fuel oil, limestone piles, and chemicals prior to commencement of demolition activities.
8. Tampa Electric will remove all rolling stock (rail cars, vehicles, cranes, forklift trucks, etc.) and temporary vehicle fuel tanks prior to commencement of demolition activities.
9. Tampa Electric will remove any spare parts, tools, inventory, or equipment in the buildings prior to commencement of demolition activities.
10. Hazardous material abatement is included for all sites as necessary, including asbestos, lead paint, mercury, and PCBs.
11. Abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed.
12. Removal of asbestos will be done in accordance with any and all applicable Federal, State and Local laws, rules and regulations.
13. Demolition will include the removal of all structures, equipment, boilers, tanks, conveying and ancillary buildings, and any other associated equipment and facilities to 3-1/2 feet below grade for foundations and slabs. All structures below 3-1/2 feet will be abandoned in-place unless deemed hazardous by Tampa Electric or otherwise stated in the assumptions as being demolished.
14. Circulating water system pipes will be capped, have the tops broken out, and backfilled with on-site soil.
15. All other underground piping below 3-1/2 feet will be abandoned in place by capping each end with concrete.
16. Foundations and piles below 3-1/2 feet will be abandoned in place.
17. Storm sewers, catch basins and ducts will be collapsed to two feet below grade, filled and sealed on the upstream side. Horizontal runs will be abandoned in place after being closed.
18. To the extent possible, concrete will be crushed and disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill. The costs assume that site materials balance without any import or export of fill material.
19. All existing basements will be used to bury crushed concrete and other inert materials. Concrete in trenches and basements will be perforated to create drainage.
20. Costs for offsite disposal are included for materials in excess of the onsite inert debris disposal capacity.
21. Equipment and structures above the seawall will be removed. Finished dock lines, canals and slips will be retained and secured with perimeter cyclone fencing.
22. Step up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap in all estimates.

23. Transmission switchyards and substations within the property limits of the plant are not part of the demolition scope. The generator step-up transformers and generator lead lines to the switchyards will be removed. Remaining switchyard equipment is assumed to be part of the transmission system assets.
24. Where possible, dikes will be removed and re-graded with the dike material used as fill.
25. Remediation work activities will include collecting, draining, and disposing of oils from tanks and equipment; abatement activities including preparation, removal, transportation and disposal; and remediation of transformers including removal of oils and relocation for sale or disposal.
26. No PCB oil currently exists at any of the sites, but previously PCB oils were used at Big Bend and Gannon. Foundations supporting equipment that contained PCBs will be assumed to contain residual contamination and will be removed and disposed of properly. The costs also include removal of one foot of soil beneath the pads for offsite disposal.
27. Existing ash ponds will be pumped dry, the berms graded into the ponds, and then filled with crushed concrete from the site as necessary to make up remainder of the volume available in the pond area. In accordance with the Florida Department of Environmental Protection (FDEP), Guidance for Disturbance and Use of Old Closed Landfills or Waste Disposal Areas in Florida (Version 2- June 2009) a cap will constructed of a geosynthetic clay liner (GCL) over six inches of soil. The GCL will be covered by 24 inches of topsoil and seeded.
28. Costs are included to clean out all fuel oil tanks. Costs have also been included to remove one foot of soil directly below each of the fuel oil tanks to account for the potential for this soil to be contaminated during normal operations.
29. Soil testing and any other on-site testing has not been conducted for this study.
30. No environmental costs have been included to address site clean-up of contaminated soils, hazardous materials, or other conditions present on-site having a negative environmental impact, other than those specifically listed in these assumptions. No allowances are included for unforeseen environmental remediation activities.
31. Site areas will be graded to achieve suitable site drainage to natural drainage patterns, but grading will be minimized to the extent possible. To the extent necessary, the cost of fill is included.
32. Disturbed site areas will be seeded after they are graded to provide a suitable ground cover to prevent soil erosion.
33. For purposes of this study, it is assumed that none of the equipment will be have a salvage value in excess of the scrap value of the materials in the equipment at the time of the decommissioning study. Consistent with Florida Administrative Code Rule 25-6.04364, the decommissioning cost estimate will be based on the end of useful life of each facility. All equipment, steel, copper, and

other metals will be sold as scrap. Credits for salvage value are based on scrap value alone. Resale of equipment and materials is not included.

34. Major equipment and structural steel is included for scrap value. All other demolished materials are considered debris.
35. Scrap values were determined using the American Metals Market report for January of 2011, based on an average cost for Southeastern U.S. markets.
36. Scrap value of steel is included at $265 per gross-ton.
37. Scrap value of copper is included at $2.50 per pound.
38. Scrap value of Inconel is included at $6.50 per pound.
39. Engineering costs include preparing detailed work plans, obtaining site permits, lead exposure management program, respiratory protection, hazardous communication, OSHA engineering survey, detailed schedule, site specific health and safety plans.
40. Valuation and sale of land and all replacement generation costs are excluded from this scope.
41. Contingency has been excluded from the cost estimates provided in this Study. Contingency will be determined by Tampa Electric.
42. Pricing for all estimates is based on January 1, 2011 dollars.
43. The scope of the costs included in this Study is limited to the decommissioning activities that will occur at the end of useful life of the facilities. Additional on-going costs may be required, including, but not limited to groundwater monitoring and/or other environmental monitoring activities. These costs are excluded from the cost estimates provided in this Study.

4.2 SITE SPECIFIC DECOMMISSIONING ASSUMPTIONS

4.2.1 POLK

The following assumptions were made specific to the Polk Power Station:

1. Cooling water recirculation ponds will be left in place as is.
2. The storm water pond located on the north side will be drained and used for onsite disposal of crushed concrete.
3. Scrap values include 575,000 lbs of Inconel from the Syngas Cooler.
4. The former coal storage area, process water and settling ponds will be capped with 24-inches of soil.
5. The slag storage area will be closed with a cap (in accordance with the FDEP, Guidance for Disturbance and Use of Old Closed Landfills or Waste Disposal Areas in Florida [Version 2-

June 2009]) constructed of a geosynthetic clay liner (GCL) over 6 inches of soil. The GCL will be covered by 24-inches of topsoil and seeded

4.2.2 J.H. PHILLIPS

The following assumptions were made specific to the J.H. Phillips Power Station:

1. The onsite storm water ponds will be used for onsite disposal of crushed concrete and capped with 24 inches of topsoil and seeded.
2. The water tank was previously used for oil storage prior to being converted to a water storage tank. A cost is included for removing one foot of soil below this tank, hauling it, and properly disposing of it, to account for potential contamination, in the same manner as the other fuel oil tanks.

4.2.3 BIG BEND

The following assumptions were made specific to the Big Bend Power Station:

1. HDPE liners from water storage ponds will be perforated prior to either backfilling with crushed concrete or berm material
2. In accordance with the FDEP Guidance, the gypsum storage area will be closed with a cap constructed of a GCL over 6 inches of fill soil. The GCL cap will be covered by 24 inches of topsoil placed on top and seeded.
3. The coal storage area will have usable coal removed by Tampa Electric. In accordance with FDEP Guidance, the area will be closed with a cap of 24-inches of soil and seeded.
4. Ponds currently containing fly ash or slag will be capped (in accordance with FDEP Guidance) in place with GCL over six inches of fill soil. The GCL cap will be covered by 24 inches of topsoil placed on top and seeded.
5. Circulating water intake and discharge canals will be left as is.
6. Estimates for asbestos abatement are based on the remaining asbestos volume estimates provided by Tampa Electric.

4.2.4 GANNON

The following assumptions were made specific to the Gannon Power Station:

1. The Gannon Station will be dismantled while the adjacent Bayside Station remains in operation. The steam turbines for Gannon Unit #5 and #6 now serve as Bayside #1 and Bayside #2 respectively. These steam turbines, along with the entire steam turbine building, will remain in place to facilitate the operation of the Bayside Station. The steam turbine building and all steam turbine pedestals are included for demolition in the Bayside Station decommissioning costs.
2. Consideration was also given for our station outages that would occur throughout the decommissioning process. Decommissioning activities would have to cease during this period due to a concern of excessive dusting and other possible interferences or safety concerns with outage related construction work. It has been assumed that two extended outages occur during the decommissioning of Gannon. The outages would result in additional mobilizations, an increase in costs, and a decrease in productivity.
3. In accordance with FDEP Guidance, the former coal storage area will be closed with a cap of 24-inches of soil and seeded.
4. Estimates for asbestos abatement are based on estimated quantities of transite siding calculated from the architectural drawings provided by Tampa Electric. It is assumed that no additional asbestos is present beyond the transite siding

4.2.5 BAYSIDE

The following assumptions were made specific to the Bayside Power Station:

1. The storm water and process water ponds will be filled with crushed concrete and berm material as part of the decommissioning. In accordance with FDEP Guidance, the ponds will be closed with a cap of 24 inches of soil and seeded.
2. Sheet piling in Pond 1 will be removed prior to backfilling and capping.
3. It has been assumed that no contamination is present in the abandoned spray areas. No remediation costs have been included for these areas.

4.2.6 CITY OF TAMPA PARTNERSHIP STATION

The following assumptions were made specific to the City of Tampa Power Station:

1. All material will be hauled off site for disposal including concrete. Since the project sits on land leased from the Harbor Authority, on-site disposal of concrete is assumed not to be allowed

* * * * *

5.0 LIMITATIONS

In preparation of this dismantlement cost study, BMcD has relied upon information provided by Tampa Electric. BMcD acknowledges that it has requested the information from Tampa Electric that it deemed necessary to complete this study. While we have no reason to believe that the information provided to us, and upon which we have relied, is inaccurate or incomplete in any material respect, we have not independently verified such information and cannot guarantee its accuracy or completeness.

Engineer's estimates and projections of demolition costs are based on Engineer's experience, qualifications and judgment. Since Engineer has no control over weather, cost and availability of labor, material and equipment, labor productivity, construction contractors' procedures and methods, and other factors, Engineer does not guarantee the accuracy of its estimates and projections.

Engineer's estimates do not include allowances for unforeseen environmental liabilities associated with unexpected environmental contamination due to events not considered part of normal operations, such as fuel tank ruptures, oil spills, etc. Estimates also do not include allowances for environmental remediation associated with changes in classification of hazardous materials.

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APPENDIX A – DECOMMISSIONING COST SUMMARIES

Table A-1
Big Bend Power Station
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	ACM Disposal	Remediation	Contingency	Total Cost	Salvage	Total Net
Unit 1	$ 1,986,000	$ 1,572,000	$ 674,000	$ 110,000	$ -	$ -	$ 4,342,000	$ (3,821,000)	$ 521,000
Asbestos Remediation	$ 265,000	$ 66,000	$ -	$ 110,000	$ -	$ -	$ 441,000	$ -	$ 441,000
* Balance Draft Fans	$ 16,000	$ 14,000	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
Boiler	$ 931,000	$ 815,000	$ -	$ -	$ -	$ -	$ 1,746,000	$ -	$ 1,746,000
Steam Turbine & Building	$ 312,000	$ 273,000	$ -	$ -	$ -	$ -	$ 585,000	$ -	$ 585,000
* SCR	$ 31,000	$ 27,000	$ -	$ -	$ -	$ -	$ 58,000	$ -	$ 58,000
Precipitator	$ 82,000	$ 71,000	$ -	$ -	$ -	$ -	$ 153,000	$ -	$ 153,000
FGD	$ 31,000	$ 27,000	$ -	$ -	$ -	$ -	$ 58,000	$ -	$ 58,000
Stack	$ 160,000	$ 140,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
GSU & Foundation	$ 158,000	$ 139,000	$ -	$ -	$ -	$ -	$ 297,000	$ -	$ 297,000
Debris	$ -	$ -	$ 674,000	$ -	$ -	$ -	$ 674,000	$ -	$ 674,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,821,000)	$ (3,821,000)
Unit 2	$ 1,981,000	$ 1,587,000	$ 674,000	$ 110,000	$ -	$ -	$ 4,332,000	$ (3,810,000)	$ 522,000
Asbestos Remediation	$ 265,000	$ 66,000	$ -	$ 110,000	$ -	$ -	$ 441,000	$ -	$ 441,000
* Balance Draft Fans	$ 16,000	$ 14,000	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
Boiler	$ 926,000	$ 810,000	$ -	$ -	$ -	$ -	$ 1,736,000	$ -	$ 1,736,000
Steam Turbine & Building	$ 312,000	$ 273,000	$ -	$ -	$ -	$ -	$ 585,000	$ -	$ 585,000
* SCR	$ 31,000	$ 27,000	$ -	$ -	$ -	$ -	$ 58,000	$ -	$ 58,000
Precipitator	$ 82,000	$ 71,000	$ -	$ -	$ -	$ -	$ 153,000	$ -	$ 153,000
FGD	$ 31,000	$ 27,000	$ -	$ -	$ -	$ -	$ 58,000	$ -	$ 58,000
Stack	$ 160,000	$ 140,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
GSU & Foundation	$ 158,000	$ 139,000	$ -	$ -	$ -	$ -	$ 297,000	$ -	$ 297,000
Debris	$ -	$ -	$ 674,000	$ -	$ -	$ -	$ 674,000	$ -	$ 674,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,810,000)	$ (3,810,000)
Unit 3	$ 1,772,000	$ 1,592,000	$ 674,000	$ 68,000	$ -	$ -	$ 4,106,000	$ (3,986,000)	$ 120,000
Asbestos Remediation	$ -	$ 41,000	$ -	$ 68,000	$ -	$ -	$ 109,000	$ -	$ 109,000
* Balance Draft Fans	$ 16,000	$ 14,000	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ 30,000
Boiler	$ 960,000	$ 840,000	$ -	$ -	$ -	$ -	$ 1,800,000	$ -	$ 1,800,000
Steam Turbine & Building	$ 326,000	$ 286,000	$ -	$ -	$ -	$ -	$ 612,000	$ -	$ 612,000
* SCR	$ 32,000	$ 28,000	$ -	$ -	$ -	$ -	$ 60,000	$ -	$ 60,000
Precipitator	$ 82,000	$ 71,000	$ -	$ -	$ -	$ -	$ 153,000	$ -	$ 153,000
FGD	$ 33,000	$ 29,000	$ -	$ -	$ -	$ -	$ 62,000	$ -	$ 62,000
Stack	$ 160,000	$ 140,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
GSU & Foundation	$ 163,000	$ 143,000	$ -	$ -	$ -	$ -	$ 306,000	$ -	$ 306,000
Debris	$ -	$ -	$ 674,000	$ -	$ -	$ -	$ 674,000	$ -	$ 674,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (3,986,000)	$ (3,986,000)
Unit 4	$ 2,000,000	$ 1,793,000	$ 809,000	$ 68,000	$ -	$ -	$ 4,670,000	$ (4,658,000)	$ 12,000
Asbestos Remediation	$ -	$ 41,000	$ -	$ 68,000	$ -	$ -	$ 109,000	$ -	$ 109,000
* Balance Draft Fans	$ 19,000	$ 17,000	$ -	$ -	$ -	$ -	$ 36,000	$ -	$ 36,000
Boiler	$ 1,104,000	$ 966,000	$ -	$ -	$ -	$ -	$ 2,070,000	$ -	$ 2,070,000
Steam Turbine & Building	$ 370,000	$ 323,000	$ -	$ -	$ -	$ -	$ 693,000	$ -	$ 693,000
* SCR	$ 37,000	$ 33,000	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ 70,000
Precipitator	$ 91,000	$ 80,000	$ -	$ -	$ -	$ -	$ 171,000	$ -	$ 171,000
FGD	$ 37,000	$ 33,000	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ 70,000
Stack	$ 160,000	$ 140,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
GSU & Foundation	$ 182,000	$ 160,000	$ -	$ -	$ -	$ -	$ 342,000	$ -	$ 342,000
Debris	$ -	$ -	$ 809,000	$ -	$ -	$ -	$ 809,000	$ -	$ 809,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (4,658,000)	$ (4,658,000)

* Newly Installed Equipment Since the 2006 Study

Table A-1 (Cont.)
Big Bend Power Station
Decommissioning Cost Summary

Coal Field	$	837,000	$	732,000	$	115,000	$	-	$	4,728,000	$	-	$	6,412,000	$	(163,000)	$	6,249,000
Barge Unloading Equipment	$	288,000	$	252,000	$	28,000	$	-	$	-	$	-	$	568,000	$	-	$	568,000
Barge Unloader Dock	$	269,000	$	235,000	$	16,000	$	-	$	-	$	-	$	520,000	$	-	$	520,000
Barge Unloader Conveyors	$	12,000	$	11,000	$	12,000	$	-	$	-	$	-	$	35,000	$	-	$	35,000
South Coal Yard Reclaim	$	58,000	$	50,000	$	3,000	$	-	$	-	$	-	$	111,000	$	-	$	111,000
South Coal Yard Conveyors	$	12,000	$	11,000	$	14,000	$	-	$	-	$	-	$	37,000	$	-	$	37,000
North Coal Yard Reclaim	$	58,000	$	50,000	$	3,000	$	-	$	-	$	-	$	111,000	$	-	$	111,000
North Coal Yard Conveyors	$	17,000	$	15,000	$	14,000	$	-	$	-	$	-	$	46,000	$	-	$	46,000
North & South Coal Yard Remediation	$	-	$	-	$	-	$	-	$	4,728,000	$	-	$	4,728,000	$	-	$	4,728,000
Coal Blending Bins	$	120,000	$	105,000	$	16,000	$	-	$	-	$	-	$	241,000	$	-	$	241,000
Coal Conveyors from Blending Bins to Units	$	3,000	$	3,000	$	9,000	$	-	$	-	$	-	$	15,000	$	-	$	15,000
Scrap	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	(163,000)	$	(163,000)
CT 4	$	126,000	$	110,000	$	62,000	$	-	$	-	$	-	$	298,000	$	(213,000)	$	85,000
* Pratt & Whitney TwinPac	$	110,000	$	96,000	$	44,000	$	-	$	-	$	-	$	250,000	$	-	$	250,000
* GSUs	$	8,000	$	7,000	$	8,000	$	-	$	-	$	-	$	23,000	$	-	$	23,000
* Floodwall	$	8,000	$	7,000	$	10,000	$	-	$	-	$	-	$	25,000	$	-	$	25,000
Scrap	$	-	$	-	$	-	$	-	$	-	$	-	$	-	$	(213,000)	$	(213,000)
Common(FGD Screenwell, Limestone	$	1,171,000	$	1,648,000	$	2,655,000	$	-	$	35,605,000	$	-	$	41,079,000	$	(3,602,000)	$	37,477,000
Closure of Slag Dewatering Pond	$	-	$	-	$	-	$	-	$	967,000	$	-	$	967,000	$	-	$	967,000
Slag Dewatering Bins	$	24,000	$	21,000	$	-	$	-	$	-	$	-	$	45,000	$	-	$	45,000
Circulating Water Pumps	$	29,000	$	25,000	$	-	$	-	$	-	$	-	$	54,000	$	-	$	54,000
Cooling Water Discharge Canal Sheet Piling	$	230,000	$	202,000	$	-	$	-	$	-	$	-	$	432,000	$	-	$	432,000
Fuel Oil Fired Blackstart Engine & Fuel Oil Tank	$	38,000	$	34,000	$	-	$	-	$	-	$	-	$	72,000	$	-	$	72,000
Roads	$	32,000	$	28,000	$	790,000	$	-	$	-	$	-	$	850,000	$	-	$	850,000
* New Warehouse	$	12,000	$	11,000	$	-	$	-	$	-	$	-	$	23,000	$	-	$	23,000
All Other BOP Buildings	$	168,000	$	147,000	$	164,000	$	-	$	-	$	-	$	479,000	$	(296,000)	$	183,000
Limestone Unloading Facility	$	77,000	$	67,000	$	181,000	$	-	$	-	$	-	$	325,000	$	(56,000)	$	269,000
Limestone Conveyors	$	29,000	$	25,000	$	-	$	-	$	-	$	-	$	54,000	$	-	$	54,000
Limestone Storage Building	$	96,000	$	84,000	$	-	$	-	$	-	$	-	$	180,000	$	-	$	180,000
Closure of Bottom Ash Ponds	$	-	$	-	$	-	$	-	$	5,693,000	$	-	$	5,693,000	$	-	$	5,693,000
Closure of Fly Ash Pond	$	-	$	-	$	-	$	-	$	4,429,000	$	-	$	4,429,000	$	-	$	4,429,000
* Closure of Solids Settling Pond (newly lined)	$	-	$	-	$	-	$	-	$	1,746,000	$	-	$	1,746,000	$	-	$	1,746,000
Closure of Gypsum Storage Area	$	-	$	-	$	-	$	-	$	13,933,000	$	-	$	13,933,000	$	-	$	13,933,000
Closure of Spray Field Areas	$	-	$	-	$	-	$	-	$	1,557,000	$	-	$	1,557,000	$	-	$	1,557,000
Closure of Dredging Spoils Areas	$	-	$	-	$	-	$	-	$	5,664,000	$	-	$	5,664,000	$	-	$	5,664,000
Fuel Oil Storage Tank by P&W TwinPac	$	14,000	$	13,000	$	-	$	-	$	-	$	-	$	27,000	$	-	$	27,000
All Other Tanks	$	38,000	$	34,000	$	-	$	-	$	-	$	-	$	72,000	$	-	$	72,000
Administration Building	$	58,000	$	50,000	$	-	$	-	$	-	$	-	$	108,000	$	-	$	108,000
Water Treatment Equipment and Building	$	31,000	$	27,000	$	-	$	-	$	-	$	-	$	58,000	$	-	$	58,000
Closure of Stormwater Ponds	$	-	$	-	$	-	$	-	$	1,616,000	$	-	$	1,616,000	$	-	$	1,616,000
Underground Utilities	$	150,000	$	750,000	$	-	$	-	$	-	$	-	$	900,000	$	(2,500,000)	$	(1,600,000)
Switchyard	$	120,000	$	105,000	$	-	$	-	$	-	$	-	$	225,000	$	(750,000)	$	(525,000)
PCB Remediation for Potential Residual Contamination	$	15,000	$	25,000	$	1,426,000	$	-	$	-	$	-	$	1,466,000	$	-	$	1,466,000
Soil Remediation Beneath Fuel Oil Tank	$	-	$	-	$	60,000	$	-	$	-	$	-	$	60,000	$	-	$	60,000
Mercury Unit Disposal	$	10,000	$	-	$	34,000	$	-	$	-	$	-	$	44,000	$	-	$	44,000
Rail Unloading/ Conveying	$	173,000	$	151,000	$	41,000	$	-	$	-	$	-	$	365,000	$	(127,000)	$	238,000
* Railcar Unloader	$	24,000	$	21,000	$	3,000	$	-	$	-	$	-	$	48,000	$	(16,000)	$	32,000
* Coal Conveyor from Railcar Unloader to Coal Storage	$	149,000	$	130,000	$	38,000	$	-	$	-	$	-	$	317,000	$	(111,000)	$	206,000

*** Newly Installed Equipment Since the 2006 Study**

Table A-2
Gannon Power Station
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	ACM Disposal	Remediation	Contingency	Total Cost	Salvage	Total Net
Unit 1	$ 416,000	$ 214,000	$ 24,000	$ 55,000	$ -	$ -	$ 709,000	$ (91,000)	$ 618,000
Asbestos Remediation	$ 132,000	$ 33,000	$ -	$ 55,000	$ -	$ -	$ 220,000	$ -	$ 220,000
Remainder of Boiler	$ 284,000	$ 181,000	$ -	$ -	$ -	$ -	$ 465,000	$ -	$ 465,000
Debris	$ -	$ -	$ 24,000	$ -	$ -	$ -	$ 24,000	$ -	$ 24,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (91,000)	$ (91,000)
Unit 2	$ 416,000	$ 214,000	$ 24,000	$ 55,000	$ -	$ -	$ 709,000	$ (91,000)	$ 618,000
Asbestos Remediation	$ 132,000	$ 33,000	$ -	$ 55,000	$ -	$ -	$ 220,000	$ -	$ 220,000
Remainder of Boiler	$ 284,000	$ 181,000	$ -	$ -	$ -	$ -	$ 465,000	$ -	$ 465,000
Debris	$ -	$ -	$ 24,000	$ -	$ -	$ -	$ 24,000	$ -	$ 24,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (91,000)	$ (91,000)
Unit 3	$ 1,241,000	$ 739,000	$ 63,000	$ 55,000	$ -	$ -	$ 2,098,000	$ (557,000)	$ 1,541,000
Asbestos Remediation	$ 132,000	$ 33,000	$ -	$ 55,000	$ -	$ -	$ 220,000	$ -	$ 220,000
Boiler	$ 1,109,000	$ 706,000	$ -	$ -	$ -	$ -	$ 1,815,000	$ -	$ 1,815,000
Debris	$ -	$ -	$ 63,000	$ -	$ -	$ -	$ 63,000	$ -	$ 63,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (557,000)	$ (557,000)
Unit 4	$ 1,222,000	$ 727,000	$ 63,000	$ 55,000	$ -	$ -	$ 2,067,000	$ (547,000)	$ 1,520,000
Asbestos Remediation	$ 132,000	$ 33,000	$ -	$ 55,000	$ -	$ -	$ 220,000	$ -	$ 220,000
Boiler	$ 1,090,000	$ 694,000	$ -	$ -	$ -	$ -	$ 1,784,000	$ -	$ 1,784,000
Debris	$ -	$ -	$ 63,000	$ -	$ -	$ -	$ 63,000	$ -	$ 63,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (547,000)	$ (547,000)
Unit 5	$ 1,346,000	$ 806,000	$ 75,000	$ 55,000	$ -	$ -	$ 2,282,000	$ (610,000)	$ 1,672,000
Asbestos Remediation	$ 132,000	$ 33,000	$ -	$ 55,000	$ -	$ -	$ 220,000	$ -	$ 220,000
Boiler	$ 1,214,000	$ 773,000	$ -	$ -	$ -	$ -	$ 1,987,000	$ -	$ 1,987,000
Debris	$ -	$ -	$ 75,000	$ -	$ -	$ -	$ 75,000	$ -	$ 75,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (610,000)	$ (610,000)
Unit 6	$ 1,822,000	$ 1,108,000	$ 108,000	$ 55,000	$ -	$ -	$ 3,093,000	$ (848,000)	$ 2,245,000
Asbestos Remediation	$ 132,000	$ 33,000	$ -	$ 55,000	$ -	$ -	$ 220,000	$ -	$ 220,000
Boiler	$ 1,690,000	$ 1,075,000	$ -	$ -	$ -	$ -	$ 2,765,000	$ -	$ 2,765,000
Debris	$ -	$ -	$ 108,000	$ -	$ -	$ -	$ 108,000	$ -	$ 108,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (848,000)	$ (848,000)
Common	$ 354,000	$ 677,000	$ 1,488,000	$ -	$ -	$ -	$ 2,519,000	$ -	$ 2,519,000
Coal Unloading Dock	$ 288,000	$ 252,000	$ 59,000	$ -	$ -	$ -	$ 599,000	$ -	$ 599,000
PCB Remediation for Potential Residual Contamination	$ 15,000	$ 25,000	$ 1,426,000	$ -	$ -	$ -	$ 1,466,000	$ -	$ 1,466,000
Underground Utilities	$ 50,000	$ 400,000	$ -	$ -	$ -	$ -	$ 450,000	$ -	$ 450,000
Mercury Unit Disposal	$ 1,000	$ -	$ 3,000	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
Coal Field	$ 173,000	$ 151,000	$ 75,000	$ -	$ 4,457,000	$ -	$ 4,856,000	$ -	$ 4,856,000
Old Coal Field Parking Area	$ 173,000	$ 151,000	$ 75,000	$ -	$ -	$ -	$ 399,000	$ -	$ 399,000
Coal Field Soil Cap	$ -	$ -	$ -	$ -	$ 4,457,000	$ -	$ 4,457,000	$ -	$ 4,457,000

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

Table A-3
Bayside Power Station
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	ACM Disposal	Remediation	Contingency	Total Cost	Salvage	Total Net
Unit 1	$ 2,548,000	$ 2,229,000	$ 704,000	$ -	$ -	$ -	$ 5,481,000	$ (5,681,000)	$ (200,000)
3 GE 7FAs and HRSGs	$ 2,092,000	$ 1,830,000	$ -	$ -	$ -	$ -	$ 3,922,000	$ -	$ 3,922,000
Steam Turbine & Building	$ 216,000	$ 189,000	$ -	$ -	$ -	$ -	$ 405,000	$ -	$ 405,000
4 GSUs & Electrical	$ 240,000	$ 210,000	$ -	$ -	$ -	$ -	$ 450,000	$ -	$ 450,000
Debris	$ -	$ -	$ 704,000	$ -	$ -	$ -	$ 704,000	$ -	$ 704,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (5,681,000)	$ (5,681,000)
Unit 2	$ 3,545,000	$ 3,102,000	$ 717,000	$ -	$ -	$ -	$ 7,364,000	$ (7,298,000)	$ 66,000
4 GE 7FAs and HRSGs	$ 3,029,000	$ 2,650,000	$ -	$ -	$ -	$ -	$ 5,679,000	$ -	$ 5,679,000
Steam Turbine & Building	$ 216,000	$ 189,000	$ -	$ -	$ -	$ -	$ 405,000	$ -	$ 405,000
5 GSUs & Electrical	$ 300,000	$ 263,000	$ -	$ -	$ -	$ -	$ 563,000	$ -	$ 563,000
Debris	$ -	$ -	$ 717,000	$ -	$ -	$ -	$ 717,000	$ -	$ 717,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (7,298,000)	$ (7,298,000)
CT 3	$ 118,000	$ 103,000	$ 51,000	$ -	$ -	$ -	$ 272,000	$ (213,000)	$ 59,000
* Pratt & Whitney TwinPac	$ 110,000	$ 96,000	$ -	$ -	$ -	$ -	$ 206,000	$ -	$ 206,000
* GSU	$ 8,000	$ 7,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Debris	$ -	$ -	$ 51,000	$ -	$ -	$ -	$ 51,000	$ -	$ 51,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (213,000)	$ (213,000)
CT 4	$ 118,000	$ 103,000	$ 51,000	$ -	$ -	$ -	$ 272,000	$ (213,000)	$ 59,000
* Pratt & Whitney TwinPac	$ 110,000	$ 96,000	$ -	$ -	$ -	$ -	$ 206,000	$ -	$ 206,000
* GSU	$ 8,000	$ 7,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Debris	$ -	$ -	$ 51,000	$ -	$ -	$ -	$ 51,000	$ -	$ 51,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (213,000)	$ (213,000)
CT 5	$ 118,000	$ 103,000	$ 51,000	$ -	$ -	$ -	$ 272,000	$ (213,000)	$ 59,000
* Pratt & Whitney TwinPac	$ 110,000	$ 96,000	$ -	$ -	$ -	$ -	$ 206,000	$ -	$ 206,000
* GSU	$ 8,000	$ 7,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Debris	$ -	$ -	$ 51,000	$ -	$ -	$ -	$ 51,000	$ -	$ 51,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (213,000)	$ (213,000)
CT 6	$ 118,000	$ 103,000	$ 51,000	$ -	$ -	$ -	$ 272,000	$ (213,000)	$ 59,000
* Pratt & Whitney TwinPac	$ 110,000	$ 96,000	$ -	$ -	$ -	$ -	$ 206,000	$ -	$ 206,000
* GSU	$ 8,000	$ 7,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Debris	$ -	$ -	$ 51,000	$ -	$ -	$ -	$ 51,000	$ -	$ 51,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (213,000)	$ (213,000)
Common	$ 664,000	$ 816,000	$ 424,000	$ -	$ 1,723,000	$ -	$ 3,627,000	$ (375,000)	$ 3,252,000
* TwinPac Units Floodwall	$ 11,000	$ 10,000	$ 14,000	$ -	$ -	$ -	$ 35,000	$ -	$ 35,000
Closure of Ponds	$ -	$ -	$ -	$ -	$ 1,723,000	$ -	$ 1,723,000	$ -	$ 1,723,000
Roads	$ 24,000	$ 50,000	$ 306,000	$ -	$ -	$ -	$ 380,000	$ -	$ 380,000
Intake StrucTure & Circulating Water Pumps	$ 216,000	$ 189,000	$ 14,000	$ -	$ -	$ -	$ 419,000	$ (144,000)	$ 275,000
Discharge Flumes	$ 166,000	$ 147,000	$ 14,000	$ -	$ -	$ -	$ 329,000	$ (40,000)	$ 289,000
Demin Storage Tank	$ 29,000	$ 25,000	$ -	$ -	$ -	$ -	$ 54,000	$ (106,000)	$ (52,000)
Ammonia Storage	$ 2,000	$ 2,000	$ -	$ -	$ -	$ -	$ 4,000	$ (5,000)	$ (1,000)
Raw Water Tanks	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -	$ 10,000	$ (16,000)	$ (6,000)
Old Raw Water Tanks - currently only used for emergency storage	$ 9,000	$ 8,000	$ -	$ -	$ -	$ -	$ 17,000	$ (27,000)	$ (10,000)
Administration Building	$ 91,000	$ 80,000	$ 55,000	$ -	$ -	$ -	$ 226,000	$ (37,000)	$ 189,000
Water Treatment Equipment and Building	$ 58,000	$ 50,000	$ 14,000	$ -	$ -	$ -	$ 122,000	$ -	$ 122,000
Underground Utilities	$ 50,000	$ 250,000	$ -	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000
Soil Beneath Fuel Oil Tanks	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
Mercury Unit Disposal	$ 1,000	$ -	$ 3,000	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000

*** Newly Installed Equipment Since the 2006 Study**

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2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

Table A-4
Polk Power Station
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	ACM Disposal	Remediation	Contingency	Total Cost	Salvage	Total Net
Gasifier/ Common	$ 1,526,000	$ 2,853,000	$ 770,000	$ -	$ 4,557,000	$ -	$ 9,705,000	$ (7,101,000)	$ 2,604,000
Gasifier	$ 594,000	$ 1,058,000	$ 118,000	$ -	$ -	$ -	$ 1,770,000	$ (4,286,000)	$ (2,516,000)
Slag Conveyors	$ 111,000	$ 198,000	$ 5,000	$ -	$ -	$ -	$ 314,000	$ (3,000)	$ 311,000
Slag Storage Area Remediation	$ -	$ -	$ -	$ -	$ 472,000	$ -	$ 472,000	$ -	$ 472,000
Fuel Oil Unloading Equipment	$ 41,000	$ 73,000	$ 95,000	$ -	$ -	$ -	$ 209,000	$ (7,000)	$ 202,000
Fuel Oil Tank	$ 184,000	$ 327,000	$ -	$ -	$ -	$ -	$ 511,000	$ (159,000)	$ 352,000
Coal Unloading	$ 208,000	$ 370,000	$ 103,000	$ -	$ -	$ -	$ 681,000	$ (186,000)	$ 495,000
Coal Yard Conveyors	$ 31,000	$ 56,000	$ 5,000	$ -	$ -	$ -	$ 92,000	$ (11,000)	$ 81,000
Coal Yard Remediation	$ -	$ -	$ -	$ -	$ 3,764,000	$ -	$ 3,764,000	$ -	$ 3,764,000
Sulfuric Acid Loading	$ 184,000	$ 327,000	$ 82,000	$ -	$ -	$ -	$ 593,000	$ (73,000)	$ 520,000
Flare	$ 17,000	$ 30,000	$ 5,000	$ -	$ -	$ -	$ 52,000	$ (3,000)	$ 49,000
Stormwater Ponds	$ -	$ -	$ -	$ -	$ 321,000	$ -	$ 321,000	$ -	$ 321,000
Administration Building	$ 31,000	$ 56,000	$ 66,000	$ -	$ -	$ -	$ 153,000	$ (177,000)	$ (24,000)
Radioactive Montoring Devices	$ 13,000	$ -	$ 15,000	$ -	$ -	$ -	$ 28,000	$ -	$ 28,000
Underground Utilities	$ 50,000	$ 250,000	$ -	$ -	$ -	$ -	$ 300,000	$ (272,000)	$ 28,000
Substation	$ 60,000	$ 108,000	$ -	$ -	$ -	$ -	$ 168,000	$ (1,924,000)	$ (1,756,000)
Soil Beneath Fuel Oil Tank	$ -	$ -	$ 273,000	$ -	$ -	$ -	$ 273,000	$ -	$ 273,000
Mercury Unit Disposal	$ 1,000	$ -	$ 3,000	$ -	$ -	$ -	$ 4,000	$ -	$ 4,000
Unit 1 Power Block	$ 823,000	$ 715,000	$ 13,000	$ -	$ -	$ -	$ 1,551,000	$ (1,881,000)	$ (330,000)
GE 7FA Combustion Turbine & HRSG	$ 702,000	$ 610,000	$ -	$ -	$ -	$ -	$ 1,312,000	$ -	$ 1,312,000
GSU	$ 121,000	$ 105,000	$ -	$ -	$ -	$ -	$ 226,000	$ -	$ 226,000
Debris	$ -	$ -	$ 13,000	$ -	$ -	$ -	$ 13,000	$ -	$ 13,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,881,000)	$ (1,881,000)
CT 2	$ 341,000	$ 297,000	$ 5,000	$ -	$ -	$ -	$ 643,000	$ (836,000)	$ (193,000)
GE 7FA Combustion Turbine	$ 281,000	$ 244,000	$ -	$ -	$ -	$ -	$ 525,000	$ -	$ 525,000
GSU	$ 60,000	$ 53,000	$ -	$ -	$ -	$ -	$ 113,000	$ -	$ 113,000
Debris	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (836,000)	$ (836,000)
CT 3	$ 341,000	$ 297,000	$ 5,000	$ -	$ -	$ -	$ 643,000	$ (836,000)	$ (193,000)
GE 7FA Combustion Turbine	$ 281,000	$ 244,000	$ -	$ -	$ -	$ -	$ 525,000	$ -	$ 525,000
GSU	$ 60,000	$ 53,000	$ -	$ -	$ -	$ -	$ 113,000	$ -	$ 113,000
Debris	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (836,000)	$ (836,000)
CT 4	$ 341,000	$ 297,000	$ 5,000	$ -	$ -	$ -	$ 643,000	$ (836,000)	$ (193,000)
GE 7FA Combustion Turbine	$ 281,000	$ 244,000	$ -	$ -	$ -	$ -	$ 525,000	$ -	$ 525,000
GSU	$ 60,000	$ 53,000	$ -	$ -	$ -	$ -	$ 113,000	$ -	$ 113,000
Debris	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (836,000)	$ (836,000)
CT 5	$ 341,000	$ 297,000	$ 5,000	$ -	$ -	$ -	$ 643,000	$ (836,000)	$ (193,000)
GE 7FA Combustion Turbine	$ 281,000	$ 244,000	$ -	$ -	$ -	$ -	$ 525,000	$ -	$ 525,000
GSU	$ 60,000	$ 53,000	$ -	$ -	$ -	$ -	$ 113,000	$ -	$ 113,000
Debris	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ 5,000	$ -	$ 5,000
Scrap	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (836,000)	$ (836,000)

Table A-5
J.H. Phillips Power Station
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	ACM Disposal	Remediation	Contingency	Total Cost	Salvage	Total Net
All	$ 1,205,000	$ 796,000	$ 214,000	$ -	$ 323,000	$ -	$ 2,538,000	$ (834,000)	$ 1,704,000
Asbestos Remediation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Diesel Engines	$ 124,000	$ 61,000	$ -	$ -	$ -	$ -	$ 185,000	$ (159,000)	$ 26,000
Steam Turbine	$ 105,000	$ 40,000	$ -	$ -	$ -	$ -	$ 145,000	$ (53,000)	$ 92,000
Powerhouse	$ 808,000	$ 385,000	$ 71,000	$ -	$ -	$ -	$ 1,264,000	$ (513,000)	$ 751,000
Stacks	$ 21,000	$ 10,000	$ -	$ -	$ -	$ -	$ 31,000	$ -	$ 31,000
GSUs	$ 29,000	$ 2,000	$ -	$ -	$ -	$ -	$ 31,000	$ -	$ 31,000
Cooling Tower & Perimeter Wall	$ 19,000	$ 10,000	$ 16,000	$ -	$ -	$ -	$ 45,000	$ -	$ 45,000
2 x 1.3 MG Residual Oil Tanks	$ 38,000	$ 26,000	$ -	$ -	$ -	$ -	$ 64,000	$ (53,000)	$ 11,000
Fuel Oil Unloading Facility	$ 12,000	$ 4,000	$ -	$ -	$ -	$ -	$ 16,000	$ (56,000)	$ (40,000)
Groundwater Storage Tanks	$ 17,000	$ 8,000	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000
Stormwater Ponds	$ -	$ -	$ -	$ -	$ 323,000	$ -	$ 323,000	$ -	$ 323,000
Underground Utilities	$ 15,000	$ 100,000	$ -	$ -	$ -	$ -	$ 115,000	$ -	$ 115,000
Closure of Wells	$ 12,000	$ 150,000	$ -	$ -	$ -	$ -	$ 162,000	$ -	$ 162,000
Soil Beneath Fuel Oil Tank	$ -	$ -	$ 110,000	$ -	$ -	$ -	$ 110,000	$ -	$ 110,000
Mercury Unit Disposal	$ 5,000	$ -	$ 17,000	$ -	$ -	$ -	$ 22,000	$ -	$ 22,000

Table A-6
City of Tampa Power Station
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	ACM Disposal	Remediation	Contingency	Total Cost	Salvage	Total Net
All	$ 122,000	$ 72,000	$ 41,000	$ -	$ -	$ -	$ 235,000	$ (57,000)	$ 178,000
Powerhouse & Equipment	$ 119,000	$ 72,000	$ 33,000	$ -	$ -	$ -	$ 224,000	$ (57,000)	$ 167,000
Mercury Unit Disposal	$ 3,000	$ -	$ 8,000	$ -	$ -	$ -	$ 11,000	$ -	$ 11,000

Tampa Electric Company
Summary of Dismantling Accruals
Comparison to Prior Filing

PLANT	CURRENT ACCRUAL (01/01/2007)	COMPANY PROPOSED ACCRUAL (01/01/2012	COMPANY PROPOSED CHANGE IN ACCRUAL
Bayside Common	47,476	128,849	81,373
Bayside Unit #1	68,925	69,755	830
Gannon Unit #5 ST	8,180	0	(8,180)
Bayside Unit #2	91,555	95,037	3,482
Gannon Unit #6 ST	9,781	0	(9,781)
Bayside CT's 3-6	0	19,235	19,235
Total Bayside Power Station	**225,917**	**312,876**	**86,959**
Big Bend Common	150,035	669,456	519,421
Big Bend Unit #1	118,595	91,598	(26,997)
Big Bend Unit #2	152,438	88,552	(63,886)
Big Bend Unit #3	158,925	103,406	(55,519)
Big Bend Unit #4	105,539	92,556	(12,983)
Big Bend Unit #1 & #2 FGD	76,961	0	(76,961)
Big Bend Unit #3 & #4 FGD	76,959	0	(76,959)
Big Bend CT 4	25,185	6,024	(19,161)
Total Big Bend Power Station	**864,637**	**1,051,592**	**186,955**
Polk Common	113,229	(297,594)	(410,823)
Polk Unit #1	(12,868)	(3,105)	9,763
Polk Unit #2	26,584	(11,922)	(38,506)
Polk Unit #3	28,882	(6,263)	(35,145)
Polk Unit #4	0	(844)	(844)
Polk Unit #5	0	(844)	(844)
Total Polk Power Station	**155,827**	**(318,884)**	**(474,711)**
City of Tampa	13,173	7,364	(5,809)
Phillips Station	77,432	64,972	(12,460)
Summary of Surviving Assets	**1,336,986**	**1,117,920**	**(219,066)**
Gannon Common	0	0	0
Gannon Unit #1	0	0	0
Gannon Unit #2	0	0	0
Gannon Unit #3	0	0	0
Gannon Unit #4	0	0	0
Gannon Unit #5	0	0	0
Gannon Unit #6	0	0	0
Gannon CT's	0	0	0
Total Gannon Power Station	**0**	**0**	**0**
Summary of Retired Assets	**0**	**0**	**0**
Total Dismantlement Accrual	**1,336,986**	**1,117,920**	**(219,066)**

Tampa Electric Company
Final Dismantling Study Costs
in 2011 Dollars
Includes Contingency @ 15%

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	763,600	938,400	2,469,050	(375,000)	**3,796,050**
Bayside Unit #1	3,385,600	2,677,200	999,350	(5,681,000)	**1,381,150**
Gannon Unit #5 ST	0	0	0	0	**0**
Bayside Unit #2	4,532,150	3,681,150	1,014,300	(7,298,000)	**1,929,600**
Gannon Unit #6 ST	0	0	0	0	**0**
Bayside CT's 3-6	542,800	473,800	234,600	(852,000)	**399,200**
Total Bayside Power Station	**9,224,150**	**7,770,550**	**4,717,300**	**(14,206,000)**	**7,506,000**
Big Bend Common	2,508,150	2,910,650	49,930,700	(3,892,000)	**51,457,500**
Big Bend Unit #1	2,776,100	1,980,300	945,300	(3,821,000)	**1,880,700**
Big Bend Unit #2	2,770,350	1,974,550	945,300	(3,810,000)	**1,880,200**
Big Bend Unit #3	2,827,850	2,003,300	897,000	(3,986,000)	**1,742,150**
Big Bend Unit #4	3,090,050	2,234,450	1,052,250	(4,658,000)	**1,718,750**
Big Bend Unit #1 & #2 FGD	0	0	0	0	**0**
Big Bend Unit #3 & #4 FGD	0	0	0	0	**0**
Big Bend CT 4	144,900	126,500	71,300	(213,000)	**129,700**
Total Big Bend Power Station	**14,117,400**	**11,229,750**	**53,841,850**	**(20,380,000)**	**58,809,000**
Polk Common	1,753,750	3,280,950	1,797,450	(6,311,000)	**521,150**
Polk Unit #1	946,450	822,250	14,950	(1,881,000)	**(97,350)**
Polk Unit #2	392,150	341,550	5,750	(836,000)	**(96,550)**
Polk Unit #3	392,150	341,550	5,750	(836,000)	**(96,550)**
Polk Unit #4	392,150	341,550	5,750	(836,000)	**(96,550)**
Polk Unit #5	392,150	341,550	5,750	(836,000)	**(96,550)**
Total Polk Power Station	**4,268,800**	**5,469,400**	**1,835,400**	**(11,536,000)**	**37,600**
City of Tampa	138,000	82,800	40,250	(57,000)	**204,050**
Phillips Station	1,385,750	915,400	615,250	(834,000)	**2,082,400**
Summary of Surviving Assets	**29,134,100**	**25,467,900**	**61,050,050**	**(47,013,000)**	**68,639,050**
Gannon Common	606,050	952,200	8,698,600	0	**10,256,850**
Gannon Unit #1	326,600	208,150	27,600	(91,000)	**471,350**
Gannon Unit #2	326,600	208,150	27,600	(91,000)	**471,350**
Gannon Unit #3	1,275,350	811,900	72,450	(557,000)	**1,602,700**
Gannon Unit #4	1,253,500	798,100	72,450	(547,000)	**1,577,050**
Gannon Unit #5	1,396,100	888,950	86,250	(610,000)	**1,761,300**
Gannon Unit #6	1,943,500	1,236,250	124,200	(848,000)	**2,455,950**
Gannon CT's	0	0	0	0	**0**
Total Gannon Power Station	**7,127,700**	**5,103,700**	**9,109,150**	**(2,744,000)**	**18,596,550**
Summary of Retired Assets	**7,127,700**	**5,103,700**	**9,109,150**	**(2,744,000)**	**18,596,550**
Total Dismantlement Costs	**36,261,800**	**30,571,600**	**70,159,200**	**(49,757,000)**	**87,235,600**

Tampa Electric Company
Summary of Dismantling Accruals
FPSC Accrual
Effective January 1, 2012

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	16,568	31,765	89,426	(8,910)	**128,849**
Bayside Unit #1	165,471	112,206	42,241	(250,163)	**69,755**
Gannon Unit #5 ST	0	0	0	0	**0**
Bayside Unit #2	215,586	150,726	41,576	(312,851)	**95,037**
Gannon Unit #6 ST	0	0	0	0	**0**
Bayside CT's 3-6	25,447	18,656	8,667	(33,535)	**19,235**
Total Bayside Power Station	**423,072**	**313,353**	**181,910**	**(605,459)**	**312,876**
Big Bend Common	27,601	103,117	668,216	(129,478)	**669,456**
Big Bend Unit #1	57,891	73,040	29,692	(69,025)	**91,598**
Big Bend Unit #2	70,425	76,371	23,781	(82,025)	**88,552**
Big Bend Unit #3	91,152	77,853	25,740	(91,339)	**103,406**
Big Bend Unit #4	91,417	75,767	34,325	(108,953)	**92,556**
Big Bend Unit #1 & #2 FGD	0	0	0	0	**0**
Big Bend Unit #3 & #4 FGD	0	0	0	0	**0**
Big Bend CT 4	6,793	4,981	2,634	(8,384)	**6,024**
Total Big Bend Power Station	**345,279**	**411,129**	**784,388**	**(489,204)**	**1,051,592**
Polk Common	20,987	32,836	86	(351,503)	**(297,594)**
Polk Unit #1	9,307	8,890	106	(21,408)	**(3,105)**
Polk Unit #2	10,550	15,360	240	(38,072)	**(11,922)**
Polk Unit #3	16,288	14,613	185	(37,349)	**(6,263)**
Polk Unit #4	19,252	14,044	222	(34,362)	**(844)**
Polk Unit #5	19,252	14,044	222	(34,362)	**(844)**
Total Polk Power Station	**57,132**	**71,699**	**617**	**(448,332)**	**(318,884)**
City of Tampa	2,663	3,638	1,841	(778)	**7,364**
Phillips Station	16,321	54,892	28,470	(34,711)	**64,972**
Summary of Surviving Assets	**844,467**	**854,711**	**997,226**	**(1,578,484)**	**1,117,920**
Gannon Common	0	0	0	0	**0**
Gannon Unit #1	0	0	0	0	**0**
Gannon Unit #2	0	0	0	0	**0**
Gannon Unit #3	0	0	0	0	**0**
Gannon Unit #4	0	0	0	0	**0**
Gannon Unit #5	0	0	0	0	**0**
Gannon Unit #6	0	0	0	0	**0**
Gannon CT's	0	0	0	0	**0**
Total Gannon Power Station	**0**	**0**	**0**	**0**	**0**
Summary of Retired Assets	**0**	**0**	**0**	**0**	**0**
Total Dismantlement Accrual	**844,467**	**854,711**	**997,226**	**(1,578,484)**	**1,117,920**

Tampa Electric Company
Final Dismantling Study - Reserve Balances
As of December 31, 2011
Post Reserve Transfers

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	1,188,972	260,346	85,324	(293,665)	**1,240,977**
Bayside Unit #1	921,016	363,746	20,645	(284,007)	**1,021,400**
Gannon Unit #5 ST	0	0	0	0	**0**
Bayside Unit #2	1,248,483	492,903	27,688	(386,232)	**1,382,842**
Gannon Unit #6 ST	0	0	0	0	**0**
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**3,358,471**	**1,116,995**	**133,657**	**(963,904)**	**3,645,219**
Big Bend Common	5,600,854	476,339	56,159,299	(1,070,527)	**61,165,965**
Big Bend Unit #1	3,668,943	1,175,340	618,400	(4,270,832)	**1,191,851**
Big Bend Unit #2	3,226,021	874,660	729,535	(3,795,415)	**1,034,801**
Big Bend Unit #3	2,823,430	663,599	530,605	(3,663,338)	**354,296**
Big Bend Unit #4	3,222,770	542,080	183,378	(3,672,122)	**276,106**
Big Bend Unit #1 & #2 FGD	0	0	0	0	**0**
Big Bend Unit #3 & #4 FGD	0	0	0	0	**0**
Big Bend CT 4	0	0	0	0	0
Total Big Bend Power Station	**18,542,018**	**3,732,018**	**58,221,217**	**(16,472,234)**	**64,023,019**
Polk Common	2,830,890	4,436,391	2,738,245	(63,472)	**9,942,054**
Polk Unit #1	1,593,321	1,092,412	19,777	(2,465,467)	**240,043**
Polk Unit #2	425,871	51,563	975	(108,747)	**369,662**
Polk Unit #3	241,417	49,184	2,523	(58,856)	**234,268**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**5,091,499**	**5,629,550**	**2,761,520**	**(2,696,542)**	**10,786,027**
City of Tampa	191,350	15,545	1,315	(71,671)	**136,539**
Phillips Station	1,443,469	872,243	580,565	(854,975)	**2,041,302**
Summary of Surviving Assets	**28,626,807**	**11,366,351**	**61,698,274**	**(21,059,326)**	**80,632,106**
Gannon Common	694,981	1,182,411	6,531,451	0	**8,408,843**
Gannon Unit #1	374,525	258,474	32,262	(113,008)	**552,253**
Gannon Unit #2	374,525	258,474	32,262	(113,008)	**552,253**
Gannon Unit #3	1,462,493	1,008,191	84,688	(691,707)	**1,863,665**
Gannon Unit #4	1,437,436	991,055	84,688	(679,289)	**1,833,890**
Gannon Unit #5	1,600,961	1,103,870	100,819	(757,525)	**2,048,125**
Gannon Unit #6	2,228,686	1,535,136	145,179	(1,053,084)	**2,855,917**
Gannon CT's	0	0	0	0	0
Total Gannon Power Station	**8,173,607**	**6,337,611**	**7,011,349**	**(3,407,621)**	**18,114,946**
Summary of Retired Assets	**8,173,607**	**6,337,611**	**7,011,349**	**(3,407,621)**	**18,114,946**
Total Dismantling Reserves	**36,800,414**	**17,703,962**	**68,709,623**	**(24,466,947)**	**98,747,052**

Tampa Electric Company
Dismantling Study - Reserve Transfers
As of December 31, 2011
Proposed Reserve Transfers

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	664,981	52,630	72,280	(137,596)	**652,295**
Bayside Unit #1	0	0	0	0	**0**
Gannon Unit #5 ST	(386,268)	(27,372)	(43,284)	81,444	**(375,480)**
Bayside Unit #2	0	0	0	0	**0**
Gannon Unit #6 ST	(278,713)	(25,258)	(28,996)	56,152	**(276,815)**
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**0**	**0**	**0**	**0**	**0**
Big Bend Common	(3,000,000)	200,000	56,000,000	122,138	**53,322,138**
Big Bend Unit #1	(8,500,000)	800,000	(650,000)	(2,000,000)	**(10,350,000)**
Big Bend Unit #2	(7,000,000)	500,000	0	(1,500,000)	**(8,000,000)**
Big Bend Unit #3	(7,000,000)	300,000	0	(1,500,000)	**(8,200,000)**
Big Bend Unit #4	(17,000,000)	0	0	0	**(17,000,000)**
Big Bend Unit #1 & #2 FGD	(4,843,410)	(139,650)	(69,890)	620,817	**(4,432,133)**
Big Bend Unit #3 & #4 FGD	(4,843,410)	(139,648)	(69,888)	620,817	**(4,432,129)**
Big Bend CT 4	(2,052,003)	(74,343)	(215,270)	1,433,740	**(907,876)**
Total Big Bend Power Station	**(54,238,823)**	**1,446,359**	**54,994,952**	**(2,202,488)**	**0**
Polk Common	(6,000,000)	4,000,000	2,640,000	2,280,000	**2,920,000**
Polk Unit #1	(2,000,000)	1,000,000	0	(1,500,000)	**(2,500,000)**
Polk Unit #2	0	0	(11,000)	0	**(11,000)**
Polk Unit #3	0	0	(9,000)	0	**(9,000)**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**(8,000,000)**	**5,000,000**	**2,620,000**	**780,000**	**400,000**
City of Tampa	0	0	0	0	**0**
Phillips Station	(1,500,000)	500,000	500,000	500,000	**0**
Summary of Surviving Assets	**(63,738,823)**	**6,946,359**	**58,114,952**	**(922,488)**	**400,000**
Gannon Common	10,566,256	1,897,941	6,412,034	753,093	**19,629,324**
Gannon Unit #1	(4,132,724)	202,687	(1,036,383)	1,522,405	**(3,444,015)**
Gannon Unit #2	(5,733,548)	192,100	(1,142,600)	1,433,753	**(5,250,295)**
Gannon Unit #3	(5,535,770)	969,390	(1,215,161)	1,102,640	**(4,678,901)**
Gannon Unit #4	(6,826,040)	921,332	(1,267,568)	1,263,991	**(5,908,285)**
Gannon Unit #5	(3,059,985)	1,068,922	(729,904)	536,356	**(2,184,611)**
Gannon Unit #6	1,222,588	1,544,256	(570,157)	58,563	**2,255,250**
Gannon CT's	(509,438)	(8,318)	(18,208)	117,497	**(418,467)**
Total Gannon Power Station	**(14,008,661)**	**6,788,310**	**432,053**	**6,788,298**	**0**
Summary of Retired Assets	**(14,008,661)**	**6,788,310**	**432,053**	**6,788,298**	**0**
Total Dismantling Reserves	**(77,747,484)**	**13,734,669**	**58,547,005**	**5,865,810**	**400,000**

Tampa Electric Company
Dismantling Study - Reserve Balances
As of December 31, 2011
Before Reserve Transfers

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	523,991	207,716	13,044	(156,069)	**588,682**
Bayside Unit #1	921,016	363,746	20,645	(284,007)	**1,021,400**
Gannon Unit #5 ST	386,268	27,372	43,284	(81,444)	**375,480**
Bayside Unit #2	1,248,483	492,903	27,688	(386,232)	**1,382,842**
Gannon Unit #6 ST	278,713	25,258	28,996	(56,152)	**276,815**
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**3,358,471**	**1,116,995**	**133,657**	**(963,904)**	**3,645,219**
Big Bend Common	8,600,854	276,339	159,299	(1,192,665)	**7,843,827**
Big Bend Unit #1	12,168,943	375,340	1,268,400	(2,270,832)	**11,541,851**
Big Bend Unit #2	10,226,021	374,660	729,535	(2,295,415)	**9,034,801**
Big Bend Unit #3	9,823,430	363,599	530,605	(2,163,338)	**8,554,296**
Big Bend Unit #4	20,222,770	542,080	183,378	(3,672,122)	**17,276,106**
Big Bend Unit #1 & #2 FGD	4,843,410	139,650	69,890	(620,817)	**4,432,133**
Big Bend Unit #3 & #4 FGD	4,843,410	139,648	69,888	(620,817)	**4,432,129**
Big Bend CT 4	2,052,003	74,343	215,270	(1,433,740)	**907,876**
Total Big Bend Power Station	**72,780,841**	**2,285,659**	**3,226,265**	**(14,269,746)**	**64,023,019**
Polk Common	8,830,890	436,391	98,245	(2,343,472)	**7,022,054**
Polk Unit #1	3,593,321	92,412	19,777	(965,467)	**2,740,043**
Polk Unit #2	425,871	51,563	11,975	(108,747)	**380,662**
Polk Unit #3	241,417	49,184	11,523	(58,856)	**243,268**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**13,091,499**	**629,550**	**141,520**	**(3,476,542)**	**10,386,027**
City of Tampa	191,350	15,545	1,315	(71,671)	**136,539**
Phillips Station	2,943,469	372,243	80,565	(1,354,975)	**2,041,302**
Summary of Surviving Assets	**92,365,630**	**4,419,992**	**3,583,322**	**(20,136,838)**	**80,232,106**
Gannon Common	(9,871,275)	(715,530)	119,417	(753,093)	**(11,220,481)**
Gannon Unit #1	4,507,249	55,787	1,068,645	(1,635,413)	**3,996,267**
Gannon Unit #2	6,108,073	66,374	1,174,862	(1,546,761)	**5,802,548**
Gannon Unit #3	6,998,263	38,801	1,299,849	(1,794,347)	**6,542,566**
Gannon Unit #4	8,263,476	69,723	1,352,256	(1,943,280)	**7,742,176**
Gannon Unit #5	4,660,946	34,948	830,723	(1,293,881)	**4,232,736**
Gannon Unit #6	1,006,098	(9,120)	715,336	(1,111,647)	**600,667**
Gannon CT's	509,438	8,318	18,208	(117,497)	**418,467**
Total Gannon Power Station	**22,182,269**	**(450,699)**	**6,579,296**	**(10,195,919)**	**18,114,947**
Summary of Retired Assets	**22,182,269**	**(450,699)**	**6,579,296**	**(10,195,919)**	**18,114,947**
Total Dismantling Reserves	**114,547,899**	**3,969,293**	**10,162,618**	**(30,332,757)**	**98,347,053**

Tampa Electric Company
Summary of Dismantling - Accruals
Activity from 1/1/2011 to 12/31/2011 - Budget

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	36,270	14,581	2,047	(5,422)	**47,476**
Bayside Unit #1	52,185	20,807	3,047	(7,114)	**68,925**
Gannon Unit #5 ST	4,871	4,147	(349)	(489)	**8,180**
Bayside Unit #2	69,244	27,582	4,059	(9,330)	**91,555**
Gannon Unit #6 ST	6,639	4,190	(42)	(1,006)	**9,781**
Bayside CT's 3-6	0	0	0	0	**0**
Total Bayside Power Station	**169,209**	**71,307**	**8,762**	**(23,361)**	**225,917**
Big Bend Common	103,068	33,516	6,039	7,412	**150,035**
Big Bend Unit #1	72,600	34,462	(12,341)	23,874	**118,595**
Big Bend Unit #2	96,825	34,473	(3,127)	24,267	**152,438**
Big Bend Unit #3	101,845	34,650	274	22,156	**158,925**
Big Bend Unit #4	14,242	39,384	7,964	43,949	**105,539**
Big Bend Unit #1 & #2 FGD	51,774	17,999	3,479	3,709	**76,961**
Big Bend Unit #3 & #4 FGD	51,774	17,998	3,478	3,709	**76,959**
Big Bend CT 4	2,456	3,870	(2,512)	21,371	**25,185**
Total Big Bend Power Station	**494,584**	**216,352**	**3,254**	**150,447**	**864,637**
Polk Common	21,384	64,351	15,248	12,246	**113,229**
Polk Unit #1	(39,257)	8,523	2,044	15,822	**(12,868)**
Polk Unit #2	18,219	9,433	2,226	(3,294)	**26,584**
Polk Unit #3	21,566	9,486	2,237	(4,407)	**28,882**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	**0**
Total Polk Power Station	**21,912**	**91,793**	**21,755**	**20,367**	**155,827**
City of Tampa	19,169	2,858	215	(9,069)	**13,173**
Phillips Station	169,923	70,264	(40,462)	(122,293)	**77,432**
Summary of Surviving Assets	**874,797**	**452,574**	**(6,476)**	**16,091**	**1,336,986**
Gannon Common	0	0	0	0	**0**
Gannon Unit #1	0	0	0	0	**0**
Gannon Unit #2	0	0	0	0	**0**
Gannon Unit #3	0	0	0	0	**0**
Gannon Unit #4	0	0	0	0	**0**
Gannon Unit #5	0	0	0	0	**0**
Gannon Unit #6	0	0	0	0	**0**
Gannon CT's	0	0	0	0	**0**
Total Gannon Power Station	**0**	**0**	**0**	**0**	**0**
Summary of Retired Assets	**0**	**0**	**0**	**0**	**0**
Total Dismantling Reserves	**874,797**	**452,574**	**(6,476)**	**16,091**	**1,336,986**

Tampa Electric Company
Summary of Dismantling - Expenditures
Activity from 1/1/2011 to 12/31/2011 - Budget

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	0	0	0	0	0
Bayside Unit #1	0	0	0	0	0
Gannon Unit #5 ST	0	0	0	0	0
Bayside Unit #2	0	0	0	0	0
Gannon Unit #6 ST	0	0	0	0	0
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**0**	**0**	**0**	**0**	**0**
Big Bend Common	0	0	0	0	0
Big Bend Unit #1	0	0	0	0	0
Big Bend Unit #2	0	0	0	0	0
Big Bend Unit #3	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend Unit #1 & #2 FGD	0	0	0	0	0
Big Bend Unit #3 & #4 FGD	0	0	0	0	0
Big Bend CT 4	0	0	0	0	0
Total Big Bend Power Station	**0**	**0**	**0**	**0**	**0**
Polk Common	0	0	0	0	0
Polk Unit #1	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**0**	**0**	**0**	**0**	**0**
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Summary of Surviving Assets	**0**	**0**	**0**	**0**	**0**
Gannon Common	5,073,370	0	0	0	5,073,370
Gannon Unit #1	0	0	0	0	0
Gannon Unit #2	0	0	0	0	0
Gannon Unit #3	0	0	0	0	0
Gannon Unit #4	0	0	0	0	0
Gannon Unit #5	0	0	0	0	0
Gannon Unit #6	0	0	0	0	0
Gannon CT's	0	0	0	0	0
Total Gannon Power Station	**5,073,370**	**0**	**0**	**0**	**5,073,370**
Summary of Retired Assets	**5,073,370**	**0**	**0**	**0**	**5,073,370**
Total Dismantling Reserves	**5,073,370**	**0**	**0**	**0**	**5,073,370**

Tampa Electric Company
Dismantling Study - Reserve Balances
As of December 31, 2010

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	487,721	193,135	10,997	(150,647)	**541,206**
Bayside Unit #1	868,831	342,939	17,598	(276,893)	**952,475**
Gannon Unit #5 ST	381,397	23,225	43,633	(80,955)	**367,300**
Bayside Unit #2	1,179,239	465,321	23,629	(376,902)	**1,291,287**
Gannon Unit #6 ST	272,074	21,068	29,038	(55,146)	**267,034**
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**3,189,262**	**1,045,688**	**124,895**	**(940,543)**	**3,419,302**
Big Bend Common	8,497,786	242,823	153,260	(1,200,077)	**7,693,792**
Big Bend Unit #1	12,096,343	340,878	1,280,741	(2,294,706)	**11,423,256**
Big Bend Unit #2	10,129,196	340,187	732,662	(2,319,682)	**8,882,363**
Big Bend Unit #3	9,721,585	328,949	530,331	(2,185,494)	**8,395,371**
Big Bend Unit #4	20,208,528	502,696	175,414	(3,716,071)	**17,170,567**
Big Bend Unit #1 & #2 FGD	4,791,636	121,651	66,411	(624,526)	**4,355,172**
Big Bend Unit #3 & #4 FGD	4,791,636	121,650	66,410	(624,526)	**4,355,170**
Big Bend CT 4	2,049,547	70,473	217,782	(1,455,111)	**882,691**
Total Big Bend Power Station	**72,286,257**	**2,069,307**	**3,223,011**	**(14,420,193)**	**63,158,382**
Polk Common	8,809,506	372,040	82,997	(2,355,718)	**6,908,825**
Polk Unit #1	3,632,578	83,889	17,733	(981,289)	**2,752,911**
Polk Unit #2	407,652	42,130	9,749	(105,453)	**354,078**
Polk Unit #3	219,851	39,698	9,286	(54,449)	**214,386**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**13,069,587**	**537,757**	**119,765**	**(3,496,909)**	**10,230,200**
City of Tampa	172,181	12,687	1,100	(62,602)	**123,366**
Phillips Station	2,773,546	301,979	121,027	(1,232,682)	**1,963,870**
Summary of Surviving Assets	**91,490,833**	**3,967,418**	**3,589,798**	**(20,152,929)**	**78,895,120**
Gannon Common	(4,797,905)	(715,530)	119,417	(753,093)	**(6,147,111)**
Gannon Unit #1	4,507,249	55,787	1,068,645	(1,635,413)	**3,996,267**
Gannon Unit #2	6,108,073	66,374	1,174,862	(1,546,761)	**5,802,548**
Gannon Unit #3	6,998,263	38,801	1,299,849	(1,794,347)	**6,542,566**
Gannon Unit #4	8,263,476	69,723	1,352,256	(1,943,280)	**7,742,176**
Gannon Unit #5	4,660,946	34,948	830,723	(1,293,881)	**4,232,736**
Gannon Unit #6	1,006,098	(9,120)	715,336	(1,111,647)	**600,667**
Gannon CT's	509,438	8,318	18,208	(117,497)	**418,467**
Total Gannon Power Station	**27,255,639**	**(450,699)**	**6,579,296**	**(10,195,919)**	**23,188,317**
Summary of Retired Assets	**27,255,639**	**(450,699)**	**6,579,296**	**(10,195,919)**	**23,188,317**
Total Dismantling Reserves	**118,746,472**	**3,516,719**	**10,169,094**	**(30,348,848)**	**102,083,437**

Tampa Electric Company
Summary of Dismantling - Accruals
Activity from 1/1/2007 to 12/31/2010 - Actual

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	145,080	58,324	8,188	(21,688)	**189,904**
Bayside Unit #1	208,740	83,228	12,188	(28,456)	**275,700**
Gannon Unit #5 ST	19,484	16,588	(1,396)	(1,956)	**32,720**
Bayside Unit #2	276,976	110,328	16,236	(37,320)	**366,220**
Gannon Unit #6 ST	26,556	16,760	(168)	(4,024)	**39,124**
Bayside CT's 3-6	0	0	0	0	**0**
Total Bayside Power Station	**676,836**	**285,228**	**35,048**	**(93,444)**	**903,668**
Big Bend Common	412,272	134,064	24,156	29,648	**600,140**
Big Bend Unit #1	290,400	137,848	(49,364)	95,496	**474,380**
Big Bend Unit #2	387,300	137,892	(12,508)	97,068	**609,752**
Big Bend Unit #3	407,380	138,600	1,096	88,624	**635,700**
Big Bend Unit #4	56,968	157,536	31,856	175,796	**422,156**
Big Bend Unit #1 & #2 FGD	207,096	71,996	13,916	14,836	**307,844**
Big Bend Unit #3 & #4 FGD	207,096	71,992	13,912	14,836	**307,836**
Big Bend CT 4	9,824	15,480	(10,048)	85,484	**100,740**
Total Big Bend Power Station	**1,978,336**	**865,408**	**13,016**	**601,788**	**3,458,548**
Polk Common	85,536	257,404	60,992	48,984	**452,916**
Polk Unit #1	(157,028)	34,092	8,176	63,288	**(51,472)**
Polk Unit #2	72,876	37,732	8,904	(13,176)	**106,336**
Polk Unit #3	86,264	37,944	8,948	(17,628)	**115,528**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	**0**
Total Polk Power Station	**87,648**	**367,172**	**87,020**	**81,468**	**623,308**
City of Tampa	76,676	11,432	860	(36,276)	**52,692**
Phillips Station	679,692	281,056	(161,848)	(489,172)	**309,728**
Summary of Surviving Assets	**3,499,188**	**1,810,296**	**(25,904)**	**64,364**	**5,347,944**
Gannon Common	0	0	0	0	**0**
Gannon Unit #1	0	0	0	0	**0**
Gannon Unit #2	0	0	0	0	**0**
Gannon Unit #3	0	0	0	0	**0**
Gannon Unit #4	0	0	0	0	**0**
Gannon Unit #5	0	0	0	0	**0**
Gannon Unit #6	0	0	0	0	**0**
Gannon CT's	0	0	0	0	**0**
Total Gannon Power Station	**0**	**0**	**0**	**0**	**0**
Summary of Retired Assets	**0**	**0**	**0**	**0**	**0**
Total Dismantling Reserves	**3,499,188**	**1,810,296**	**(25,904)**	**64,364**	**5,347,944**

Tampa Electric Company
Summary of Dismantling - Expenditures
Activity from 1/1/2007 to 12/31/2010 - Actual

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	0	0	0	0	0
Bayside Unit #1	0	0	0	0	0
Gannon Unit #5 ST	0	0	0	0	0
Bayside Unit #2	0	0	0	0	0
Gannon Unit #6 ST	0	0	0	0	0
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**0**	**0**	**0**	**0**	**0**
Big Bend Common	0	0	0	0	0
Big Bend Unit #1	0	0	0	0	0
Big Bend Unit #2	0	0	0	0	0
Big Bend Unit #3	0	0	0	0	0
Big Bend Unit #4	0	0	0	0	0
Big Bend Unit #1 & #2 FGD	0	0	0	0	0
Big Bend Unit #3 & #4 FGD	0	0	0	0	0
Big Bend CT 4	0	0	0	0	0
Total Big Bend Power Station	**0**	**0**	**0**	**0**	**0**
Polk Common	0	0	0	0	0
Polk Unit #1	0	0	0	0	0
Polk Unit #2	0	0	0	0	0
Polk Unit #3	0	0	0	0	0
Polk Unit #4	0	0	0	0	0
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**0**	**0**	**0**	**0**	**0**
City of Tampa	0	0	0	0	0
Phillips Station	0	0	0	0	0
Summary of Surviving Assets	**0**	**0**	**0**	**0**	**0**
Gannon Common	7,859,339	494,580	0	(992,727)	**7,361,192**
Gannon Unit #1	486,408	23,535	0	(235,750)	**274,194**
Gannon Unit #2	1,064,813	29,105	0	(235,750)	**858,168**
Gannon Unit #3	923,498	3,607	0	(235,750)	**691,355**
Gannon Unit #4	1,225,877	12,298	0	(165,420)	**1,072,754**
Gannon Unit #5	818,657	2,497	0	0	**821,154**
Gannon Unit #6	792,627	14,746	0	0	**807,373**
Gannon CT's	0	0	0	0	0
Total Gannon Power Station	**13,171,218**	**580,368**	**0**	**(1,865,397)**	**11,886,189**
Summary of Retired Assets	**13,171,218**	**580,368**	**0**	**(1,865,397)**	**11,886,189**
Total Dismantling Reserves	**13,171,218**	**580,368**	**0**	**(1,865,397)**	**11,886,189**

Tampa Electric Company
Final Dismantling Study - Reserve Balances
As of December 31, 2006
FPSC Approved

PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
Bayside Common	342,641	134,811	2,809	(128,959)	**351,302**
Bayside Unit #1	660,091	259,711	5,410	(248,437)	**676,775**
Gannon Unit #5 ST	361,913	6,637	45,029	(78,999)	**334,580**
Bayside Unit #2	902,263	354,993	7,393	(339,582)	**925,067**
Gannon Unit #6 ST	245,518	4,308	29,206	(51,122)	**227,910**
Bayside CT's 3-6	0	0	0	0	0
Total Bayside Power Station	**2,512,426**	**760,460**	**89,847**	**(847,099)**	**2,515,634**
Big Bend Common	8,085,514	108,759	129,104	(1,229,725)	**7,093,652**
Big Bend Unit #1	11,805,943	203,030	1,330,105	(2,390,202)	**10,948,876**
Big Bend Unit #2	9,741,896	202,295	745,170	(2,416,750)	**8,272,611**
Big Bend Unit #3	9,314,205	190,349	529,235	(2,274,118)	**7,759,671**
Big Bend Unit #4	20,151,560	345,160	143,558	(3,891,867)	**16,748,411**
Big Bend Unit #1 & #2 FGD	4,584,540	49,655	52,495	(639,362)	**4,047,328**
Big Bend Unit #3 & #4 FGD	4,584,540	49,658	52,498	(639,362)	**4,047,334**
Big Bend CT 4	2,039,723	54,993	227,830	(1,540,595)	**781,951**
Total Big Bend Power Station	**70,307,921**	**1,203,899**	**3,209,995**	**(15,021,981)**	**59,699,834**
Polk Common	8,723,970	114,636	22,005	(2,404,702)	**6,455,909**
Polk Unit #1	3,789,606	49,797	9,557	(1,044,577)	**2,804,383**
Polk Unit #2	334,776	4,398	845	(92,277)	**247,742**
Polk Unit #3	133,587	1,754	338	(36,821)	**98,858**
Polk Unit #4	0	0	0	0	**0**
Polk Unit #5	0	0	0	0	0
Total Polk Power Station	**12,981,939**	**170,585**	**32,745**	**(3,578,377)**	**9,606,892**
City of Tampa	95,505	1,255	240	(26,326)	**70,674**
Phillips Station	2,093,854	20,923	282,875	(743,510)	**1,654,142**
Summary of Surviving Assets	**87,991,645**	**2,157,122**	**3,615,702**	**(20,217,293)**	**73,547,176**
Gannon Common	3,061,434	(220,950)	119,417	(1,745,820)	**1,214,081**
Gannon Unit #1	4,993,657	79,322	1,068,645	(1,871,163)	**4,270,461**
Gannon Unit #2	7,172,886	95,479	1,174,862	(1,782,511)	**6,660,716**
Gannon Unit #3	7,921,761	42,408	1,299,849	(2,030,097)	**7,233,921**
Gannon Unit #4	9,489,353	82,021	1,352,256	(2,108,700)	**8,814,930**
Gannon Unit #5	5,479,603	37,445	830,723	(1,293,881)	**5,053,890**
Gannon Unit #6	1,798,725	5,626	715,336	(1,111,647)	**1,408,040**
Gannon CT's	509,438	8,318	18,208	(117,497)	**418,467**
Total Gannon Power Station	**40,426,857**	**129,669**	**6,579,296**	**(12,061,316)**	**35,074,506**
Summary of Retired Assets	**40,426,857**	**129,669**	**6,579,296**	**(12,061,316)**	**35,074,506**
Total Dismantling Reserves	**128,418,502**	**2,286,791**	**10,194,998**	**(32,278,609)**	**108,621,682**

INFLATION FORECAST

Average Hourly Compensation, All Employees

Year	Annual Rate of Change	Compounded Multiplier to 2012	Compounded Multiplier from 2012
2011	0.00%	1.000	
2012	1.39%	1.014	1.014
2013	1.44%		1.029
2014	1.65%		1.046
2015	1.95%		1.066
2016	2.43%		1.092
2017	2.74%		1.122
2018	2.96%		1.155
2019	3.01%		1.190
2020	2.97%		1.225
2021	2.89%		1.261
2022	2.87%		1.297
2023	2.90%		1.334
2024	2.93%		1.373
2025	2.96%		1.414
2026	2.93%		1.456
2027	2.88%		1.497
2028	2.83%		1.540
2029	2.82%		1.583
2030	2.70%		1.626
2031	2.69%		1.670
2032	2.68%		1.715
2033	2.56%		1.758
2034	2.44%		1.801
2035	2.36%		1.844
2036	2.26%		1.886
2037	2.16%		1.926
2038	2.06%		1.966
2039	1.96%		2.004
2040	1.86%		2.042
2041	1.76%		2.078
2042	1.66%		2.112
2043	1.56%		2.145
2044	1.46%		2.592
2045	1.36%		2.627
2046	1.36%		2.663
2047	1.36%		2.699
2048	1.36%		2.736
2049	1.36%		2.773
2050	1.36%		2.811
2051	1.36%		2.849
2052	1.36%		2.888
2053	1.36%		2.927
2054	1.36%		2.967
2055	1.36%		3.007
2056	1.36%		3.048
2057	1.36%		3.089
2058	1.36%		3.131
2059	1.36%		3.174
2060	1.36%		3.217
2061	1.36%		3.261
2062	1.36%		3.305
2063	1.36%		3.350
2064	1.36%		3.396
2065	1.36%		3.442

INFLATION FORECAST

Intermediate Materials, Supplies & Compnents

Year	Annual Rate of Change	Compounded Multiplier 2012	Compounded Multiplier from 2012
2011	0.00%	1.000	
2012	3.60%	1.036	1.036
2013	4.39%		1.081
2014	3.24%		1.116
2015	2.54%		1.145
2016	2.37%		1.172
2017	1.96%		1.195
2018	1.58%		1.214
2019	1.41%		1.231
2020	1.40%		1.248
2021	1.39%		1.266
2022	1.38%		1.283
2023	1.36%		1.301
2024	1.32%		1.318
2025	1.24%		1.334
2026	1.23%		1.351
2027	1.24%		1.367
2028	1.26%		1.385
2029	1.27%		1.402
2030	1.28%		1.420
2031	1.31%		1.439
2032	1.32%		1.458
2033	1.33%		1.477
2034	1.36%		1.497
2035	1.38%		1.518
2036	1.41%		1.539
2037	1.42%		1.561
2038	1.42%		1.583
2039	1.42%		1.606
2040	1.42%		1.628
2041	1.42%		1.651
2042	1.42%		1.675
2043	1.42%		1.699
2044	1.42%		1.723
2045	1.42%		1.747
2046	1.42%		1.772
2047	1.42%		1.797
2048	1.42%		1.823
2049	1.42%		1.849
2050	1.42%		1.875
2051	1.43%		1.902
2052	1.43%		1.929
2053	1.43%		1.956
2054	1.43%		1.984
2055	1.43%		2.012
2056	1.43%		2.041
2057	1.43%		2.070
2058	1.43%		2.100
2059	1.43%		2.130
2060	1.43%		2.160
2061	1.43%		2.191
2062	1.43%		2.222
2063	1.43%		2.254
2064	1.43%		2.286
2065	1.43%		2.319

INFLATION FORECAST

GDP Deflator

Year	Annual Rate of Change	Compounded Multiplier 2012	Compounded Multiplier from 2012
2011	0.00%	1.000	
2012	2.20%	1.022	1.022
2013	2.95%		1.052
2014	2.38%		1.077
2015	2.04%		1.099
2016	1.94%		1.121
2017	1.71%		1.140
2018	1.53%		1.157
2019	1.47%		1.174
2020	1.43%		1.191
2021	1.41%		1.208
2022	1.39%		1.225
2023	1.36%		1.241
2024	1.34%		1.258
2025	1.32%		1.274
2026	1.30%		1.291
2027	1.27%		1.307
2028	1.27%		1.324
2029	1.24%		1.340
2030	1.21%		1.357
2031	1.19%		1.373
2032	1.17%		1.389
2033	1.16%		1.405
2034	1.15%		1.421
2035	1.19%		1.438
2036	1.14%		1.454
2037	1.14%		1.471
2038	1.14%		1.488
2039	1.14%		1.505
2040	1.14%		1.522
2041	1.14%		1.539
2042	1.14%		1.556
2043	1.14%		1.574
2044	1.14%		1.592
2045	1.14%		1.610
2046	1.14%		1.628
2047	1.14%		1.647
2048	1.14%		1.665
2049	1.14%		1.684
2050	1.14%		1.704
2051	1.14%		1.723
2052	1.14%		1.742
2053	1.14%		1.762
2054	1.14%		1.782
2055	1.14%		1.802
2056	1.14%		1.823
2057	1.14%		1.844
2058	1.14%		1.865
2059	1.14%		1.886
2060	1.14%		1.907
2061	1.14%		1.929
2062	1.14%		1.951
2063	1.14%		1.973
2064	1.14%		1.995
2065	1.14%		2.018

COMPUTATION OF ANNUAL ACCRUAL

Bayside Common		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2049					
Cost @ Study	3,881,370	774,237	972,173	2,523,457	(388,496)	
Future $ 1st Yr Exp	2,074,413	544,030	455,688	1,074,694	0	
Future $ 2nd Yr Exp	1,509,485	551,429	462,182	1,086,900	(591,026)	
Future $ 3rd Yr Exp	4,104,019	1,117,857	937,536	2,198,488	(149,862)	
Amount To Accrue	6,446,941	1,024,344	1,595,061	4,274,759	(447,222)	
PV of Amount to Accrue	3,433,650	358,324	835,760	2,474,074	(234,508)	
Capital Recovery Years	37					
Compounded Inflation	1.86%	2.88%	1.76%	1.49%	1.76%	
First Year Accrual	**125,582**	**15,869**	**30,938**	**87,453**	**(8,678)**	
Ending Bal of Reserve	0	0	0	0	(0)	
0	**12/31/2011**	**1,240,977**	**1,188,972**	**260,346**	**85,324**	**(293,665)**	**0**
1	2012	125,582	15,869	30,938	87,453	(8,678)	
2	2013	127,734	16,326	31,483	88,755	(8,831)	
3	2014	129,925	16,796	32,038	90,077	(8,986)	
4	2015	132,156	17,280	32,603	91,418	(9,144)	**128,849**
5	2016	134,429	17,777	33,177	92,779	(9,305)	
6	2017	136,743	18,289	33,762	94,161	(9,469)	
7	2018	139,100	18,816	34,357	95,563	(9,636)	
8	2019	141,500	19,358	34,962	96,986	(9,805)	**137,943**
9	2020	143,945	19,915	35,578	98,430	(9,978)	
10	2021	146,436	20,489	36,205	99,895	(10,153)	
11	2022	148,973	21,079	36,843	101,383	(10,332)	
12	2023	151,556	21,686	37,492	102,892	(10,514)	**147,728**
13	2024	154,189	22,310	38,153	104,424	(10,699)	
14	2025	156,870	22,953	38,825	105,979	(10,887)	
15	2026	159,601	23,613	39,510	107,557	(11,079)	
16	2027	162,384	24,293	40,206	109,159	(11,274)	**158,261**
17	2028	165,219	24,993	40,914	110,784	(11,472)	
18	2029	168,107	25,713	41,635	112,434	(11,674)	
19	2030	171,050	26,453	42,369	114,108	(11,880)	
20	2031	174,048	27,215	43,116	115,807	(12,089)	**169,606**
21	2032	177,103	27,998	43,875	117,531	(12,302)	
22	2033	180,216	28,805	44,649	119,281	(12,518)	
23	2034	183,388	29,634	45,435	121,057	(12,739)	
24	2035	186,620	30,487	46,236	122,860	(12,963)	**181,832**
25	2036	189,914	31,365	47,051	124,689	(13,191)	
26	2037	193,271	32,268	47,880	126,546	(13,423)	
27	2038	196,692	33,198	48,724	128,430	(13,659)	
28	2039	200,178	34,153	49,582	130,342	(13,900)	**195,014**
29	2040	203,731	35,137	50,456	132,283	(14,144)	
30	2041	207,353	36,149	51,345	134,253	(14,393)	
31	2042	211,044	37,190	52,250	136,252	(14,647)	
32	2043	214,807	38,260	53,170	138,281	(14,905)	**209,234**
33	2044	218,642	39,362	54,107	140,340	(15,167)	
34	2045	222,552	40,496	55,061	142,429	(15,434)	
35	2046	226,537	41,662	56,031	144,550	(15,705)	
36	2047	230,600	42,861	57,019	146,702	(15,982)	**224,583**
37	2048	234,742	44,096	58,023	148,887	(16,263)	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**58,686**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp		**7,687,918**	**2,213,316**	**1,855,407**	**4,360,083**	**(740,887)**	**0**
Equals: Amount To Accrue		**6,446,941**	**1,024,344**	**1,595,061**	**4,274,759**	**(447,222)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Bayside Unit #1		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2043					
Cost @ Study	1,342,227	3,432,762	2,773,551	1,021,371	(5,885,457)	
Future $ 1st Yr Exp	3,825,374	2,224,298	1,194,591	406,485	0	
Future $ 2nd Yr Exp	(4,349,705)	2,254,549	1,211,554	411,102	(8,226,910)	
Future $ 3rd Yr Exp	5,773,546	4,570,421	2,457,516	831,542	(2,085,933)	
Amount To Accrue	4,227,816	8,128,252	4,499,915	1,628,484	(10,028,836)	
PV of Amount to Accrue	934,712	3,083,382	2,566,122	1,008,585	(5,723,376)	
Capital Recovery Years	31					
Compounded Inflation	4.50%	3.18%	1.83%	1.56%	1.83%	
First Year Accrual	**64,821**	**157,793**	**109,176**	**41,267**	**(243,414)**	
Ending Bal of Reserve	(0)	(0)	0	0	(0)	
0	**12/31/2011**	**1,021,400**	**921,016**	**363,746**	**20,645**	**(284,007)**	**0**
1	2012	64,821	157,793	109,176	41,267	(243,414)	
2	2013	68,027	162,805	111,172	41,910	(247,859)	
3	2014	71,358	167,976	113,204	42,562	(252,384)	
4	2015	74,818	173,311	115,274	43,225	(256,992)	**69,756**
5	2016	78,411	178,816	117,382	43,898	(261,685)	
6	2017	82,143	184,495	119,528	44,582	(266,463)	
7	2018	86,017	190,355	121,713	45,276	(271,328)	
8	2019	90,040	196,401	123,938	45,982	(276,282)	**84,153**
9	2020	94,216	202,640	126,204	46,698	(281,326)	
10	2021	98,550	209,076	128,512	47,425	(286,463)	
11	2022	103,049	215,717	130,861	48,164	(291,693)	
12	2023	107,717	222,568	133,254	48,914	(297,019)	**100,883**
13	2024	112,562	229,638	135,690	49,676	(302,442)	
14	2025	117,588	236,931	138,171	50,449	(307,964)	
15	2026	122,802	244,457	140,697	51,235	(313,587)	
16	2027	128,212	252,222	143,270	52,033	(319,313)	**120,291**
17	2028	133,823	260,233	145,889	52,844	(325,143)	
18	2029	139,642	268,498	148,557	53,667	(331,080)	
19	2030	145,677	277,026	151,273	54,502	(337,125)	
20	2031	151,935	285,825	154,039	55,351	(343,280)	**142,769**
21	2032	158,424	294,904	156,855	56,213	(349,548)	
22	2033	165,152	304,271	159,723	57,089	(355,930)	
23	2034	172,128	313,935	162,643	57,978	(362,429)	
24	2035	179,358	323,906	165,617	58,881	(369,046)	**168,766**
25	2036	186,853	334,194	168,645	59,798	(375,784)	
26	2037	194,621	344,809	171,728	60,730	(382,645)	
27	2038	202,672	355,761	174,868	61,675	(389,632)	
28	2039	211,016	367,061	178,065	62,636	(396,746)	**198,791**
29	2040	219,662	378,720	181,321	63,612	(403,990)	
30	2041	228,620	390,749	184,636	64,602	(411,366)	
31	2042	237,903	403,160	188,011	65,608	(418,877)	
32	2043	0	0	0	0	0	**171,546**
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	**0**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp		**5,249,216**	**9,049,268**	**4,863,661**	**1,649,129**	**(10,312,843)**	**0**
Equals: Amount To Accrue		**4,227,816**	**8,128,252**	**4,499,915**	**1,628,484**	**(10,028,836)**	**(0)**

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #5 Turbine Only		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2043					
Cost @ Study	0	0	0	0	0	
Future $ 1st Yr Exp	0	0	0	0	0	
Future $ 2nd Yr Exp	0	0	0	0	0	
Future $ 3rd Yr Exp	0	0	0	0	0	
Amount To Accrue	0	0	0	0	0	
PV of Amount to Accrue	0	0	0	0	0	
Capital Recovery Years	31					
Compounded Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	
First Year Accrual	0	0	0	0	0	
Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	0	0	0	0	0	0
1	2012	0	0	0	0	0	
2	2013	0	0	0	0	0	
3	2014	0	0	0	0	0	
4	2015	0	0	0	0	0	0
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	0
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	0
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	0
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	0
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	0
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	0
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		0	0	0	0	0	0
Equals: Amount To Accrue		0	0	0	0	0	0

COMPUTATION OF ANNUAL ACCRUAL

Bayside Unit #2		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2044					
Cost @ Study	1,884,915	4,595,283	3,813,633	1,036,651	(7,560,652)	
Future $ 1st Yr Exp	5,101,201	3,018,063	1,665,887	417,252	0	
Future $ 2nd Yr Exp	(5,547,991)	3,059,108	1,689,542	421,991	(10,718,633)	
Future $ 3rd Yr Exp	7,764,350	6,201,425	3,427,068	853,567	(2,717,709)	
Amount To Accrue	5,934,718	11,030,113	6,289,594	1,665,122	(13,050,110)	
PV of Amount to Accrue	1,340,898	4,128,037	3,536,486	1,019,695	(7,343,319)	
Capital Recovery Years	32					
Compounded Inflation	4.33%	3.12%	1.82%	1.54%	1.81%	
First Year Accrual	88,596	205,758	146,682	40,625	(304,470)	
Ending Bal of Reserve	0	0	0	(0)	0	
0	12/31/2011	1,382,842	1,248,483	492,903	27,688	(386,232)	0
1	2012	88,596	205,758	146,682	40,625	(304,470)	
2	2013	92,784	212,176	149,345	41,253	(309,990)	
3	2014	97,129	218,794	152,057	41,890	(315,611)	
4	2015	101,639	225,618	154,818	42,537	(321,333)	95,037
5	2016	106,317	232,655	157,628	43,194	(327,160)	
6	2017	111,170	239,911	160,490	43,861	(333,091)	
7	2018	116,205	247,394	163,404	44,538	(339,131)	
8	2019	121,427	255,110	166,371	45,226	(345,280)	113,780
9	2020	126,842	263,067	169,391	45,924	(351,540)	
10	2021	132,458	271,272	172,466	46,633	(357,914)	
11	2022	138,281	279,733	175,598	47,353	(364,403)	
12	2023	144,318	288,458	178,786	48,085	(371,011)	135,475
13	2024	150,576	297,455	182,032	48,827	(377,738)	
14	2025	157,064	306,732	185,337	49,581	(384,586)	
15	2026	163,788	316,299	188,701	50,347	(391,559)	
16	2027	170,758	326,165	192,127	51,125	(398,659)	160,546
17	2028	177,980	336,338	195,615	51,914	(405,887)	
18	2029	185,464	346,828	199,167	52,716	(413,246)	
19	2030	193,219	357,646	202,783	53,530	(420,739)	
20	2031	201,254	368,800	206,465	54,356	(428,368)	189,479
21	2032	209,578	380,303	210,213	55,196	(436,135)	
22	2033	218,200	392,165	214,030	56,048	(444,042)	
23	2034	227,132	404,396	217,915	56,914	(452,093)	
24	2035	236,383	417,010	221,872	57,793	(460,291)	222,823
25	2036	245,965	430,016	225,900	58,685	(468,636)	
26	2037	255,888	443,428	230,001	59,591	(477,133)	
27	2038	266,163	457,259	234,177	60,512	(485,784)	
28	2039	276,803	471,520	238,429	61,446	(494,592)	261,205
29	2040	287,820	486,227	242,757	62,395	(503,560)	
30	2041	299,226	501,392	247,165	63,359	(512,690)	
31	2042	311,034	517,031	251,652	64,337	(521,986)	
32	2043	323,258	533,157	256,221	65,331	(531,450)	305,335
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		7,317,560	12,278,596	6,782,497	1,692,810	(13,436,342)	0
Equals: Amount To Accrue		5,934,718	11,030,113	6,289,594	1,665,122	(13,050,110)	0

COMPUTATION OF ANNUAL ACCRUAL

	Gannon Unit #6 Turbine Only		Labor	Mat & Eq	Disposal	Salvage	
	Year of Study	2012					
	Capital Recovery Year	2044					
	Cost @ Study	0	0	0	0	0	
	Future $ 1st Yr Exp	0	0	0	0	0	
	Future $ 2nd Yr Exp	0	0	0	0	0	
	Future $ 3rd Yr Exp	0	0	0	0	0	
	Amount To Accrue	0	0	0	0	0	
	PV of Amount to Accrue	0	0	0	0	0	
	Capital Recovery Years	32					
	Compounded Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	
	First Year Accrual	0	0	0	0	0	
	Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	0	0	0	0	0	0
1	2012	0	0	0	0	0	
2	2013	0	0	0	0	0	
3	2014	0	0	0	0	0	
4	2015	0	0	0	0	0	0
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	0
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	0
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	0
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	0
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	0
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	0
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
	Less: Dismantlement Exp	0	0	0	0	0	0
	Equals: Amount To Accrue	0	0	0	0	0	0

COMPUTATION OF ANNUAL ACCRUAL

Bayside CT 3-6		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2049					
Cost @ Study	398,320	550,361	490,852	239,770	(882,663)	
Future $ 1st Yr Exp	718,912	386,720	230,078	102,113	0	
Future $ 2nd Yr Exp	(614,201)	391,980	233,357	103,273	(1,342,810)	
Future $ 3rd Yr Exp	1,136,391	794,621	473,364	208,892	(340,486)	
Amount To Accrue	1,241,102	1,573,321	936,798	414,279	(1,683,296)	
PV of Amount to Accrue	398,320	550,361	490,852	239,770	(882,663)	
Capital Recovery Years	37					
Compounded Inflation	3.12%	2.88%	1.76%	1.49%	1.76%	
First Year Accrual	**18,357**	**24,374**	**18,170**	**8,475**	**(32,663)**	
Ending Bal of Reserve	0	0	0	0	(0)	
0	**12/31/2011**	**0**	**0**	**0**	**0**	**0**	**0**
1	2012	18,357	24,374	18,170	8,475	(32,663)	
2	2013	18,930	25,076	18,490	8,602	(33,238)	
3	2014	19,521	25,798	18,816	8,730	(33,823)	
4	2015	20,130	26,541	19,148	8,860	(34,418)	**19,234**
5	2016	20,758	27,305	19,485	8,992	(35,024)	
6	2017	21,405	28,091	19,829	9,125	(35,640)	
7	2018	22,072	28,900	20,178	9,261	(36,268)	
8	2019	22,759	29,732	20,534	9,399	(36,906)	**21,748**
9	2020	23,467	30,588	20,896	9,539	(37,556)	
10	2021	24,198	31,469	21,264	9,681	(38,217)	
11	2022	24,950	32,375	21,638	9,825	(38,889)	
12	2023	25,725	33,308	22,020	9,972	(39,574)	**24,585**
13	2024	26,524	34,267	22,408	10,120	(40,270)	
14	2025	27,348	35,253	22,803	10,271	(40,979)	
15	2026	28,196	36,269	23,204	10,424	(41,700)	
16	2027	29,071	37,313	23,613	10,579	(42,434)	**27,785**
17	2028	29,972	38,387	24,029	10,736	(43,181)	
18	2029	30,901	39,493	24,453	10,896	(43,941)	
19	2030	31,858	40,630	24,884	11,059	(44,715)	
20	2031	32,844	41,800	25,322	11,223	(45,502)	**31,394**
21	2032	33,860	43,004	25,769	11,390	(46,302)	
22	2033	34,907	44,242	26,223	11,560	(47,117)	
23	2034	35,986	45,516	26,685	11,732	(47,947)	
24	2035	37,097	46,826	27,155	11,907	(48,791)	**35,462**
25	2036	38,243	48,175	27,633	12,084	(49,649)	
26	2037	39,423	49,562	28,120	12,264	(50,523)	
27	2038	40,639	50,989	28,616	12,447	(51,412)	
28	2039	41,892	52,457	29,120	12,632	(52,317)	**40,049**
29	2040	43,183	53,968	29,633	12,820	(53,238)	
30	2041	44,513	55,522	30,156	13,011	(54,175)	
31	2042	45,883	57,121	30,687	13,205	(55,129)	
32	2043	47,295	58,765	31,228	13,401	(56,099)	**45,219**
33	2044	48,750	60,458	31,778	13,601	(57,086)	
34	2045	50,248	62,198	32,338	13,803	(58,091)	
35	2046	51,792	63,989	32,908	14,009	(59,114)	
36	2047	53,383	65,832	33,488	14,217	(60,154)	**51,043**
37	2048	55,022	67,728	34,078	14,429	(61,213)	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**13,755**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp	**1,241,102**	**1,573,321**	**936,798**	**414,279**	**(1,683,296)**	**0**
Equals: Amount To Accrue	**1,241,102**	**1,573,321**	**936,798**	**414,279**	**(1,683,296)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Common		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2050					
Cost @ Study	52,557,371	2,543,089	3,015,403	51,030,951	(4,032,072)	
Future $ 1st Yr Exp	25,224,784	1,811,245	1,433,557	21,979,982	0	
Future $ 2nd Yr Exp	19,298,011	1,835,878	1,453,985	22,229,616	(6,221,467)	
Future $ 3rd Yr Exp	50,057,740	3,721,692	2,949,409	44,964,170	(1,577,531)	
Amount To Accrue	33,414,570	1,767,960	5,360,613	33,014,468	(6,728,471)	
PV of Amount to Accrue	18,793,860	610,150	2,769,324	18,892,997	(3,478,611)	
Capital Recovery Years	38					
Compounded Inflation	1.56%	2.84%	1.75%	1.48%	1.75%	
First Year Accrual	**654,337**	**26,453**	**100,444**	**653,566**	**(126,126)**	
Ending Bal of Reserve	0	0	0	0	(0)	
0	**12/31/2011**	**61,165,965**	**5,600,854**	**476,339**	**56,159,299**	**(1,070,527)**	**0**
1	2012	654,337	26,453	100,444	653,566	(126,126)	
2	2013	664,311	27,204	102,205	663,237	(128,335)	
3	2014	674,441	27,976	103,997	673,050	(130,583)	
4	2015	684,731	28,771	105,821	683,009	(132,869)	**669,455**
5	2016	695,183	29,588	107,676	693,116	(135,196)	
6	2017	705,799	30,428	109,564	703,371	(137,564)	
7	2018	716,582	31,291	111,485	713,779	(139,973)	
8	2019	727,536	32,180	113,439	724,341	(142,424)	**711,275**
9	2020	738,662	33,094	115,428	735,058	(144,918)	
10	2021	749,964	34,033	117,452	745,935	(147,456)	
11	2022	761,444	34,999	119,511	756,972	(150,039)	
12	2023	773,107	35,993	121,607	768,173	(152,666)	**755,794**
13	2024	784,953	37,015	123,739	779,539	(155,340)	
14	2025	796,988	38,066	125,908	791,074	(158,060)	
15	2026	809,214	39,147	128,116	802,779	(160,828)	
16	2027	821,633	40,258	130,362	814,658	(163,645)	**803,197**
17	2028	834,250	41,401	132,648	826,712	(166,510)	
18	2029	847,068	42,577	134,973	838,944	(169,427)	
19	2030	860,090	43,786	137,340	851,358	(172,394)	
20	2031	873,319	45,029	139,748	863,955	(175,413)	**853,682**
21	2032	886,760	46,307	142,198	876,739	(178,485)	
22	2033	900,415	47,622	144,691	889,712	(181,610)	
23	2034	914,288	48,974	147,228	902,877	(184,791)	
24	2035	928,383	50,365	149,809	916,236	(188,027)	**907,462**
25	2036	942,704	51,795	152,436	929,793	(191,320)	
26	2037	957,255	53,265	155,109	943,551	(194,670)	
27	2038	972,039	54,778	157,828	957,513	(198,079)	
28	2039	987,061	56,333	160,595	971,681	(201,548)	**964,765**
29	2040	1,002,324	57,932	163,411	986,058	(205,078)	
30	2041	1,017,833	59,577	166,276	1,000,649	(208,669)	
31	2042	1,033,591	61,269	169,191	1,015,455	(212,324)	
32	2043	1,049,604	63,008	172,158	1,030,480	(216,042)	**1,025,838**
33	2044	1,065,876	64,797	175,176	1,045,728	(219,825)	
34	2045	1,082,411	66,637	178,247	1,061,201	(223,675)	
35	2046	1,099,213	68,529	181,373	1,076,904	(227,592)	
36	2047	1,116,288	70,475	184,553	1,092,838	(231,578)	**1,090,947**
37	2048	1,133,639	72,476	187,788	1,109,009	(235,633)	
38	2049	1,151,273	74,533	191,081	1,125,418	(239,760)	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**571,228**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp		**94,580,535**	**7,368,814**	**5,836,952**	**89,173,767**	**(7,798,998)**	**0**
Equals: Amount To Accrue		**33,414,570**	**1,767,960**	**5,360,613**	**33,014,468**	**(6,728,471)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #1			Labor	Mat & Eq	Disposal	Salvage	
	Year of Study	2012					
	Capital Recovery Year	2035					
	Cost @ Study	1,873,955	2,814,771	2,051,570	966,130	(3,958,516)	
	Future $ 1st Yr Exp	2,467,540	1,326,820	789,435	351,285	0	
	Future $ 2nd Yr Exp	(2,432,021)	1,355,479	800,626	355,275	(4,943,401)	
	Future $ 3rd Yr Exp	3,856,007	2,766,804	1,623,958	718,620	(1,253,375)	
	Amount To Accrue	2,699,676	1,780,159	2,038,680	806,780	(1,925,943)	
	PV of Amount to Accrue	1,537,501	919,554	1,301,328	546,917	(1,230,298)	
	Capital Recovery Years	23					
	Compounded Inflation	3.23%	2.91%	1.97%	1.70%	1.97%	
	First Year Accrual	**88,260**	**55,421**	**70,916**	**28,944**	**(67,021)**	
	Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	**1,191,851**	**3,668,943**	**1,175,340**	**618,400**	**(4,270,832)**	**0**
1	2012	88,260	55,421	70,916	28,944	(67,021)	
2	2013	90,447	57,036	72,314	29,437	(68,339)	
3	2014	92,692	58,698	73,739	29,939	(69,684)	
4	2015	94,994	60,408	75,192	30,449	(71,055)	**91,598**
5	2016	97,357	62,168	76,675	30,968	(72,453)	
6	2017	99,782	63,979	78,186	31,496	(73,879)	
7	2018	102,271	65,843	79,727	32,033	(75,333)	
8	2019	104,824	67,762	81,298	32,579	(76,815)	**101,059**
9	2020	107,445	69,736	82,901	33,134	(78,326)	
10	2021	110,135	71,768	84,535	33,699	(79,867)	
11	2022	112,895	73,859	86,201	34,274	(81,439)	
12	2023	115,728	76,011	87,900	34,858	(83,041)	**111,551**
13	2024	118,635	78,226	89,632	35,452	(84,675)	
14	2025	121,619	80,505	91,399	36,056	(86,341)	
15	2026	124,682	82,851	93,200	36,671	(88,040)	
16	2027	127,826	85,265	95,037	37,296	(89,773)	**123,191**
17	2028	131,053	87,749	96,910	37,932	(91,539)	
18	2029	134,365	90,306	98,821	38,578	(93,340)	
19	2030	137,765	92,937	100,768	39,236	(95,177)	
20	2031	141,255	95,645	102,754	39,905	(97,049)	**136,109**
21	2032	144,838	98,432	104,780	40,585	(98,959)	
22	2033	148,516	101,300	106,845	41,277	(100,906)	
23	2034	152,291	104,252	108,951	41,981	(102,892)	
24	2035	0	0	0	0	0	**111,411**
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	**0**
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	**0**
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	**0**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
	Less: Dismantlement Exp	**3,891,527**	**5,449,102**	**3,214,020**	**1,425,180**	**(6,196,775)**	**0**
	Equals: Amount To Accrue	**2,699,676**	**1,780,159**	**2,038,680**	**806,780**	**(1,925,943)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #2		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2038					
Cost @ Study	1,873,564	2,808,941	2,045,613	966,130	(3,947,120)	
Future $ 1st Yr Exp	2,592,088	1,407,595	821,102	363,391	0	
Future $ 2nd Yr Exp	(2,507,805)	1,433,776	832,745	367,518	(5,141,844)	
Future $ 3rd Yr Exp	4,046,831	2,918,022	1,689,140	743,384	(1,303,715)	
Amount To Accrue	3,096,313	2,533,372	2,468,327	744,757	(2,650,143)	
PV of Amount to Accrue	1,611,124	1,235,563	1,510,398	488,053	(1,622,890)	
Capital Recovery Years	26					
Compounded Inflation	3.09%	2.80%	1.91%	1.64%	1.90%	
First Year Accrual	**85,241**	**67,535**	**74,221**	**23,205**	**(79,720)**	
Ending Bal of Reserve	(0)	0	(0)	0	0	
0	**12/31/2011**	**1,034,801**	**3,226,021**	**874,660**	**729,535**	**(3,795,415)**	**0**
1	2012	85,241	67,535	74,221	23,205	(79,720)	
2	2013	87,410	69,426	75,636	23,585	(81,237)	
3	2014	89,636	71,370	77,079	23,971	(82,784)	
4	2015	91,921	73,369	78,549	24,364	(84,361)	**88,552**
5	2016	94,266	75,423	80,047	24,764	(85,967)	
6	2017	96,674	77,535	81,573	25,169	(87,604)	
7	2018	99,145	79,706	83,129	25,582	(89,272)	
8	2019	101,681	81,938	84,714	26,001	(90,972)	**97,942**
9	2020	104,285	84,232	86,330	26,427	(92,704)	
10	2021	106,958	86,591	87,976	26,860	(94,469)	
11	2022	109,702	89,016	89,654	27,300	(96,268)	
12	2023	112,519	91,508	91,363	27,748	(98,101)	**108,366**
13	2024	115,410	94,070	93,106	28,203	(99,969)	
14	2025	118,379	96,704	94,881	28,665	(101,872)	
15	2026	121,426	99,412	96,691	29,135	(103,812)	
16	2027	124,554	102,196	98,535	29,612	(105,788)	**119,942**
17	2028	127,766	105,058	100,414	30,097	(107,803)	
18	2029	131,063	107,999	102,329	30,591	(109,855)	
19	2030	134,449	111,023	104,280	31,092	(111,947)	
20	2031	137,924	114,132	106,269	31,601	(114,079)	**132,801**
21	2032	141,492	117,328	108,296	32,119	(116,251)	
22	2033	145,156	120,613	110,361	32,646	(118,464)	
23	2034	148,917	123,991	112,466	33,181	(120,720)	
24	2035	152,779	127,463	114,610	33,724	(123,018)	**147,086**
25	2036	156,744	131,032	116,796	34,277	(125,361)	
26	2037	160,815	134,701	119,023	34,839	(127,748)	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	**79,390**
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	**0**
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	**0**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp		**4,131,114**	**5,759,393**	**3,342,987**	**1,474,292**	**(6,445,558)**	**0**
Equals: Amount To Accrue		**3,096,313**	**2,533,372**	**2,468,327**	**744,757**	**(2,650,143)**	**(0)**

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #3		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2041					
Cost @ Study	1,729,951	2,867,242	2,075,398	916,766	(4,129,455)	
Future $ 1st Yr Exp	2,739,756	1,514,016	869,035	356,706	0	
Future $ 2nd Yr Exp	(2,832,031)	1,537,634	881,375	360,757	(5,611,798)	
Future $ 3rd Yr Exp	4,810,345	3,715,727	1,787,781	729,709	(1,422,871)	
Amount To Accrue	4,363,774	3,943,946	2,874,592	916,567	(3,371,331)	
PV of Amount to Accrue	1,958,758	1,670,995	1,686,150	580,634	(1,979,021)	
Capital Recovery Years	29					
Compounded Inflation	3.52%	3.01%	1.86%	1.59%	1.85%	
First Year Accrual	**99,160**	**87,144**	**75,718**	**25,136**	**(88,838)**	
Ending Bal of Reserve	0	0	0	0	(0)	
0 **12/31/2011**	**354,296**	**2,823,430**	**663,599**	**530,605**	**(3,663,338)**	**0**
1 2012	99,160	87,144	75,718	25,136	(88,838)	
2 2013	101,937	89,763	77,124	25,535	(90,485)	
3 2014	104,794	92,461	78,556	25,940	(92,163)	
4 2015	107,734	95,240	80,014	26,351	(93,871)	**103,406**
5 2016	110,760	98,102	81,500	26,769	(95,612)	
6 2017	113,874	101,051	83,013	27,194	(97,384)	
7 2018	117,078	104,088	84,554	27,626	(99,189)	
8 2019	120,376	107,216	86,124	28,064	(101,028)	**115,522**
9 2020	123,770	110,439	87,723	28,509	(102,901)	
10 2021	127,262	113,758	89,352	28,962	(104,809)	
11 2022	130,857	117,177	91,010	29,421	(106,752)	
12 2023	134,556	120,699	92,700	29,888	(108,731)	**129,111**
13 2024	138,363	124,327	94,421	30,362	(110,747)	
14 2025	142,281	128,063	96,174	30,844	(112,800)	
15 2026	146,314	131,912	97,960	31,333	(114,891)	
16 2027	150,464	135,877	99,778	31,830	(117,021)	**144,356**
17 2028	154,736	139,961	101,631	32,335	(119,191)	
18 2029	159,133	144,167	103,517	32,849	(121,400)	
19 2030	163,658	148,500	105,439	33,370	(123,651)	
20 2031	168,316	152,963	107,397	33,899	(125,943)	**161,461**
21 2032	173,111	157,561	109,391	34,437	(128,278)	
22 2033	178,045	162,296	111,422	34,983	(130,656)	
23 2034	183,125	167,174	113,490	35,538	(133,078)	
24 2035	188,353	172,199	115,597	36,102	(135,546)	**180,658**
25 2036	193,734	177,374	117,743	36,675	(138,058)	
26 2037	199,274	182,705	119,929	37,257	(140,618)	
27 2038	204,976	188,196	122,156	37,848	(143,225)	
28 2039	210,845	193,853	124,424	38,449	(145,880)	**202,207**
29 2040	216,887	199,679	126,734	39,059	(148,584)	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	**54,222**
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	**0**
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	**0**
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	**0**
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	**0**
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	**0**
Less: Dismantlement Exp	**4,718,070**	**6,767,376**	**3,538,191**	**1,447,172**	**(7,034,669)**	**0**
Equals: Amount To Accrue	**4,363,774**	**3,943,946**	**2,874,592**	**916,567**	**(3,371,331)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #4		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2050					
Cost @ Study	1,697,759	3,133,095	2,314,867	1,075,437	(4,825,640)	
Future $ 1st Yr Exp	3,795,185	2,231,460	1,100,514	463,211	0	
Future $ 2nd Yr Exp	(3,599,463)	2,261,808	1,116,197	468,472	(7,445,939)	
Future $ 3rd Yr Exp	5,908,916	4,585,138	2,264,205	947,584	(1,888,011)	
Amount To Accrue	5,828,532	5,855,636	3,938,835	1,695,889	(5,661,828)	
PV of Amount to Accrue	2,099,032	2,020,868	2,034,825	970,496	(2,927,158)	
Capital Recovery Years	38					
Compounded Inflation	3.43%	2.84%	1.75%	1.48%	1.75%	
First Year Accrual	**88,858**	**87,614**	**73,804**	**33,572**	**(106,132)**	
Ending Bal of Reserve	0	0	0	0	(0)	
12/31/2011	**276,106**	**3,222,770**	**542,080**	**183,378**	**(3,672,122)**	**0**
2012	88,858	87,614	73,804	33,572	(106,132)	
2013	91,278	90,102	75,098	34,069	(107,991)	
2014	93,766	92,660	76,414	34,573	(109,882)	
2015	96,324	95,291	77,754	35,085	(111,806)	**92,557**
2016	98,954	97,996	79,117	35,604	(113,764)	
2017	101,658	100,779	80,505	36,131	(115,756)	
2018	104,438	103,640	81,916	36,665	(117,783)	
2019	107,297	106,583	83,352	37,208	(119,846)	**103,087**
2020	110,236	109,609	84,814	37,759	(121,945)	
2021	113,258	112,721	86,301	38,317	(124,081)	
2022	116,366	115,921	87,814	38,884	(126,253)	
2023	119,561	119,213	89,353	39,460	(128,464)	**114,855**
2024	122,846	122,597	90,920	40,043	(130,714)	
2025	126,225	126,078	92,514	40,636	(133,003)	
2026	129,698	129,658	94,136	41,237	(135,333)	
2027	133,270	133,339	95,787	41,847	(137,703)	**128,010**
2028	136,943	137,125	97,466	42,467	(140,114)	
2029	140,720	141,018	99,175	43,095	(142,568)	
2030	144,604	145,022	100,914	43,733	(145,065)	
2031	148,597	149,139	102,683	44,380	(147,605)	**142,716**
2032	152,704	153,374	104,483	45,036	(150,190)	
2033	156,926	157,729	106,315	45,703	(152,820)	
2034	161,269	162,207	108,179	46,379	(155,496)	
2035	165,734	166,812	110,076	47,065	(158,220)	**159,158**
2036	170,326	171,548	112,006	47,762	(160,990)	
2037	175,047	176,419	113,970	48,468	(163,810)	
2038	179,903	181,428	115,968	49,186	(166,678)	
2039	184,896	186,579	118,001	49,913	(169,597)	**177,543**
2040	190,031	191,877	120,070	50,652	(172,567)	
2041	195,312	197,325	122,175	51,401	(175,590)	
2042	200,742	202,927	124,317	52,162	(178,665)	
2043	206,326	208,689	126,497	52,934	(181,793)	**198,103**
2044	212,068	214,614	128,715	53,717	(184,977)	
2045	217,974	220,707	130,971	54,512	(188,216)	
2046	224,047	226,974	133,268	55,318	(191,513)	
2047	230,293	233,418	135,604	56,137	(194,867)	**221,096**
2048	236,716	240,045	137,982	56,968	(198,279)	
2049	243,321	246,861	140,401	57,811	(201,751)	
2050	0	0	0	0	0	
2051	0	0	0	0	0	**120,009**
2052	0	0	0	0	0	
2053	0	0	0	0	0	
2054	0	0	0	0	0	
2055	0	0	0	0	0	**0**
2056	0	0	0	0	0	
2057	0	0	0	0	0	
2058	0	0	0	0	0	
2059	0	0	0	0	0	**0**
2060	0	0	0	0	0	
2061	0	0	0	0	0	
2062	0	0	0	0	0	
2063	0	0	0	0	0	**0**
Less: Dismantlement Exp	**6,104,638**	**9,078,406**	**4,480,915**	**1,879,267**	**(9,333,950)**	**0**
Equals: Amount To Accrue	**5,828,532**	**5,855,636**	**3,938,835**	**1,695,889**	**(5,661,828)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #1 & #2 FGD		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2038					
Cost @ Study	0	0	0	0	0	
Future $ 1st Yr Exp	0	0	0	0	0	
Future $ 2nd Yr Exp	0	0	0	0	0	
Future $ 3rd Yr Exp	0	0	0	0	0	
Amount To Accrue	0	0	0	0	0	
PV of Amount to Accrue	0	0	0	0	0	
Capital Recovery Years	26					
Compounded Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	
First Year Accrual	0	0	0	0	0	
Ending Bal of Reserve	0	0	0	0	0	
0 12/31/2011	0	0	0	0	0	0
1 2012	0	0	0	0	0	
2 2013	0	0	0	0	0	
3 2014	0	0	0	0	0	
4 2015	0	0	0	0	0	0
5 2016	0	0	0	0	0	
6 2017	0	0	0	0	0	
7 2018	0	0	0	0	0	
8 2019	0	0	0	0	0	0
9 2020	0	0	0	0	0	
10 2021	0	0	0	0	0	
11 2022	0	0	0	0	0	
12 2023	0	0	0	0	0	0
13 2024	0	0	0	0	0	
14 2025	0	0	0	0	0	
15 2026	0	0	0	0	0	
16 2027	0	0	0	0	0	0
17 2028	0	0	0	0	0	
18 2029	0	0	0	0	0	
19 2030	0	0	0	0	0	
20 2031	0	0	0	0	0	0
21 2032	0	0	0	0	0	
22 2033	0	0	0	0	0	
23 2034	0	0	0	0	0	
24 2035	0	0	0	0	0	0
25 2036	0	0	0	0	0	
26 2037	0	0	0	0	0	
27 2038	0	0	0	0	0	
28 2039	0	0	0	0	0	0
29 2040	0	0	0	0	0	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	0
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	0
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	0	0	0	0	0	0
Equals: Amount To Accrue	0	0	0	0	0	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #3 & #4 FGD		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2050					
Cost @ Study	0	0	0	0	0	
Future $ 1st Yr Exp	0	0	0	0	0	
Future $ 2nd Yr Exp	0	0	0	0	0	
Future $ 3rd Yr Exp	0	0	0	0	0	
Amount To Accrue	0	0	0	0	0	
PV of Amount to Accrue	0	0	0	0	0	
Capital Recovery Years	38					
Compounded Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	
First Year Accrual	0	0	0	0	0	
Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	0	0	0	0	0	0
1	2012	0	0	0	0	0	
2	2013	0	0	0	0	0	
3	2014	0	0	0	0	0	
4	2015	0	0	0	0	0	0
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	0
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	0
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	0
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	0
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	0
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	0
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		0	0	0	0	0	0
Equals: Amount To Accrue		0	0	0	0	0	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend CT 4		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2049					
Cost @ Study	130,177	146,918	131,053	72,871	(220,666)	
Future $ 1st Yr Exp	195,698	103,235	61,429	31,034	0	
Future $ 2nd Yr Exp	(137,373)	104,639	62,304	31,387	(335,703)	
Future $ 3rd Yr Exp	316,872	212,123	126,384	63,487	(85,122)	
Amount To Accrue	375,197	419,997	250,116	125,908	(420,824)	
PV of Amount to Accrue	130,177	146,918	131,053	72,871	(220,666)	
Capital Recovery Years	37					
Compounded Inflation	2.90%	2.88%	1.76%	1.49%	1.76%	
First Year Accrual	**5,768**	**6,507**	**4,851**	**2,576**	**(8,166)**	
Ending Bal of Reserve	0	0	0	0	(0)	
0	**12/31/2011**	**0**	**0**	**0**	**0**	**0**	**0**
1	2012	5,768	6,507	4,851	2,576	(8,166)	
2	2013	5,935	6,694	4,937	2,614	(8,309)	
3	2014	6,108	6,887	5,024	2,653	(8,456)	
4	2015	6,285	7,085	5,112	2,693	(8,605)	**6,024**
5	2016	6,468	7,289	5,202	2,733	(8,756)	
6	2017	6,656	7,499	5,294	2,773	(8,910)	
7	2018	6,850	7,715	5,387	2,815	(9,067)	
8	2019	7,049	7,937	5,482	2,857	(9,227)	**6,756**
9	2020	7,255	8,166	5,579	2,899	(9,389)	
10	2021	7,466	8,401	5,677	2,942	(9,554)	
11	2022	7,684	8,643	5,777	2,986	(9,722)	
12	2023	7,908	8,891	5,879	3,031	(9,893)	**7,578**
13	2024	8,138	9,147	5,983	3,076	(10,068)	
14	2025	8,376	9,411	6,088	3,122	(10,245)	
15	2026	8,620	9,682	6,195	3,168	(10,425)	
16	2027	8,872	9,961	6,305	3,215	(10,609)	**8,501**
17	2028	9,131	10,247	6,416	3,263	(10,795)	
18	2029	9,398	10,543	6,529	3,312	(10,985)	
19	2030	9,672	10,846	6,644	3,361	(11,179)	
20	2031	9,955	11,158	6,761	3,411	(11,375)	**9,539**
21	2032	10,246	11,480	6,880	3,462	(11,576)	
22	2033	10,545	11,810	7,001	3,513	(11,779)	
23	2034	10,854	12,150	7,125	3,566	(11,987)	
24	2035	11,171	12,500	7,250	3,619	(12,198)	**10,704**
25	2036	11,498	12,860	7,378	3,673	(12,412)	
26	2037	11,835	13,231	7,508	3,727	(12,631)	
27	2038	12,181	13,611	7,640	3,783	(12,853)	
28	2039	12,538	14,003	7,775	3,839	(13,079)	**12,013**
29	2040	12,905	14,407	7,912	3,896	(13,310)	
30	2041	13,283	14,822	8,051	3,954	(13,544)	
31	2042	13,672	15,248	8,193	4,013	(13,782)	
32	2043	14,073	15,687	8,337	4,073	(14,025)	**13,483**
33	2044	14,485	16,139	8,484	4,134	(14,272)	
34	2045	14,910	16,604	8,634	4,195	(14,523)	
35	2046	15,347	17,082	8,786	4,258	(14,778)	
36	2047	15,797	17,574	8,941	4,321	(15,039)	**15,135**
37	2048	16,260	18,080	9,098	4,385	(15,303)	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**4,065**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp	**375,197**	**419,997**	**250,116**	**125,908**	**(420,824)**	**0**
Equals: Amount To Accrue	**375,197**	**419,997**	**250,116**	**125,908**	**(420,824)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Polk Common		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2036					
Cost @ Study	476,137	1,778,180	3,399,030	1,837,058	(6,538,130)	
Future $ 1st Yr Exp	2,858,313	856,299	1,326,473	675,541	0	
Future $ 2nd Yr Exp	(5,378,169)	873,939	1,345,282	683,213	(8,280,604)	
Future $ 3rd Yr Exp	3,793,292	1,782,136	2,728,717	1,381,946	(2,099,506)	
Amount To Accrue	(8,668,618)	681,483	964,081	2,455	(10,316,637)	
PV of Amount to Accrue	(5,544,709)	345,009	606,788	1,645	(6,498,151)	
Capital Recovery Years	24					
Compounded Inflation	4.18%	2.88%	1.95%	1.68%	1.94%	
First Year Accrual	(289,336)	20,103	31,892	84	(341,415)	
Ending Bal of Reserve	0	0	0	0	0	
0 12/31/2011	9,942,054	2,830,890	4,436,391	2,738,245	(63,472)	0
1 2012	(289,336)	20,103	31,892	84	(341,415)	
2 2013	(294,774)	20,681	32,514	85	(348,054)	
3 2014	(300,313)	21,276	33,147	87	(354,823)	
4 2015	(305,954)	21,888	33,793	88	(361,723)	(297,594)
5 2016	(311,699)	22,518	34,451	90	(368,757)	
6 2017	(317,549)	23,165	35,122	91	(375,928)	
7 2018	(323,508)	23,832	35,806	93	(383,239)	
8 2019	(329,576)	24,517	36,504	94	(390,691)	(320,583)
9 2020	(335,756)	25,223	37,215	96	(398,289)	
10 2021	(342,049)	25,948	37,939	97	(406,034)	
11 2022	(348,458)	26,695	38,679	99	(413,930)	
12 2023	(354,984)	27,463	39,432	101	(421,980)	(345,312)
13 2024	(361,631)	28,253	40,200	102	(430,186)	
14 2025	(368,399)	29,066	40,983	104	(438,552)	
15 2026	(375,291)	29,902	41,781	106	(447,080)	
16 2027	(382,309)	30,762	42,595	108	(455,774)	(371,907)
17 2028	(389,456)	31,647	43,425	110	(464,638)	
18 2029	(396,734)	32,558	44,271	111	(473,673)	
19 2030	(404,144)	33,494	45,133	113	(482,885)	
20 2031	(411,690)	34,458	46,012	115	(492,275)	(400,506)
21 2032	(419,374)	35,449	46,909	117	(501,848)	
22 2033	(427,197)	36,469	47,822	119	(511,608)	
23 2034	(435,164)	37,518	48,754	121	(521,557)	
24 2035	(443,275)	38,598	49,703	123	(531,699)	(431,252)
25 2036	0	0	0	0	0	
26 2037	0	0	0	0	0	
27 2038	0	0	0	0	0	
28 2039	0	0	0	0	0	0
29 2040	0	0	0	0	0	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	0
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	0
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	1,273,436	3,512,373	5,400,472	2,740,700	(10,380,109)	0
Equals: Amount To Accrue	(8,668,618)	681,483	964,081	2,455	(10,316,637)	0

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #1			Labor	Mat & Eq	Disposal	Salvage	
	Year of Study	2012					
	Capital Recovery Year	2036					
	Cost @ Study	(121,940)	959,634	851,842	15,279	(1,948,696)	
	Future $ 1st Yr Exp	800,171	462,121	332,432	5,619	0	
	Future $ 2nd Yr Exp	(1,653,574)	471,640	337,146	5,683	(2,468,042)	
	Future $ 3rd Yr Exp	1,031,356	961,769	683,853	11,494	(625,760)	
	Amount To Accrue	(62,089)	302,209	261,019	3,018	(628,335)	
	PV of Amount to Accrue	(76,466)	152,997	164,284	2,023	(395,770)	
	Capital Recovery Years	24					
	Compounded Inflation	1.59%	2.88%	1.95%	1.68%	1.94%	
	First Year Accrual	**(3,141)**	**8,915**	**8,635**	**103**	**(20,794)**	
	Ending Bal of Reserve	0	0	0	0	0	
0	**12/31/2011**	**240,043**	**1,593,321**	**1,092,412**	**19,777**	**(2,465,467)**	**0**
1	2012	(3,141)	8,915	8,635	103	(20,794)	
2	2013	(3,119)	9,171	8,803	105	(21,198)	
3	2014	(3,095)	9,435	8,974	107	(21,610)	
4	2015	(3,067)	9,706	9,149	108	(22,031)	**(3,106)**
5	2016	(3,036)	9,986	9,327	110	(22,459)	
6	2017	(3,002)	10,273	9,509	112	(22,896)	
7	2018	(2,964)	10,568	9,694	114	(23,341)	
8	2019	(2,924)	10,872	9,883	116	(23,795)	**(2,981)**
9	2020	(2,879)	11,185	10,076	118	(24,258)	
10	2021	(2,831)	11,507	10,272	120	(24,730)	
11	2022	(2,779)	11,838	10,472	122	(25,210)	
12	2023	(2,722)	12,179	10,676	124	(25,701)	**(2,803)**
13	2024	(2,662)	12,529	10,884	126	(26,201)	
14	2025	(2,597)	12,889	11,096	128	(26,710)	
15	2026	(2,527)	13,260	11,312	130	(27,229)	
16	2027	(2,452)	13,642	11,532	132	(27,759)	**(2,559)**
17	2028	(2,373)	14,034	11,757	135	(28,299)	
18	2029	(2,288)	14,438	11,986	137	(28,849)	
19	2030	(2,198)	14,853	12,219	139	(29,410)	
20	2031	(2,102)	15,281	12,458	142	(29,982)	**(2,240)**
21	2032	(2,001)	15,720	12,700	144	(30,565)	
22	2033	(1,893)	16,172	12,948	146	(31,159)	
23	2034	(1,779)	16,638	13,200	149	(31,765)	
24	2035	(1,659)	17,116	13,457	151	(32,383)	**(1,833)**
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	**0**
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	**0**
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	**0**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
	Less: Dismantlement Exp	**177,954**	**1,895,530**	**1,353,431**	**22,795**	**(3,093,802)**	**0**
	Equals: Amount To Accrue	**(62,089)**	**302,209**	**261,019**	**3,018**	**(628,335)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

	Polk Unit #2		Labor	Mat & Eq	Disposal	Salvage	
	Year of Study	2012					
	Capital Recovery Year	2040					
	Cost @ Study	(108,756)	397,613	353,842	5,877	(866,087)	
	Future $ 1st Yr Exp	354,878	206,527	146,090	2,261	0	
	Future $ 2nd Yr Exp	(800,100)	209,955	148,165	2,287	(1,160,506)	
	Future $ 3rd Yr Exp	437,377	426,461	300,538	4,625	(294,246)	
	Amount To Accrue	(377,506)	417,071	543,230	8,198	(1,346,005)	
	PV of Amount to Accrue	(276,194)	196,731	323,167	5,252	(801,345)	
	Capital Recovery Years	28					
	Compounded Inflation	-8.96%	2.72%	1.87%	1.60%	1.87%	
	First Year Accrual	**(11,723)**	**10,129**	**14,935**	**234**	**(37,021)**	
	Ending Bal of Reserve	0	0	0	0	0	
0	**12/31/2011**	**369,662**	**425,871**	**51,563**	**975**	**(108,747)**	**0**
1	2012	(11,723)	10,129	14,935	234	(37,021)	
2	2013	(11,856)	10,404	15,215	238	(37,713)	
3	2014	(11,989)	10,687	15,500	242	(38,418)	
4	2015	(12,123)	10,978	15,790	246	(39,136)	**(11,923)**
5	2016	(12,256)	11,276	16,085	250	(39,868)	
6	2017	(12,390)	11,583	16,387	254	(40,613)	
7	2018	(12,523)	11,898	16,693	258	(41,372)	
8	2019	(12,656)	12,222	17,006	262	(42,146)	**(12,456)**
9	2020	(12,789)	12,554	17,324	266	(42,934)	
10	2021	(12,921)	12,896	17,649	270	(43,736)	
11	2022	(13,054)	13,247	17,979	275	(44,554)	
12	2023	(13,185)	13,607	18,316	279	(45,387)	**(12,987)**
13	2024	(13,316)	13,977	18,659	284	(46,235)	
14	2025	(13,446)	14,357	19,008	288	(47,100)	
15	2026	(13,576)	14,748	19,364	293	(47,980)	
16	2027	(13,705)	15,149	19,726	297	(48,877)	**(13,511)**
17	2028	(13,832)	15,561	20,096	302	(49,791)	
18	2029	(13,959)	15,984	20,472	307	(50,722)	
19	2030	(14,084)	16,419	20,855	312	(51,670)	
20	2031	(14,208)	16,865	21,246	317	(52,636)	**(14,021)**
21	2032	(14,330)	17,324	21,643	322	(53,620)	
22	2033	(14,451)	17,795	22,048	327	(54,622)	
23	2034	(14,570)	18,279	22,461	332	(55,643)	
24	2035	(14,687)	18,777	22,882	338	(56,683)	**(14,510)**
25	2036	(14,802)	19,287	23,310	343	(57,743)	
26	2037	(14,915)	19,812	23,747	349	(58,822)	
27	2038	(15,026)	20,351	24,191	354	(59,922)	
28	2039	(15,134)	20,904	24,644	360	(61,042)	**(14,969)**
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	**0**
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	**0**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
	Less: Dismantlement Exp	**(7,844)**	**842,942**	**594,793**	**9,173**	**(1,454,752)**	**0**
	Equals: Amount To Accrue	**(377,506)**	**417,071**	**543,230**	**8,198**	**(1,346,005)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #3		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2042					
Cost @ Study	(108,756)	397,613	353,842	5,877	(866,087)	
Future $ 1st Yr Exp	365,812	213,230	150,269	2,313	0	
Future $ 2nd Yr Exp	(781,319)	257,638	152,403	2,339	(1,193,698)	
Future $ 3rd Yr Exp	533,486	522,283	309,134	4,731	(302,662)	
Amount To Accrue	(116,290)	751,734	562,621	6,859	(1,437,505)	
PV of Amount to Accrue	(201,369)	300,960	325,396	4,296	(832,022)	
Capital Recovery Years	30					
Compounded Inflation	0.27%	3.10%	1.84%	1.57%	1.84%	
First Year Accrual	(6,388)	15,551	14,215	181	(36,334)	
Ending Bal of Reserve	0	0	0	(0)	0	
0	12/31/2011	234,268	241,417	49,184	2,523	(58,856)	0
1	2012	(6,388)	15,551	14,215	181	(36,334)	
2	2013	(6,310)	16,032	14,477	184	(37,003)	
3	2014	(6,224)	16,529	14,744	186	(37,683)	
4	2015	(6,131)	17,041	15,015	189	(38,376)	(6,263)
5	2016	(6,029)	17,569	15,292	192	(39,082)	
6	2017	(5,919)	18,114	15,573	195	(39,801)	
7	2018	(5,800)	18,675	15,860	198	(40,533)	
8	2019	(5,671)	19,254	16,152	202	(41,279)	(5,855)
9	2020	(5,533)	19,850	16,450	205	(42,038)	
10	2021	(5,385)	20,465	16,753	208	(42,811)	
11	2022	(5,227)	21,099	17,062	211	(43,599)	
12	2023	(5,058)	21,753	17,376	215	(44,401)	(5,301)
13	2024	(4,877)	22,427	17,696	218	(45,218)	
14	2025	(4,684)	23,122	18,022	221	(46,049)	
15	2026	(4,479)	23,838	18,354	225	(46,896)	
16	2027	(4,262)	24,577	18,692	228	(47,759)	(4,576)
17	2028	(4,031)	25,338	19,036	232	(48,637)	
18	2029	(3,786)	26,123	19,387	236	(49,532)	
19	2030	(3,527)	26,933	19,744	239	(50,443)	
20	2031	(3,253)	27,767	20,108	243	(51,371)	(3,649)
21	2032	(2,963)	28,628	20,478	247	(52,316)	
22	2033	(2,658)	29,515	20,855	251	(53,278)	
23	2034	(2,335)	30,429	21,239	255	(54,258)	
24	2035	(1,995)	31,372	21,630	259	(55,256)	(2,488)
25	2036	(1,637)	32,344	22,029	263	(56,273)	
26	2037	(1,260)	33,346	22,435	267	(57,308)	
27	2038	(864)	34,379	22,848	271	(58,362)	
28	2039	(447)	35,445	23,269	275	(59,435)	(1,052)
29	2040	(9)	36,543	23,697	280	(60,529)	
30	2041	451	37,675	24,134	284	(61,642)	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	111
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		117,978	993,151	611,805	9,382	(1,496,361)	0
Equals: Amount To Accrue		(116,290)	751,734	562,621	6,859	(1,437,505)	0

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #4		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2047					
Cost @ Study	(108,756)	397,613	353,842	5,877	(866,087)	
Future $ 1st Yr Exp	435,634	271,942	161,245	2,447	0	
Future $ 2nd Yr Exp	(839,242)	275,640	163,535	2,475	(1,280,892)	
Future $ 3rd Yr Exp	570,728	558,778	331,714	5,006	(324,770)	
Amount To Accrue	167,119	1,106,360	656,495	9,927	(1,605,663)	
PV of Amount to Accrue	(108,756)	397,613	353,842	5,877	(866,087)	
Capital Recovery Years	35					
Compounded Inflation	1.24%	2.97%	1.78%	1.51%	1.78%	
First Year Accrual	**(1,151)**	**18,416**	**13,674**	**217**	**(33,458)**	
Ending Bal of Reserve	0	0	0	(0)	0	
0	**12/31/2011**	**0**	**0**	**0**	**0**	**0**
1	2012	(1,151)	18,416	13,674	217	(33,458)	
2	2013	(953)	18,962	13,918	221	(34,053)	
3	2014	(745)	19,525	14,166	224	(34,659)	
4	2015	(527)	20,104	14,418	227	(35,276)	**(844)**
5	2016	(298)	20,700	14,675	231	(35,904)	
6	2017	(57)	21,315	14,936	234	(36,543)	
7	2018	195	21,947	15,203	238	(37,193)	
8	2019	458	22,598	15,473	241	(37,855)	**74**
9	2020	735	23,269	15,749	245	(38,528)	
10	2021	1,024	23,959	16,030	249	(39,214)	
11	2022	1,326	24,670	16,315	252	(39,912)	
12	2023	1,642	25,402	16,606	256	(40,622)	**1,182**
13	2024	1,973	26,156	16,902	260	(41,345)	
14	2025	2,318	26,932	17,203	264	(42,080)	
15	2026	2,679	27,731	17,509	268	(42,829)	
16	2027	3,056	28,554	17,821	272	(43,591)	**2,507**
17	2028	3,449	29,401	18,139	276	(44,367)	
18	2029	3,859	30,273	18,462	280	(45,156)	
19	2030	4,287	31,171	18,791	285	(45,960)	
20	2031	4,733	32,096	19,126	289	(46,778)	**4,082**
21	2032	5,198	33,048	19,466	293	(47,610)	
22	2033	5,683	34,029	19,813	298	(48,457)	
23	2034	6,188	35,039	20,166	302	(49,319)	
24	2035	6,714	36,078	20,525	307	(50,197)	**5,946**
25	2036	7,261	37,149	20,891	311	(51,090)	
26	2037	7,831	38,251	21,263	316	(51,999)	
27	2038	8,424	39,386	21,642	321	(52,924)	
28	2039	9,042	40,554	22,028	326	(53,866)	**8,140**
29	2040	9,684	41,758	22,420	331	(54,825)	
30	2041	10,352	42,997	22,820	336	(55,800)	
31	2042	11,046	44,272	23,226	341	(56,793)	
32	2043	11,768	45,586	23,640	346	(57,804)	**10,712**
33	2044	12,518	46,938	24,061	351	(58,832)	
34	2045	13,298	48,331	24,490	356	(59,879)	
35	2046	14,108	49,765	24,926	362	(60,944)	
36	2047	0	0	0	0	0	**9,981**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
Less: Dismantlement Exp		**167,119**	**1,106,360**	**656,495**	**9,927**	**(1,605,663)**	**0**
Equals: Amount To Accrue		**167,119**	**1,106,360**	**656,495**	**9,927**	**(1,605,663)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #5		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2047					
Cost @ Study	(108,756)	397,613	353,842	5,877	(866,087)	
Future $ 1st Yr Exp	435,634	271,942	161,245	2,447	0	
Future $ 2nd Yr Exp	(839,242)	275,640	163,535	2,475	(1,280,892)	
Future $ 3rd Yr Exp	570,728	558,778	331,714	5,006	(324,770)	
Amount To Accrue	167,119	1,106,360	656,495	9,927	(1,605,663)	
PV of Amount to Accrue	(108,756)	397,613	353,842	5,877	(866,087)	
Capital Recovery Years	35					
Compounded Inflation	1.24%	2.97%	1.78%	1.51%	1.78%	
First Year Accrual	(1,151)	18,416	13,674	217	(33,458)	
Ending Bal of Reserve	0	0	0	(0)	0	
0 12/31/2011	0	0	0	0	0	0
1 2012	(1,151)	18,416	13,674	217	(33,458)	
2 2013	(953)	18,962	13,918	221	(34,053)	
3 2014	(745)	19,525	14,166	224	(34,659)	
4 2015	(527)	20,104	14,418	227	(35,276)	(844)
5 2016	(298)	20,700	14,675	231	(35,904)	
6 2017	(57)	21,315	14,936	234	(36,543)	
7 2018	195	21,947	15,203	238	(37,193)	
8 2019	458	22,598	15,473	241	(37,855)	74
9 2020	735	23,269	15,749	245	(38,528)	
10 2021	1,024	23,959	16,030	249	(39,214)	
11 2022	1,326	24,670	16,315	252	(39,912)	
12 2023	1,642	25,402	16,606	256	(40,622)	1,182
13 2024	1,973	26,156	16,902	260	(41,345)	
14 2025	2,318	26,932	17,203	264	(42,080)	
15 2026	2,679	27,731	17,509	268	(42,829)	
16 2027	3,056	28,554	17,821	272	(43,591)	2,507
17 2028	3,449	29,401	18,139	276	(44,367)	
18 2029	3,859	30,273	18,462	280	(45,156)	
19 2030	4,287	31,171	18,791	285	(45,960)	
20 2031	4,733	32,096	19,126	289	(46,778)	4,082
21 2032	5,198	33,048	19,466	293	(47,610)	
22 2033	5,683	34,029	19,813	298	(48,457)	
23 2034	6,188	35,039	20,166	302	(49,319)	
24 2035	6,714	36,078	20,525	307	(50,197)	5,946
25 2036	7,261	37,149	20,891	311	(51,090)	
26 2037	7,831	38,251	21,263	316	(51,999)	
27 2038	8,424	39,386	21,642	321	(52,924)	
28 2039	9,042	40,554	22,028	326	(53,866)	8,140
29 2040	9,684	41,758	22,420	331	(54,825)	
30 2041	10,352	42,997	22,820	336	(55,800)	
31 2042	11,046	44,272	23,226	341	(56,793)	
32 2043	11,768	45,586	23,640	346	(57,804)	10,712
33 2044	12,518	46,938	24,061	351	(58,832)	
34 2045	13,298	48,331	24,490	356	(59,879)	
35 2046	14,108	49,765	24,926	362	(60,944)	
36 2047	0	0	0	0	0	9,981
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	167,119	1,106,360	656,495	9,927	(1,605,663)	0
Equals: Amount To Accrue	167,119	1,106,360	656,495	9,927	(1,605,663)	0

COMPUTATION OF ANNUAL ACCRUAL

City of Tampa		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2040					
Cost @ Study	207,788	139,922	85,780	41,137	(59,051)	
Future $ 1st Yr Exp	123,920	72,678	35,416	15,826	0	
Future $ 2nd Yr Exp	46,684	73,884	35,919	16,006	(79,125)	
Future $ 3rd Yr Exp	235,245	150,074	72,858	32,376	(20,062)	
Amount To Accrue	269,310	105,287	128,647	62,893	(27,517)	
PV of Amount to Accrue	150,108	49,663	76,532	40,294	(16,382)	
Capital Recovery Years	28					
Compounded Inflation	2.42%	2.72%	1.87%	1.60%	1.87%	
First Year Accrual	7,134	2,557	3,537	1,797	(757)	
Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	136,539	191,350	15,545	1,315	(71,671)	0
1	2012	7,134	2,557	3,537	1,797	(757)	
2	2013	7,285	2,626	3,603	1,826	(771)	
3	2014	7,439	2,698	3,671	1,855	(785)	
4	2015	7,596	2,771	3,739	1,885	(800)	7,363
5	2016	7,756	2,847	3,809	1,915	(815)	
6	2017	7,921	2,924	3,881	1,946	(830)	
7	2018	8,088	3,004	3,953	1,977	(846)	
8	2019	8,260	3,085	4,027	2,009	(862)	8,006
9	2020	8,435	3,169	4,103	2,041	(878)	
10	2021	8,615	3,255	4,180	2,074	(894)	
11	2022	8,798	3,344	4,258	2,107	(911)	
12	2023	8,986	3,435	4,338	2,141	(928)	8,708
13	2024	9,177	3,528	4,419	2,175	(945)	
14	2025	9,373	3,624	4,501	2,210	(963)	
15	2026	9,573	3,723	4,586	2,246	(981)	
16	2027	9,778	3,824	4,672	2,282	(999)	9,475
17	2028	9,987	3,928	4,759	2,318	(1,018)	
18	2029	10,202	4,035	4,848	2,355	(1,037)	
19	2030	10,420	4,145	4,939	2,393	(1,056)	
20	2031	10,644	4,258	5,031	2,431	(1,076)	10,313
21	2032	10,873	4,373	5,126	2,470	(1,096)	
22	2033	11,107	4,492	5,222	2,510	(1,117)	
23	2034	11,346	4,615	5,319	2,550	(1,138)	
24	2035	11,591	4,740	5,419	2,591	(1,159)	11,229
25	2036	11,841	4,869	5,520	2,633	(1,180)	
26	2037	12,097	5,001	5,624	2,675	(1,203)	
27	2038	12,359	5,137	5,729	2,718	(1,225)	
28	2039	12,627	5,277	5,836	2,761	(1,248)	12,231
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		405,849	296,637	144,192	64,208	(99,188)	0
Equals: Amount To Accrue		269,310	105,287	128,647	62,893	(27,517)	0

COMPUTATION OF ANNUAL ACCRUAL

Phillips

			Labor	Mat & Eq	Disposal	Salvage	
	Year of Study	2012					
	Capital Recovery Year	2013					
	Cost @ Study	2,118,191	1,405,054	948,345	628,807	(864,015)	
	Future $ 1st Yr Exp	801,293	367,252	264,698	169,343	0	
	Future $ 2nd Yr Exp	27,332	374,425	271,418	172,793	(791,305)	
	Future $ 3rd Yr Exp	1,472,568	767,078	555,696	352,307	(202,513)	
	Amount To Accrue	259,891	65,286	219,569	113,878	(138,842)	
	PV of Amount to Accrue	233,922	60,798	190,717	103,115	(120,708)	
	Capital Recovery Years	1					
	Compounded Inflation	8.64%	7.38%	15.13%	10.44%	15.02%	
	First Year Accrual	**259,891**	**65,286**	**219,569**	**113,878**	**(138,842)**	
	Ending Bal of Reserve	0	0	0	0	0	
0	**12/31/2011**	**2,041,302**	**1,443,469**	**872,243**	**580,565**	**(854,975)**	**0**
1	2012	259,891	65,286	219,569	113,878	(138,842)	
2	2013	0	0	0	0	0	
3	2014	0	0	0	0	0	
4	2015	0	0	0	0	0	**64,973**
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	**0**
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	**0**
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	**0**
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	**0**
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	**0**
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	**0**
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	**0**
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	**0**
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	**0**
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	**0**
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	**0**
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	**0**
	Less: Dismantlement Exp	**2,301,193**	**1,508,755**	**1,091,812**	**694,443**	**(993,817)**	**0**
	Equals: Amount To Accrue	**259,891**	**65,286**	**219,569**	**113,878**	**(138,842)**	**0**

COMPUTATION OF ANNUAL ACCRUAL

Gannon Common		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	10,491,240	614,492	986,469	8,890,279	0	
Future $ 1st Yr Exp	2,947,269	167,739	289,018	2,490,512	0	
Future $ 2nd Yr Exp	3,000,244	172,341	294,688	2,533,215	0	
Future $ 3rd Yr Exp	6,097,777	354,901	598,706	5,144,171	0	
Amount To Accrue	3,636,447	(0)	0	3,636,447	0	
PV of Amount to Accrue	3,179,519	(0)	0	3,179,519	0	
Capital Recovery Years	3					
Compounded Inflation	4.71%	4.19%	6.23%	4.58%	0.00%	
First Year Accrual	1,158,317	(0)	0	1,158,317	0	
Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	8,408,843	694,981	1,182,411	6,531,451	0	0
1	2012	1,158,317	(0)	0	1,158,317	0	
2	2013	1,211,340	(0)	0	1,211,340	0	
3	2014	1,266,790	(0)	0	1,266,790	0	
4	2015	0	0	0	0	0	909,112
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	0
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	0
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	0
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	0
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	0
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	0
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		12,045,290	694,981	1,182,411	10,167,898	0	0
Equals: Amount To Accrue		3,636,447	(0)	0	3,636,447	0	0

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #1 Turbine & Coal		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	480,724	331,150	215,641	28,208	(94,275)	
Future $ 1st Yr Exp	161,476	90,394	63,179	7,902	0	
Future $ 2nd Yr Exp	75,210	92,875	64,419	8,038	(90,121)	
Future $ 3rd Yr Exp	315,567	191,256	130,876	16,322	(22,887)	
Amount To Accrue	(0)	(0)	(0)	(0)	0	
PV of Amount to Accrue	(0)	(0)	(0)	(0)	0	
Capital Recovery Years	3					
Compounded Inflation	4.73%	4.19%	6.23%	4.58%	6.23%	
First Year Accrual	(0)	(0)	(0)	(0)	0	
Ending Bal of Reserve	0	0	0	0	0	
0 12/31/2011	552,253	374,525	258,474	32,262	(113,008)	0
1 2012	(0)	(0)	(0)	(0)	0	
2 2013	(0)	(0)	(0)	(0)	0	
3 2014	(0)	(0)	(0)	(0)	0	
4 2015	0	0	0	0	0	(0)
5 2016	0	0	0	0	0	
6 2017	0	0	0	0	0	
7 2018	0	0	0	0	0	
8 2019	0	0	0	0	0	0
9 2020	0	0	0	0	0	
10 2021	0	0	0	0	0	
11 2022	0	0	0	0	0	
12 2023	0	0	0	0	0	0
13 2024	0	0	0	0	0	
14 2025	0	0	0	0	0	
15 2026	0	0	0	0	0	
16 2027	0	0	0	0	0	0
17 2028	0	0	0	0	0	
18 2029	0	0	0	0	0	
19 2030	0	0	0	0	0	
20 2031	0	0	0	0	0	0
21 2032	0	0	0	0	0	
22 2033	0	0	0	0	0	
23 2034	0	0	0	0	0	
24 2035	0	0	0	0	0	0
25 2036	0	0	0	0	0	
26 2037	0	0	0	0	0	
27 2038	0	0	0	0	0	
28 2039	0	0	0	0	0	0
29 2040	0	0	0	0	0	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	0
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	0
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	552,253	374,525	258,474	32,262	(113,008)	0
Equals: Amount To Accrue	(0)	(0)	(0)	(0)	0	0

COMPUTATION OF ANNUAL ACCRUAL

	Gannon Unit #2 Turbine & Coal		Labor	Mat & Eq	Disposal	Salvage	
	Year of Study	2012					
	Capital Recovery Year	2015					
	Cost @ Study	480,724	331,150	215,641	28,208	(94,275)	
	Future $ 1st Yr Exp	161,476	90,394	63,179	7,902	0	
	Future $ 2nd Yr Exp	75,210	92,875	64,419	8,038	(90,121)	
	Future $ 3rd Yr Exp	315,567	191,256	130,876	16,322	(22,887)	
	Amount To Accrue	(0)	(0)	(0)	(0)	0	
	PV of Amount to Accrue	(0)	(0)	(0)	(0)	0	
	Capital Recovery Years	3					
	Compounded Inflation	4.73%	4.19%	6.23%	4.58%	6.23%	
	First Year Accrual	(0)	(0)	(0)	(0)	0	
	Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	552,253	374,525	258,474	32,262	(113,008)	0
1	2012	(0)	(0)	(0)	(0)	0	
2	2013	(0)	(0)	(0)	(0)	0	
3	2014	(0)	(0)	(0)	(0)	0	
4	2015	0	0	0	0	0	(0)
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	0
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	0
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	0
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	0
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	0
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	0
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
	Less: Dismantlement Exp	552,253	374,525	258,474	32,262	(113,008)	0
	Equals: Amount To Accrue	(0)	(0)	(0)	(0)	0	0

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #3 Coal Only		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	1,631,236	1,293,116	841,120	74,046	(577,046)	
Future $ 1st Yr Exp	620,160	352,983	246,433	20,743	0	
Future $ 2nd Yr Exp	83,417	362,669	251,268	21,099	(551,619)	
Future $ 3rd Yr Exp	1,160,088	746,840	510,490	42,845	(140,088)	
Amount To Accrue	(0)	(0)	0	(0)	0	
PV of Amount to Accrue	(0)	(0)	0	(0)	0	
Capital Recovery Years	3					
Compounded Inflation	4.54%	4.19%	6.23%	4.58%	6.23%	
First Year Accrual	(0)	(0)	0	(0)	0	
Ending Bal of Reserve	0	0	0	0	0	
12/31/2011	1,863,665	1,462,493	1,008,191	84,688	(691,707)	0
2012	(0)	(0)	0	(0)	0	
2013	(0)	(0)	0	(0)	0	
2014	(0)	(0)	0	(0)	0	
2015	0	0	0	0	0	(0)
2016	0	0	0	0	0	
2017	0	0	0	0	0	
2018	0	0	0	0	0	
2019	0	0	0	0	0	0
2020	0	0	0	0	0	
2021	0	0	0	0	0	
2022	0	0	0	0	0	
2023	0	0	0	0	0	0
2024	0	0	0	0	0	
2025	0	0	0	0	0	
2026	0	0	0	0	0	
2027	0	0	0	0	0	0
2028	0	0	0	0	0	
2029	0	0	0	0	0	
2030	0	0	0	0	0	
2031	0	0	0	0	0	0
2032	0	0	0	0	0	
2033	0	0	0	0	0	
2034	0	0	0	0	0	
2035	0	0	0	0	0	0
2036	0	0	0	0	0	
2037	0	0	0	0	0	
2038	0	0	0	0	0	
2039	0	0	0	0	0	0
2040	0	0	0	0	0	
2041	0	0	0	0	0	
2042	0	0	0	0	0	
2043	0	0	0	0	0	0
2044	0	0	0	0	0	
2045	0	0	0	0	0	
2046	0	0	0	0	0	
2047	0	0	0	0	0	0
2048	0	0	0	0	0	
2049	0	0	0	0	0	
2050	0	0	0	0	0	
2051	0	0	0	0	0	0
2052	0	0	0	0	0	
2053	0	0	0	0	0	
2054	0	0	0	0	0	
2055	0	0	0	0	0	0
2056	0	0	0	0	0	
2057	0	0	0	0	0	
2058	0	0	0	0	0	
2059	0	0	0	0	0	0
2060	0	0	0	0	0	
2061	0	0	0	0	0	
2062	0	0	0	0	0	
2063	0	0	0	0	0	0
Less: Dismantlement Exp	1,863,665	1,462,493	1,008,191	84,688	(691,707)	0
Equals: Amount To Accrue	(0)	(0)	0	(0)	0	0

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #4 Coal Only		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	1,605,145	1,270,961	826,823	74,046	(566,686)	
Future $ 1st Yr Exp	609,924	346,936	242,244	20,743	0	
Future $ 2nd Yr Exp	82,836	356,456	246,997	21,099	(541,716)	
Future $ 3rd Yr Exp	1,141,131	734,045	501,814	42,845	(137,573)	
Amount To Accrue	0	0	(0)	(0)	0	
PV of Amount to Accrue	0	0	(0)	(0)	0	
Capital Recovery Years	3					
Compounded Inflation	4.54%	4.19%	6.23%	4.58%	6.23%	
First Year Accrual	0	0	(0)	(0)	0	
Ending Bal of Reserve	0	0	0	0	0	
0 12/31/2011	1,833,890	1,437,436	991,055	84,688	(679,289)	0
1 2012	0	0	(0)	(0)	0	
2 2013	0	0	(0)	(0)	0	
3 2014	0	0	(0)	(0)	0	
4 2015	0	0	0	0	0	0
5 2016	0	0	0	0	0	
6 2017	0	0	0	0	0	
7 2018	0	0	0	0	0	
8 2019	0	0	0	0	0	0
9 2020	0	0	0	0	0	
10 2021	0	0	0	0	0	
11 2022	0	0	0	0	0	
12 2023	0	0	0	0	0	0
13 2024	0	0	0	0	0	
14 2025	0	0	0	0	0	
15 2026	0	0	0	0	0	
16 2027	0	0	0	0	0	0
17 2028	0	0	0	0	0	
18 2029	0	0	0	0	0	
19 2030	0	0	0	0	0	
20 2031	0	0	0	0	0	0
21 2032	0	0	0	0	0	
22 2033	0	0	0	0	0	
23 2034	0	0	0	0	0	
24 2035	0	0	0	0	0	0
25 2036	0	0	0	0	0	
26 2037	0	0	0	0	0	
27 2038	0	0	0	0	0	
28 2039	0	0	0	0	0	0
29 2040	0	0	0	0	0	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	0
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	0
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	1,833,890	1,437,436	991,055	84,688	(679,289)	0
Equals: Amount To Accrue	0	0	(0)	(0)	0	0

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #6 Coal Only		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	2,499,733	1,970,573	1,280,742	126,937	(878,519)	
Future $ 1st Yr Exp	948,704	537,910	375,235	35,560	0	
Future $ 2nd Yr Exp	131,627	552,670	382,596	36,170	(839,808)	
Future $ 3rd Yr Exp	1,775,585	1,138,107	777,305	73,449	(213,275)	
Amount To Accrue	(0)	(0)	(0)	(0)	0	
PV of Amount to Accrue	(0)	(0)	(0)	(0)	0	
Capital Recovery Years	3					
Compounded Inflation	4.54%	4.19%	6.23%	4.58%	6.23%	
First Year Accrual	(0)	(0)	(0)	(0)	0	
Ending Bal of Reserve	0	0	0	0	0	
0	12/31/2011	2,855,917	2,228,686	1,535,136	145,179	(1,053,084)	0
1	2012	(0)	(0)	(0)	(0)	0	
2	2013	(0)	(0)	(0)	(0)	0	
3	2014	(0)	(0)	(0)	(0)	0	
4	2015	0	0	0	0	0	(0)
5	2016	0	0	0	0	0	
6	2017	0	0	0	0	0	
7	2018	0	0	0	0	0	
8	2019	0	0	0	0	0	0
9	2020	0	0	0	0	0	
10	2021	0	0	0	0	0	
11	2022	0	0	0	0	0	
12	2023	0	0	0	0	0	0
13	2024	0	0	0	0	0	
14	2025	0	0	0	0	0	
15	2026	0	0	0	0	0	
16	2027	0	0	0	0	0	0
17	2028	0	0	0	0	0	
18	2029	0	0	0	0	0	
19	2030	0	0	0	0	0	
20	2031	0	0	0	0	0	0
21	2032	0	0	0	0	0	
22	2033	0	0	0	0	0	
23	2034	0	0	0	0	0	
24	2035	0	0	0	0	0	0
25	2036	0	0	0	0	0	
26	2037	0	0	0	0	0	
27	2038	0	0	0	0	0	
28	2039	0	0	0	0	0	0
29	2040	0	0	0	0	0	
30	2041	0	0	0	0	0	
31	2042	0	0	0	0	0	
32	2043	0	0	0	0	0	0
33	2044	0	0	0	0	0	
34	2045	0	0	0	0	0	
35	2046	0	0	0	0	0	
36	2047	0	0	0	0	0	0
37	2048	0	0	0	0	0	
38	2049	0	0	0	0	0	
39	2050	0	0	0	0	0	
40	2051	0	0	0	0	0	0
41	2052	0	0	0	0	0	
42	2053	0	0	0	0	0	
43	2054	0	0	0	0	0	
44	2055	0	0	0	0	0	0
45	2056	0	0	0	0	0	
46	2057	0	0	0	0	0	
47	2058	0	0	0	0	0	
48	2059	0	0	0	0	0	0
49	2060	0	0	0	0	0	
50	2061	0	0	0	0	0	
51	2062	0	0	0	0	0	
52	2063	0	0	0	0	0	0
Less: Dismantlement Exp		2,855,917	2,228,686	1,535,136	145,179	(1,053,084)	0
Equals: Amount To Accrue		(0)	(0)	(0)	(0)	0	0

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #5 Coal Only		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	1,792,688	1,415,548	920,943	88,151	(631,954)	
Future $ 1st Yr Exp	680,918	386,404	269,820	24,694	0	
Future $ 2nd Yr Exp	93,130	397,006	275,113	25,118	(604,107)	
Future $ 3rd Yr Exp	1,274,076	817,551	558,936	51,006	(153,418)	
Amount To Accrue	(0)	0	(0)	(0)	0	
PV of Amount to Accrue	(0)	0	(0)	(0)	0	
Capital Recovery Years	3					
Compounded Inflation	4.54%	4.19%	6.23%	4.58%	6.23%	
First Year Accrual	(0)	0	(0)	(0)	0	
Ending Bal of Reserve	0	0	0	0	0	
0 12/31/2011	2,048,125	1,600,961	1,103,870	100,819	(757,525)	0
1 2012	(0)	0	(0)	(0)	0	
2 2013	(0)	0	(0)	(0)	0	
3 2014	(0)	0	(0)	(0)	0	
4 2015	0	0	0	0	0	(0)
5 2016	0	0	0	0	0	
6 2017	0	0	0	0	0	
7 2018	0	0	0	0	0	
8 2019	0	0	0	0	0	0
9 2020	0	0	0	0	0	
10 2021	0	0	0	0	0	
11 2022	0	0	0	0	0	
12 2023	0	0	0	0	0	0
13 2024	0	0	0	0	0	
14 2025	0	0	0	0	0	
15 2026	0	0	0	0	0	
16 2027	0	0	0	0	0	0
17 2028	0	0	0	0	0	
18 2029	0	0	0	0	0	
19 2030	0	0	0	0	0	
20 2031	0	0	0	0	0	0
21 2032	0	0	0	0	0	
22 2033	0	0	0	0	0	
23 2034	0	0	0	0	0	
24 2035	0	0	0	0	0	0
25 2036	0	0	0	0	0	
26 2037	0	0	0	0	0	
27 2038	0	0	0	0	0	
28 2039	0	0	0	0	0	0
29 2040	0	0	0	0	0	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	0
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	0
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	2,048,125	1,600,961	1,103,870	100,819	(757,525)	0
Equals: Amount To Accrue	(0)	0	(0)	(0)	0	0

COMPUTATION OF ANNUAL ACCRUAL

Gannon CT's		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2012					
Capital Recovery Year	2015					
Cost @ Study	0	0	0	0	0	
Future $ 1st Yr Exp	0	0	0	0	0	
Future $ 2nd Yr Exp	0	0	0	0	0	
Future $ 3rd Yr Exp	0	0	0	0	0	
Amount To Accrue	0	0	0	0	0	
PV of Amount to Accrue	0	0	0	0	0	
Capital Recovery Years	3					
Compounded Inflation	0.00%	0.00%	0.00%	0.00%	0.00%	
First Year Accrual	0	0	0	0	0	
Ending Bal of Reserve	0	0	0	0	0	
0 12/31/2011	0	0	0	0	0	0
1 2012	0	0	0	0	0	
2 2013	0	0	0	0	0	
3 2014	0	0	0	0	0	
4 2015	0	0	0	0	0	0
5 2016	0	0	0	0	0	
6 2017	0	0	0	0	0	
7 2018	0	0	0	0	0	
8 2019	0	0	0	0	0	0
9 2020	0	0	0	0	0	
10 2021	0	0	0	0	0	
11 2022	0	0	0	0	0	
12 2023	0	0	0	0	0	0
13 2024	0	0	0	0	0	
14 2025	0	0	0	0	0	
15 2026	0	0	0	0	0	
16 2027	0	0	0	0	0	0
17 2028	0	0	0	0	0	
18 2029	0	0	0	0	0	
19 2030	0	0	0	0	0	
20 2031	0	0	0	0	0	0
21 2032	0	0	0	0	0	
22 2033	0	0	0	0	0	
23 2034	0	0	0	0	0	
24 2035	0	0	0	0	0	0
25 2036	0	0	0	0	0	
26 2037	0	0	0	0	0	
27 2038	0	0	0	0	0	
28 2039	0	0	0	0	0	0
29 2040	0	0	0	0	0	
30 2041	0	0	0	0	0	
31 2042	0	0	0	0	0	
32 2043	0	0	0	0	0	0
33 2044	0	0	0	0	0	
34 2045	0	0	0	0	0	
35 2046	0	0	0	0	0	
36 2047	0	0	0	0	0	0
37 2048	0	0	0	0	0	
38 2049	0	0	0	0	0	
39 2050	0	0	0	0	0	
40 2051	0	0	0	0	0	0
41 2052	0	0	0	0	0	
42 2053	0	0	0	0	0	
43 2054	0	0	0	0	0	
44 2055	0	0	0	0	0	0
45 2056	0	0	0	0	0	
46 2057	0	0	0	0	0	
47 2058	0	0	0	0	0	
48 2059	0	0	0	0	0	0
49 2060	0	0	0	0	0	
50 2061	0	0	0	0	0	
51 2062	0	0	0	0	0	
52 2063	0	0	0	0	0	0
Less: Dismantlement Exp	0	0	0	0	0	0
Equals: Amount To Accrue	0	0	0	0	0	0

TRANSMISSION PLANT

The proposed rates for Transmission Plant reflect the change in remaining lives caused by incremental additions and retirements to plant in the five years subsequent to 2006, the date of the last comprehensive depreciation study. Embedded in the Summary of TD&G Rates and Components are the individual plant account details and related study changes. A common trend amongst structures, station equipment, towers, poles and conductor is life lengthening. Industry experience and technology changes have contributed to this phenomenon.

DISTRIBUTION PLANT

The proposed rates for Distribution Plant reflect the change in remaining lives caused by incremental additions and retirements to plant in the five years subsequent to 2006, the date of the last comprehensive depreciation study. Embedded in the Summary of TD&G Rates and Components are the individual plant account details and related study changes. A common trend amongst structures, station equipment, poles and conductor is life lengthening. Industry experience and technology changes have contributed to this phenomenon. There is one (1) significant change made in this study related to automated meter reading technology. Automated Meter Reading (AMR) meters and other digital metering assets have shorter lives than the traditional electro-mechanical metering assets and a blending of the shorter digital lives and longer traditional electro-mechanical lives has been utilized reflecting the composite life of these two types of metering assets in the category.

GENERAL PLANT

The proposed rates for General Plant reflect the change in remaining lives caused by incremental additions and retirements to plant in the five years subsequent to 2006, the date of the last comprehensive depreciation study. Embedded in the Summary of TD&G Rates and Components are the individual plant account details and related study changes. The majority of the current average service lives, curve types, net salvage factors and level of reserves are still appropriate for general plant accounts.

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Current Rates - Effective 2007 - 2011				Company Proposed - Effective 1/1/2012					
						Whole Life			Remaining Life		
		Total Plant Cost 12/31/2011	Post Transfer Accumulated Reserve 12/31/2011	Depreciation Rate	Depreciation Expense	Depreciation Rate	Depreciation Expense	Change in Depreciation Expense	Depreciation Rate	Depreciation Expense	Change in Depreciation Expense
		($)	($)	(%)	($)	(%)	($)	($)	(%)	($)	($)
	Transmission Plant										
350.01	Land Rights	9,375,801	3,062,299	2.2	206,268	1.3	121,885	(84,383)	1.3	121,885	(84,383)
352.00	Structures and Improvements	6,369,966	934,371	2.3	146,509	1.8	114,659	(31,850)	1.7	108,289	(38,220)
353.00	Station Equipment	241,857,295	61,969,333	2.5	6,046,432	2.3	5,562,718	(483,714)	2.3	5,562,718	(483,714)
354.00	Towers and Fixtures	4,274,628	3,897,132	2.5	106,866	2.3	98,316	(8,550)	2.3	98,316	(8,550)
355.00	Poles and Fixtures	170,017,204	59,723,609	4.3	7,310,740	3.7	6,290,637	(1,020,103)	3.6	6,120,619	(1,190,121)
356.00	Overhead Conductors and Devices	132,408,803	39,565,211	3.7	4,899,126	2.8	3,707,446	(1,191,680)	2.8	3,707,446	(1,191,680)
356.01	Clearing Rights-of-Way	2,110,610	1,273,702	1.9	40,102	2.0	42,212	2,110	2.0	42,212	2,110
357.00	Underground Conduit	3,533,303	1,037,219	1.7	60,066	1.8	63,599	3,533	1.8	63,599	3,533
358.00	Underground Conductors and Devices	7,009,246	2,750,599	2.5	175,231	2.2	154,203	(21,028)	2.3	161,213	(14,018)
359.00	Roads and Trails	5,300,779	1,416,356	2.2	116,617	1.5	79,512	(37,105)	1.5	79,512	(37,105)
	Total Transmission Plant	**582,257,635**	**175,629,831**	**3.3**	**19,107,957**	**2.8**	**16,235,187**	**(2,872,770)**	**2.8**	**16,065,809**	**(3,042,148)**
	Distribution Plant										
361.00	Structures and Improvements	2,543,842	525,917	2.4	61,052	1.8	45,789	(15,263)	1.8	45,789	(15,263)
362.00	Station Equipment	197,164,163	51,366,511	2.4	4,731,940	2.4	4,731,940	-	2.4	4,731,940	-
364.00	Poles, Towers and Fixtures	234,848,550	133,777,000	4.8	11,272,730	4.4	10,333,336	(939,394)	4.4	10,333,336	(939,394)
365.00	Overhead Conductors and Devices	231,917,944	100,817,071	3.3	7,653,292	3.2	7,421,374	(231,918)	3.1	7,189,456	(463,836)
366.00	Underground Conduit	164,284,232	39,602,221	2.0	3,285,685	1.8	2,957,116	(328,569)	1.8	2,957,116	(328,569)
367.00	Underground Conductors and Devices	212,082,948	55,248,177	3.2	6,786,654	3.0	6,362,488	(424,166)	3.0	6,362,488	(424,166)
368.00	Line Transformers	431,843,225	201,845,922	4.2	18,137,415	4.5	19,432,945	1,295,530	4.4	19,001,102	863,687
369.00	Overhead Services	73,491,322	40,907,590	3.1	2,278,231	3.4	2,498,705	220,474	3.4	2,498,705	220,474
369.02	Underground Services	112,992,924	39,405,420	3.3	3,728,766	2.8	3,163,802	(564,964)	2.8	3,163,802	(564,964)
370.00	Meters	73,536,310	27,668,066	6.3	4,632,788	7.2	5,294,614	661,826	7.2	5,294,614	661,826
373.00	Street Lighting and Signal Systems	163,696,576	69,493,216	5.2	8,512,222	5.5	9,003,312	491,090	5.4	8,839,615	327,393
	Total Distribution Plant	**1,898,402,036**	**760,657,111**	**3.7**	**71,080,775**	**3.8**	**71,245,421**	**164,646**	**3.7**	**70,417,963**	**(662,812)**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Current Rates - Effective 2007 - 2011				Company Proposed - Effective 1/1/2012					
						Whole Life			Remaining Life		
		Total Plant Cost 12/31/2011	Post Transfer Accumulated Reserve 12/31/2011	Depreciation Rate	Depreciation Expense	Depreciation Rate	Depreciation Expense	Change in Depreciation Expense	Depreciation Rate	Depreciation Expense	Change in Depreciation Expense
		($)	($)	(%)	($)	(%)	($)	($)	(%)	($)	($)
	General Plant										
390.00	Structures and Improvements	80,872,030	39,593,942	3.5	2,830,521	2.8	2,264,417	(566,104)	2.3	1,860,057	(970,464)
397.25	Communication Equipment-Fiber	22,662,534	14,989,588	5.8	1,314,427	6.9	1,563,715	249,288	5.6	1,269,102	(45,325)
	Transportation Equipment										
	Energy Delivery										
392.02	Light Trucks	5,099,930	3,180,509	9.7	494,693	9.0	458,994	(35,699)	7.7	392,695	(101,998)
392.03	Heavy Trucks	18,230,676	12,874,613	6.4	1,166,763	7.5	1,367,301	200,538	6.1	1,112,071	(54,692)
392.04	Medium Trucks	890,095	480,251	7.8	69,427	8.2	72,988	3,561	7.2	64,087	(5,340)
	Energy Supply										
392.12	Light Trucks	1,484,193	745,304	8.5	126,156	9.0	133,577	7,421	8.0	118,735	(7,421)
392.13	Heavy Trucks	519,510	415,490	5.9	30,651	7.5	38,963	8,312	5.0	25,976	(4,675)
392.14	Medium Trucks	187,506	136,870	5.7	10,688	8.2	15,375	4,687	6.3	11,813	1,125
	General Plant Amortized										
303.00	Intangible Software Amortizable	51,141,636	17,448,831	20.0	10,228,327	20.0	10,228,327	-	20.0	10,228,327	-
303.02	Intangible Asset Retirement Obligations	5,310,232	987,924	1.26	67,152	1.26	67,152	-	1.26	67,152	-
391.01	Office Furniture and Equipment	4,771,036	2,117,290	14.3	682,258	14.3	682,258	-	14.3	682,258	-
391.02	Computer Equipment - Work Stations	14,591,742	7,319,486	25.0	3,647,936	25.0	3,647,936	-	25.0	3,647,936	-
391.03	Data Handling Equipment	599,844	286,137	14.3	85,778	14.3	85,778	-	14.3	85,778	-
391.04	Computer Equipment - Mainframe	3,444,707	1,624,102	20.0	688,941	20.0	688,941	-	20.0	688,941	-
393.00	Stores Equipment	-	-	14.3	-	14.3	-	-	14.3	-	-
394.00	Tools, Shop and Garage Equipment	9,908,792	5,002,937	14.3	1,416,957	14.3	1,416,957	-	14.3	1,416,957	-
395.00	Laboratory Equipment	-	-	14.3	-	14.3	-	-	14.3	-	-
396.00	Power Operated Equipment	8,319	2,182	14.3	1,190	14.3	1,190	-	14.3	1,190	-
397.00	Communication Equipment	14,532,411	6,780,915	14.3	2,078,135	14.3	2,078,135	-	14.3	2,078,135	-
398.00	Miscellaneous Equipment	445,211	119,982	14.3	63,665	14.3	63,665	-	14.3	63,665	-
	Total General Plant	234,700,404	114,106,353	10.7	25,003,665	10.6	24,875,669	(127,996)	10.1	23,814,875	(1,188,790)
	Total Transmission, Distribution & General	2,715,360,075	1,050,393,295	4.2	115,192,397	4.1	112,356,277	(2,836,120)	4.1	110,298,647	(4,893,750)

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates - Effective 2007 - 2011						Company Proposed - Effective 1/1/2012								
								Whole Life				Remaining Life				
		Curve Type	Average Service Life	Average Remaining Life	Reserve Ratio 2006	Future Net Salvage	Depre-ciation Rate	Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Round Average Remaining Life	Reserve Ratio 2011	Future Net Salvage	Round Depre-ciation Rate
			(yrs)	(yrs)	(%)	(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
	Transmission Plant												File			File
		Confirm	Confirm	Confirm	Confirm	Confirm	Confirm	Dep Val	Dep Val			Dep Val			Dep Val	
350.01	Land Rights	R3	48	28.0	37.63	0	2.2	SQ	75	0	1.3	25.7	51.0	32.66	0	1.3
352.00	Structures and Improvements	R5	50	36.0	21.95	(3)	2.3	R3	60	(5)	1.8	9.1	52.0	14.67	(5)	1.7
353.00	Station Equipment	R1.5	42	32.0	24.48	(5)	2.5	S0	45	(5)	2.3	13.3	35.0	25.62	(5)	2.3
354.00	Towers and Fixtures	R5	48	12.5	83.21	(15)	2.5	R5	50	(15)	2.3	41.7	10.4	91.17	(15)	2.3
355.00	Poles and Fixtures	R2	34	24.0	37.60	(40)	4.3	R2	38	(40)	3.7	10.6	29.0	35.13	(40)	3.6
356.00	Overhead Conductors and Devices	S2	35	24.0	42.22	(30)	3.7	R2	50	(40)	2.8	11.3	40.0	29.88	(40)	2.8
356.01	Clearing Rights-of-Way	L4	48	22.0	57.32	0	1.9	L4	50	0	2.0	33.1	19.8	60.35	0	2.0
357.00	Underground Conduit	R5	50	32.0	45.92	0	1.7	R5	55	0	1.8	16.1	39.0	29.36	0	1.8
358.00	Underground Conductors and Devices	R5	40	27.0	33.78	0	2.5	R5	45	0	2.2	18.1	27.0	39.24	0	2.3
359.00	Roads and Trails	R5	50	35.0	23.62	0	2.2	SQ	65	0	1.5	17.4	48.0	26.72	0	1.5
	Distribution Plant															
361.00	Structures and Improvements	R4	44	30.0	30.72	(3)	2.4	R3	60	(5)	1.8	12.8	48.0	20.67	(5)	1.8
362.00	Station Equipment	R1.5	41	30.0	36.71	(10)	2.4	R1	45	(10)	2.4	14.7	35.0	26.05	(10)	2.4
364.00	Poles, Towers and Fixtures	R1	33	22.0	45.37	(50)	4.8	R3	34	(50)	4.4	14.4	21.0	56.96	(50)	4.4
365.00	Overhead Conductors and Devices	S1	34	20.0	53.61	(20)	3.3	R1	38	(20)	3.2	20.4	25.0	43.47	(20)	3.1
366.00	Underground Conduit	R3	50	38.0	23.50	0	2.0	R3	60	(5)	1.8	14.6	46.0	24.11	(5)	1.8
367.00	Underground Conductors and Devices	R2.5	33	23.0	26.96	0	3.2	R1.5	35	(5)	3.0	11.5	26.0	26.05	(5)	3.0
368.00	Line Transformers	S6	17	6.9	41.19	30	4.2	S5	20	10	4.5	10.9	9.9	46.74	10	4.4
369.00	Overhead Services	SC	33	24.0	45.48	(20)	3.1	R3	35	(20)	3.4	19.0	18.8	55.66	(20)	3.4
369.02	Underground Services	R4	35	24.0	35.34	(15)	3.3	R3	40	(10)	2.8	13.9	27.0	34.87	(10)	2.8
370.00	Meters	R2	25	17.8	17.99	(30)	6.3	R2	18	(30)	7.2	6.5	12.8	37.63	(30)	7.2
373.00	Street Lighting and Signal Systems	R2.5	19	10.9	42.79	0	5.2	L1	20	(10)	5.5	12.9	12.5	42.45	(10)	5.4

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates - Effective 2007 - 2011 Curve Type	Average Service Life (yrs)	Average Remaining Life (yrs)	Reserve Ratio 2006 (%)	Future Net Salvage (%)	Depreciation Rate (%)	Company Proposed - Effective 1/1/2012 Whole Life Curve Type	Average Service Life (yrs)	Future Net Salvage (%)	Whole Life Rate (%)	Remaining Life Average Age (yrs)	Round Average Remaining Life (yrs)	Reserve Ratio 2011 (%)	Future Net Salvage (%)	Round Depreciation Rate (%)
	General Plant															
390.00	Structures and Improvements	R5	38	24.0	35.82	(20)	3.5	R2	40	(10)	2.8	17.1	26.0	48.96	(10)	2.3
397.25	Communication Equipment-Fiber	R2	16	10.0	52.03	(10)	5.8	R2	16	(10)	6.9	11.0	7.9	66.14	(10)	5.6
	Transportation Equipment															
	Energy Delivery															
392.02	Light Trucks	L2	10	4.0	46.01	15	9.7	R2	10	10	9.0	9.2	3.6	62.36	10	7.7
392.03	Heavy Trucks	L2	15	7.1	42.69	12	6.4	R3	12	10	7.5	13.2	3.2	70.62	10	6.1
392.04	Medium Trucks	L2	11	5.1	45.38	15	7.8	L3	11	10	8.2	8.7	5.0	53.96	10	7.2
	Energy Supply															
392.12	Light Trucks	L2	10	5.4	38.97	15	8.5	R2	10	10	9.0	7.0	5.0	50.22	10	8.0
392.13	Heavy Trucks	L2	15	5.4	56.36	12	5.9	R3	12	10	7.5	21.1	2.0	79.98	10	5.0
392.14	Medium Trucks	L2	15	7.8	40.61	15	5.7	L3	11	10	8.2	14.0	2.7	72.99	10	6.3
	General Plant Amortized															
303.00	Intangible Software Amortizable			5 year Amortizable					5 year Amortizable				5 year Amortizable			
303.02	Intangible Asset Retirement Obligations			As Calculated					PV Calculations				PV Calculations			
391.01	Office Furniture and Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
391.02	Computer Equipment - Work Stations			4 year Amortizable					4 year Amortizable				4 year Amortizable			
391.03	Data Handling Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
391.04	Computer Equipment - Mainframe			5 year Amortizable					5 year Amortizable				5 year Amortizable			
393.00	Stores Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
394.00	Tools, Shop and Garage Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
395.00	Laboratory Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
396.00	Power Operated Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
397.00	Communication Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			
398.00	Miscellaneous Equipment			7 year Amortizable					7 year Amortizable				7 year Amortizable			

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011	Post Transfer Accumulated Reserve 12/31/2011	Reserve Ratio	Theoretical Reserve Amount	Theoretical Reserve Ratio	Actual Minus Theoretical	Actual over Theoretical
		($)	($)	(%)	($)	($)	($)	(%)
	Transmission Plant							
		ASR			Dep Val			
350.01	Land Rights	9,375,801	3,062,299	32.66	3,062,299	32.66	-	100
352.00	Structures and Improvements	6,369,966	934,371	14.67	934,371	14.67	-	100
353.00	Station Equipment	241,857,295	61,969,333	25.62	54,597,688	22.57	7,371,645	114
354.00	Towers and Fixtures	4,274,628	3,897,132	91.17	3,897,132	91.17	-	100
355.00	Poles and Fixtures	170,017,204	59,723,609	35.13	54,541,601	32.08	5,182,008	110
356.00	Overhead Conductors and Devices	132,408,803	39,565,211	29.88	35,529,481	26.83	4,035,730	111
356.01	Clearing Rights-of-Way	2,110,610	1,273,702	60.35	1,273,702	60.35	-	100
357.00	Underground Conduit	3,533,303	1,037,219	29.36	1,037,219	29.36	-	100
358.00	Underground Conductors and Devices	7,009,246	2,750,599	39.24	2,750,599	39.24	-	100
359.00	Roads and Trails	5,300,779	1,416,356	26.72	1,416,356	26.72	-	100
	Total Transmission Plant	**582,257,635**	**175,629,831**	**30.16**	**159,040,448**	**27.31**	**16,589,383**	**110**
	Distribution Plant							
361.00	Structures and Improvements	2,543,842	525,917	20.67	525,917	20.67	-	100
362.00	Station Equipment	197,164,163	51,366,511	26.05	48,491,797	24.59	2,874,714	106
364.00	Poles, Towers and Fixtures	234,848,550	133,777,000	56.96	130,352,836	55.51	3,424,164	103
365.00	Overhead Conductors and Devices	231,917,944	100,817,071	43.47	97,435,636	42.01	3,381,435	103
366.00	Underground Conduit	164,284,232	39,602,221	24.11	39,602,221	24.11	-	100
367.00	Underground Conductors and Devices	212,082,948	55,248,177	26.05	55,248,177	26.05	-	100
368.00	Line Transformers	431,843,225	201,845,922	46.74	195,549,515	45.28	6,296,407	103
369.00	Overhead Services	73,491,322	40,907,590	55.66	40,907,590	55.66	-	100
369.02	Underground Services	112,992,924	39,405,420	34.87	39,405,420	34.87	-	100
370.00	Meters	73,536,310	27,668,066	37.63	27,668,066	37.63	-	100
373.00	Street Lighting and Signal Systems	163,696,576	69,493,216	42.45	67,106,469	40.99	2,386,747	104
	Total Distribution Plant	**1,898,402,036**	**760,667,111**	**40.07**	**742,293,644**	**39.10**	**18,363,467**	**102**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant Cost 12/31/2011	Post Transfer Accumulated Reserve 12/31/2011	Reserve Ratio	Theoretical Reserve Amount	Theoretical Reserve Ratio	Actual Minus Theoretical	Actual over Theoretical
		($)	($)	(%)	($)	($)	($)	(%)
	General Plant							
390.00	Structures and Improvements	80,872,030	39,593,942	48.96	30,846,927	38.14	8,747,015	128
397.25	Communication Equipment-Fiber	22,662,534	14,989,588	66.14	12,567,217	55.45	2,422,371	119
	Transportation Equipment							
	Energy Delivery							
392.02	Light Trucks	5,099,930	3,180,509	62.36	2,935,983	57.57	244,526	108
392.03	Heavy Trucks	18,230,676	12,874,613	70.62	12,000,508	65.83	874,105	107
392.04	Medium Trucks	890,095	480,251	53.96	437,574	49.16	42,677	110
	Energy Supply							
392.12	Light Trucks	1,484,193	745,304	50.22	674,142	45.42	71,162	111
392.13	Heavy Trucks	519,510	415,490	79.98	390,581	75.18	24,909	106
392.14	Medium Trucks	187,506	136,870	72.99	127,879	68.20	8,991	107
	General Plant Amortized							
303.00	Intangible Software Amortizable	51,141,636	17,448,831	34.12	17,448,831	34.12	-	100
303.02	Intangible Asset Retirement Obligations	5,310,232	987,924	18.60	987,924	18.60	-	100
391.01	Office Furniture and Equipment	4,771,036	2,117,290	44.38	2,117,290	44.38	-	100
391.02	Computer Equipment - Work Stations	14,591,742	7,319,486	50.16	7,319,486	50.16	-	100
391.03	Data Handling Equipment	599,844	286,137	47.70	286,137	47.70	-	100
391.04	Computer Equipment - Mainframe	3,444,707	1,624,102	47.15	1,624,102	47.15	-	100
393.00	Stores Equipment	-	-	0.00	-	0.00	-	0
394.00	Tools, Shop and Garage Equipment	9,908,792	5,002,937	50.49	5,002,937	50.49	-	100
395.00	Laboratory Equipment	-	-	0.00	-	0.00	-	0
396.00	Power Operated Equipment	8,319	2,182	26.23	2,182	26.23	-	100
397.00	Communication Equipment	14,532,411	6,780,915	46.66	6,780,915	46.66	-	100
398.00	Miscellaneous Equipment	445,211	119,982	26.95	119,982	26.95	-	100
	Total General Plant	**234,700,404**	**114,106,353**	**48.62**	**101,670,597**	**43.32**	**12,435,756**	**112**
	Total Transmission, Distribution & General	**2,715,360,075**	**1,060,393,295**	**38.68**	**1,003,004,689**	**36.94**	**47,388,606**	**105**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	Transmission Plant			
		ASR		
350.01	Land Rights	3,820,280	(757,981)	3,062,299
352.00	Structures and Improvements	903,661	30,710	934,371
353.00	Station Equipment	62,847,628	(878,295)	61,969,333
354.00	Towers and Fixtures	4,102,868	(205,736)	3,897,132
355.00	Poles and Fixtures	54,854,738	4,868,871	59,723,609
356.00	Overhead Conductors and Devices	41,803,663	(2,238,452)	39,565,211
356.01	Clearing Rights-of-Way	1,357,575	(83,873)	1,273,702
357.00	Underground Conduit	1,582,840	(545,621)	1,037,219
358.00	Underground Conductors and Devices	2,820,057	(69,458)	2,750,599
359.00	Roads and Trails	1,536,521	(120,165)	1,416,356
	Total Transmission Plant	**175,629,831**	**-**	**175,629,831**
	Distribution Plant			
361.00	Structures and Improvements	716,694	(190,777)	525,917
362.00	Station Equipment	58,138,630	(6,772,119)	51,366,511
364.00	Poles, Towers and Fixtures	119,335,706	14,441,294	133,777,000
365.00	Overhead Conductors and Devices	123,078,354	(22,261,283)	100,817,071
366.00	Underground Conduit	44,907,604	(5,305,383)	39,602,221
367.00	Underground Conductors and Devices	63,213,480	(7,965,303)	55,248,177
368.00	Line Transformers	170,818,745	31,027,177	201,845,922
369.00	Overhead Services	30,915,369	9,992,221	40,907,590
369.02	Underground Services	49,409,082	(10,003,662)	39,405,420
370.00	Meters	10,100,327	17,567,739	27,668,066
373.00	Street Lighting and Signal Systems	90,023,120	(20,529,904)	69,493,216
	Total Distribution Plant	**760,657,111**	**-**	**760,657,111**

TAMPA ELECTRIC COMPANY
2011 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/31/2011 ($)	Proposed Reserve Transfers ($)	After Reserve Transfers 12/31/2011 ($)
	General Plant			
390.00	Structures and Improvements	39,593,942	-	39,593,942
397.25	Communication Equipment-Fiber	14,989,588	-	14,989,588
	Transportation Equipment			
	Energy Delivery			
392.02	Light Trucks	4,407,885	(1,227,376)	3,180,509
392.03	Heavy Trucks	11,867,168	1,007,445	12,874,613
392.04	Medium Trucks	580,269	(100,018)	480,251
	Energy Supply			
392.12	Light Trucks	586,798	158,506	745,304
392.13	Heavy Trucks	386,017	29,473	415,490
392.14	Medium Trucks	4,900	131,970	136,870
	General Plant Amortized			
303.00	Intangible Software Amortizable	17,448,831	-	17,448,831
303.02	Intangible Asset Retirement Obligations	987,924	-	987,924
391.01	Office Furniture and Equipment	2,117,290	-	2,117,290
391.02	Computer Equipment - Work Stations	7,319,486	-	7,319,486
391.03	Data Handling Equipment	286,137	-	286,137
391.04	Computer Equipment - Mainframe	1,624,102	-	1,624,102
393.00	Stores Equipment	-	-	-
394.00	Tools, Shop and Garage Equipment	5,002,937	-	5,002,937
395.00	Laboratory Equipment	-	-	-
396.00	Power Operated Equipment	2,182	-	2,182
397.00	Communication Equipment	6,780,915	-	6,780,915
398.00	Miscellaneous Equipment	119,982	-	119,982
	Total General Plant	**114,106,353**	**-**	**114,106,353**
	Total Transmission, Distribution & General	**1,050,393,295**	**-**	**1,050,393,295**

TAMPA ELECTRIC COMPANY
Comparative Analysis
2011 Depreciation Rate Review

Account Number	Account Title	Comparative Analysis of Latest Approved Rates			Tampa Electric Company	
		FP&L PSC-10-0153-FOF-EI 3/17/2010	Progress Energy PSC-10-0131-FOF-EI 3/5/2010	GULF PSC-10-0458-PAA-EI 7/19/2010	2007-2011 Current Approved	1/1/2012 Company Proposed
	Transmission Plant					
350.01	**Land Rights**					
	Depreciation Rate	1.3	1.2	1.6	2.2	**1.3**
	Average Service Life	75	75	65	48	**75**
	Average Remaining Life	58.0	53.0	34.0	28.0	**50.5**
	Future Net Salvage %	-	-	-	-	**-**
	Reserve Ratio	22.67	35.50	46.63	37.63	**32.66**
	Curve Type	S4	R3	SQ	R3	**SQ**
352	**Structures and Improvements**					
	Depreciation Rate	1.9	1.4	2.0	2.3	**1.7**
	Average Service Life	60	75	50	50	**60**
	Average Remaining Life	47.0	57.0	36.0	36.0	**51.6**
	Future Net Salvage %	(15)	(15)	(5)	(3)	**(5)**
	Reserve Ratio	24.92	32.74	32.90	21.95	**14.67**
	Curve Type	R3	R2.5	R4	R5	**R3**
353	**Station Equipment**					
	Depreciation Rate	2.6	1.8	2.3	2.5	**2.3**
	Average Service Life	40	53	45	42	**45**
	Average Remaining Life	29.0	43.0	35.0	32.0	**35.3**
	Future Net Salvage %	(2)	-	(5)	(5)	**(5)**
	Reserve Ratio	28.05	22.00	24.56	24.48	**25.62**
	Curve Type	R1.5	R0.5	S0	R1.5	**S0**
354	**Towers and Fixtures**					
	Depreciation Rate	2.2	1.3	2.3	2.5	**2.3**
	Average Service Life	52	65	50	48	**50**
	Average Remaining Life	34.0	31.0	27.0	12.5	**10.4**
	Future Net Salvage %	(15)	(25)	(20)	(15)	**(15)**
	Reserve Ratio	39.81	84.19	58.49	83.21	**91.17**
	Curve Type	R5	R3	R5	R5	**R5**
355	**Poles and Fixtures**					
	Depreciation Rate	3.4	3.3	3.6	4.3	**3.6**
	Average Service Life	44	38	38	34	**38**
	Average Remaining Life	29.0	29.0	30.0	24.0	**29.3**
	Future Net Salvage %	(50)	(25)	(40)	(40)	**(40)**
	Reserve Ratio	45.70	30.46	31.70	37.60	**35.13**
	Curve Type	R2	R2	S0	R2	**R2**
356	**Overhead Conductors and Devices**					
	Depreciation Rate	3.2	1.9	2.5	3.7	**2.8**
	Average Service Life	47	55	50	35	**50**
	Average Remaining Life	35.0	43.0	37.0	24.0	**40.4**
	Future Net Salvage %	(50)	(20)	(30)	(30)	**(40)**
	Reserve Ratio	38.30	39.37	35.77	42.22	**29.88**
	Curve Type	R1.5	R1.5	R2	S2	**R2**
356.01	**Clearing Rights-of-Way**					
	Depreciation Rate	N/A	N/A	N/A	1.9	**2.0**
	Average Service Life				48	**50**
	Average Remaining Life				22.0	**19.8**
	Future Net Salvage %				-	**-**
	Reserve Ratio				57.32	**60.35**
	Curve Type				L4	**L4**
357	**Underground Conduit**					
	Depreciation Rate	1.7	1.2	N/A	1.7	**1.8**
	Average Service Life	60	55		50	**55**
	Average Remaining Life	40.0	16.9		32.0	**38.9**
	Future Net Salvage %	-	-		-	**-**
	Reserve Ratio	33.33	80.29		45.92	**29.36**
	Curve Type	R4	R3		R5	**R5**

TAMPA ELECTRIC COMPANY
Comparative Analysis
2011 Depreciation Rate Review

Account Number	Account Title	Comparative Analysis of Latest Approved Rates			Tampa Electric Company	
		FP&L PSC-10-0153-FOF-EI 3/17/2010	Progress Energy PSC-10-0131-FOF-EI 3/5/2010	GULF PSC-10-0458-PAA-EI 7/19/2010	2007-2011 Current Approved	1/1/2012 Company Proposed
358	**Underground Conductors and Devices**					
	Depreciation Rate	1.8	2.0	2.1	2.5	**2.3**
	Average Service Life	60	50	45	40	**45**
	Average Remaining Life	40.0	47.0	26.0	27.0	**27.3**
	Future Net Salvage %	(10)	-	-	-	**-**
	Reserve Ratio	36.60	6.32	45.05	33.78	**39.24**
	Curve Type	L3	R3	R3	R5	**R5**
359	**Roads and Trails**					
	Depreciation Rate	1.7	0.9	2.0	2.2	**1.5**
	Average Service Life	65	90	55	50	**65**
	Average Remaining Life	47.0	69.0	27.0	35.0	**47.6**
	Future Net Salvage %	(10)	-	-	-	**-**
	Reserve Ratio	17.70	35.81	47.04	23.62	**26.72**
	Curve Type	SQ	R3	SQ	R5	**SQ**
	Distribution Plant					
361	**Structures and Improvements**					
	Depreciation Rate	1.9	1.4	2.2	2.4	**1.8**
	Average Service Life	60	75	48	44	**60**
	Average Remaining Life	50.0	64.0	32.0	30.0	**48.2**
	Future Net Salvage %	(15)	(10)	(5)	(3)	**(5)**
	Reserve Ratio	19.17	19.06	35.61	30.72	**20.67**
	Curve Type	R3	R2	R3	R4	**R3**
362	**Station Equipment**					
	Depreciation Rate	2.6	1.8	2.2	2.4	**2.4**
	Average Service Life	43	60	45	41	**45**
	Average Remaining Life	33.0	51.0	33.0	30.0	**34.9**
	Future Net Salvage %	(10)	(10)	(5)	(10)	**(10)**
	Reserve Ratio	25.58	18.20	31.20	36.71	**26.05**
	Curve Type	R1.5	R0.5	R1.5	R1.5	**R1**
364	**Poles, Towers and Fixtures**					
	Depreciation Rate	4.1	4.2	5.0	4.8	**4.4**
	Average Service Life	39	32	34	33	**34**
	Average Remaining Life	27.0	18.8	24.0	22.0	**21.4**
	Future Net Salvage %	(60)	(35)	(75)	(50)	**(50)**
	Reserve Ratio	49.23	55.95	54.44	45.37	**56.96**
	Curve Type	R2	R4	R1	R1	**R3**
365	**Overhead Conductors and Devices**					
	Depreciation Rate	3.9	2.7	3.1	3.3	**3.1**
	Average Service Life	41	36	38	34	**38**
	Average Remaining Life	30.0	27.0	27.0	20.0	**24.7**
	Future Net Salvage %	(60)	(20)	(20)	(20)	**(20)**
	Reserve Ratio	42.93	46.28	35.73	53.61	**43.47**
	Curve Type	S0	R0.5	R1	S1	**R1**
366	**Underground Conduit**	Duct Sys/Direct Buried				
	Depreciation Rate	1.5/2.0	1.6	1.3	2.0	**1.8**
	Average Service Life	70/50	67	60	50	**60**
	Average Remaining Life	59/40	56.0	27.0	38.0	**46.2**
	Future Net Salvage %	(2)/0	(5)	-	-	**(5)**
	Reserve Ratio	16.03/20	16.86	64.70	23.50	**24.11**
	Curve Type	S1.5/R4	R2.5	R3	R3	**R3**
367	**Underground Conductors and**	Duct Sys/Direct Buried				
	Depreciation Rate	2.6/2.9	3.0	3.3	3.2	**3.0**
	Average Service Life	50/38	35	32	33	**35**
	Average Remaining Life	29.0/18.4	25.0	23.0	23.0	**26.3**
	Future Net Salvage %	0/0	(5)	(8)	-	**(5)**
	Reserve Ratio	23.68/47.43	31.20	32.57	26.96	**26.05**
	Curve Type	R4/S0	R2	S3	R2.5	**R1.5**

TAMPA ELECTRIC COMPANY
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Account Number	Account Title	Comparative Analysis of Latest Approved Rates			Tampa Electric Company	
		FP&L PSC-10-0153-FOF-EI 3/17/2010	Progress Energy PSC-10-0131-FOF-EI 3/5/2010	GULF PSC-10-0458-PAA-EI 7/19/2010	2007-2011 Current Approved	1/1/2012 Company Proposed
368	**Line Transformers**					
	Depreciation Rate	3.5	2.9	4.0	4.2	**4.4**
	Average Service Life	33	31	30	17	**20**
	Average Remaining Life	22.0	21.0	21.0	6.9	**9.9**
	Future Net Salvage %	(25)	(10)	(20)	30	**10**
	Reserve Ratio	41.67	49.31	36.00	41.19	**46.74**
	Curve Type	L1.5	R2	S0	S6	**S5**
369	**Overhead Services**					
	Depreciation Rate	3.9	4.0	3.8	3.1	**3.4**
	Average Service Life	48	34	35	33	**35**
	Average Remaining Life	36.0	15.4	24.0	24.0	**18.8**
	Future Net Salvage %	(85)	(40)	(45)	(20)	**(20)**
	Reserve Ratio	46.25	77.64	53.72	45.48	**55.66**
	Curve Type	R1	R3	R1	SC	**R3**
369.02	**Underground Services**					
	Depreciation Rate	2.8	2.2	2.6	3.3	**2.8**
	Average Service Life	38	43	40	35	**40**
	Average Remaining Life	26.0	35.0	31.0	24.0	**27.3**
	Future Net Salvage %	(5)	(5)	(10)	(15)	**(10)**
	Reserve Ratio	33.16	26.89	30.13	35.34	**34.87**
	Curve Type	R2	R0.5	R1.5	R4	**R3**
370	**Meters**					
	Depreciation Rate	3.6	6.0	2.7	6.3	**7.2**
	Average Service Life	36	18	27	25	**18**
	Average Remaining Life	24.0	13.5	33.0	17.8	**12.8**
	Future Net Salvage %	(30)	(8)	10	(30)	**(30)**
	Reserve Ratio	43.33	27.00	22.50	17.99	**37.83**
	Curve Type	R2.5	R0.5	R1	R2	**R2**
370.1	**Meters - AMR**	AMI				
	Depreciation Rate	6.5	N/A	N/A	N/A	
	Average Service Life	20				
	Average Remaining Life	19.2				
	Future Net Salvage %	(30)				
	Reserve Ratio	5.20				
	Curve Type	R2.5				
373	**Street Lighting and Signal Systems**					
	Depreciation Rate	4.0	3.1	5.0	5.2	**5.4**
	Average Service Life	30	20	20	19	**20**
	Average Remaining Life	22.0	12.3	13.8	10.9	**12.5**
	Future Net Salvage %	(20)	(5)	(10)	-	**(10)**
	Reserve Ratio	32.00	67.29	40.80	42.79	**42.45**
	Curve Type	R0.5	L1.5	L1	R2.5	**L1**
	General Plant					
390.00	**Structures and Improvements**					
	Depreciation Rate	2.1	3.7	2.3	3.5	**2.3**
	Average Service Life	50	24	45	38	**40**
	Average Remaining Life	36.0	17.8	30.0	24.0	**26.2**
	Future Net Salvage %	(5.0)	10	(5)	(20)	**(10)**
	Reserve Ratio	29.40	24.00	34.70	35.82	**48.96**
	Curve Type	R0.5	L0.5	S1.5	R5	**R2**
392.02	**Light Trucks**					
392.12	Depreciation Rate	9.4	8.7	9.3	9.7	**7.7**
	Average Service Life	9	N/A	10	10	**10**
	Average Remaining Life	4.6	N/A	4.5	4.0	**3.6**
	Future Net Salvage %	15	-	12	15	**10**
	Reserve Ratio	41.56		46.17	46.01	**62.36**
	Curve Type	L3	N/A	L3	L2	**R2**

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Account Number	Account Title	Comparative Analysis of Latest Approved Rates			Tampa Electric Company	
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392.03	**Heavy Trucks**					
392.13	Depreciation Rate	7.1	4.8	7.9	6.4	**6.1**
	Average Service Life	12	N/A	11	15	**12**
	Average Remaining Life	5.0	N/A	5.1	7.1	**3.2**
	Future Net Salvage %	15	-	15	12	**10**
	Reserve Ratio	49.48		44.66	42.69	**70.62**
	Curve Type	S3	N/A	L4	L2	**R3**
392.04	**Medium Trucks**					
392.14	Depreciation Rate	N/A	5.0	N/A	7.8	**7.2**
	Average Service Life		N/A		11	**11**
	Average Remaining Life		N/A		5.1	**5.0**
	Future Net Salvage %		-		15	**10**
	Reserve Ratio				45.38	**53.96**
	Curve Type		N/A		L2	**L3**
396.00	**Power Operated Equipment**					
	Depreciation Rate	8.0	5.8	4.7	7yr Amort	**7yr Amort**
	Average Service Life	10	N/A	15		
	Average Remaining Life	6.3	N/A	3.7		
	Future Net Salvage %	20	-	20		
	Reserve Ratio	29.60		62.66		
	Curve Type	L0.5	N/A	R5		
397.00	**Communication Equip. Energy Ctl,**					
	Depreciation Rate	7yr Amort	7yr Amort	7yr Amort	7yr Amort	**7yr Amort**
	Average Service Life					
	Average Remaining Life					
	Future Net Salvage %					
	Reserve Ratio					
	Curve Type					
397.25	**Communication Equip. Fiber O**	397.8				
	Depreciation Rate	10.0	N/A	6.3	5.8	**5.6**
	Average Service Life	10		16	16	**16**
	Average Remaining Life	7.7		9.0	10.0	**7.9**
	Future Net Salvage %	0			(10)	**(10)**
	Reserve Ratio	23.00		41.30	52.03	**66.14**
	Curve Type	L0		S1	R2	**R2**

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 75.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	127083.	0.006667	847.	126236.
2010	1.50	0.	0.020000	0.	0.
2009	2.50	807374.	0.033333	26912.	780462.
2008	3.50	841459.	0.046667	39268.	802191.
2007	4.50	0.	0.060000	0.	0.
2006	5.50	15000.	0.073333	1100.	13900.
2005	6.50	0.	0.086667	0.	0.
2004	7.50	0.	0.100000	0.	0.
2003	8.50	1162632.	0.113333	131765.	1030867.
2002	9.50	29607.	0.126667	3750.	25857.
2001	10.50	11135.	0.140000	1559.	9576.
2000	11.50	27772.	0.153333	4258.	23514.
1999	12.50	18717.	0.166667	3120.	15598.
1998	13.50	73662.	0.180000	13259.	60403.
1997	14.50	80805.	0.193333	15622.	65183.
1996	15.50	523005.	0.206667	108088.	414917.
1995	16.50	798387.	0.220000	175645.	622742.
1994	17.50	494845.	0.233333	115464.	379381.
1993	18.50	581842.	0.246667	143521.	438321.
1992	19.50	19723.	0.260000	5128.	14595.
1991	20.50	523966.	0.273333	143217.	380749.
1990	21.50	27160.	0.286667	7786.	19374.
1989	22.50	136473.	0.300000	40942.	95531.
1988	23.50	22903.	0.313333	7176.	15727.
1987	24.50	98444.	0.326667	32158.	66286.
1986	25.50	24344.	0.340000	8277.	16067.
1985	26.50	72720.	0.353333	25694.	47026.
1984	27.50	27201.	0.366667	9974.	17227.
1983	28.50	132692.	0.380000	50423.	82269.
1982	29.50	7594.	0.393333	2987.	4607.
1981	30.50	42182.	0.406667	17154.	25028.
1980	31.50	5666.	0.420000	2380.	3286.
1979	32.50	1656.	0.433333	718.	938.
1978	33.50	14741.	0.446667	6584.	8157.
1977	34.50	21257.	0.460000	9778.	11479.
1976	35.50	43799.	0.473333	20732.	23067.
1975	36.50	27303.	0.486667	13287.	14016.
1974	37.50	52380.	0.500000	26190.	26190.
1973	38.50	170979.	0.513333	87769.	83210.
1972	39.50	20423.	0.526667	10756.	9667.
1971	40.50	256195.	0.540000	138345.	117850.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 75.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	13016.	0.553333	7202.	5814.
1969	42.50	56360.	0.566667	31937.	24423.
1968	43.50	45965.	0.580000	26660.	19305.
1967	44.50	1227.	0.593333	728.	499.
1966	45.50	23185.	0.606667	14066.	9119.
1965	46.50	20366.	0.620000	12627.	7739.
1964	47.50	66100.	0.633333	41863.	24237.
1963	48.50	467036.	0.646667	302017.	165019.
1962	49.50	327.	0.660000	216.	111.
1961	50.50	3864.	0.673333	2602.	1262.
1960	51.50	35238.	0.686667	24197.	11041.
1959	52.50	51720.	0.700000	36204.	15516.
1958	53.50	16930.	0.713333	12077.	4853.
1957	54.50	1524.	0.726667	1107.	417.
1956	55.50	338268.	0.740000	250318.	87950.
1955	56.50	22854.	0.753333	17217.	5637.
1954	57.50	9812.	0.766667	7523.	2289.
1953	58.50	68649.	0.780000	53546.	15103.
1952	59.50	94232.	0.793333	74757.	19475.
1951	60.50	4361.	0.806667	3518.	843.
1950	61.50	0.	0.820000	0.	0.
1949	62.50	2063.	0.833333	1719.	344.
1948	63.50	0.	0.846667	0.	0.
1947	64.50	0.	0.860000	0.	0.
1946	65.50	4620.	0.873333	4035.	585.
1945	66.50	0.	0.886667	0.	0.
1944	67.50	3204.	0.900000	2884.	320.
1943	68.50	1103.	0.913333	1007.	96.
1942	69.50	0.	0.926667	0.	0.
1941	70.50	0.	0.940000	0.	0.
1940	71.50	66.	0.953333	63.	3.
1939	72.50	0.	0.966667	0.	0.
1938	73.50	247.	0.980000	242.	5.
1937	74.50	0.	0.993333	0.	0.
1936	75.50	0.	1.000000	0.	0.
1935	76.50	0.	1.000000	0.	0.
1934	77.50	0.	1.000000	0.	0.
1933	78.50	0.	1.000000	0.	0.
1932	79.50	0.	1.000000	0.	0.
1931	80.50	0.	1.000000	0.	0.
1930	81.50	0.	1.000000	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 75.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1929	82.50	0.	1.000000	0.	0.
1928	83.50	0.	1.000000	0.	0.
1927	84.50	0.	1.000000	0.	0.
1926	85.50	0.	1.000000	0.	0.
1925	86.50	38839.	1.000000	38839.	0.
1924	87.50	0.	1.000000	0.	0.
1923	88.50	0.	1.000000	0.	0.
1922	89.50	0.	1.000000	0.	0.
1921	90.50	0.	1.000000	0.	0.
1920	91.50	0.	1.000000	0.	0.
1919	92.50	641494.	1.000000	641494.	0.
SUBTOTAL :			0.326618	3062299.	6313497.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		9375796.	0.326618	3062299.	6313497.

WEIGHTED AGE: 25.7 YEARS
REMAINING LIFE: 50.5 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 75.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	127083.	0.013333	1694.
2010	1.50 - 2.50	0.	0.013333	0.
2009	2.50 - 3.50	807374.	0.013333	10765.
2008	3.50 - 4.50	841459.	0.013333	11219.
2007	4.50 - 5.50	0.	0.013333	0.
2006	5.50 - 6.50	15000.	0.013333	200.
2005	6.50 - 7.50	0.	0.013333	0.
2004	7.50 - 8.50	0.	0.013333	0.
2003	8.50 - 9.50	1162632.	0.013333	15502.
2002	9.50 - 10.50	29607.	0.013333	395.
2001	10.50 - 11.50	11135.	0.013333	148.
2000	11.50 - 12.50	27772.	0.013333	370.
1999	12.50 - 13.50	18717.	0.013333	250.
1998	13.50 - 14.50	73662.	0.013333	982.
1997	14.50 - 15.50	80805.	0.013333	1077.
1996	15.50 - 16.50	523005.	0.013333	6973.
1995	16.50 - 17.50	798387.	0.013333	10645.
1994	17.50 - 18.50	494845.	0.013333	6598.
1993	18.50 - 19.50	581842.	0.013333	7758.
1992	19.50 - 20.50	19723.	0.013333	263.
1991	20.50 - 21.50	523966.	0.013333	6986.
1990	21.50 - 22.50	27160.	0.013333	362.
1989	22.50 - 23.50	136473.	0.013333	1820.
1988	23.50 - 24.50	22903.	0.013333	305.
1987	24.50 - 25.50	98444.	0.013333	1313.
1986	25.50 - 26.50	24344.	0.013333	325.
1985	26.50 - 27.50	72720.	0.013333	970.
1984	27.50 - 28.50	27201.	0.013333	363.
1983	28.50 - 29.50	132692.	0.013333	1769.
1982	29.50 - 30.50	7594.	0.013333	101.
1981	30.50 - 31.50	42182.	0.013333	562.
1980	31.50 - 32.50	5666.	0.013333	76.
1979	32.50 - 33.50	1656.	0.013333	22.
1978	33.50 - 34.50	14741.	0.013333	197.
1977	34.50 - 35.50	21257.	0.013333	283.
1976	35.50 - 36.50	43799.	0.013333	584.
1975	36.50 - 37.50	27303.	0.013333	364.
1974	37.50 - 38.50	52380.	0.013333	698.
1973	38.50 - 39.50	170979.	0.013333	2280.
1972	39.50 - 40.50	20423.	0.013333	272.
1971	40.50 - 41.50	256195.	0.013333	3416.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 75.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	13016.	0.013333	174.
1969	42.50 - 43.50	56360.	0.013333	751.
1968	43.50 - 44.50	45965.	0.013333	613.
1967	44.50 - 45.50	1227.	0.013333	16.
1966	45.50 - 46.50	23185.	0.013333	309.
1965	46.50 - 47.50	20366.	0.013333	272.
1964	47.50 - 48.50	66100.	0.013333	881.
1963	48.50 - 49.50	467036.	0.013333	6227.
1962	49.50 - 50.50	327.	0.013333	4.
1961	50.50 - 51.50	3864.	0.013333	52.
1960	51.50 - 52.50	35238.	0.013333	470.
1959	52.50 - 53.50	51720.	0.013333	690.
1958	53.50 - 54.50	16930.	0.013333	226.
1957	54.50 - 55.50	1524.	0.013333	20.
1956	55.50 - 56.50	338268.	0.013333	4510.
1955	56.50 - 57.50	22854.	0.013333	305.
1954	57.50 - 58.50	9812.	0.013333	131.
1953	58.50 - 59.50	68649.	0.013333	915.
1952	59.50 - 60.50	94232.	0.013333	1256.
1951	60.50 - 61.50	4361.	0.013333	58.
1950	61.50 - 62.50	0.	0.013333	0.
1949	62.50 - 63.50	2063.	0.013333	28.
1948	63.50 - 64.50	0.	0.013333	0.
1947	64.50 - 65.50	0.	0.013333	0.
1946	65.50 - 66.50	4620.	0.013333	62.
1945	66.50 - 67.50	0.	0.013333	0.
1944	67.50 - 68.50	3204.	0.013333	43.
1943	68.50 - 69.50	1103.	0.013333	15.
1942	69.50 - 70.50	0.	0.013333	0.
1941	70.50 - 71.50	0.	0.013333	0.
1940	71.50 - 72.50	66.	0.013333	1.
1939	72.50 - 73.50	0.	0.013333	0.
1938	73.50 - 74.50	247.	0.013333	3.
1937	74.50 - 75.50	0.	0.013333	0.
1936	75.50 - 76.50	0.	0.013333	0.
1935	76.50 - 77.50	0.	0.013333	0.
1934	77.50 - 78.50	0.	0.013333	0.
1933	78.50 - 79.50	0.	0.013333	0.
1932	79.50 - 80.50	0.	0.013333	0.
1931	80.50 - 81.50	0.	0.013333	0.
1930	81.50 - 82.50	0.	0.013333	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 75.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1929	82.50 - 83.50	0.	0.013333	0.
1928	83.50 - 84.50	0.	0.013333	0.
1927	84.50 - 85.50	0.	0.013333	0.
1926	85.50 - 86.50	0.	0.013333	0.
1925	86.50 - 87.50	38839.	0.013333	518.
1924	87.50 - 88.50	0.	0.013333	0.
1923	88.50 - 89.50	0.	0.013333	0.
1922	89.50 - 90.50	0.	0.013333	0.
1921	90.50 - 91.50	0.	0.013333	0.
1920	91.50 - 92.50	0.	0.013333	0.
1919	92.50 - 93.50	641494.	0.013333	8553.
SUBTOTAL :		9375796.	0.013333	125011.
NET SALVAGE: 0.0 %				0.
TOTAL :		9375796.	0.013333	125011.

MONTHLY RATE: 0.001111

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 75.0 YRS CURVE: IOWA SQ

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	127083.	74.5	9467684.
2010	1.50	0.	73.5	0.
2009	2.50	807374.	72.5	58534615.
2008	3.50	841459.	71.5	60164319.
2007	4.50	0.	70.5	0.
2006	5.50	15000.	69.5	1042500.
2005	6.50	0.	68.5	0.
2004	7.50	0.	67.5	0.
2003	8.50	1162632.	66.5	77315028.
2002	9.50	29607.	65.5	1939259.
2001	10.50	11135.	64.5	718208.
2000	11.50	27772.	63.5	1763522.
1999	12.50	18717.	62.5	1169813.
1998	13.50	73662.	61.5	4530213.
1997	14.50	80805.	60.5	4888703.
1996	15.50	523005.	59.5	31118798.
1995	16.50	798387.	58.5	46705640.
1994	17.50	494845.	57.5	28453588.
1993	18.50	581842.	56.5	32874073.
1992	19.50	19723.	55.5	1094627.
1991	20.50	523966.	54.5	28556147.
1990	21.50	27160.	53.5	1453060.
1989	22.50	136473.	52.5	7164833.
1988	23.50	22903.	51.5	1179505.
1987	24.50	98444.	50.5	4971422.
1986	25.50	24344.	49.5	1205028.
1985	26.50	72720.	48.5	3526920.
1984	27.50	27201.	47.5	1292048.
1983	28.50	132692.	46.5	6170178.
1982	29.50	7594.	45.5	345527.
1981	30.50	42182.	44.5	1877099.
1980	31.50	5666.	43.5	246471.
1979	32.50	1656.	42.5	70380.
1978	33.50	14741.	41.5	611751.
1977	34.50	21257.	40.5	860908.
1976	35.50	43799.	39.5	1730060.
1975	36.50	27303.	38.5	1051165.
1974	37.50	52380.	37.5	1964250.
1973	38.50	170979.	36.5	6240733.
1972	39.50	20423.	35.5	725016.
1971	40.50	256195.	34.5	8838727.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 75.0 YRS CURVE: IOWA SQ

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	13016.	33.5	436036.
1969	42.50	56360.	32.5	1831700.
1968	43.50	45965.	31.5	1447897.
1967	44.50	1227.	30.5	37423.
1966	45.50	23185.	29.5	683957.
1965	46.50	20366.	28.5	580431.
1964	47.50	66100.	27.5	1817750.
1963	48.50	467036.	26.5	12376454.
1962	49.50	327.	25.5	8338.
1961	50.50	3864.	24.5	94668.
1960	51.50	35238.	23.5	828093.
1959	52.50	51720.	22.5	1163700.
1958	53.50	16930.	21.5	363995.
1957	54.50	1524.	20.5	31242.
1956	55.50	338268.	19.5	6596226.
1955	56.50	22854.	18.5	422799.
1954	57.50	9812.	17.5	171710.
1953	58.50	68649.	16.5	1132708.
1952	59.50	94232.	15.5	1460596.
1951	60.50	4361.	14.5	63235.
1950	61.50	0.	13.5	0.
1949	62.50	2063.	12.5	25788.
1948	63.50	0.	11.5	0.
1947	64.50	0.	10.5	0.
1946	65.50	4620.	9.5	43890.
1945	66.50	0.	8.5	0.
1944	67.50	3204.	7.5	24030.
1943	68.50	1103.	6.5	7170.
1942	69.50	0.	5.5	0.
1941	70.50	0.	4.5	0.
1940	71.50	66.	3.5	231.
1939	72.50	0.	2.5	0.
1938	73.50	247.	1.5	371.
1937	74.50	0.	0.5	0.
1936	75.50	0.	0.0	0.
1935	76.50	0.	0.0	0.
1934	77.50	0.	0.0	0.
1933	78.50	0.	0.0	0.
1932	79.50	0.	0.0	0.
1931	80.50	0.	0.0	0.
1930	81.50	0.	0.0	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 75.0 YRS CURVE: IOWA SQ

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1929	82.50	0.	0.0	0.
1928	83.50	0.	0.0	0.
1927	84.50	0.	0.0	0.
1926	85.50	0.	0.0	0.
1925	86.50	38839.	0.0	0.
1924	87.50	0.	0.0	0.
1923	88.50	0.	0.0	0.
1922	89.50	0.	0.0	0.
1921	90.50	0.	0.0	0.
1920	91.50	0.	0.0	0.
1919	92.50	641494.	0.0	0.
TOTAL:		9375796.	50.5	473512254.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 75.0 YEARS CURVE: IOWA SQ

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0067	100.00000	0.00000	50.00000	0.013333	0.66667	0.66667	0.006667
1.50	0.0200	100.00000	0.00000	100.00000	0.013333	1.33333	2.00000	0.020000
2.50	0.0333	100.00000	0.00000	100.00000	0.013333	1.33333	3.33333	0.033333
3.50	0.0467	100.00000	0.00000	100.00000	0.013333	1.33333	4.66667	0.046667
4.50	0.0600	100.00000	0.00000	100.00000	0.013333	1.33333	6.00000	0.060000
5.50	0.0733	100.00000	0.00000	100.00000	0.013333	1.33333	7.33333	0.073333
6.50	0.0867	100.00000	0.00000	100.00000	0.013333	1.33333	8.66667	0.086667
7.50	0.1000	100.00000	0.00000	100.00000	0.013333	1.33333	10.00000	0.100000
8.50	0.1133	100.00000	0.00000	100.00000	0.013333	1.33333	11.33333	0.113333
9.50	0.1267	100.00000	0.00000	100.00000	0.013333	1.33333	12.66667	0.126667
10.50	0.1400	100.00000	0.00000	100.00000	0.013333	1.33333	14.00000	0.140000
11.50	0.1533	100.00000	0.00000	100.00000	0.013333	1.33333	15.33333	0.153333
12.50	0.1667	100.00000	0.00000	100.00000	0.013333	1.33333	16.66667	0.166667
13.50	0.1800	100.00000	0.00000	100.00000	0.013333	1.33333	18.00000	0.180000
14.50	0.1933	100.00000	0.00000	100.00000	0.013333	1.33333	19.33333	0.193333
15.50	0.2067	100.00000	0.00000	100.00000	0.013333	1.33333	20.66667	0.206667
16.50	0.2200	100.00000	0.00000	100.00000	0.013333	1.33333	22.00000	0.220000
17.50	0.2333	100.00000	0.00000	100.00000	0.013333	1.33333	23.33333	0.233333
18.50	0.2467	100.00000	0.00000	100.00000	0.013333	1.33333	24.66667	0.246667
19.50	0.2600	100.00000	0.00000	100.00000	0.013333	1.33333	26.00000	0.260000
20.50	0.2733	100.00000	0.00000	100.00000	0.013333	1.33333	27.33333	0.273333
21.50	0.2867	100.00000	0.00000	100.00000	0.013333	1.33333	28.66667	0.286667
22.50	0.3000	100.00000	0.00000	100.00000	0.013333	1.33333	30.00000	0.300000
23.50	0.3133	100.00000	0.00000	100.00000	0.013333	1.33333	31.33333	0.313333
24.50	0.3267	100.00000	0.00000	100.00000	0.013333	1.33333	32.66667	0.326667
25.50	0.3400	100.00000	0.00000	100.00000	0.013333	1.33333	34.00000	0.340000
26.50	0.3533	100.00000	0.00000	100.00000	0.013333	1.33333	35.33333	0.353333
27.50	0.3667	100.00000	0.00000	100.00000	0.013333	1.33333	36.66667	0.366667
28.50	0.3800	100.00000	0.00000	100.00000	0.013333	1.33333	38.00000	0.380000
29.50	0.3933	100.00000	0.00000	100.00000	0.013333	1.33333	39.33333	0.393333
30.50	0.4067	100.00000	0.00000	100.00000	0.013333	1.33333	40.66667	0.406667
31.50	0.4200	100.00000	0.00000	100.00000	0.013333	1.33333	42.00000	0.420000
32.50	0.4333	100.00000	0.00000	100.00000	0.013333	1.33333	43.33333	0.433333
33.50	0.4467	100.00000	0.00000	100.00000	0.013333	1.33333	44.66667	0.446667
34.50	0.4600	100.00000	0.00000	100.00000	0.013333	1.33333	46.00000	0.460000
35.50	0.4733	100.00000	0.00000	100.00000	0.013333	1.33333	47.33333	0.473333
36.50	0.4867	100.00000	0.00000	100.00000	0.013333	1.33333	48.66667	0.486667
37.50	0.5000	100.00000	0.00000	100.00000	0.013333	1.33333	50.00000	0.500000
38.50	0.5133	100.00000	0.00000	100.00000	0.013333	1.33333	51.33333	0.513333

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001. Land Rights

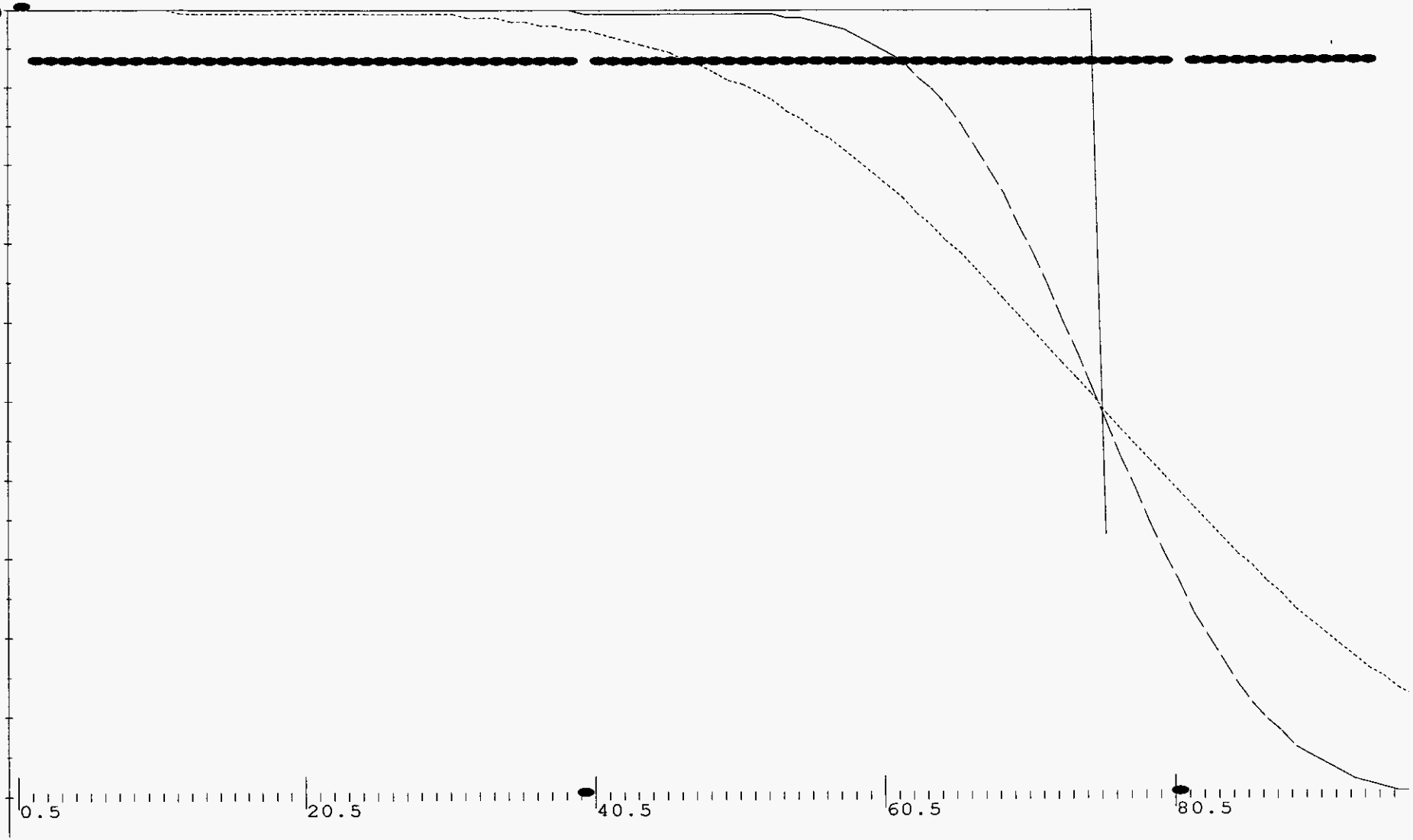
DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 75.0 YEARS CURVE: IOWA SQ

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.5267	100.00000	0.00000	100.00000	0.013333	1.33333	52.66667	0.526667
40.50	0.5400	100.00000	0.00000	100.00000	0.013333	1.33333	54.00000	0.540000
41.50	0.5533	100.00000	0.00000	100.00000	0.013333	1.33333	55.33333	0.553333
42.50	0.5667	100.00000	0.00000	100.00000	0.013333	1.33333	56.66667	0.566667
43.50	0.5800	100.00000	0.00000	100.00000	0.013333	1.33333	58.00000	0.580000
44.50	0.5933	100.00000	0.00000	100.00000	0.013333	1.33333	59.33333	0.593333
45.50	0.6067	100.00000	0.00000	100.00000	0.013333	1.33333	60.66667	0.606667
46.50	0.6200	100.00000	0.00000	100.00000	0.013333	1.33333	62.00000	0.620000
47.50	0.6333	100.00000	0.00000	100.00000	0.013333	1.33333	63.33333	0.633333
48.50	0.6467	100.00000	0.00000	100.00000	0.013333	1.33333	64.66667	0.646667
49.50	0.6600	100.00000	0.00000	100.00000	0.013333	1.33333	66.00000	0.660000
50.50	0.6733	100.00000	0.00000	100.00000	0.013333	1.33333	67.33333	0.673333
51.50	0.6867	100.00000	0.00000	100.00000	0.013333	1.33333	68.66667	0.686667
52.50	0.7000	100.00000	0.00000	100.00000	0.013333	1.33333	70.00000	0.700000
53.50	0.7133	100.00000	0.00000	100.00000	0.013333	1.33333	71.33333	0.713333
54.50	0.7267	100.00000	0.00000	100.00000	0.013333	1.33333	72.66667	0.726667
55.50	0.7400	100.00000	0.00000	100.00000	0.013333	1.33333	74.00000	0.740000
56.50	0.7533	100.00000	0.00000	100.00000	0.013333	1.33333	75.33333	0.753333
57.50	0.7667	100.00000	0.00000	100.00000	0.013333	1.33333	76.66667	0.766667
58.50	0.7800	100.00000	0.00000	100.00000	0.013333	1.33333	78.00000	0.780000
59.50	0.7933	100.00000	0.00000	100.00000	0.013333	1.33333	79.33333	0.793333
60.50	0.8067	100.00000	0.00000	100.00000	0.013333	1.33333	80.66667	0.806667
61.50	0.8200	100.00000	0.00000	100.00000	0.013333	1.33333	82.00000	0.820000
62.50	0.8333	100.00000	0.00000	100.00000	0.013333	1.33333	83.33333	0.833333
63.50	0.8467	100.00000	0.00000	100.00000	0.013333	1.33333	84.66667	0.846667
64.50	0.8600	100.00000	0.00000	100.00000	0.013333	1.33333	86.00000	0.860000
65.50	0.8733	100.00000	0.00000	100.00000	0.013333	1.33333	87.33333	0.873333
66.50	0.8867	100.00000	0.00000	100.00000	0.013333	1.33333	88.66667	0.886667
67.50	0.9000	100.00000	0.00000	100.00000	0.013333	1.33333	90.00000	0.900000
68.50	0.9133	100.00000	0.00000	100.00000	0.013333	1.33333	91.33333	0.913333
69.50	0.9267	100.00000	0.00000	100.00000	0.013333	1.33333	92.66667	0.926667
70.50	0.9400	100.00000	0.00000	100.00000	0.013333	1.33333	94.00000	0.940000
71.50	0.9533	100.00000	0.00000	100.00000	0.013333	1.33333	95.33333	0.953333
72.50	0.9667	100.00000	0.00000	100.00000	0.013333	1.33333	96.66667	0.966667
73.50	0.9800	100.00000	0.00000	100.00000	0.013333	1.33333	98.00000	0.980000
74.50	0.9933	100.00000	0.00000	100.00000	0.013333	1.33333	99.33333	0.993333
75.50	1.0067	0.00000	100.00000	50.00000	0.013333	0.66667	0.00000	1.000000
		7500.00000	100.00000					

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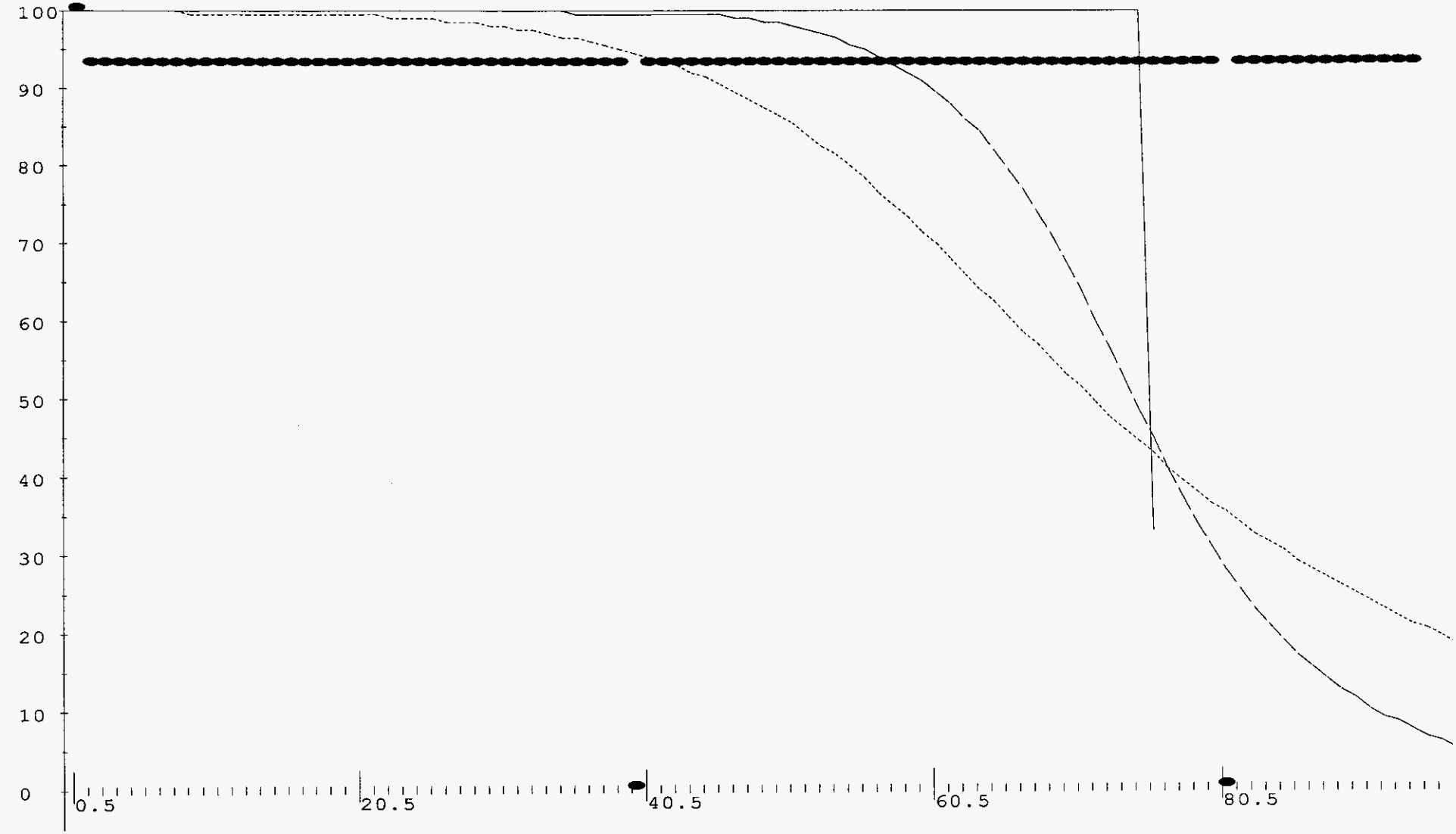
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	75.0	SQ	75	1.337515
2	75.0	S5	75	1.895890
3	75.0	S3	75	2.486804

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 35001



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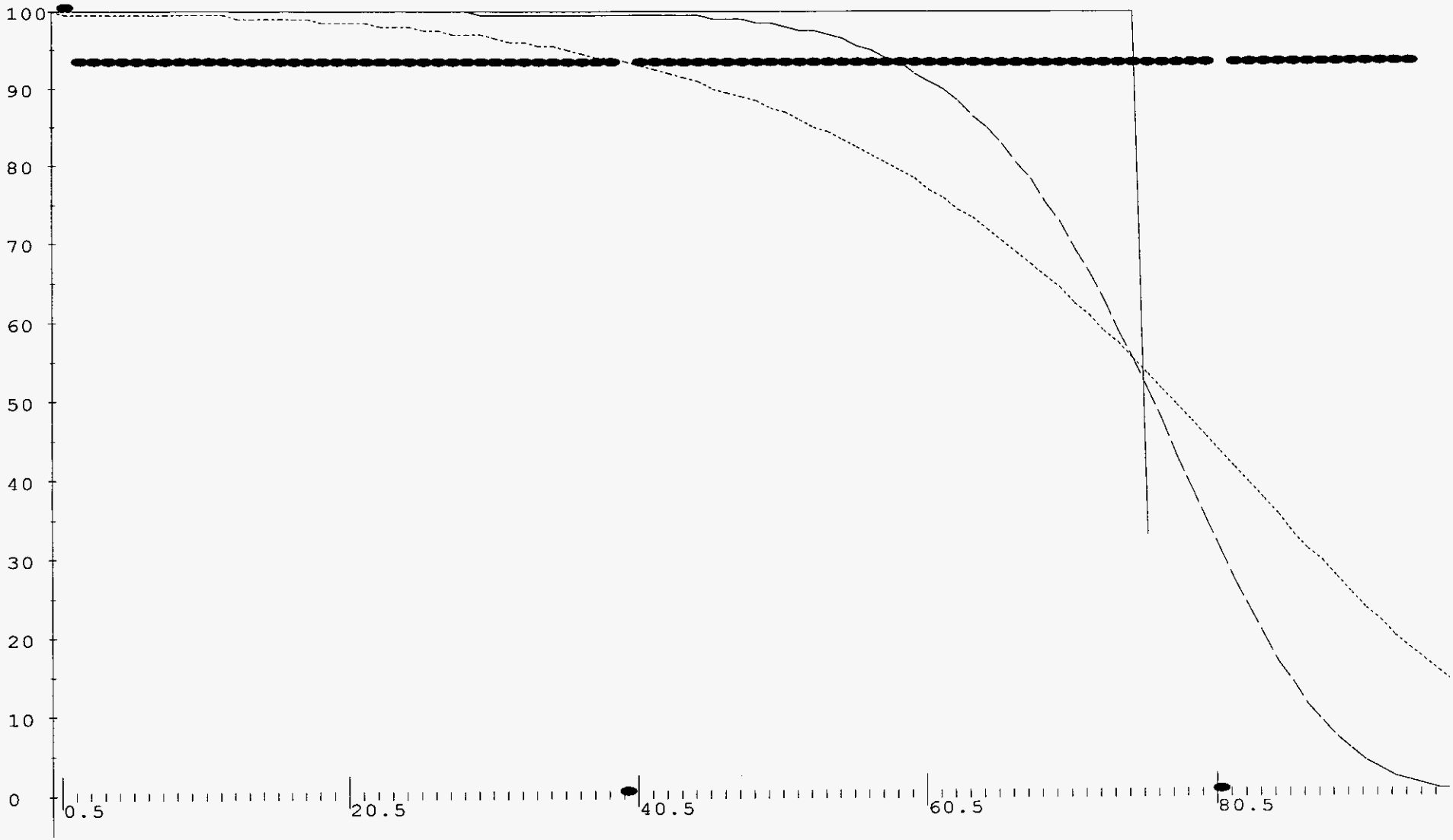
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	75.0	SQ	75	1.337515
2	75.0	L5	75	2.120175
3	75.0	L3	75	3.299224

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 35001



Selection	ASL	Curve	Fitted Age	Diff SQ.
1	75.0	SQ	75	1.337515
2	75.0	R5	75	1.819428
3	75.0	R3	75	2.162241

Y=Pct Surv

X=Age

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1950 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	8703163.	0.	0.00000000	1.00000000	1.00000000
0.5	9178144.	600000.	0.06537269	0.93462731	1.00000000
1.5	8579143.	0.	0.00000000	1.00000000	0.93462731
2.5	7771769.	0.	0.00000000	1.00000000	0.93462731
3.5	6934931.	0.	0.00000000	1.00000000	0.93462731
4.5	6934930.	8569.	0.00123563	0.99876437	0.93462731
5.5	6914566.	10434.	0.00150899	0.99849101	0.93347245
6.5	6905235.	0.	0.00000000	1.00000000	0.93206385
7.5	6905234.	0.	0.00000000	1.00000000	0.93206385
8.5	5742602.	0.	0.00000000	1.00000000	0.93206385
9.5	5713061.	0.	0.00000000	1.00000000	0.93206385
10.5	5701926.	0.	0.00000000	1.00000000	0.93206385
11.5	5674401.	0.	0.00000000	1.00000000	0.93206385
12.5	5655684.	0.	0.00000000	1.00000000	0.93206385
13.5	5582022.	0.	0.00000000	1.00000000	0.93206385
14.5	5501217.	0.	0.00000000	1.00000000	0.93206385
15.5	4978212.	0.	0.00000000	1.00000000	0.93206385
16.5	4179825.	0.	0.00000000	1.00000000	0.93206385
17.5	3684980.	0.	0.00000000	1.00000000	0.93206385
18.5	3103138.	0.	0.00000000	1.00000000	0.93206385
19.5	3083415.	0.	0.00000000	1.00000000	0.93206385
20.5	2559449.	0.	0.00000000	1.00000000	0.93206385
21.5	2532289.	0.	0.00000000	1.00000000	0.93206385
22.5	2395816.	0.	0.00000000	1.00000000	0.93206385
23.5	2372913.	0.	0.00000000	1.00000000	0.93206385
24.5	2313308.	0.	0.00000000	1.00000000	0.93206385
25.5	2288964.	0.	0.00000000	1.00000000	0.93206385
26.5	2216244.	0.	0.00000000	1.00000000	0.93206385
27.5	2189043.	0.	0.00000000	1.00000000	0.93206385
28.5	2056351.	0.	0.00000000	1.00000000	0.93206385
29.5	2048757.	0.	0.00000000	1.00000000	0.93206385
30.5	2648289.	0.	0.00000000	1.00000000	0.93206385
31.5	2642623.	0.	0.00000000	1.00000000	0.93206385
32.5	2640967.	0.	0.00000000	1.00000000	0.93206385
33.5	2626226.	0.	0.00000000	1.00000000	0.93206385
34.5	2604969.	0.	0.00000000	1.00000000	0.93206385
35.5	2561170.	0.	0.00000000	1.00000000	0.93206385
36.5	2533867.	0.	0.00000000	1.00000000	0.93206385
37.5	2481487.	0.	0.00000000	1.00000000	0.93206385
38.5	2310508.	0.	0.00000000	1.00000000	0.93206385

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1950 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	2290085.	0.	0.00000000	1.00000000	0.93206385
40.5	2033890.	0.	0.00000000	1.00000000	0.93206385
41.5	2020874.	0.	0.00000000	1.00000000	0.93206385
42.5	1964514.	0.	0.00000000	1.00000000	0.93206385
43.5	1918549.	0.	0.00000000	1.00000000	0.93206385
44.5	1917322.	0.	0.00000000	1.00000000	0.93206385
45.5	1894137.	0.	0.00000000	1.00000000	0.93206385
46.5	1873771.	0.	0.00000000	1.00000000	0.93206385
47.5	1807671.	0.	0.00000000	1.00000000	0.93206385
48.5	1340635.	0.	0.00000000	1.00000000	0.93206385
49.5	1340308.	0.	0.00000000	1.00000000	0.93206385
50.5	1336444.	0.	0.00000000	1.00000000	0.93206385
51.5	1301206.	1000.	0.00076852	0.99923148	0.93206385
52.5	1248486.	0.	0.00000000	1.00000000	0.93134755
53.5	1231556.	0.	0.00000000	1.00000000	0.93134755
54.5	1230032.	0.	0.00000000	1.00000000	0.93134755
55.5	891764.	0.	0.00000000	1.00000000	0.93134755
56.5	868910.	0.	0.00000000	1.00000000	0.93134755
57.5	859098.	0.	0.00000000	1.00000000	0.93134755
58.5	790449.	0.	0.00000000	1.00000000	0.93134755
59.5	696217.	0.	0.00000000	1.00000000	0.93134755
60.5	691857.	0.	0.00000000	1.00000000	0.93134755
61.5	691856.	0.	0.00000000	1.00000000	0.93134755
62.5	689794.	0.	0.00000000	1.00000000	0.93134755
63.5	689794.	0.	0.00000000	1.00000000	0.93134755
64.5	689793.	0.	0.00000000	1.00000000	0.93134755
65.5	685174.	0.	0.00000000	1.00000000	0.93134755
66.5	685173.	0.	0.00000000	1.00000000	0.93134755
67.5	681969.	0.	0.00000000	1.00000000	0.93134755
68.5	680867.	0.	0.00000000	1.00000000	0.93134755
69.5	680867.	0.	0.00000000	1.00000000	0.93134755
70.5	680866.	0.	0.00000000	1.00000000	0.93134755
71.5	680801.	0.	0.00000000	1.00000000	0.93134755
72.5	680800.	0.	0.00000000	1.00000000	0.93134755
73.5	680554.	0.	0.00000000	1.00000000	0.93134755
74.5	680554.	0.	0.00000000	1.00000000	0.93134755
75.5	680554.	0.	0.00000000	1.00000000	0.93134755
76.5	680554.	0.	0.00000000	1.00000000	0.93134755
77.5	680554.	0.	0.00000000	1.00000000	0.93134755
78.5	680554.	0.	0.00000000	1.00000000	0.93134755

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1950 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
79.5	680554.	0.	0.00000000	1.00000000	0.93134755
80.5	680554.	0.	0.00000000	1.00000000	0.93134755
81.5	680554.	0.	0.00000000	1.00000000	0.93134755
82.5	680554.	0.	0.00000000	1.00000000	0.93134755
83.5	680554.	0.	0.00000000	1.00000000	0.93134755
84.5	680554.	0.	0.00000000	1.00000000	0.93134755
85.5	680553.	0.	0.00000000	1.00000000	0.93134755
86.5	641715.	0.	0.00000000	1.00000000	0.93134755
87.5	641715.	0.	0.00000000	1.00000000	0.93134755
88.5	641715.	220.	0.00034283	0.99965717	0.93134755
89.5	641495.	0.	0.00000000	1.00000000	0.93102825
90.5	641495.	0.	0.00000000	1.00000000	0.93102825
91.5	641494.	0.	0.00000000	1.00000000	0.93102825
TOTAL		620223.			85.79986295

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	10434.	8569.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2011	2010	2009	2008	2007	2006	2005	2004
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	220.	0.	0.	0.	0
TOTAL	9375796.	0.	10434.	8569.	220.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2003	2002	2001	2000	1999	1998	1997	1996
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2003	2002	2001	2000	1999	1998	1997	1996
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	1000.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2003	2002	2001	2000	1999	1998	1997	1996
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	9375796.	0.	0.	0.	1000.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

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DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	9375796.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1987	1986	1985	1984	1983	1982	1981	1980
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	9375796.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1979	1978	1977	1976	1975	1974	1973	1972
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1979	1978	1977	1976	1975	1974	1973	1972
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1979	1978	1977	1976	1975	1974	1973	1972
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	9375796.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1971	1970	1969	1968	1967	1966	1965	1964
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1971	1970	1969	1968	1967	1966	1965	1964
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1971	1970	1969	1968	1967	1966	1965	1964
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	9375796.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1963	1962	1961	1960	1959	1958	1957	1956
2011	127083.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	807374.	0.	0.	0.	0.	0.	0.	0.	0
2008	841459.	0.	0.	0.	0.	0.	0.	0.	0
2007	0.	0.	0.	0.	0.	0.	0.	0.	0
2006	15000.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	1162632.	0.	0.	0.	0.	0.	0.	0.	0
2002	29607.	0.	0.	0.	0.	0.	0.	0.	0
2001	11135.	0.	0.	0.	0.	0.	0.	0.	0
2000	27772.	0.	0.	0.	0.	0.	0.	0.	0
1999	18717.	0.	0.	0.	0.	0.	0.	0.	0
1998	73662.	0.	0.	0.	0.	0.	0.	0.	0
1997	80805.	0.	0.	0.	0.	0.	0.	0.	0
1996	523005.	0.	0.	0.	0.	0.	0.	0.	0
1995	798387.	0.	0.	0.	0.	0.	0.	0.	0
1994	494845.	0.	0.	0.	0.	0.	0.	0.	0
1993	581842.	0.	0.	0.	0.	0.	0.	0.	0
1992	19723.	0.	0.	0.	0.	0.	0.	0.	0
1991	523966.	0.	0.	0.	0.	0.	0.	0.	0
1990	27160.	0.	0.	0.	0.	0.	0.	0.	0
1989	136473.	0.	0.	0.	0.	0.	0.	0.	0
1988	22903.	0.	0.	0.	0.	0.	0.	0.	0
1987	98444.	0.	0.	0.	0.	0.	0.	0.	0
1986	24344.	0.	0.	0.	0.	0.	0.	0.	0
1985	72720.	0.	0.	0.	0.	0.	0.	0.	0
1984	27201.	0.	0.	0.	0.	0.	0.	0.	0
1983	132692.	0.	0.	0.	0.	0.	0.	0.	0
1982	7594.	0.	0.	0.	0.	0.	0.	0.	0
1981	42182.	0.	0.	0.	0.	0.	0.	0.	0
1980	5666.	0.	0.	0.	0.	0.	0.	0.	0
1979	1656.	0.	0.	0.	0.	0.	0.	0.	0
1978	14741.	0.	0.	0.	0.	0.	0.	0.	0
1977	21257.	0.	0.	0.	0.	0.	0.	0.	0
1976	43799.	0.	0.	0.	0.	0.	0.	0.	0
1975	27303.	0.	0.	0.	0.	0.	0.	0.	0
1974	52380.	0.	0.	0.	0.	0.	0.	0.	0
1973	170979.	0.	0.	0.	0.	0.	0.	0.	0
1972	20423.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1963	1962	1961	1960	1959	1958	1957	1956
1971	256195.	0.	0.	0.	0.	0.	0.	0.	0
1970	13016.	0.	0.	0.	0.	0.	0.	0.	0
1969	56360.	0.	0.	0.	0.	0.	0.	0.	0
1968	45965.	0.	0.	0.	0.	0.	0.	0.	0
1967	1227.	0.	0.	0.	0.	0.	0.	0.	0
1966	23185.	0.	0.	0.	0.	0.	0.	0.	0
1965	20366.	0.	0.	0.	0.	0.	0.	0.	0
1964	66100.	0.	0.	0.	0.	0.	0.	0.	0
1963	467036.	0.	0.	0.	0.	0.	0.	0.	0
1962	327.	0.	0.	0.	0.	0.	0.	0.	0
1961	3864.	0.	0.	0.	0.	0.	0.	0.	0
1960	35238.	0.	0.	0.	0.	0.	0.	0.	0
1959	51720.	0.	0.	0.	0.	0.	0.	0.	0
1958	16930.	0.	0.	0.	0.	0.	0.	0.	0
1957	1524.	0.	0.	0.	0.	0.	0.	0.	0
1956	338268.	0.	0.	0.	0.	0.	0.	0.	0
1955	22854.	0.	0.	0.	0.	0.	0.	0.	0
1954	9812.	0.	0.	0.	0.	0.	0.	0.	0
1953	68649.	0.	0.	0.	0.	0.	0.	0.	0
1952	94232.	0.	0.	0.	0.	0.	0.	0.	0
1951	4361.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	2063.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	4620.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	3204.	0.	0.	0.	0.	0.	0.	0.	0
1943	1103.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	66.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	247.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1963	1962	1961	1960	1959	1958	1957	1956
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	38839.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	641494.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	9375796.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1955	1954	1953	1952	1951	1950
2011	127083.	0.	0.	0.	0.	0.	0.
2010	0.	0.	0.	0.	0.	0.	0.
2009	807374.	0.	0.	0.	0.	0.	0.
2008	841459.	0.	0.	0.	0.	0.	0.
2007	0.	0.	0.	0.	0.	0.	0.
2006	15000.	0.	0.	0.	0.	0.	0.
2005	0.	0.	0.	0.	0.	0.	0.
2004	0.	0.	0.	0.	0.	0.	0.
2003	1162632.	0.	0.	0.	0.	0.	0.
2002	29607.	0.	0.	0.	0.	0.	0.
2001	11135.	0.	0.	0.	0.	0.	0.
2000	27772.	0.	0.	0.	0.	0.	0.
1999	18717.	0.	0.	0.	0.	0.	0.
1998	73662.	0.	0.	0.	0.	0.	0.
1997	80805.	0.	0.	0.	0.	0.	0.
1996	523005.	0.	0.	0.	0.	0.	0.
1995	798387.	0.	0.	0.	0.	0.	0.
1994	494845.	0.	0.	0.	0.	0.	0.
1993	581842.	0.	0.	0.	0.	0.	0.
1992	19723.	0.	0.	0.	0.	0.	0.
1991	523966.	0.	0.	0.	0.	0.	0.
1990	27160.	0.	0.	0.	0.	0.	0.
1989	136473.	0.	0.	0.	0.	0.	0.
1988	22903.	0.	0.	0.	0.	0.	0.
1987	98444.	0.	0.	0.	0.	0.	0.
1986	24344.	0.	0.	0.	0.	0.	0.
1985	72720.	0.	0.	0.	0.	0.	0.
1984	27201.	0.	0.	0.	0.	0.	0.
1983	132692.	0.	0.	0.	0.	0.	0.
1982	7594.	0.	0.	0.	0.	0.	0.
1981	42182.	0.	0.	0.	0.	0.	0.
1980	5666.	0.	0.	0.	0.	0.	0.
1979	1656.	0.	0.	0.	0.	0.	0.
1978	14741.	0.	0.	0.	0.	0.	0.
1977	21257.	0.	0.	0.	0.	0.	0.
1976	43799.	0.	0.	0.	0.	0.	0.
1975	27303.	0.	0.	0.	0.	0.	0.
1974	52380.	0.	0.	0.	0.	0.	0.
1973	170979.	0.	0.	0.	0.	0.	0.
1972	20423.	0.	0.	0.	0.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS					
		1955	1954	1953	1952	1951	1950
1971	256195.	0.	0.	0.	0.	0.	0.
1970	13016.	0.	0.	0.	0.	0.	0.
1969	56360.	0.	0.	0.	0.	0.	0.
1968	45965.	0.	0.	0.	0.	0.	0.
1967	1227.	0.	0.	0.	0.	0.	0.
1966	23185.	0.	0.	0.	0.	0.	0.
1965	20366.	0.	0.	0.	0.	0.	0.
1964	66100.	0.	0.	0.	0.	0.	0.
1963	467036.	0.	0.	0.	0.	0.	0.
1962	327.	0.	0.	0.	0.	0.	0.
1961	3864.	0.	0.	0.	0.	0.	0.
1960	35238.	0.	0.	0.	0.	0.	0.
1959	51720.	0.	0.	0.	0.	0.	0.
1958	16930.	0.	0.	0.	0.	0.	0.
1957	1524.	0.	0.	0.	0.	0.	0.
1956	338268.	0.	0.	0.	0.	0.	0.
1955	22854.	0.	0.	0.	0.	0.	0.
1954	9812.	0.	0.	0.	0.	0.	0.
1953	68649.	0.	0.	0.	0.	0.	0.
1952	94232.	0.	0.	0.	0.	0.	0.
1951	4361.	0.	0.	0.	0.	0.	0.
1950	0.	0.	0.	0.	0.	0.	0.
1949	2063.	0.	0.	0.	0.	0.	600000.
1948	0.	0.	0.	0.	0.	0.	0.
1947	0.	0.	0.	0.	0.	0.	0.
1946	4620.	0.	0.	0.	0.	0.	0.
1945	0.	0.	0.	0.	0.	0.	0.
1944	3204.	0.	0.	0.	0.	0.	0.
1943	1103.	0.	0.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	0.
1941	0.	0.	0.	0.	0.	0.	0.
1940	66.	0.	0.	0.	0.	0.	0.
1939	0.	0.	0.	0.	0.	0.	0.
1938	247.	0.	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.	0.	0.
1936	0.	0.	0.	0.	0.	0.	0.
1935	0.	0.	0.	0.	0.	0.	0.
1934	0.	0.	0.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35001 Land Rights

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS					
		1955	1954	1953	1952	1951	1950
1931	0.	0.	0.	0.	0.	0.	0.
1930	0.	0.	0.	0.	0.	0.	0.
1929	0.	0.	0.	0.	0.	0.	0.
1928	0.	0.	0.	0.	0.	0.	0.
1927	0.	0.	0.	0.	0.	0.	0.
1926	0.	0.	0.	0.	0.	0.	0.
1925	38839.	0.	0.	0.	0.	0.	0.
1924	0.	0.	0.	0.	0.	0.	0.
1923	0.	0.	0.	0.	0.	0.	0.
1922	0.	0.	0.	0.	0.	0.	0.
1921	0.	0.	0.	0.	0.	0.	0.
1920	0.	0.	0.	0.	0.	0.	0.
1919	641494.	0.	0.	0.	0.	0.	0.
TOTAL	9375796.	0.	0.	0.	0.	0.	600000.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	1318424.	0.008209	10823.	1307601.
2010	1.50	1664758.	0.024590	40937.	1623821.
2009	2.50	395444.	0.040946	16192.	379252.
2008	3.50	154149.	0.057255	8826.	145323.
2007	4.50	26946.	0.073521	1981.	24965.
2006	5.50	331707.	0.089745	29769.	301938.
2005	6.50	8394.	0.105922	889.	7505.
2004	7.50	234932.	0.122036	28670.	206262.
2003	8.50	113128.	0.138100	15623.	97505.
2002	9.50	24338.	0.154102	3751.	20587.
2001	10.50	91735.	0.170032	15598.	76137.
2000	11.50	424127.	0.185898	78844.	345283.
1999	12.50	3783.	0.201692	763.	3020.
1998	13.50	0.	0.217404	0.	0.
1997	14.50	47573.	0.233041	11086.	36487.
1996	15.50	423090.	0.248589	105175.	317915.
1995	16.50	67387.	0.264039	17793.	49594.
1994	17.50	184002.	0.279411	51412.	132590.
1993	18.50	48620.	0.294677	14327.	34293.
1992	19.50	4354.	0.309835	1349.	3005.
1991	20.50	40922.	0.324899	13296.	27626.
1990	21.50	0.	0.339847	0.	0.
1989	22.50	75121.	0.354680	26644.	48477.
1988	23.50	1607.	0.369409	594.	1013.
1987	24.50	33532.	0.384011	12877.	20655.
1986	25.50	49437.	0.398485	19700.	29737.
1985	26.50	31615.	0.412845	13052.	18563.
1984	27.50	0.	0.427075	0.	0.
1983	28.50	103064.	0.441169	45469.	57595.
1982	29.50	0.	0.455137	0.	0.
1981	30.50	0.	0.468966	0.	0.
1980	31.50	0.	0.482651	0.	0.
1979	32.50	0.	0.496206	0.	0.
1978	33.50	0.	0.509614	0.	0.
1977	34.50	0.	0.522872	0.	0.
1976	35.50	40220.	0.535987	21557.	18663.
1975	36.50	23034.	0.548950	12645.	10389.
1974	37.50	0.	0.561753	0.	0.
1973	38.50	11115.	0.574407	6385.	4730.
1972	39.50	0.	0.586893	0.	0.
1971	40.50	72253.	0.599204	43294.	28959.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	94273.	0.611360	57635.	36638.
1969	42.50	17799.	0.623334	11095.	6704.
1968	43.50	5704.	0.635122	3623.	2081.
1967	44.50	0.	0.646735	0.	0.
1966	45.50	0.	0.658149	0.	0.
1965	46.50	0.	0.669357	0.	0.
1964	47.50	1985.	0.680375	1351.	634.
1963	48.50	81424.	0.691171	56278.	25146.
1962	49.50	26434.	0.701745	18550.	7884.
1961	50.50	0.	0.712108	0.	0.
1960	51.50	4477.	0.722234	3233.	1244.
1959	52.50	0.	0.732112	0.	0.
1958	53.50	0.	0.741760	0.	0.
1957	54.50	0.	0.751153	0.	0.
1956	55.50	27140.	0.760288	20634.	6506.
1955	56.50	0.	0.769172	0.	0.
1954	57.50	61919.	0.777792	48160.	13759.
SUBTOTAL :			0.139699	889878.	5480088.
NET SALVAGE: -5.0%				44494.	-44494.
TOTAL :		6369966.	0.146684	934371.	5435595.

WEIGHTED AGE: 9.1 YEARS
REMAINING LIFE: 51.6 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	1318424.	0.016667	21974.
2010	1.50 - 2.50	1664758.	0.016667	27746.
2009	2.50 - 3.50	395444.	0.016667	6591.
2008	3.50 - 4.50	154149.	0.016667	2569.
2007	4.50 - 5.50	26946.	0.016667	449.
2006	5.50 - 6.50	331707.	0.016667	5528.
2005	6.50 - 7.50	8394.	0.016667	140.
2004	7.50 - 8.50	234932.	0.016667	3916.
2003	8.50 - 9.50	113128.	0.016667	1885.
2002	9.50 - 10.50	24338.	0.016667	406.
2001	10.50 - 11.50	91735.	0.016667	1529.
2000	11.50 - 12.50	424127.	0.016667	7069.
1999	12.50 - 13.50	3783.	0.016667	63.
1998	13.50 - 14.50	0.	0.016667	0.
1997	14.50 - 15.50	47573.	0.016667	793.
1996	15.50 - 16.50	423090.	0.016667	7051.
1995	16.50 - 17.50	67387.	0.016667	1123.
1994	17.50 - 18.50	184002.	0.016667	3067.
1993	18.50 - 19.50	48620.	0.016667	810.
1992	19.50 - 20.50	4354.	0.016667	73.
1991	20.50 - 21.50	40922.	0.016667	682.
1990	21.50 - 22.50	0.	0.016667	0.
1989	22.50 - 23.50	75121.	0.016667	1252.
1988	23.50 - 24.50	1607.	0.016667	27.
1987	24.50 - 25.50	33532.	0.016667	559.
1986	25.50 - 26.50	49437.	0.016667	824.
1985	26.50 - 27.50	31615.	0.016667	527.
1984	27.50 - 28.50	0.	0.016667	0.
1983	28.50 - 29.50	103064.	0.016667	1718.
1982	29.50 - 30.50	0.	0.016667	0.
1981	30.50 - 31.50	0.	0.016667	0.
1980	31.50 - 32.50	0.	0.016667	0.
1979	32.50 - 33.50	0.	0.016667	0.
1978	33.50 - 34.50	0.	0.016667	0.
1977	34.50 - 35.50	0.	0.016667	0.
1976	35.50 - 36.50	40220.	0.016667	670.
1975	36.50 - 37.50	23034.	0.016667	384.
1974	37.50 - 38.50	0.	0.016667	0.
1973	38.50 - 39.50	11115.	0.016667	185.
1972	39.50 - 40.50	0.	0.016667	0.
1971	40.50 - 41.50	72253.	0.016667	1204.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	94273.	0.016667	1571.
1969	42.50 - 43.50	17799.	0.016667	297.
1968	43.50 - 44.50	5704.	0.016667	95.
1967	44.50 - 45.50	0.	0.016667	0.
1966	45.50 - 46.50	0.	0.016667	0.
1965	46.50 - 47.50	0.	0.016667	0.
1964	47.50 - 48.50	1985.	0.016667	33.
1963	48.50 - 49.50	81424.	0.016667	1357.
1962	49.50 - 50.50	26434.	0.016667	441.
1961	50.50 - 51.50	0.	0.016667	0.
1960	51.50 - 52.50	4477.	0.016667	75.
1959	52.50 - 53.50	0.	0.016667	0.
1958	53.50 - 54.50	0.	0.016667	0.
1957	54.50 - 55.50	0.	0.016667	0.
1956	55.50 - 56.50	27140.	0.016667	452.
1955	56.50 - 57.50	0.	0.016667	0.
1954	57.50 - 58.50	61919.	0.016667	1032.
SUBTOTAL :		6369966.	0.016667	106166.
NET SALVAGE: -5.0 %				5308.
TOTAL :		6369966.	0.017500	111474.

MONTHLY RATE: 0.001458

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	1318424.	59.5	78456086.
2010	1.50	1664758.	58.5	97429288.
2009	2.50	395444.	57.5	22755142.
2008	3.50	154149.	56.6	8719390.
2007	4.50	26946.	55.6	1497894.
2006	5.50	331707.	54.6	18116287.
2005	6.50	8394.	53.6	450294.
2004	7.50	234932.	52.7	12375715.
2003	8.50	113128.	51.7	5850302.
2002	9.50	24338.	50.8	1235248.
2001	10.50	91735.	49.8	4568228.
2000	11.50	424127.	48.8	20716968.
1999	12.50	3783.	47.9	181200.
1998	13.50	0.	47.0	0.
1997	14.50	47573.	46.0	2189192.
1996	15.50	423090.	45.1	19074877.
1995	16.50	67387.	44.2	2975651.
1994	17.50	184002.	43.2	7955391.
1993	18.50	48620.	42.3	2057569.
1992	19.50	4354.	41.4	180299.
1991	20.50	40922.	40.5	1657588.
1990	21.50	0.	39.6	0.
1989	22.50	75121.	38.7	2908624.
1988	23.50	1607.	37.8	60802.
1987	24.50	33532.	37.0	1239320.
1986	25.50	49437.	36.1	1784225.
1985	26.50	31615.	35.2	1113774.
1984	27.50	0.	34.4	0.
1983	28.50	103064.	33.5	3455720.
1982	29.50	0.	32.7	0.
1981	30.50	0.	31.9	0.
1980	31.50	0.	31.0	0.
1979	32.50	0.	30.2	0.
1978	33.50	0.	29.4	0.
1977	34.50	0.	28.6	0.
1976	35.50	40220.	27.8	1119756.
1975	36.50	23034.	27.1	623369.
1974	37.50	0.	26.3	0.
1973	38.50	11115.	25.5	283828.
1972	39.50	0.	24.8	0.
1971	40.50	72253.	24.0	1737521.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	94273.	23.3	2198293.
1969	42.50	17799.	22.6	402256.
1968	43.50	5704.	21.9	124876.
1967	44.50	0.	21.2	0.
1966	45.50	0.	20.5	0.
1965	46.50	0.	19.8	0.
1964	47.50	1985.	19.2	38067.
1963	48.50	81424.	18.5	1508764.
1962	49.50	26434.	17.9	473045.
1961	50.50	0.	17.3	0.
1960	51.50	4477.	16.7	74614.
1959	52.50	0.	16.1	0.
1958	53.50	0.	15.5	0.
1957	54.50	0.	14.9	0.
1956	55.50	27140.	14.4	390347.
1955	56.50	0.	13.8	0.
1954	57.50	61919.	13.3	825534.
TOTAL:		6369966.	51.6	328805344.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0083	99.98750	0.01250	49.99687	0.016667	0.83328	0.82078	0.008209
1.50	0.0250	99.95850	0.02900	99.97300	0.016667	1.66622	2.45800	0.024590
2.50	0.0417	99.92633	0.03217	99.94242	0.016667	1.66571	4.09154	0.040946
3.50	0.0583	99.88883	0.03750	99.90758	0.016667	1.66513	5.71916	0.057255
4.50	0.0750	99.84600	0.04283	99.86742	0.016667	1.66446	7.34079	0.073521
5.50	0.0917	99.79783	0.04817	99.82192	0.016667	1.66370	8.95632	0.089745
6.50	0.1083	99.74367	0.05417	99.77075	0.016667	1.66285	10.56500	0.105922
7.50	0.1250	99.68150	0.06217	99.71258	0.016667	1.66188	12.16471	0.122036
8.50	0.1417	99.61250	0.06900	99.64700	0.016667	1.66078	13.75649	0.138100
9.50	0.1583	99.53500	0.07750	99.57375	0.016667	1.65956	15.33855	0.154102
10.50	0.1750	99.44750	0.08750	99.49125	0.016667	1.65819	16.90924	0.170032
11.50	0.1917	99.35067	0.09683	99.39908	0.016667	1.65665	18.46906	0.185898
12.50	0.2083	99.24317	0.10750	99.29692	0.016667	1.65495	20.01651	0.201692
13.50	0.2250	99.12350	0.11967	99.18333	0.016667	1.65306	21.54989	0.217404
14.50	0.2417	98.99183	0.13167	99.05766	0.016667	1.65096	23.06919	0.233041
15.50	0.2583	98.84600	0.14583	98.91891	0.016667	1.64865	24.57200	0.248589
16.50	0.2750	98.68450	0.16150	98.76525	0.016667	1.64609	26.05659	0.264039
17.50	0.2917	98.50916	0.17533	98.59683	0.016667	1.64328	27.52454	0.279411
18.50	0.3083	98.31583	0.19333	98.41250	0.016667	1.64021	28.97141	0.294677
19.50	0.3250	98.10350	0.21233	98.20967	0.016667	1.63683	30.39591	0.309835
20.50	0.3417	97.87350	0.23000	97.98850	0.016667	1.63314	31.79905	0.324899
21.50	0.3583	97.62183	0.25167	97.74767	0.016667	1.62913	33.17651	0.339847
22.50	0.3750	97.34800	0.27383	97.48492	0.016667	1.62475	34.52743	0.354680
23.50	0.3917	97.05266	0.29534	97.20033	0.016667	1.62001	35.85210	0.369409
24.50	0.4083	96.73183	0.32083	96.89225	0.016667	1.61487	37.14613	0.384011
25.50	0.4250	96.38400	0.34783	96.55792	0.016667	1.60930	38.40760	0.398485
26.50	0.4417	96.01067	0.37333	96.19733	0.016667	1.60329	39.63756	0.412845
27.50	0.4583	95.60817	0.40250	95.80942	0.016667	1.59682	40.83188	0.427075
28.50	0.4750	95.17450	0.43367	95.39133	0.016667	1.58986	41.98807	0.441169
29.50	0.4917	94.71017	0.46433	94.94233	0.016667	1.58237	43.10611	0.455137
30.50	0.5083	94.21183	0.49833	94.46100	0.016667	1.57435	44.18212	0.468966
31.50	0.5250	93.67750	0.53433	93.94467	0.016667	1.56574	45.21353	0.482651
32.50	0.5417	93.10834	0.56916	93.39292	0.016667	1.55655	46.20092	0.496206
33.50	0.5583	92.50000	0.60833	92.80417	0.016667	1.54674	47.13932	0.509614
34.50	0.5750	91.85050	0.64950	92.17525	0.016667	1.53625	48.02607	0.522872
35.50	0.5917	91.15983	0.69066	91.50517	0.016667	1.52509	48.86049	0.535987
36.50	0.6083	90.42483	0.73500	90.79233	0.016667	1.51321	49.63870	0.548950
37.50	0.6250	89.64250	0.78233	90.03367	0.016667	1.50056	50.35693	0.561753
38.50	0.6417	88.81350	0.82900	89.22800	0.016667	1.48713	51.01506	0.574407

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.6583	87.93267	0.88083	88.37308	0.016667	1.47288	51.60711	0.586893
40.50	0.6750	86.99650	0.93617	87.46458	0.016667	1.45774	52.12868	0.599204
41.50	0.6917	86.00800	0.98850	86.50225	0.016667	1.44170	52.58189	0.611360
42.50	0.7083	84.95967	1.04833	85.48383	0.016667	1.42473	52.95829	0.623334
43.50	0.7250	83.84900	1.11067	84.40433	0.016667	1.40674	53.25436	0.635122
44.50	0.7417	82.67700	1.17200	83.26300	0.016667	1.38772	53.47007	0.646735
45.50	0.7583	81.43700	1.24000	82.05700	0.016667	1.36762	53.59769	0.658149
46.50	0.7750	80.12550	1.31150	80.78125	0.016667	1.34635	53.63254	0.669357
47.50	0.7917	78.74550	1.38000	79.43550	0.016667	1.32392	53.57647	0.680375
48.50	0.8083	77.28800	1.45750	78.01675	0.016667	1.30028	53.41925	0.691171
49.50	0.8250	75.75200	1.53600	76.52000	0.016667	1.27533	53.15858	0.701745
50.50	0.8417	74.14000	1.61200	74.94600	0.016667	1.24910	52.79568	0.712108
51.50	0.8583	72.44500	1.69500	73.29250	0.016667	1.22154	52.32222	0.722234
52.50	0.8750	70.66450	1.78050	71.55475	0.016667	1.19258	51.73430	0.732112
53.50	0.8917	68.80400	1.86050	69.73425	0.016667	1.16224	51.03604	0.741760
54.50	0.9083	66.85817	1.94583	67.83108	0.016667	1.13052	50.22072	0.751153
55.50	0.9250	64.82800	2.03017	65.84308	0.016667	1.09738	49.28794	0.760288
56.50	0.9417	62.71850	2.10950	63.77325	0.016667	1.06289	48.24133	0.769172
57.50	0.9583	60.52933	2.18917	61.62392	0.016667	1.02707	47.07923	0.777792
58.50	0.9750	58.26400	2.26533	59.39667	0.016667	0.98994	45.80384	0.786143
59.50	0.9917	55.93200	2.33200	57.09800	0.016667	0.95163	44.42347	0.794241
60.50	1.0083	53.53450	2.39750	54.73325	0.016667	0.91222	42.93820	0.802066
61.50	1.0250	51.08050	2.45400	52.30750	0.016667	0.87179	41.35598	0.809624
62.50	1.0417	48.58117	2.49933	49.83083	0.016667	0.83051	39.68717	0.816925
63.50	1.0583	46.04450	2.53667	47.31283	0.016667	0.78855	37.93904	0.823965
64.50	1.0750	43.48200	2.56250	44.76325	0.016667	0.74605	36.12260	0.830748
65.50	1.0917	40.90717	2.57483	42.19458	0.016667	0.70324	34.25101	0.837286
66.50	1.1083	38.33133	2.57583	39.61925	0.016667	0.66032	32.33550	0.843579
67.50	1.1250	35.77000	2.56133	37.05067	0.016667	0.61751	30.39167	0.849641
68.50	1.1417	33.23534	2.53466	34.50267	0.016667	0.57504	28.43205	0.855477
69.50	1.1583	30.74283	2.49250	31.98908	0.016667	0.53315	26.47270	0.861102
70.50	1.1750	28.30750	2.43533	29.52517	0.016667	0.49209	24.52946	0.866536
71.50	1.1917	25.93750	2.37000	27.12250	0.016667	0.45204	22.61150	0.871769
72.50	1.2083	23.64917	2.28834	24.79333	0.016667	0.41322	20.73639	0.876834
73.50	1.2250	21.45550	2.19367	22.55233	0.016667	0.37587	18.91859	0.881760
74.50	1.2417	19.35917	2.09633	20.40733	0.016667	0.34012	17.16238	0.886525
75.50	1.2583	17.37417	1.98500	18.36667	0.016667	0.30611	15.48349	0.891179
76.50	1.2750	15.50700	1.86717	16.44058	0.016667	0.27401	13.89034	0.895746
77.50	1.2917	13.75567	1.75133	14.63133	0.016667	0.24386	12.38286	0.900200
78.50	1.3083	12.12900	1.62667	12.94233	0.016667	0.21571	10.97190	0.904600

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35200. Structures & Improvements

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.3250	10.62850	1.50050	11.37875	0.016667	0.18965	9.66104	0.908975
80.50	1.3417	9.24550	1.38300	9.93700	0.016667	0.16562	8.44366	0.913272
81.50	1.3583	7.98550	1.26000	8.61550	0.016667	0.14359	7.32725	0.917569
82.50	1.3750	6.84400	1.14150	7.41475	0.016667	0.12358	6.30933	0.921878
83.50	1.3917	5.81050	1.03350	6.32725	0.016667	0.10545	5.38128	0.926131
84.50	1.4083	4.88633	0.92417	5.34842	0.016667	0.08914	4.54626	0.930403
85.50	1.4250	4.06600	0.82033	4.47617	0.016667	0.07460	3.80053	0.934709
86.50	1.4417	3.33783	0.72817	3.70192	0.016667	0.06170	3.13406	0.938950
87.50	1.4583	2.70200	0.63583	3.01992	0.016667	0.05033	2.54856	0.943212
88.50	1.4750	2.15250	0.54950	2.42725	0.016667	0.04045	2.03951	0.947508
89.50	1.4917	1.67800	0.47450	1.91525	0.016667	0.03192	1.59693	0.951688
90.50	1.5083	1.27883	0.39917	1.47842	0.016667	0.02464	1.22241	0.955876
91.50	1.5250	0.94850	0.33033	1.11367	0.016667	0.01856	0.91063	0.960078
92.50	1.5417	0.67800	0.27050	0.81325	0.016667	0.01355	0.65369	0.964142
93.50	1.5583	0.46467	0.21333	0.57133	0.016667	0.00952	0.44988	0.968172
94.50	1.5750	0.30300	0.16167	0.38383	0.016667	0.00640	0.29461	0.972302
95.50	1.5917	0.18267	0.12033	0.24283	0.016667	0.00405	0.17832	0.976213
96.50	1.6083	0.10017	0.08250	0.14142	0.016667	0.00236	0.09818	0.980151
97.50	1.6250	0.04850	0.05167	0.07433	0.016667	0.00124	0.04775	0.984551
98.50	1.6417	0.01833	0.03017	0.03342	0.016667	0.00056	0.01814	0.989508
99.50	1.6583	0.00500	0.01333	0.01167	0.016667	0.00019	0.00500	1.000000
100.50	1.6750	0.00050	0.00450	0.00275	0.016667	0.00005	0.00055	1.000000
101.50	1.6917	0.00000	0.00050	0.00025	0.016667	0.00000	0.00000	1.000000
		6000.00064	100.00000					

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35200 Structures & Improvements

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	1318424.	36322.	6369966.
2010	1651075.	110450.	5087864.
2009	404204.	0.	3547240.
2008	160603.	24387.	3143036.
2007	3494.	24924.	2984804.
2006	320146.	31731.	2993355.
2005	9364.	100569.	2704940.
2004	113882.	0.	2794237.
2003	113047.	10092.	2773511.
2002	1643.	32011.	2635683.
2001	214853.	10042.	2659948.
2000	391789.	8907.	2455137.
1999	44804.	4540.	2068002.
1998	75227.	3000.	2027738.
1997	58862.	8960.	1896918.
1996	385612.	2972.	1848491.
1995	108820.	15103.	1465851.
1994	220600.	14000.	1372134.
1993	58064.	1543.	1165535.
1992	27371.	3654.	1109014.
1991	209641.	600.	1085297.
1990	11240.	1500.	876255.
1989	45004.	0.	866515.
1988	16620.	0.	821511.
1987	54070.	0.	804891.
1986	101542.	0.	750821.
1985	0.	0.	649279.
1984	33115.	0.	649279.
1983	85123.	0.	616164.
1982	53276.	0.	531041.
1981	2096.	570.	477765.
1980	64718.	0.	476239.
1979	11125.	0.	411521.
1978	18115.	30586.	400396.
1977	0.	0.	412867.
1976	70071.	0.	412867.
1975	23217.	0.	342796.
1974	38123.	0.	319579.
1973	137.	0.	281456.
1972	11712.	5626.	281319.
1971	105281.	0.	275233.
1970	31437.	187.	169952.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35200 Structures & Improvements

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	14196.	0.	138702.
1968	15591.	0.	124506.
1967	9767.	2114.	108915.
1966	0.	0.	101262.
1965	6140.	0.	101262.
1964	0.	0.	95122.
1963	27605.	180.	95122.
1962	6582.	0.	67697.
1961	10717.	0.	61115.
1960	5121.	0.	50398.
1959	2003.	0.	45277.
1958	1953.	0.	43274.
1957	16463.	0.	41321.
1956	6452.	4682.	24858.
1955	0.	0.	23088.
1954	8540.	7248.	23088.
1953	0.	2559.	21796.
1952	2856.	0.	24355.
1951	4525.	0.	21499.
1950	166.	0.	16974.
1949	3316.	0.	16808.
1948	3474.	270.	13492.
1947	5234.	0.	10288.
1946	0.	0.	5054.
1945	0.	0.	5054.
1944	0.	0.	5054.
1943	0.	0.	5054.
1942	0.	0.	5054.
1941	0.	0.	5054.
1940	0.	0.	5054.
1939	500.	0.	5054.
1938	0.	0.	4554.
1937	0.	0.	4554.
1936	1595.	0.	4554.
1935	0.	0.	2959.
1934	0.	0.	2959.
1933	0.	0.	2959.
1932	0.	0.	2959.
1931	2558.	0.	2959.
1930	0.	0.	401.
1929	0.	0.	401.
1928	0.	0.	401.
1927	401.	0.	401.
	6823302.	499329.	66357159.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA S0 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	8723893.	0.010847	94628.	8629265.
2010	1.50	12556186.	0.031615	396961.	12159225.
2009	2.50	27273613.	0.051455	1403365.	25870248.
2008	3.50	7831630.	0.070541	552453.	7279177.
2007	4.50	8342047.	0.088971	742196.	7599851.
2006	5.50	8179843.	0.106790	873523.	7306320.
2005	6.50	6494211.	0.124094	805892.	5688319.
2004	7.50	18838642.	0.140918	2654700.	16183942.
2003	8.50	24810600.	0.157312	3902995.	20907605.
2002	9.50	8533458.	0.173296	1478814.	7054644.
2001	10.50	3886742.	0.188900	734204.	3152538.
2000	11.50	6737777.	0.204164	1375612.	5362165.
1999	12.50	2579731.	0.219099	565217.	2014514.
1998	13.50	699843.	0.233741	163582.	536261.
1997	14.50	1623989.	0.248081	402881.	1221108.
1996	15.50	13867097.	0.262158	3635370.	10231727.
1995	16.50	5301442.	0.275985	1463118.	3838324.
1994	17.50	6255705.	0.289576	1811503.	4444202.
1993	18.50	8413263.	0.302934	2548660.	5864603.
1992	19.50	3544031.	0.316077	1120188.	2423843.
1991	20.50	3585201.	0.329020	1179604.	2405597.
1990	21.50	2305981.	0.341775	788127.	1517854.
1989	22.50	7072167.	0.354345	2505985.	4566182.
1988	23.50	1681210.	0.366735	616558.	1064652.
1987	24.50	4041031.	0.378964	1531404.	2509627.
1986	25.50	4614549.	0.391029	1804423.	2810126.
1985	26.50	6614990.	0.402949	2665506.	3949484.
1984	27.50	1080990.	0.414721	448309.	632681.
1983	28.50	3350967.	0.426345	1428669.	1922298.
1982	29.50	1126654.	0.437843	493297.	633357.
1981	30.50	2200204.	0.449216	988367.	1211837.
1980	31.50	442212.	0.460458	203620.	238592.
1979	32.50	603134.	0.471591	284432.	318702.
1978	33.50	1928949.	0.482604	930919.	998030.
1977	34.50	1259369.	0.493510	621511.	637858.
1976	35.50	1659011.	0.504311	836657.	822354.
1975	36.50	2429935.	0.515014	1251451.	1178484.
1974	37.50	1118214.	0.525613	587748.	530466.
1973	38.50	1297021.	0.536120	695359.	601662.
1972	39.50	620580.	0.546537	339170.	281410.
1971	40.50	935581.	0.556875	521001.	414580.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA S0 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	825348.	0.567119	468070.	357278.
1969	42.50	1261582.	0.577281	728288.	533294.
1968	43.50	1803225.	0.587369	1059159.	744066.
1967	44.50	397451.	0.597377	237428.	160023.
1966	45.50	111322.	0.607317	67608.	43714.
1965	46.50	437972.	0.617180	270307.	167665.
1964	47.50	257092.	0.626977	161191.	95901.
1963	48.50	317851.	0.636703	202377.	115474.
1962	49.50	96500.	0.646364	62374.	34126.
1961	50.50	156673.	0.655972	102773.	53900.
1960	51.50	731128.	0.665510	486573.	244555.
1959	52.50	157250.	0.674989	106142.	51108.
1958	53.50	190753.	0.684407	130553.	60200.
1957	54.50	217961.	0.693777	151216.	66745.
1956	55.50	152922.	0.703088	107518.	45404.
1955	56.50	1417.	0.712348	1009.	408.
1954	57.50	9897.	0.721554	7141.	2756.
1953	58.50	175428.	0.730717	128188.	47240.
1952	59.50	34770.	0.739822	25724.	9046.
1951	60.50	19902.	0.748889	14904.	4998.
1950	61.50	5018.	0.757906	3803.	1215.
1949	62.50	0.	0.766870	0.	0.
1948	63.50	12389.	0.775799	9611.	2778.
1947	64.50	6010.	0.784691	4716.	1294.
1946	65.50	8861.	0.793532	7031.	1830.
1945	66.50	0.	0.802339	0.	0.
1944	67.50	0.	0.811098	0.	0.
1943	68.50	0.	0.819825	0.	0.
1942	69.50	0.	0.828517	0.	0.
1941	70.50	0.	0.837166	0.	0.
1940	71.50	0.	0.845774	0.	0.
1939	72.50	1054.	0.854346	900.	154.
1938	73.50	0.	0.862894	0.	0.
1937	74.50	0.	0.871405	0.	0.
1936	75.50	0.	0.879876	0.	0.
1935	76.50	1389.	0.888304	1234.	155.
1934	77.50	4437.	0.896727	3979.	458.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA S0 O.C. SALVAGE %: -5.

	I	II	III	IV	V	VI
	YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
SUBTOTAL :				0.214994	51997798.	189859497.
NET SALVAGE: -5.0%					2599890.	-2599890.
TOTAL :			241857295.	0.225743	54597688.	187259607.

WEIGHTED AGE: 13.3 YEARS
REMAINING LIFE: 35.3 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA S0 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	8723893.	0.022222	193864.
2010	1.50 - 2.50	12556186.	0.022222	279026.
2009	2.50 - 3.50	27273613.	0.022222	606080.
2008	3.50 - 4.50	7831630.	0.022222	174036.
2007	4.50 - 5.50	8342047.	0.022222	185379.
2006	5.50 - 6.50	8179843.	0.022222	181774.
2005	6.50 - 7.50	6494211.	0.022222	144316.
2004	7.50 - 8.50	18838642.	0.022222	418636.
2003	8.50 - 9.50	24810600.	0.022222	551347.
2002	9.50 - 10.50	8533458.	0.022222	189632.
2001	10.50 - 11.50	3886742.	0.022222	86372.
2000	11.50 - 12.50	6737777.	0.022222	149728.
1999	12.50 - 13.50	2579731.	0.022222	57327.
1998	13.50 - 14.50	699843.	0.022222	15552.
1997	14.50 - 15.50	1623989.	0.022222	36089.
1996	15.50 - 16.50	13867097.	0.022222	308158.
1995	16.50 - 17.50	5301442.	0.022222	117810.
1994	17.50 - 18.50	6255705.	0.022222	139016.
1993	18.50 - 19.50	8413263.	0.022222	186961.
1992	19.50 - 20.50	3544031.	0.022222	78756.
1991	20.50 - 21.50	3585201.	0.022222	79671.
1990	21.50 - 22.50	2305981.	0.022222	51244.
1989	22.50 - 23.50	7072167.	0.022222	157159.
1988	23.50 - 24.50	1681210.	0.022222	37360.
1987	24.50 - 25.50	4041031.	0.022222	89801.
1986	25.50 - 26.50	4614549.	0.022222	102546.
1985	26.50 - 27.50	6614990.	0.022222	147000.
1984	27.50 - 28.50	1080990.	0.022222	24022.
1983	28.50 - 29.50	3350967.	0.022222	74466.
1982	29.50 - 30.50	1126654.	0.022222	25037.
1981	30.50 - 31.50	2200204.	0.022222	48893.
1980	31.50 - 32.50	442212.	0.022222	9827.
1979	32.50 - 33.50	603134.	0.022222	13403.
1978	33.50 - 34.50	1928949.	0.022222	42866.
1977	34.50 - 35.50	1259369.	0.022222	27986.
1976	35.50 - 36.50	1659011.	0.022222	36867.
1975	36.50 - 37.50	2429935.	0.022222	53999.
1974	37.50 - 38.50	1118214.	0.022222	24849.
1973	38.50 - 39.50	1297021.	0.022222	28823.
1972	39.50 - 40.50	620580.	0.022222	13791.
1971	40.50 - 41.50	935581.	0.022222	20791.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA S0 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	825348.	0.022222	18341.
1969	42.50 - 43.50	1261582.	0.022222	28035.
1968	43.50 - 44.50	1803225.	0.022222	40072.
1967	44.50 - 45.50	397451.	0.022222	8832.
1966	45.50 - 46.50	111322.	0.022222	2474.
1965	46.50 - 47.50	437972.	0.022222	9733.
1964	47.50 - 48.50	257092.	0.022222	5713.
1963	48.50 - 49.50	317851.	0.022222	7063.
1962	49.50 - 50.50	96500.	0.022222	2144.
1961	50.50 - 51.50	156673.	0.022222	3482.
1960	51.50 - 52.50	731128.	0.022222	16247.
1959	52.50 - 53.50	157250.	0.022222	3494.
1958	53.50 - 54.50	190753.	0.022222	4239.
1957	54.50 - 55.50	217961.	0.022222	4844.
1956	55.50 - 56.50	152922.	0.022222	3398.
1955	56.50 - 57.50	1417.	0.022222	31.
1954	57.50 - 58.50	9897.	0.022222	220.
1953	58.50 - 59.50	175428.	0.022222	3898.
1952	59.50 - 60.50	34770.	0.022222	773.
1951	60.50 - 61.50	19902.	0.022222	442.
1950	61.50 - 62.50	5018.	0.022222	112.
1949	62.50 - 63.50	0.	0.022222	0.
1948	63.50 - 64.50	12389.	0.022222	275.
1947	64.50 - 65.50	6010.	0.022222	134.
1946	65.50 - 66.50	8861.	0.022222	197.
1945	66.50 - 67.50	0.	0.022222	0.
1944	67.50 - 68.50	0.	0.022222	0.
1943	68.50 - 69.50	0.	0.022222	0.
1942	69.50 - 70.50	0.	0.022222	0.
1941	70.50 - 71.50	0.	0.022222	0.
1940	71.50 - 72.50	0.	0.022222	0.
1939	72.50 - 73.50	1054.	0.022222	23.
1938	73.50 - 74.50	0.	0.022222	0.
1937	74.50 - 75.50	0.	0.022222	0.
1936	75.50 - 76.50	0.	0.022222	0.
1935	76.50 - 77.50	1389.	0.022222	31.
1934	77.50 - 78.50	4437.	0.022222	99.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA S0 O.C. SALVAGE %: -5.

	I	II	III	IV	V
	YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
SUBTOTAL :			241857295.	0.022222	5374607.
NET SALVAGE: -5.0 %					268730.
TOTAL :			241857295.	0.023333	5643337.

MONTHLY RATE: 0.001944

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA S0

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	8723893.	44.5	388316934.
2010	1.50	12556186.	43.6	547165113.
2009	2.50	27273613.	42.7	1164161158.
2008	3.50	7831630.	41.8	327562952.
2007	4.50	8342047.	41.0	341993286.
2006	5.50	8179843.	40.2	328784386.
2005	6.50	6494211.	39.4	255974354.
2004	7.50	18838642.	38.7	728277405.
2003	8.50	24810600.	37.9	940842246.
2002	9.50	8533458.	37.2	317459002.
2001	10.50	3886742.	36.5	141864212.
2000	11.50	6737777.	35.8	241297431.
1999	12.50	2579731.	35.1	90653144.
1998	13.50	699843.	34.5	24131754.
1997	14.50	1623989.	33.8	54949858.
1996	15.50	13867097.	33.2	460427736.
1995	16.50	5301442.	32.6	172724583.
1994	17.50	6255705.	32.0	199989083.
1993	18.50	8413263.	31.4	263907120.
1992	19.50	3544031.	30.8	109072951.
1991	20.50	3585201.	30.2	108251843.
1990	21.50	2305981.	29.6	68303412.
1989	22.50	7072167.	29.1	205478202.
1988	23.50	1681210.	28.5	47909346.
1987	24.50	4041031.	27.9	112933199.
1986	25.50	4614549.	27.4	126455686.
1985	26.50	6614990.	26.9	177726792.
1984	27.50	1080990.	26.3	28470631.
1983	28.50	3350967.	25.8	86503409.
1982	29.50	1126654.	25.3	28501053.
1981	30.50	2200204.	24.8	54532656.
1980	31.50	442212.	24.3	10736628.
1979	32.50	603134.	23.8	14341576.
1978	33.50	1928949.	23.3	44911339.
1977	34.50	1259369.	22.8	28703590.
1976	35.50	1659011.	22.3	37005935.
1975	36.50	2429935.	21.8	53031776.
1974	37.50	1118214.	21.3	23870985.
1973	38.50	1297021.	20.9	27074807.
1972	39.50	620580.	20.4	12663451.
1971	40.50	935581.	19.9	18656083.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA S0

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	825348.	19.5	16077492.
1969	42.50	1261582.	19.0	23998244.
1968	43.50	1803225.	18.6	33482991.
1967	44.50	397451.	18.1	7201024.
1966	45.50	111322.	17.7	1967144.
1965	46.50	437972.	17.2	7544904.
1964	47.50	257092.	16.8	4315555.
1963	48.50	317851.	16.3	5196343.
1962	49.50	96500.	15.9	1535665.
1961	50.50	156673.	15.5	2425499.
1960	51.50	731128.	15.1	11004964.
1959	52.50	157250.	14.6	2299862.
1958	53.50	190753.	14.2	2709018.
1957	54.50	217961.	13.8	3003511.
1956	55.50	152922.	13.4	2043194.
1955	56.50	1417.	12.9	18342.
1954	57.50	9897.	12.5	124010.
1953	58.50	175428.	12.1	2125792.
1952	59.50	34770.	11.7	407088.
1951	60.50	19902.	11.3	224892.
1950	61.50	5018.	10.9	54667.
1949	62.50	0.	10.5	0.
1948	63.50	12389.	10.1	124993.
1947	64.50	6010.	9.7	58230.
1946	65.50	8861.	9.3	82328.
1945	66.50	0.	8.9	0.
1944	67.50	0.	8.5	0.
1943	68.50	0.	8.1	0.
1942	69.50	0.	7.7	0.
1941	70.50	0.	7.3	0.
1940	71.50	0.	6.9	0.
1939	72.50	1054.	6.6	6908.
1938	73.50	0.	6.2	0.
1937	74.50	0.	5.8	0.
1936	75.50	0.	5.4	0.
1935	76.50	1389.	5.0	6982.
1934	77.50	4437.	4.6	20620.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA S0

	I	II	III	IV	V
	YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
TOTAL:			241857295.	35.3	8543677372.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA S0

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0111	99.97345	0.02655	49.99336	0.022222	1.11096	1.08441	0.010847
1.50	0.0333	99.82500	0.14844	99.89922	0.022222	2.21998	3.15595	0.031615
2.50	0.0556	99.57722	0.24778	99.70111	0.022222	2.21558	5.12375	0.051455
3.50	0.0778	99.24522	0.33200	99.41122	0.022222	2.20914	7.00089	0.070541
4.50	0.1000	98.83700	0.40822	99.04111	0.022222	2.20091	8.79358	0.088971
5.50	0.1222	98.35578	0.48122	98.59639	0.022222	2.19103	10.50339	0.106790
6.50	0.1444	97.81045	0.54533	98.08311	0.022222	2.17962	12.13768	0.124094
7.50	0.1667	97.20367	0.60678	97.50706	0.022222	2.16682	13.69773	0.140918
8.50	0.1889	96.54011	0.66356	96.87189	0.022222	2.15271	15.18688	0.157312
9.50	0.2111	95.82133	0.71878	96.18072	0.022222	2.13735	16.60545	0.173296
10.50	0.2333	95.05000	0.77133	95.43566	0.022222	2.12079	17.95491	0.188900
11.50	0.2556	94.23045	0.81955	94.64022	0.022222	2.10312	19.23847	0.204164
12.50	0.2778	93.36344	0.86700	93.79694	0.022222	2.08438	20.45584	0.219099
13.50	0.3000	92.45300	0.91044	92.90822	0.022222	2.06463	21.61003	0.233741
14.50	0.3222	91.49800	0.95500	91.97550	0.022222	2.04390	22.69893	0.248081
15.50	0.3444	90.50289	0.99511	91.00045	0.022222	2.02223	23.72605	0.262158
16.50	0.3667	89.46933	1.03356	89.98611	0.022222	1.99969	24.69218	0.275985
17.50	0.3889	88.39911	1.07022	88.93422	0.022222	1.97632	25.59828	0.289576
18.50	0.4111	87.29255	1.10656	87.84583	0.022222	1.95213	26.44385	0.302934
19.50	0.4333	86.15233	1.14022	86.72244	0.022222	1.92717	27.23079	0.316077
20.50	0.4556	84.98033	1.17200	85.56633	0.022222	1.90147	27.96027	0.329020
21.50	0.4778	83.77833	1.20200	84.37933	0.022222	1.87510	28.63337	0.341775
22.50	0.5000	82.54700	1.23134	83.16267	0.022222	1.84806	29.25009	0.354345
23.50	0.5222	81.28744	1.25955	81.91722	0.022222	1.82038	29.81092	0.366735
24.50	0.5444	80.00244	1.28500	80.64494	0.022222	1.79211	30.31803	0.378964
25.50	0.5667	78.69200	1.31044	79.34722	0.022222	1.76327	30.77086	0.391029
26.50	0.5889	77.35900	1.33300	78.02550	0.022222	1.73390	31.17176	0.402949
27.50	0.6111	76.00345	1.35556	76.68122	0.022222	1.70403	31.52023	0.414721
28.50	0.6333	74.62600	1.37744	75.31472	0.022222	1.67366	31.81644	0.426345
29.50	0.6556	73.22989	1.39611	73.92794	0.022222	1.64284	32.06317	0.437843
30.50	0.6778	71.81600	1.41389	72.52294	0.022222	1.61162	32.26091	0.449216
31.50	0.7000	70.38400	1.43200	71.10000	0.022222	1.58000	32.40891	0.460458
32.50	0.7222	68.93722	1.44678	69.66061	0.022222	1.54801	32.51014	0.471591
33.50	0.7444	67.47522	1.46200	68.20622	0.022222	1.51569	32.56384	0.482604
34.50	0.7667	66.00000	1.47522	66.73761	0.022222	1.48306	32.57167	0.493510
35.50	0.7889	64.51255	1.48745	65.25628	0.022222	1.45014	32.53437	0.504311
36.50	0.8111	63.01467	1.49788	63.76361	0.022222	1.41697	32.45345	0.515014
37.50	0.8333	61.50600	1.50867	62.26034	0.022222	1.38356	32.32835	0.525613
38.50	0.8556	59.98900	1.51700	60.74750	0.022222	1.34994	32.16129	0.536120

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA S0

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.8778	58.46467	1.52433	59.22683	0.022222	1.31615	31.95311	0.546537
40.50	0.9000	56.93500	1.52967	57.69983	0.022222	1.28222	31.70566	0.556875
41.50	0.9222	55.39900	1.53600	56.16700	0.022222	1.24816	31.41782	0.567119
42.50	0.9444	53.85900	1.54000	54.62900	0.022222	1.21398	31.09179	0.577281
43.50	0.9667	52.31667	1.54233	53.08783	0.022222	1.17973	30.72919	0.587369
44.50	0.9889	50.77222	1.54444	51.54445	0.022222	1.14543	30.33018	0.597377
45.50	1.0111	49.22778	1.54445	50.00000	0.022222	1.11111	29.89684	0.607317
46.50	1.0333	47.68333	1.54444	48.45555	0.022222	1.07679	29.42919	0.617180
47.50	1.0556	46.14100	1.54233	46.91217	0.022222	1.04249	28.92935	0.626977
48.50	1.0778	44.60100	1.54000	45.37100	0.022222	1.00824	28.39759	0.636703
49.50	1.1000	43.06500	1.53600	43.83300	0.022222	0.97407	27.83566	0.646364
50.50	1.1222	41.53533	1.52967	42.30017	0.022222	0.94000	27.24600	0.655972
51.50	1.1444	40.01100	1.52433	40.77317	0.022222	0.90607	26.62773	0.665510
52.50	1.1667	38.49400	1.51700	39.25250	0.022222	0.87228	25.98301	0.674989
53.50	1.1889	36.98533	1.50867	37.73966	0.022222	0.83866	25.31300	0.684407
54.50	1.2111	35.48745	1.49788	36.23639	0.022222	0.80525	24.62037	0.693777
55.50	1.2333	34.00000	1.48745	34.74372	0.022222	0.77208	23.90501	0.703088
56.50	1.2556	32.52478	1.47522	33.26239	0.022222	0.73916	23.16895	0.712348
57.50	1.2778	31.06278	1.46200	31.79378	0.022222	0.70653	22.41348	0.721554
58.50	1.3000	29.61600	1.44678	30.33939	0.022222	0.67421	21.64091	0.730717
59.50	1.3222	28.18400	1.43200	28.90000	0.022222	0.64222	20.85113	0.739822
60.50	1.3444	26.77011	1.41389	27.47706	0.022222	0.61060	20.04784	0.748889
61.50	1.3667	25.37400	1.39611	26.07206	0.022222	0.57938	19.23111	0.757906
62.50	1.3889	23.99655	1.37744	24.68528	0.022222	0.54856	18.40223	0.766870
63.50	1.4111	22.64100	1.35556	23.31878	0.022222	0.51820	17.56487	0.775799
64.50	1.4333	21.30800	1.33300	21.97450	0.022222	0.48832	16.72019	0.784691
65.50	1.4556	19.99756	1.31044	20.65278	0.022222	0.45895	15.86870	0.793532
66.50	1.4778	18.71256	1.28500	19.35506	0.022222	0.43011	15.01381	0.802339
67.50	1.5000	17.45300	1.25955	18.08278	0.022222	0.40184	14.15609	0.811098
68.50	1.5222	16.22167	1.23134	16.83733	0.022222	0.37416	13.29892	0.819825
69.50	1.5444	15.01967	1.20200	15.62067	0.022222	0.34713	12.44405	0.828517
70.50	1.5667	13.84767	1.17200	14.43367	0.022222	0.32075	11.59280	0.837166
71.50	1.5889	12.70745	1.14022	13.27756	0.022222	0.29506	10.74763	0.845774
72.50	1.6111	11.60089	1.10656	12.15417	0.022222	0.27009	9.91117	0.854346
73.50	1.6333	10.53067	1.07022	11.06578	0.022222	0.24591	9.08685	0.862894
74.50	1.6556	9.49711	1.03356	10.01389	0.022222	0.22253	8.27582	0.871405
75.50	1.6778	8.50200	0.99511	8.99955	0.022222	0.19999	7.48070	0.879876
76.50	1.7000	7.54700	0.95500	8.02450	0.022222	0.17832	6.70402	0.888304
77.50	1.7222	6.63656	0.91044	7.09178	0.022222	0.15760	5.95118	0.896727
78.50	1.7444	5.76956	0.86700	6.20306	0.022222	0.13785	5.22202	0.905100

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300. Station Equipment

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA S0

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.7667	4.95000	0.81956	5.35978	0.022222	0.11911	4.52157	0.913449
80.50	1.7889	4.17867	0.77133	4.56433	0.022222	0.10143	3.85167	0.921746
81.50	1.8111	3.45989	0.71878	3.81928	0.022222	0.08487	3.21777	0.930020
82.50	1.8333	2.79633	0.66356	3.12811	0.022222	0.06951	2.62372	0.938273
83.50	1.8556	2.18956	0.60678	2.49294	0.022222	0.05540	2.07235	0.946468
84.50	1.8778	1.64422	0.54533	1.91689	0.022222	0.04260	1.56961	0.954621
85.50	1.9000	1.16300	0.48122	1.40361	0.022222	0.03119	1.11958	0.962664
86.50	1.9222	0.75478	0.40822	0.95889	0.022222	0.02131	0.73266	0.970703
87.50	1.9444	0.42278	0.33200	0.58878	0.022222	0.01308	0.41375	0.978644
88.50	1.9667	0.17500	0.24778	0.29889	0.022222	0.00664	0.17261	0.986360
89.50	1.9889	0.02656	0.14844	0.10078	0.022222	0.00224	0.02641	0.994444
90.50	2.0111	0.00000	0.02656	0.01328	0.022222	0.00030	0.00000	1.000000
		4500.00000	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 353.00 - Station Equipment
Annual

PER BOOKS

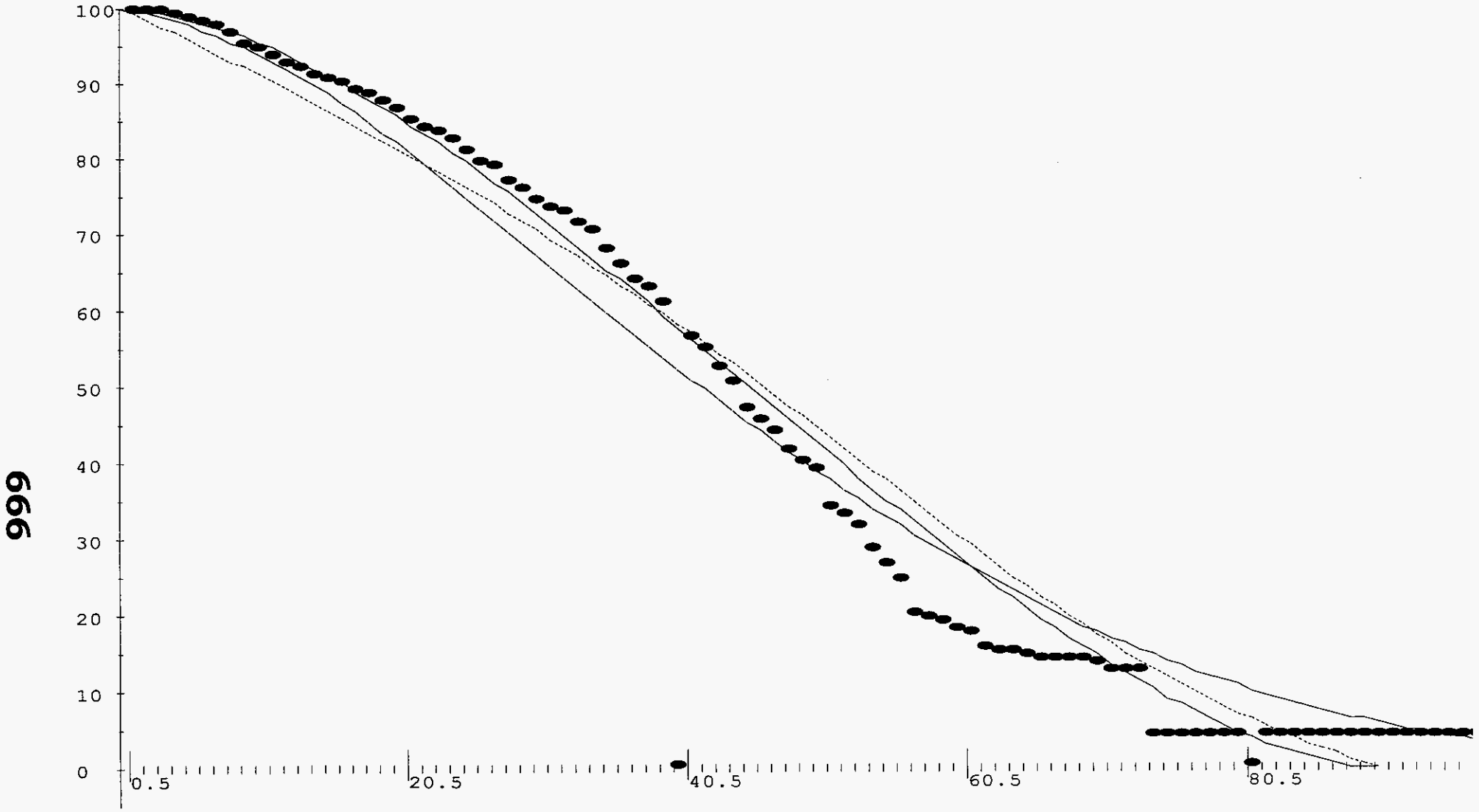
Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	2,329,394	(238,959)	(10)	462,073	20	223,114	10
2009	2,186,764	(1,378,809)	(63)	0	0	(1,378,809)	(63)
2008	3,105,054	(256,723)	(8)	1,598,421	51	1,341,698	43
2007	1,323,827	(174,551)	(13)	1,178,715	89	1,004,164	76
2006	1,246,722	(120,454)	(10)	15,924	1	(104,530)	(8)
2005	2,476,499	(94,928)	(4)	23,543	1	(71,385)	(3)
2004	3,146,800	(167,543)	(5)	101,449	3	(66,094)	(2)
2003	2,315,417	(337,743)	(15)	(113,362)	(5)	(451,105)	(19)
2002	999,519	(295,653)	(30)	309,175	31	13,522	1
2001	672,358	(238,280)	(35)	72,601	11	(165,679)	(25)
2000	965,393	(137,021)	(14)	29,485	3	(107,536)	(11)
1999	1,074,386	(134,555)	(13)	7,502	1	(127,053)	(12)
1998	870,509	(90,587)	(10)	30,047	3	(60,540)	(7)
1997	747,193	(95,664)	(13)	72,159	10	(23,505)	(3)
1996	624,369	(80,634)	(13)	49,835	8	(30,799)	(5)
1995	1,397,601	(34,436)	(2)	7,860	1	(26,576)	(2)
1994	419,204	(40,818)	(10)	110,717	26	69,899	17
1993	963,840	(212,059)	(22)	44,053	5	(168,006)	(17)
1992	1,150,749	(82,559)	(7)	244,294	21	161,736	14
1991	368,360	(73,154)	(20)	8,529	2	(64,625)	(18)
1990	824,996	(117,708)	(14)	60,528	7	(57,181)	(7)
1989	241,856	(126,645)	(52)	25,040	10	(101,605)	(42)
1988	1,871,901	(109,838)	(6)	109,311	6	(527)	(0)
1987	30,260	(12,526)	(41)	7,047	23	(5,480)	(18)
1986	188,054	(80,002)	(43)	18,471	10	(61,531)	(33)
1985	562,533	(48,565)	(9)	50,747	9	2,182	0
1984	306,800	(66,974)	(22)	68,548	22	1,574	1
1983	223,647	(22,615)	(10)	21,495	10	(1,120)	(1)
1982	184,254	(40,124)	(22)	58,976	32	18,852	10
	32,818,259	**(4,910,127)**	**(15)**	**4,673,182**	**14**	**(236,944)**	**(1)**

Tampa Electric Company
Net Salvage Analysis
Account - 353.00 - Station Equipment
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	10,191,761	(2,169,496)	(21)	3,255,133	32	1,085,637	11
2009	10,338,866	(2,025,465)	(20)	2,816,603	27	791,138	8
2008	11,298,902	(814,199)	(7)	2,918,052	26	2,103,853	19
2007	10,509,265	(895,219)	(9)	1,206,269	11	311,050	3
2006	10,184,957	(1,016,321)	(10)	336,729	3	(679,592)	(7)
2005	9,610,593	(1,134,147)	(12)	393,406	4	(740,741)	(8)
2004	8,099,487	(1,176,240)	(15)	399,349	5	(776,891)	(10)
2003	6,027,073	(1,143,252)	(19)	305,402	5	(837,850)	(14)
2002	4,582,165	(896,096)	(20)	448,811	10	(447,285)	(10)
2001	4,329,839	(696,107)	(16)	211,795	5	(484,313)	(11)
2000	4,281,850	(538,461)	(13)	189,028	4	(349,433)	(8)
1999	4,714,058	(435,876)	(9)	167,402	4	(268,473)	(6)
1998	4,058,877	(342,139)	(8)	270,618	7	(71,522)	(2)
1997	4,152,207	(463,611)	(11)	284,624	7	(178,987)	(4)
1996	4,555,763	(450,506)	(10)	456,760	10	6,254	0
1995	4,299,754	(443,025)	(10)	415,454	10	(27,572)	(1)
1994	3,727,148	(526,297)	(14)	468,121	13	(58,176)	(2)
1993	3,549,800	(612,124)	(17)	382,444	11	(229,681)	(6)
1992	4,457,861	(509,903)	(11)	447,701	10	(62,202)	(1)
1991	3,337,372	(439,871)	(13)	210,453	6	(229,417)	(7)
1990	3,157,066	(446,720)	(14)	220,396	7	(226,324)	(7)
1989	2,894,603	(377,576)	(13)	210,615	7	(166,961)	(6)
1988	2,959,548	(317,905)	(11)	254,123	9	(63,782)	(2)
1987	1,311,295	(230,683)	(18)	166,308	13	(64,375)	(5)
1986	1,465,289	(258,280)	(18)	218,237	15	(40,043)	(3)

TEC - 2011 CASE ACCT: 35300



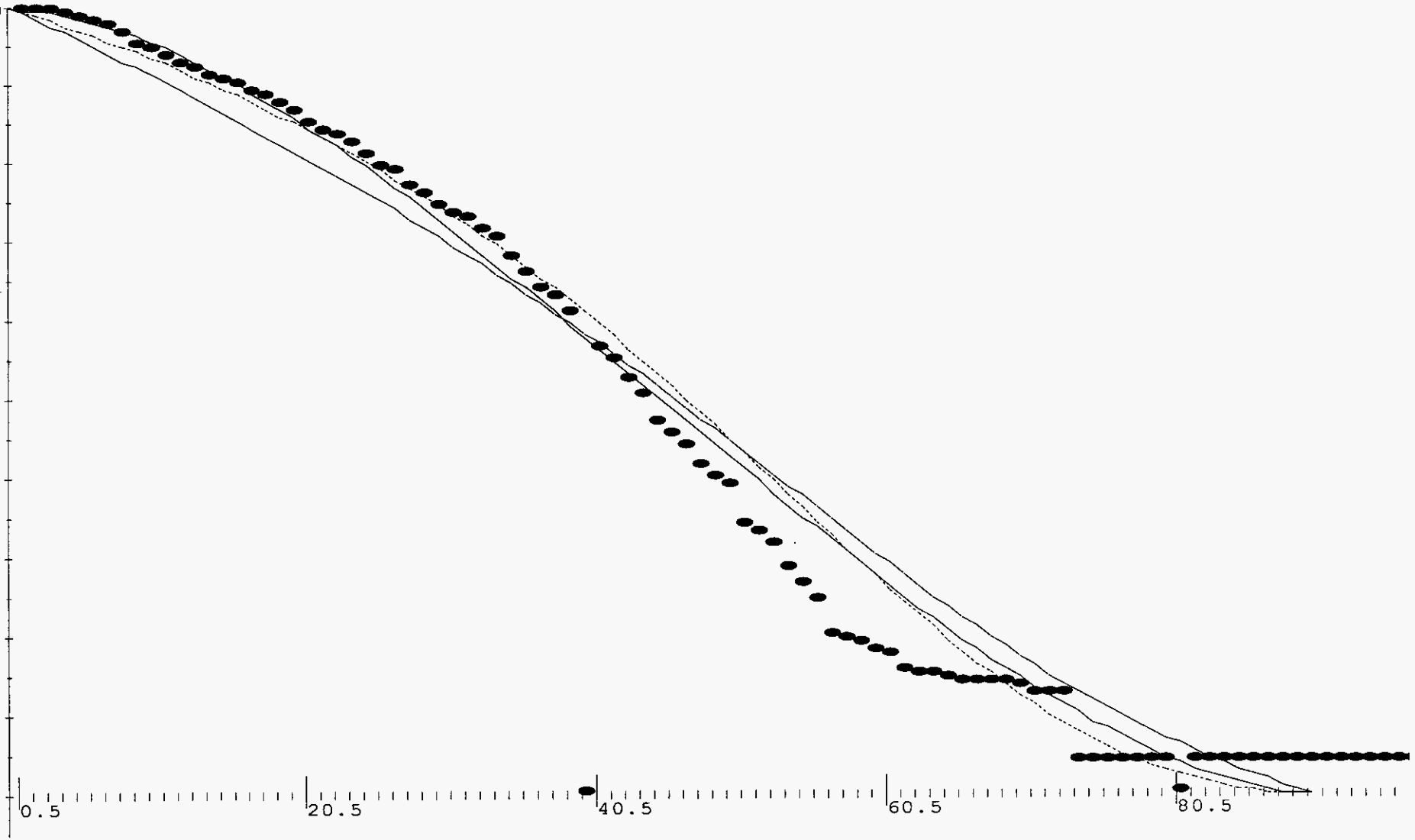
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	45.0	S0	45	0.350656
2	45.0	L0.5	45	0.388785
3	45.0	R0.5	45	0.401629

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 35300



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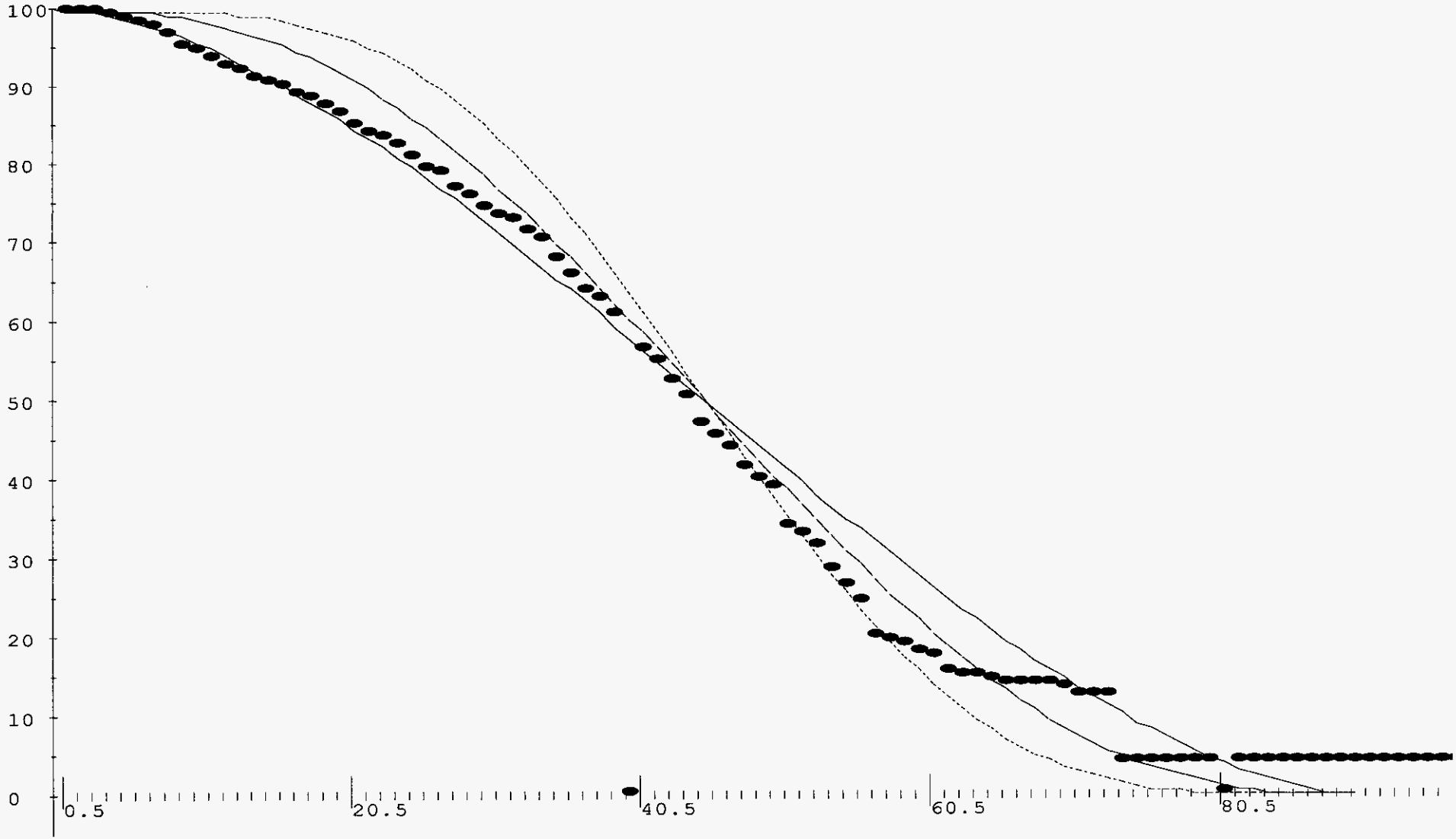
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	45.0	S0	45	0.350656
2	45.0	R0.5	45	0.401629
3	45.0	R1	45	0.393392

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 35300



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Selection	ASL	Curve	Fitted Age	Diff SQ.
1	45.0	S0	45	0.350656
2	45.0	S1	45	0.438581
3	45.0	S2	45	0.673809

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	257656080.	2680.	0.00001040	0.99998960	1.00000000
0.5	250769010.	346637.	0.00138230	0.99861770	0.99998960
1.5	239400152.	674757.	0.00281853	0.99718147	0.99860732
2.5	213457034.	1073497.	0.00502910	0.99497090	0.99579271
3.5	207075445.	429939.	0.00207624	0.99792376	0.99078477
4.5	199870159.	1620230.	0.00810641	0.99189359	0.98872766
5.5	190645374.	494739.	0.00259507	0.99740493	0.98071262
6.5	184941275.	2072494.	0.01120623	0.98879377	0.97816760
7.5	164705557.	2396664.	0.01455120	0.98544880	0.96720603
8.5	138920384.	890164.	0.00640773	0.99359227	0.95313202
9.5	129908864.	1034569.	0.00796381	0.99203619	0.94702461
10.5	125593763.	1452526.	0.01156527	0.98843473	0.93948269
11.5	118571313.	525053.	0.00442816	0.99557184	0.92861732
12.5	116032517.	1205104.	0.01038592	0.98961408	0.92450525
13.5	114463379.	911015.	0.00795901	0.99204099	0.91490342
14.5	112856570.	851303.	0.00754323	0.99245677	0.90762169
15.5	98854987.	884565.	0.00894811	0.99105189	0.90077529
16.5	92825651.	620771.	0.00668749	0.99331251	0.89271506
17.5	86085803.	820550.	0.00953177	0.99046823	0.88674503
18.5	77292871.	929909.	0.01203098	0.98796902	0.87829278
19.5	72938853.	1288979.	0.01767205	0.98232795	0.86772606
20.5	68211229.	788311.	0.01155691	0.98844309	0.85239156
21.5	65298549.	447205.	0.00684862	0.99315138	0.84254055
22.5	57870713.	678462.	0.01172375	0.98827625	0.83677031
23.5	55676447.	891147.	0.01600582	0.98399418	0.82696022
24.5	50833873.	992027.	0.01951508	0.98048492	0.81372405
25.5	45304538.	222263.	0.00490598	0.99509402	0.79784416
26.5	38484718.	1155975.	0.03003725	0.96996275	0.79392995
27.5	36252631.	348345.	0.00960882	0.99039118	0.77008248
28.5	32554102.	565873.	0.01738254	0.98261746	0.76268290
29.5	30874233.	405698.	0.01314034	0.98685966	0.74942553
30.5	28277526.	351488.	0.01242994	0.98757006	0.73957782
31.5	27485348.	390816.	0.01421907	0.98578093	0.73038492
32.5	26511824.	418132.	0.01577153	0.98422847	0.71999952
33.5	24164743.	956411.	0.03957878	0.96042122	0.70864403
34.5	21948963.	664178.	0.03026011	0.96973989	0.68059677
35.5	19625849.	454583.	0.02316246	0.97683754	0.66000183
36.5	16742901.	295523.	0.01765064	0.98234936	0.64471457
37.5	15334094.	501669.	0.03271592	0.96728408	0.63333494
38.5	13535404.	973531.	0.07192478	0.92807522	0.61261480

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	11941293.	376629.	0.03154005	0.96845995	0.56855262
40.5	10629083.	480372.	0.04519412	0.95480588	0.55062044
41.5	9323363.	302816.	0.03247927	0.96752073	0.52573563
42.5	7763589.	535603.	0.06898910	0.93101090	0.50866012
43.5	5425276.	197375.	0.03638064	0.96361936	0.47356812
44.5	4935903.	131309.	0.02660283	0.97339717	0.45633941
45.5	4693272.	296134.	0.06309756	0.93690244	0.44419949
46.5	3959166.	120244.	0.03037104	0.96962896	0.41617159
47.5	3581830.	94958.	0.02651103	0.97348897	0.40353202
48.5	3169021.	414261.	0.13072207	0.86927793	0.39283397
49.5	2658260.	71051.	0.02672839	0.97327161	0.34148190
50.5	2430536.	107328.	0.04415816	0.95584184	0.33235464
51.5	1592080.	162323.	0.10195656	0.89804344	0.31767847
52.5	1272507.	89878.	0.07063065	0.92936935	0.28528907
53.5	991876.	65585.	0.06612218	0.93387782	0.26513891
54.5	708330.	126397.	0.17844366	0.82155634	0.24760735
55.5	429011.	12577.	0.02931626	0.97068374	0.20342339
56.5	415017.	15272.	0.03679849	0.96320151	0.19745978
57.5	389848.	19492.	0.04999897	0.95000103	0.19019355
58.5	194928.	5399.	0.02769741	0.97230259	0.18068407
59.5	154759.	15298.	0.09885047	0.90114953	0.17567959
60.5	119559.	5611.	0.04693080	0.95306920	0.15831358
61.5	108931.	0.	0.00000000	1.00000000	0.15088380
62.5	108930.	1377.	0.01264115	0.98735885	0.15088380
63.5	95164.	3893.	0.04090833	0.95909167	0.14897645
64.5	85261.	985.	0.01155276	0.98844724	0.14288208
65.5	75416.	0.	0.00000000	1.00000000	0.14123139
66.5	76770.	0.	0.00000000	1.00000000	0.14123139
67.5	76770.	2043.	0.02661196	0.97338804	0.14123139
68.5	74727.	5165.	0.06911826	0.93088174	0.13747295
69.5	71881.	0.	0.00000000	1.00000000	0.12797106
70.5	88192.	0.	0.00000000	1.00000000	0.12797106
71.5	89566.	60680.	0.67748923	0.32251077	0.12797106
72.5	27833.	0.	0.00000000	1.00000000	0.04127205
73.5	27833.	0.	0.00000000	1.00000000	0.04127205
74.5	27833.	0.	0.00000000	1.00000000	0.04127205
75.5	27832.	154.	0.00553320	0.99446680	0.04127205
76.5	26289.	493.	0.01875309	0.98124691	0.04104368
77.5	21360.	0.	0.00000000	1.00000000	0.04027398
78.5	21360.	0.	0.00000000	1.00000000	0.04027398

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
79.5	21360.	0.	0.00000000	1.00000000	0.04027398
80.5	21360.	0.	0.00000000	1.00000000	0.04027398
81.5	21360.	0.	0.00000000	1.00000000	0.04027398
82.5	21360.	0.	0.00000000	1.00000000	0.04027398
83.5	21360.	0.	0.00000000	1.00000000	0.04027398
84.5	21360.	0.	0.00000000	1.00000000	0.04027398
85.5	21360.	0.	0.00000000	1.00000000	0.04027398
86.5	21360.	0.	0.00000000	1.00000000	0.04027398
87.5	21360.	0.	0.00000000	1.00000000	0.04027398
88.5	21360.	0.	0.00000000	1.00000000	0.04027398
89.5	21360.	0.	0.00000000	1.00000000	0.04027398
90.5	21360.	0.	0.00000000	1.00000000	0.04027398
91.5	21360.	0.	0.00000000	1.00000000	0.04027398
92.5	21360.	0.	0.00000000	1.00000000	0.04027398
93.5	21360.	0.	0.00000000	1.00000000	0.04027398
94.5	21360.	0.	0.00000000	1.00000000	0.04027398
95.5	21360.	0.	0.00000000	1.00000000	0.04027398
96.5	21360.	1354.	0.06338951	0.93661049	0.04027398
97.5	20006.	0.	0.00000000	1.00000000	0.03772103
98.5	20006.	20005.	0.99995001	0.00004999	0.03772103
99.5	1.	0.	0.00000000	1.00000000	0.00000189
100.5	1.	0.	0.00000000	1.00000000	0.00000189
101.5	1.	0.	0.00000000	1.00000000	0.00000189
102.5	1.	0.	0.00000000	1.00000000	0.00000189
103.5	1.	0.	0.00000000	1.00000000	0.00000189
104.5	1.	0.	0.00000000	1.00000000	0.00000189
105.5	1.	0.	0.00000000	1.00000000	0.00000189
106.5	1.	0.	0.00000000	1.00000000	0.00000189
107.5	1.	0.	0.00000000	1.00000000	0.00000189
108.5	1.	0.	0.00000000	1.00000000	0.00000189
109.5	1.	0.	0.00000000	1.00000000	0.00000189
110.5	1.	0.	0.00000000	1.00000000	0.00000189
TOTAL		35769843.			43.27905080

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2011	2010	2009	2008	2007	2006	2005	2004
2011	8723893.	0.	0.	0.	0.	0.	0.	0.	0
2010	12556186.	0.	0.	0.	0.	0.	0.	0.	0
2009	27273613.	0.	9364.	0.	0.	0.	0.	0.	0
2008	7831630.	0.	16761.	95039.	0.	0.	0.	0.	0
2007	8342047.	0.	6017.	223677.	0.	0.	0.	0.	0
2006	8179843.	0.	13677.	256771.	0.	0.	0.	0.	0
2005	6494211.	0.	26677.	0.	0.	0.	121287.	0.	0
2004	18838642.	0.	23224.	0.	0.	0.	20397.	1246.	0
2003	24810600.	0.	99439.	16122.	0.	0.	36119.	71039.	0
2002	8533458.	0.	254248.	10456.	0.	0.	0.	85953.	0
2001	3886742.	0.	11043.	8019.	0.	0.	0.	2275.	1714
2000	6737777.	0.	16275.	44138.	1529887.	1323827.	16898.	1162387.	30836
1999	2579731.	0.	144808.	8049.	0.	0.	15928.	40009.	10178
1998	699843.	0.	0.	10201.	0.	0.	13895.	57135.	54518
1997	1623989.	0.	19992.	9921.	0.	0.	0.	0.	1741
1996	13867097.	0.	47127.	20570.	0.	0.	291162.	29561.	62051
1995	5301442.	0.	215524.	18638.	0.	0.	7505.	13650.	13129
1994	6255705.	0.	58529.	41527.	0.	0.	40587.	141590.	20026
1993	8413263.	0.	25209.	0.	0.	0.	0.	3919.	18048
1992	3544031.	0.	130072.	22077.	0.	0.	3755.	66620.	122135
1991	3585201.	0.	142121.	38889.	0.	0.	11395.	35373.	56472
1990	2305981.	0.	42455.	23384.	0.	0.	3256.	152121.	32508
1989	7072167.	0.	1127.	13526.	0.	0.	48277.	185527.	30407
1988	1681210.	0.	64640.	52501.	0.	0.	1506.	105817.	12431
1987	4041031.	0.	71327.	6242.	0.	0.	0.	12089.	17662
1986	4614549.	0.	282400.	180303.	0.	0.	30401.	209532.	299777
1985	6614990.	0.	14175.	46678.	0.	0.	31232.	12725.	172903
1984	1080990.	0.	22189.	167952.	0.	0.	31189.	13534.	127957
1983	3350967.	0.	3178.	6212.	0.	0.	4899.	8980.	0
1982	1126654.	0.	18808.	9128.	0.	0.	7271.	13671.	0
1981	2200204.	0.	8926.	0.	0.	0.	0.	0.	0
1980	442212.	0.	643.	0.	0.	0.	0.	2605.	1585
1979	603134.	0.	177998.	95949.	0.	0.	0.	669.	593
1978	1928949.	210515.	502.	12000.	0.	0.	3236.	670489.	13116
1977	1259369.	139930.	10059.	29034.	0.	0.	9546.	50187.	0
1976	1659011.	184335.	52765.	922.	0.	0.	0.	54289.	17520
1975	2429935.	269993.	68016.	452077.	0.	0.	0.	143223.	16568
1974	1118214.	124246.	20184.	0.	0.	0.	142287.	39144.	70045
1973	1297021.	144114.	3852.	1321.	0.	0.	28414.	0.	4295
1972	620580.	68953.	6397.	2932.	0.	0.	17462.	15609.	10375

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2011	2010	2009	2008	2007	2006	2005	2004
1971	935581.	103954.	790.	0.	0.	0.	46128.	132965.	17137
1970	825348.	91705.	428.	21529.	0.	0.	16613.	3984.	4049
1969	1261582.	140176.	15729.	17892.	0.	0.	19516.	19473.	0
1968	1803225.	200358.	2817.	0.	0.	0.	0.	28990.	23856
1967	397451.	44161.	39769.	0.	0.	0.	218858.	29984.	0
1966	111322.	12369.	0.	4268.	0.	0.	0.	89402.	0
1965	437972.	48664.	0.	0.	0.	0.	0.	4993.	336446
1964	257092.	28566.	3623.	0.	0.	0.	0.	290680.	0
1963	317851.	35317.	56445.	0.	0.	0.	0.	39130.	9491
1962	96500.	10722.	0.	0.	0.	0.	0.	0.	7644
1961	156673.	17408.	19210.	3796.	0.	0.	3900.	83052.	0
1960	731128.	81237.	542.	58727.	0.	0.	0.	52788.	1026
1959	157250.	17472.	0.	20119.	0.	0.	0.	166458.	0
1958	190753.	21195.	154.	0.	0.	0.	0.	0.	0
1957	217961.	24218.	58786.	119533.	0.	0.	0.	0.	0
1956	152922.	16991.	444.	0.	0.	0.	0.	305347.	0
1955	1417.	157.	0.	0.	0.	0.	0.	2128.	0
1954	9897.	1100.	31.	4257.	0.	0.	0.	8273.	0
1953	175428.	19492.	814.	12389.	0.	0.	0.	7441.	0
1952	34770.	3863.	0.	0.	0.	0.	0.	0.	15900
1951	19902.	2211.	0.	0.	0.	0.	0.	40923.	0
1950	5018.	558.	0.	0.	0.	0.	0.	1600.	0
1949	0.	0.	0.	0.	0.	0.	0.	0.	0
1948	12389.	1377.	0.	0.	0.	0.	0.	7408.	0
1947	6010.	668.	0.	0.	0.	0.	0.	0.	0
1946	8861.	985.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	0.	0.	0.	0.	0.	0.	0.	0.	0
1939	1054.	117.	0.	0.	0.	0.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	1389.	154.	0.	0.	0.	0.	0.	0.	0
1934	4437.	493.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	0.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	0.	0.	0.	0.	0.	0.	0.	0.	0
1918	0.	0.	0.	0.	0.	0.	0.	0.	0
1917	0.	0.	0.	0.	0.	0.	0.	0.	0
1916	0.	0.	0.	0.	0.	0.	0.	0.	0
1915	0.	0.	0.	0.	0.	0.	0.	0.	0
1914	0.	0.	0.	0.	0.	0.	0.	0.	0
1913	0.	0.	0.	0.	0.	0.	0.	0.	0
1912	0.	0.	0.	0.	0.	0.	0.	0.	0
1911	0.	0.	0.	0.	0.	0.	0.	0.	0
1910	0.	0.	0.	0.	0.	0.	0.	0.	0
1909	0.	0.	0.	0.	0.	0.	0.	0.	0
1908	0.	0.	0.	0.	0.	0.	0.	0.	0
1907	0.	0.	0.	0.	0.	0.	0.	0.	0
1906	0.	0.	0.	0.	0.	0.	0.	0.	0
1905	0.	0.	0.	0.	0.	0.	0.	0.	0
1904	0.	0.	0.	0.	0.	0.	0.	0.	0
1903	0.	0.	0.	0.	0.	0.	0.	0.	0
1902	0.	0.	0.	0.	0.	0.	0.	0.	0
1901	0.	0.	0.	0.	0.	0.	0.	0.	0
1900	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	241857295.	2067774.	2329330.	2186765.	1529887.	1323827.	1242919.	4715987.	1634139

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
2011	8723893.	0.	0.	0.	0.	0.	0.	0.	0
2010	12556186.	0.	0.	0.	0.	0.	0.	0.	0
2009	27273613.	0.	0.	0.	0.	0.	0.	0.	0
2008	7831630.	0.	0.	0.	0.	0.	0.	0.	0
2007	8342047.	0.	0.	0.	0.	0.	0.	0.	0
2006	8179843.	0.	0.	0.	0.	0.	0.	0.	0
2005	6494211.	0.	0.	0.	0.	0.	0.	0.	0
2004	18838642.	0.	0.	0.	0.	0.	0.	0.	0
2003	24810600.	0.	0.	0.	0.	0.	0.	0.	0
2002	8533458.	0.	0.	0.	0.	0.	0.	0.	0
2001	3886742.	2601.	1025.	0.	0.	0.	0.	0.	0
2000	6737777.	0.	0.	0.	2680.	0.	0.	0.	0
1999	2579731.	42440.	6140.	0.	0.	0.	0.	0.	0
1998	699843.	92189.	0.	6845.	22683.	0.	0.	0.	0
1997	1623989.	9598.	26788.	0.	2749.	0.	0.	0.	0
1996	13867097.	222976.	6288.	0.	0.	988.	9109.	7340.	0
1995	5301442.	51742.	16454.	14907.	48210.	4769.	0.	0.	0
1994	6255705.	255023.	33512.	54695.	33941.	0.	0.	0.	6538
1993	8413263.	146054.	4897.	0.	12698.	13443.	34515.	6543.	1967
1992	3544031.	256500.	5032.	0.	34465.	27.	3772.	2638.	61389
1991	3585201.	5726.	2775.	2286.	42550.	32431.	11690.	3110.	2557
1990	2305981.	93865.	2358.	0.	488.	4736.	26065.	4525.	35579
1989	7072167.	13160.	55434.	47714.	35352.	74105.	18376.	80411.	24388
1988	1681210.	31608.	23328.	42014.	27078.	23052.	137492.	1231.	2180
1987	4041031.	0.	73231.	38020.	17654.	29716.	6942.	9757.	21209
1986	4614549.	58488.	4589.	4452.	10731.	58983.	4381.	4891.	7523
1985	6614990.	29167.	13823.	39698.	33685.	265579.	135359.	1000.	111211
1984	1080990.	22823.	0.	5433.	145593.	6611.	29271.	278419.	9282
1983	3350967.	5014.	0.	1800.	902.	7789.	2753.	1972.	0
1982	1126654.	209111.	6375.	0.	27438.	25459.	1130.	2062.	19648
1981	2200204.	22809.	0.	3884.	4613.	16195.	13578.	31268.	3904
1980	442212.	0.	0.	0.	2069.	6096.	2332.	6669.	1022
1979	603134.	97402.	0.	724.	0.	0.	0.	0.	932
1978	1928949.	5742.	1138.	0.	2852.	11022.	4465.	3005.	0
1977	1259369.	7921.	0.	3923.	0.	30399.	17909.	0.	4541
1976	1659011.	133748.	6066.	1076.	1829.	10438.	36833.	27357.	4730
1975	2429935.	56790.	43061.	2098.	16750.	13549.	27689.	1733.	15084
1974	1118214.	2295.	2362.	1749.	9319.	4287.	43747.	65035.	3889
1973	1297021.	10163.	0.	20.	6772.	9017.	23541.	110255.	21207
1972	620580.	508.	0.	0.	68811.	1750.	12642.	8584.	46211

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
1971	935581.	4000.	0.	12996.	17357.	5880.	18965.	2000.	83778
1970	825348.	9799.	15462.	2764.	5511.	30415.	22709.	29094.	14819
1969	1261582.	21065.	13536.	55922.	3273.	1925.	1600.	3158.	2045
1968	1803225.	33686.	13809.	15536.	13924.	14126.	1441.	2618.	7771
1967	397451.	22239.	0.	856.	0.	42208.	24282.	0.	1090
1966	111322.	3264.	5275.	72241.	0.	5682.	11415.	21630.	1116
1965	437972.	61299.	0.	4103.	0.	7567.	2078.	310.	0
1964	257092.	16383.	0.	0.	0.	8303.	9006.	0.	0
1963	317851.	219324.	16077.	55922.	705.	6769.	19424.	0.	33154
1962	96500.	0.	0.	7051.	32115.	32873.	19425.	0.	33155
1961	156673.	1362.	0.	0.	0.	31115.	19424.	8119.	0
1960	731128.	5186.	214.	3157.	2662.	69368.	19424.	0.	0
1959	157250.	26792.	0.	0.	0.	956.	19425.	0.	0
1958	190753.	6659.	0.	0.	356.	11519.	0.	4762.	8508
1957	217961.	68786.	0.	0.	228645.	12985.	0.	12064.	11928
1956	152922.	7199.	5049.	31260.	20226.	243.	65553.	0.	0
1955	1417.	4308.	0.	0.	0.	0.	13552.	0.	1620
1954	9897.	1258.	0.	6323.	0.	0.	0.	0.	0
1953	175428.	988.	0.	0.	12427.	2804.	0.	6437.	4804
1952	34770.	0.	0.	0.	773.	4534.	0.	0.	0
1951	19902.	0.	0.	0.	0.	41308.	0.	0.	0
1950	5018.	0.	0.	10593.	0.	1309.	0.	0.	0
1949	0.	0.	0.	0.	0.	7797.	0.	0.	0
1948	12389.	101113.	0.	0.	0.	395.	0.	0.	1456
1947	6010.	0.	0.	0.	0.	263.	0.	0.	2884
1946	8861.	0.	0.	2436.	0.	9897.	0.	0.	2379
1945	0.	0.	0.	0.	0.	0.	0.	0.	3704
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
1940	0.	0.	0.	0.	0.	0.	0.	0.	0
1939	1054.	0.	0.	0.	0.	12572.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	1389.	0.	0.	0.	0.	0.	0.	0.	0
1934	4437.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	60563.	0.	0.	5165
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	0.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	0.	0.	0.	0.	0.	0.	0.	0.	0
1918	0.	0.	0.	0.	0.	0.	0.	0.	0
1917	0.	0.	0.	0.	0.	0.	0.	0.	0
1916	0.	0.	0.	0.	0.	0.	0.	0.	0
1915	0.	0.	0.	0.	0.	0.	0.	0.	0
1914	0.	0.	0.	0.	0.	0.	0.	0.	0
1913	0.	0.	0.	0.	0.	0.	0.	0.	0
1912	0.	0.	0.	0.	0.	0.	0.	0.	0
1911	0.	0.	0.	0.	0.	0.	0.	0.	0
1910	0.	0.	0.	0.	0.	0.	0.	0.	0
1909	0.	0.	0.	0.	0.	0.	0.	0.	0
1908	0.	0.	0.	0.	0.	0.	0.	0.	0
1907	0.	0.	0.	0.	0.	0.	0.	0.	0
1906	0.	0.	0.	0.	0.	0.	0.	0.	0
1905	0.	0.	1354.	0.	0.	0.	0.	0.	0
1904	0.	0.	0.	0.	0.	0.	0.	0.	0
1903	0.	0.	0.	0.	0.	0.	0.	0.	0
1902	0.	0.	0.	2319.	0.	0.	0.	0.	0
1901	0.	0.	0.	0.	16311.	0.	0.	0.	0
1900	0.	0.	0.	0.	0.	1375.	0.	0.	0
TOTAL	241857295.	2500173.	405452.	554817.	966197.	1075192.	871314.	747997.	624367

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1995	1994	1993	1992	1991	1990	1989	1988
2011	8723893.	0.	0.	0.	0.	0.	0.	0.	0
2010	12556186.	0.	0.	0.	0.	0.	0.	0.	0
2009	27273613.	0.	0.	0.	0.	0.	0.	0.	0
2008	7831630.	0.	0.	0.	0.	0.	0.	0.	0
2007	8342047.	0.	0.	0.	0.	0.	0.	0.	0
2006	8179843.	0.	0.	0.	0.	0.	0.	0.	0
2005	6494211.	0.	0.	0.	0.	0.	0.	0.	0
2004	18838642.	0.	0.	0.	0.	0.	0.	0.	0
2003	24810600.	0.	0.	0.	0.	0.	0.	0.	0
2002	8533458.	0.	0.	0.	0.	0.	0.	0.	0
2001	3886742.	0.	0.	0.	0.	0.	0.	0.	0
2000	6737777.	0.	0.	0.	0.	0.	0.	0.	0
1999	2579731.	0.	0.	0.	0.	0.	0.	0.	0
1998	699843.	0.	0.	0.	0.	0.	0.	0.	0
1997	1623989.	0.	0.	0.	0.	0.	0.	0.	0
1996	13867097.	0.	0.	0.	0.	0.	0.	0.	0
1995	5301442.	0.	0.	0.	0.	0.	0.	0.	0
1994	6255705.	4823.	0.	0.	0.	0.	0.	0.	0
1993	8413263.	9258.	10535.	0.	0.	0.	0.	0.	0
1992	3544031.	50105.	6335.	2859.	0.	0.	0.	0.	0
1991	3585201.	38899.	13347.	0.	0.	0.	0.	0.	0
1990	2305981.	3158.	1440.	29014.	0.	0.	0.	0.	0
1989	7072167.	2367.	26969.	29684.	1315.	0.	0.	0.	0
1988	1681210.	11244.	936.	678.	19154.	17010.	2794.	3445.	0
1987	4041031.	116855.	19865.	1897.	5122.	14955.	442.	382.	0
1986	4614549.	140673.	55070.	2000.	10573.	88979.	0.	5175.	27261
1985	6614990.	70656.	6905.	4071.	8994.	44548.	11648.	19746.	129666
1984	1080990.	32859.	39958.	11220.	0.	471.	5332.	15774.	37142
1983	3350967.	12565.	3243.	2067.	1005.	4895.	0.	0.	6688
1982	1126654.	55976.	826.	6477.	2345.	4113.	154.	502.	61026
1981	2200204.	93282.	70333.	702.	28167.	10370.	75197.	0.	25012
1980	442212.	13688.	526.	0.	4328.	2210.	0.	26954.	22736
1979	603134.	1621.	5710.	0.	2207.	11003.	327365.	0.	9187
1978	1928949.	51616.	0.	0.	35664.	23565.	2541.	6302.	8469
1977	1259369.	579.	154.	551.	1484.	397.	0.	36820.	35994
1976	1659011.	82388.	10782.	1076.	20794.	1208.	29700.	1176.	61511
1975	2429935.	81660.	13666.	1500.	61010.	9156.	2571.	9727.	94243
1974	1118214.	44953.	9120.	7925.	39513.	0.	107.	2678.	42152
1973	1297021.	46272.	0.	719771.	91370.	350.	426.	15478.	77025
1972	620580.	42265.	15709.	912.	5708.	146.	22977.	0.	15537

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1971	935581.	52755.	7138.	4927.	6945.	24436.	610.	2227.	58708
1970	825348.	107244.	43130.	11678.	62539.	2535.	36900.	3159.	24652
1969	1261582.	51717.	90.	1000.	1569.	4908.	3046.	893.	9472
1968	1803225.	20235.	10971.	8447.	33577.	2973.	10673.	36542.	30317
1967	397451.	6336.	8089.	0.	304957.	11665.	60812.	1478.	275951
1966	111322.	28042.	8076.	1828.	3520.	18064.	0.	148.	31484
1965	437972.	8965.	0.	17177.	27415.	1736.	0.	1074.	141956
1964	257092.	4592.	0.	2393.	15663.	356.	0.	0.	3766
1963	317851.	0.	3951.	0.	276560.	1686.	65759.	0.	176762
1962	96500.	24994.	2208.	0.	5722.	0.	0.	42122.	19158
1961	156673.	0.	2850.	1516.	5829.	380.	20463.	0.	17560
1960	731128.	0.	0.	8416.	3900.	8053.	0.	2392.	19519
1959	157250.	0.	9547.	26637.	3330.	9534.	2591.	0.	48602
1958	190753.	2668.	0.	4355.	9374.	1619.	18414.	3787.	18181
1957	217961.	16012.	10394.	18061.	37504.	4001.	4769.	0.	2915
1956	152922.	1971.	302.	1723.	0.	12942.	19966.	0.	11012
1955	1417.	1212.	0.	13411.	0.	1093.	91802.	0.	8036
1954	9897.	2227.	0.	0.	3537.	199.	2040.	0.	6551
1953	175428.	2785.	0.	73.	2515.	6693.	2312.	2000.	62627
1952	34770.	6326.	0.	6334.	1756.	6456.	1814.	1963.	0
1951	19902.	5170.	0.	0.	836.	2565.	0.	0.	17230
1950	5018.	21999.	1000.	13411.	4110.	2202.	400.	0.	66164
1949	0.	0.	0.	0.	0.	1030.	0.	0.	80528
1948	12389.	0.	0.	0.	0.	4332.	0.	717.	0
1947	6010.	2532.	0.	50.	138.	0.	0.	0.	42233
1946	8861.	14804.	0.	0.	700.	1879.	2110.	0.	24579
1945	0.	1539.	0.	0.	0.	0.	0.	0.	2051
1944	0.	0.	0.	0.	0.	0.	0.	0.	2956
1943	0.	466.	0.	0.	0.	0.	0.	0.	317
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	4750
1940	0.	0.	0.	0.	0.	0.	0.	0.	844
1939	1054.	0.	0.	0.	0.	426.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	1389.	0.	27.	0.	0.	0.	0.	0.	0
1934	4437.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	515
1927	0.	2043.	0.	0.	0.	3225.	0.	0.	5053
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	0.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	0.	0.	0.	0.	0.	0.	0.	0.	0
1918	0.	0.	0.	0.	0.	0.	0.	0.	0
1917	0.	0.	0.	0.	0.	0.	0.	0.	0
1916	0.	0.	0.	0.	0.	0.	0.	0.	0
1915	0.	0.	0.	0.	0.	0.	0.	0.	0
1914	0.	0.	0.	0.	0.	0.	0.	0.	0
1913	0.	0.	0.	0.	0.	0.	0.	0.	0
1912	0.	0.	0.	0.	0.	0.	0.	0.	0
1911	0.	0.	0.	0.	0.	0.	0.	0.	0
1910	0.	0.	0.	0.	0.	0.	0.	0.	0
1909	0.	0.	0.	0.	0.	0.	0.	0.	0
1908	0.	0.	0.	0.	0.	0.	0.	0.	0
1907	0.	0.	0.	0.	0.	0.	0.	0.	0
1906	0.	0.	0.	0.	0.	0.	0.	0.	0
1905	0.	0.	0.	0.	0.	0.	0.	0.	0
1904	0.	0.	0.	0.	0.	0.	0.	0.	0
1903	0.	0.	0.	0.	0.	0.	0.	0.	0
1902	0.	0.	0.	0.	0.	0.	0.	0.	0
1901	0.	0.	0.	0.	0.	0.	0.	0.	0
1900	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	241857295.	1394396.	419202.	963841.	1150749.	368364.	825735.	242661.	1868098

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
2011	8723893.	0.	0.	0.	0.	0.	0.	0.	0
2010	12556186.	0.	0.	0.	0.	0.	0.	0.	0
2009	27273613.	0.	0.	0.	0.	0.	0.	0.	0
2008	7831630.	0.	0.	0.	0.	0.	0.	0.	0
2007	8342047.	0.	0.	0.	0.	0.	0.	0.	0
2006	8179843.	0.	0.	0.	0.	0.	0.	0.	0
2005	6494211.	0.	0.	0.	0.	0.	0.	0.	0
2004	18838642.	0.	0.	0.	0.	0.	0.	0.	0
2003	24810600.	0.	0.	0.	0.	0.	0.	0.	0
2002	8533458.	0.	0.	0.	0.	0.	0.	0.	0
2001	3886742.	0.	0.	0.	0.	0.	0.	0.	0
2000	6737777.	0.	0.	0.	0.	0.	0.	0.	0
1999	2579731.	0.	0.	0.	0.	0.	0.	0.	0
1998	699843.	0.	0.	0.	0.	0.	0.	0.	0
1997	1623989.	0.	0.	0.	0.	0.	0.	0.	0
1996	13867097.	0.	0.	0.	0.	0.	0.	0.	0
1995	5301442.	0.	0.	0.	0.	0.	0.	0.	0
1994	6255705.	0.	0.	0.	0.	0.	0.	0.	0
1993	8413263.	0.	0.	0.	0.	0.	0.	0.	0
1992	3544031.	0.	0.	0.	0.	0.	0.	0.	0
1991	3585201.	0.	0.	0.	0.	0.	0.	0.	0
1990	2305981.	0.	0.	0.	0.	0.	0.	0.	0
1989	7072167.	0.	0.	0.	0.	0.	0.	0.	0
1988	1681210.	0.	0.	0.	0.	0.	0.	0.	0
1987	4041031.	0.	0.	0.	0.	0.	0.	0.	0
1986	4614549.	0.	0.	0.	0.	0.	0.	0.	0
1985	6614990.	0.	0.	0.	0.	0.	0.	0.	0
1984	1080990.	0.	33811.	1586.	0.	0.	0.	0.	0
1983	3350967.	0.	0.	6000.	4396.	0.	0.	0.	0
1982	1126654.	978.	0.	11272.	0.	709.	0.	0.	0
1981	2200204.	0.	0.	73.	0.	39293.	15424.	0.	0
1980	442212.	0.	2397.	1283.	11288.	92920.	0.	1100.	0
1979	603134.	0.	0.	438.	5906.	2584.	3492.	45171.	431
1978	1928949.	14375.	934.	10568.	513.	0.	4357.	0.	0
1977	1259369.	0.	0.	1203.	500.	1793.	0.	7332.	0
1976	1659011.	1100.	2671.	6000.	1965.	12019.	450.	0.	6882
1975	2429935.	0.	0.	8303.	0.	3252.	4014.	40500.	0
1974	1118214.	0.	8755.	1500.	88098.	3997.	234.	54975.	0
1973	1297021.	0.	2380.	3605.	4153.	392.	5734.	0.	1619
1972	620580.	0.	0.	2349.	7572.	513.	892.	0.	4742

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1987	1986	1985	1984	1983	1982	1981	1980
1971	935581.	2014.	1012.	71274.	0.	1743.	0.	0.	72773
1970	825348.	424.	937.	4620.	61172.	3425.	0.	2494.	12435
1969	1261582.	0.	3836.	248501.	62810.	6217.	2571.	0.	24790
1968	1803225.	0.	91091.	3872.	0.	0.	239.	28811.	20686
1967	397451.	0.	0.	3955.	0.	20113.	0.	3758.	6820
1966	111322.	0.	2630.	35.	23515.	6628.	6853.	0.	961
1965	437972.	0.	0.	76975.	6237.	0.	28889.	0.	0
1964	257092.	0.	0.	534.	3496.	0.	0.	0.	5217
1963	317851.	0.	2267.	3585.	1050.	1784.	6573.	1194.	9026
1962	96500.	0.	11128.	823.	0.	1236.	10334.	0.	2176
1961	156673.	456.	9127.	4777.	0.	0.	1803.	18049.	0
1960	731128.	0.	1487.	12609.	730.	3728.	902.	12898.	4709
1959	157250.	0.	3535.	0.	0.	0.	3178.	0.	429
1958	190753.	0.	0.	6040.	543.	1255.	4308.	0.	0
1957	217961.	2195.	0.	0.	15067.	0.	5580.	5450.	0
1956	152922.	2080.	3714.	1045.	0.	0.	11202.	0.	0
1955	1417.	0.	0.	341.	1087.	0.	8015.	0.	0
1954	9897.	0.	0.	4332.	120.	0.	12381.	6323.	437
1953	175428.	0.	0.	14622.	345.	9815.	28972.	0.	0
1952	34770.	0.	4188.	0.	397.	6817.	6849.	3542.	0
1951	19902.	6836.	0.	0.	0.	0.	0.	0.	0
1950	5018.	0.	841.	0.	0.	0.	0.	0.	4655
1949	0.	0.	0.	0.	0.	0.	0.	0.	0
1948	12389.	0.	0.	23232.	0.	0.	0.	733.	0
1947	6010.	0.	0.	0.	0.	3466.	8146.	0.	0
1946	8861.	0.	0.	0.	0.	0.	2876.	1138.	0
1945	0.	0.	0.	8350.	0.	0.	0.	0.	0
1944	0.	0.	0.	1922.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	12658.	0.	0.	0.	0.	0
1941	0.	0.	0.	4445.	0.	0.	0.	0.	0
1940	0.	0.	0.	0.	0.	0.	0.	0.	0
1939	1054.	0.	0.	0.	0.	0.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	1389.	0.	0.	0.	0.	0.	0.	0.	0
1934	4437.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	0.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	1509.	0.	5950.	0.	0.	0.	0
1926	0.	0.	0.	0.	0.	0.	0.	0.	0
1925	0.	0.	0.	0.	0.	0.	0.	0.	0
1924	0.	0.	0.	0.	0.	0.	0.	0.	0
1923	0.	0.	0.	0.	0.	0.	0.	0.	0
1922	0.	0.	0.	0.	0.	0.	0.	0.	0
1921	0.	0.	0.	0.	0.	0.	0.	0.	0
1920	0.	0.	0.	0.	0.	0.	0.	0.	0
1919	0.	0.	0.	0.	0.	0.	0.	0.	0
1918	0.	0.	0.	0.	0.	0.	0.	0.	0
1917	0.	0.	0.	0.	0.	0.	0.	0.	0
1916	0.	0.	0.	0.	0.	0.	0.	0.	0
1915	0.	0.	0.	0.	0.	0.	0.	0.	0
1914	0.	0.	0.	0.	0.	0.	0.	0.	0
1913	0.	0.	0.	0.	0.	0.	0.	0.	0
1912	0.	0.	0.	0.	0.	0.	0.	0.	0
1911	0.	0.	0.	0.	0.	0.	0.	0.	0
1910	0.	0.	0.	0.	0.	0.	0.	0.	0
1909	0.	0.	0.	0.	0.	0.	0.	0.	0
1908	0.	0.	0.	0.	0.	0.	0.	0.	0
1907	0.	0.	0.	0.	0.	0.	0.	0.	0
1906	0.	0.	0.	0.	0.	0.	0.	0.	0
1905	0.	0.	0.	0.	0.	0.	0.	0.	0
1904	0.	0.	0.	0.	0.	0.	0.	0.	0
1903	0.	0.	0.	0.	0.	0.	0.	0.	0
1902	0.	0.	0.	0.	0.	0.	0.	0.	0
1901	0.	0.	0.	0.	0.	0.	0.	0.	0
1900	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	241857295.	30458.	188250.	562727.	306910.	223699.	184268.	233468.	178788

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1979	1978	1977	1976	1975	1974	1973	1972
2011	8723893.	0.	0.	0.	0.	0.	0.	0.	0.
2010	12556186.	0.	0.	0.	0.	0.	0.	0.	0.
2009	27273613.	0.	0.	0.	0.	0.	0.	0.	0.
2008	7831630.	0.	0.	0.	0.	0.	0.	0.	0.
2007	8342047.	0.	0.	0.	0.	0.	0.	0.	0.
2006	8179843.	0.	0.	0.	0.	0.	0.	0.	0.
2005	6494211.	0.	0.	0.	0.	0.	0.	0.	0.
2004	18838642.	0.	0.	0.	0.	0.	0.	0.	0.
2003	24810600.	0.	0.	0.	0.	0.	0.	0.	0.
2002	8533458.	0.	0.	0.	0.	0.	0.	0.	0.
2001	3886742.	0.	0.	0.	0.	0.	0.	0.	0.
2000	6737777.	0.	0.	0.	0.	0.	0.	0.	0.
1999	2579731.	0.	0.	0.	0.	0.	0.	0.	0.
1998	699843.	0.	0.	0.	0.	0.	0.	0.	0.
1997	1623989.	0.	0.	0.	0.	0.	0.	0.	0.
1996	13867097.	0.	0.	0.	0.	0.	0.	0.	0.
1995	5301442.	0.	0.	0.	0.	0.	0.	0.	0.
1994	6255705.	0.	0.	0.	0.	0.	0.	0.	0.
1993	8413263.	0.	0.	0.	0.	0.	0.	0.	0.
1992	3544031.	0.	0.	0.	0.	0.	0.	0.	0.
1991	3585201.	0.	0.	0.	0.	0.	0.	0.	0.
1990	2305981.	0.	0.	0.	0.	0.	0.	0.	0.
1989	7072167.	0.	0.	0.	0.	0.	0.	0.	0.
1988	1681210.	0.	0.	0.	0.	0.	0.	0.	0.
1987	4041031.	0.	0.	0.	0.	0.	0.	0.	0.
1986	4614549.	0.	0.	0.	0.	0.	0.	0.	0.
1985	6614990.	0.	0.	0.	0.	0.	0.	0.	0.
1984	1080990.	0.	0.	0.	0.	0.	0.	0.	0.
1983	3350967.	0.	0.	0.	0.	0.	0.	0.	0.
1982	1126654.	0.	0.	0.	0.	0.	0.	0.	0.
1981	2200204.	0.	0.	0.	0.	0.	0.	0.	0.
1980	442212.	0.	0.	0.	0.	0.	0.	0.	0.
1979	603134.	0.	0.	0.	0.	0.	0.	0.	0.
1978	1928949.	14682.	0.	0.	0.	0.	0.	0.	0.
1977	1259369.	24285.	3215.	0.	0.	0.	0.	0.	0.
1976	1659011.	9091.	444.	15724.	0.	0.	0.	0.	0.
1975	2429935.	35576.	8101.	33704.	19957.	0.	0.	0.	0.
1974	1118214.	3465.	10910.	277257.	1265.	12222.	0.	0.	0.
1973	1297021.	1651.	5282.	4232.	7853.	10506.	0.	0.	0.
1972	620580.	0.	6003.	0.	733.	2430.	91.	228.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1979	1978	1977	1976	1975	1974	1973	1972
1971	935581.	1779.	63507.	7400.	11095.	7977.	25.	59627.	0.
1970	825348.	5269.	22180.	0.	14573.	0.	9915.	8730.	1725.
1969	1261582.	2891.	1771.	0.	0.	1289.	0.	0.	989.
1968	1803225.	15183.	2552.	205.	11510.	0.	1300.	27066.	5131.
1967	397451.	2635.	34425.	1033.	639.	2841.	0.	295.	0.
1966	111322.	39982.	8387.	24359.	5143.	2935.	5826.	839.	18049.
1965	437972.	288.	14309.	0.	1682.	3322.	48240.	2768.	386.
1964	257092.	802.	3534.	81.	0.	0.	9643.	6945.	4743.
1963	317851.	926.	22598.	0.	2160.	11413.	2531.	22523.	134.
1962	96500.	17993.	4143.	18104.	0.	0.	2983.	586.	8907.
1961	156673.	2486.	9854.	0.	20636.	600.	7275.	4772.	133718.
1960	731128.	4283.	12885.	11104.	6310.	1516.	7097.	1467.	18389.
1959	157250.	0.	34992.	0.	4796.	5379.	0.	4374.	592.
1958	190753.	625.	1212.	3101.	8778.	5972.	0.	728.	943.
1957	217961.	0.	9050.	0.	32623.	0.	0.	4835.	4833.
1956	152922.	395.	10323.	0.	4911.	2289.	2447.	0.	25261.
1955	1417.	0.	4963.	0.	2468.	0.	0.	0.	1061.
1954	9897.	0.	57164.	0.	0.	0.	0.	0.	10178.
1953	175428.	1047.	15449.	3100.	0.	2105.	1210.	165.	42022.
1952	34770.	784.	6071.	728.	1535.	0.	1974.	240.	2308.
1951	19902.	2520.	48.	0.	0.	0.	0.	0.	7007.
1950	5018.	5013.	112.	0.	0.	2591.	0.	0.	40036.
1949	0.	0.	2181.	0.	0.	0.	0.	0.	0.
1948	12389.	4925.	0.	0.	0.	0.	7329.	0.	0.
1947	6010.	2131.	1251.	0.	0.	6971.	12820.	0.	41.
1946	8861.	944.	1643.	0.	0.	877.	612.	0.	521.
1945	0.	0.	0.	0.	0.	1749.	0.	40.	0.
1944	0.	0.	0.	0.	0.	0.	0.	0.	0.
1943	0.	0.	0.	0.	0.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	0.	0.	0.
1941	0.	0.	0.	0.	0.	0.	0.	0.	0.
1940	0.	0.	678.	0.	0.	0.	0.	0.	0.
1939	1054.	0.	1089.	4180.	0.	0.	0.	988.	0.
1938	0.	0.	0.	0.	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.	0.	0.	0.	0.
1936	0.	0.	75.	0.	0.	0.	0.	0.	0.
1935	1389.	0.	0.	0.	0.	0.	0.	0.	0.
1934	4437.	0.	0.	0.	0.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.	0.	0.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35300 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1979	1978	1977	1976	1975	1974	1973	1972
1931	0.	0.	0.	0.	0.	0.	0.	0.	0.
1930	0.	0.	0.	0.	0.	0.	0.	0.	0.
1929	0.	0.	0.	4624.	0.	0.	0.	0.	0.
1928	0.	0.	0.	0.	0.	0.	0.	0.	0.
1927	0.	668.	3126.	18151.	0.	0.	0.	0.	0.
1926	0.	0.	0.	0.	0.	0.	0.	0.	0.
1925	0.	0.	0.	0.	0.	0.	0.	0.	0.
1924	0.	0.	0.	0.	0.	0.	0.	0.	0.
1923	0.	0.	0.	0.	0.	0.	0.	0.	0.
1922	0.	0.	0.	0.	0.	0.	0.	0.	0.
1921	0.	0.	0.	0.	0.	0.	0.	0.	0.
1920	0.	0.	0.	0.	0.	0.	0.	0.	0.
1919	0.	0.	0.	0.	0.	0.	0.	0.	0.
1918	0.	0.	0.	0.	0.	0.	0.	0.	0.
1917	0.	0.	0.	0.	0.	0.	0.	0.	0.
1916	0.	0.	0.	0.	0.	0.	0.	0.	0.
1915	0.	0.	0.	0.	0.	0.	0.	0.	0.
1914	0.	0.	0.	0.	0.	0.	0.	0.	0.
1913	0.	0.	0.	0.	0.	0.	0.	0.	0.
1912	0.	0.	0.	0.	0.	0.	0.	0.	0.
1911	0.	0.	0.	0.	0.	0.	0.	0.	0.
1910	0.	0.	0.	0.	0.	0.	0.	0.	0.
1909	0.	0.	0.	0.	0.	0.	0.	0.	0.
1908	0.	0.	0.	0.	0.	0.	0.	0.	0.
1907	0.	0.	0.	0.	0.	0.	0.	0.	0.
1906	0.	0.	0.	0.	0.	0.	0.	0.	0.
1905	0.	0.	0.	0.	0.	0.	0.	0.	0.
1904	0.	0.	0.	0.	0.	0.	0.	0.	0.
1903	0.	0.	0.	0.	0.	0.	0.	0.	0.
1902	0.	0.	0.	0.	0.	0.	0.	0.	0.
1901	0.	0.	0.	0.	0.	0.	0.	0.	0.
1900	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	241857295.	202319.	383527.	427087.	158667.	84984.	121318.	147216.	326974.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: -15.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.010000	0.	0.
2010	1.50	0.	0.030000	0.	0.
2009	2.50	0.	0.050000	0.	0.
2008	3.50	0.	0.070000	0.	0.
2007	4.50	0.	0.090001	0.	0.
2006	5.50	0.	0.110001	0.	0.
2005	6.50	0.	0.130001	0.	0.
2004	7.50	0.	0.150001	0.	0.
2003	8.50	0.	0.170001	0.	0.
2002	9.50	0.	0.190001	0.	0.
2001	10.50	0.	0.210001	0.	0.
2000	11.50	0.	0.230002	0.	0.
1999	12.50	0.	0.250002	0.	0.
1998	13.50	0.	0.270002	0.	0.
1997	14.50	0.	0.290002	0.	0.
1996	15.50	0.	0.310002	0.	0.
1995	16.50	0.	0.330002	0.	0.
1994	17.50	0.	0.350002	0.	0.
1993	18.50	0.	0.370002	0.	0.
1992	19.50	0.	0.390003	0.	0.
1991	20.50	0.	0.409997	0.	0.
1990	21.50	0.	0.429979	0.	0.
1989	22.50	0.	0.449952	0.	0.
1988	23.50	42631.	0.469898	20032.	22599.
1987	24.50	0.	0.489809	0.	0.
1986	25.50	0.	0.509664	0.	0.
1985	26.50	0.	0.529448	0.	0.
1984	27.50	0.	0.549130	0.	0.
1983	28.50	18180.	0.568688	10339.	7841.
1982	29.50	0.	0.588096	0.	0.
1981	30.50	0.	0.607323	0.	0.
1980	31.50	0.	0.626339	0.	0.
1979	32.50	0.	0.645117	0.	0.
1978	33.50	0.	0.663631	0.	0.
1977	34.50	0.	0.681857	0.	0.
1976	35.50	0.	0.699771	0.	0.
1975	36.50	1663829.	0.717338	1193527.	470302.
1974	37.50	0.	0.734525	0.	0.
1973	38.50	0.	0.751293	0.	0.
1972	39.50	0.	0.767598	0.	0.
1971	40.50	0.	0.783392	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: -15.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	978617.	0.798621	781544.	197073.
1969	42.50	0.	0.813240	0.	0.
1968	43.50	0.	0.827206	0.	0.
1967	44.50	0.	0.840485	0.	0.
1966	45.50	0.	0.853051	0.	0.
1965	46.50	439342.	0.864888	379982.	59360.
1964	47.50	0.	0.875991	0.	0.
1963	48.50	1132029.	0.886361	1003386.	128643.
SUBTOTAL :			0.792773	3388810.	885818.
NET SALVAGE: -15.0%				508322.	-508322.
TOTAL :		4274628.	0.911689	3897132.	377496.

WEIGHTED AGE: 41.7 YEARS
REMAINING LIFE: 10.4 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: -15.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.020000	0.
2010	1.50 - 2.50	0.	0.020000	0.
2009	2.50 - 3.50	0.	0.020000	0.
2008	3.50 - 4.50	0.	0.020000	0.
2007	4.50 - 5.50	0.	0.020000	0.
2006	5.50 - 6.50	0.	0.020000	0.
2005	6.50 - 7.50	0.	0.020000	0.
2004	7.50 - 8.50	0.	0.020000	0.
2003	8.50 - 9.50	0.	0.020000	0.
2002	9.50 - 10.50	0.	0.020000	0.
2001	10.50 - 11.50	0.	0.020000	0.
2000	11.50 - 12.50	0.	0.020000	0.
1999	12.50 - 13.50	0.	0.020000	0.
1998	13.50 - 14.50	0.	0.020000	0.
1997	14.50 - 15.50	0.	0.020000	0.
1996	15.50 - 16.50	0.	0.020000	0.
1995	16.50 - 17.50	0.	0.020000	0.
1994	17.50 - 18.50	0.	0.020000	0.
1993	18.50 - 19.50	0.	0.020000	0.
1992	19.50 - 20.50	0.	0.020000	0.
1991	20.50 - 21.50	0.	0.020000	0.
1990	21.50 - 22.50	0.	0.020000	0.
1989	22.50 - 23.50	0.	0.020000	0.
1988	23.50 - 24.50	42631.	0.020000	853.
1987	24.50 - 25.50	0.	0.020000	0.
1986	25.50 - 26.50	0.	0.020000	0.
1985	26.50 - 27.50	0.	0.020000	0.
1984	27.50 - 28.50	0.	0.020000	0.
1983	28.50 - 29.50	18180.	0.020000	364.
1982	29.50 - 30.50	0.	0.020000	0.
1981	30.50 - 31.50	0.	0.020000	0.
1980	31.50 - 32.50	0.	0.020000	0.
1979	32.50 - 33.50	0.	0.020000	0.
1978	33.50 - 34.50	0.	0.020000	0.
1977	34.50 - 35.50	0.	0.020000	0.
1976	35.50 - 36.50	0.	0.020000	0.
1975	36.50 - 37.50	1663829.	0.020000	33277.
1974	37.50 - 38.50	0.	0.020000	0.
1973	38.50 - 39.50	0.	0.020000	0.
1972	39.50 - 40.50	0.	0.020000	0.
1971	40.50 - 41.50	0.	0.020000	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: -15.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	978617.	0.020000	19572.
1969	42.50 - 43.50	0.	0.020000	0.
1968	43.50 - 44.50	0.	0.020000	0.
1967	44.50 - 45.50	0.	0.020000	0.
1966	45.50 - 46.50	0.	0.020000	0.
1965	46.50 - 47.50	439342.	0.020000	8787.
1964	47.50 - 48.50	0.	0.020000	0.
1963	48.50 - 49.50	1132029.	0.020000	22641.
SUBTOTAL :		4274628.	0.020000	85493.
NET SALVAGE: -15.0 %				12824.
TOTAL :		4274628.	0.023000	98317.

MONTHLY RATE: 0.001917

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 50.0 YRS CURVE: IOWA R5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	49.5	0.
2010	1.50	0.	48.5	0.
2009	2.50	0.	47.5	0.
2008	3.50	0.	46.5	0.
2007	4.50	0.	45.5	0.
2006	5.50	0.	44.5	0.
2005	6.50	0.	43.5	0.
2004	7.50	0.	42.5	0.
2003	8.50	0.	41.5	0.
2002	9.50	0.	40.5	0.
2001	10.50	0.	39.5	0.
2000	11.50	0.	38.5	0.
1999	12.50	0.	37.5	0.
1998	13.50	0.	36.5	0.
1997	14.50	0.	35.5	0.
1996	15.50	0.	34.5	0.
1995	16.50	0.	33.5	0.
1994	17.50	0.	32.5	0.
1993	18.50	0.	31.5	0.
1992	19.50	0.	30.5	0.
1991	20.50	0.	29.5	0.
1990	21.50	0.	28.5	0.
1989	22.50	0.	27.5	0.
1988	23.50	42631.	26.5	1129932.
1987	24.50	0.	25.5	0.
1986	25.50	0.	24.5	0.
1985	26.50	0.	23.5	0.
1984	27.50	0.	22.5	0.
1983	28.50	18180.	21.6	392060.
1982	29.50	0.	20.6	0.
1981	30.50	0.	19.6	0.
1980	31.50	0.	18.7	0.
1979	32.50	0.	17.7	0.
1978	33.50	0.	16.8	0.
1977	34.50	0.	15.9	0.
1976	35.50	0.	15.0	0.
1975	36.50	1663829.	14.1	23514926.
1974	37.50	0.	13.3	0.
1973	38.50	0.	12.4	0.
1972	39.50	0.	11.6	0.
1971	40.50	0.	10.8	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 50.0 YRS CURVE: IOWA R5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	978617.	10.1	9853580.
1969	42.50	0.	9.3	0.
1968	43.50	0.	8.6	0.
1967	44.50	0.	8.0	0.
1966	45.50	0.	7.3	0.
1965	46.50	439342.	6.8	2968004.
1964	47.50	0.	6.2	0.
1963	48.50	1132029.	5.7	6432099.
TOTAL:		4274628.	10.4	44290601.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0100	100.00000	0.00000	50.00000	0.020000	1.00001	1.00001	0.010000
1.50	0.0300	100.00000	0.00000	100.00000	0.020000	2.00001	3.00002	0.030000
2.50	0.0500	100.00000	0.00000	100.00000	0.020000	2.00001	5.00003	0.050000
3.50	0.0700	100.00000	0.00000	100.00000	0.020000	2.00001	7.00005	0.070000
4.50	0.0900	100.00000	0.00000	100.00000	0.020000	2.00001	9.00006	0.090001
5.50	0.1100	100.00000	0.00000	100.00000	0.020000	2.00001	11.00007	0.110001
6.50	0.1300	100.00000	0.00000	100.00000	0.020000	2.00001	13.00009	0.130001
7.50	0.1500	100.00000	0.00000	100.00000	0.020000	2.00001	15.00010	0.150001
8.50	0.1700	100.00000	0.00000	100.00000	0.020000	2.00001	17.00011	0.170001
9.50	0.1900	100.00000	0.00000	100.00000	0.020000	2.00001	19.00013	0.190001
10.50	0.2100	100.00000	0.00000	100.00000	0.020000	2.00001	21.00014	0.210001
11.50	0.2300	100.00000	0.00000	100.00000	0.020000	2.00001	23.00015	0.230002
12.50	0.2500	100.00000	0.00000	100.00000	0.020000	2.00001	25.00016	0.250002
13.50	0.2700	100.00000	0.00000	100.00000	0.020000	2.00001	27.00018	0.270002
14.50	0.2900	100.00000	0.00000	100.00000	0.020000	2.00001	29.00019	0.290002
15.50	0.3100	100.00000	0.00000	100.00000	0.020000	2.00001	31.00020	0.310002
16.50	0.3300	100.00000	0.00000	100.00000	0.020000	2.00001	33.00022	0.330002
17.50	0.3500	100.00000	0.00000	100.00000	0.020000	2.00001	35.00023	0.350002
18.50	0.3700	100.00000	0.00000	100.00000	0.020000	2.00001	37.00024	0.370002
19.50	0.3900	100.00000	0.00000	100.00000	0.020000	2.00001	39.00026	0.390003
20.50	0.4100	99.99900	0.00100	99.99950	0.020000	2.00000	40.99926	0.409997
21.50	0.4300	99.99600	0.00300	99.99750	0.020000	1.99996	42.99622	0.429979
22.50	0.4500	99.99100	0.00500	99.99350	0.020000	1.99988	44.99111	0.449952
23.50	0.4700	99.98100	0.01000	99.98600	0.020000	1.99973	46.98084	0.469898
24.50	0.4900	99.96400	0.01700	99.97250	0.020000	1.99946	48.96330	0.489809
25.50	0.5100	99.93500	0.02900	99.94950	0.020000	1.99900	50.93331	0.509664
26.50	0.5300	99.89000	0.04500	99.91250	0.020000	1.99826	52.88657	0.529448
27.50	0.5500	99.82100	0.06900	99.85550	0.020000	1.99712	54.81469	0.549130
28.50	0.5700	99.72100	0.10000	99.77100	0.020000	1.99543	56.71013	0.568688
29.50	0.5900	99.58100	0.14001	99.65100	0.020000	1.99303	58.56316	0.588096
30.50	0.6100	99.39000	0.19100	99.48550	0.020000	1.98972	60.36188	0.607323
31.50	0.6300	99.13500	0.25500	99.26250	0.020000	1.98526	62.09214	0.626339
32.50	0.6500	98.80300	0.33200	98.96900	0.020000	1.97939	63.73954	0.645117
33.50	0.6700	98.37900	0.42400	98.59100	0.020000	1.97183	65.28737	0.663631
34.50	0.6900	97.84700	0.53200	98.11300	0.020000	1.96227	66.71765	0.681857
35.50	0.7100	97.18900	0.65801	97.51800	0.020000	1.95037	68.01001	0.699771
36.50	0.7300	96.38100	0.80799	96.78500	0.020000	1.93571	69.13773	0.717338
37.50	0.7500	95.39700	0.98400	95.88900	0.020000	1.91779	70.07152	0.734525
38.50	0.7700	94.20500	1.19200	94.80100	0.020000	1.89603	70.77555	0.751293

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35400. Towers & Fixtures

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.7900	92.76900	1.43600	93.48700	0.020000	1.86975	71.20931	0.767598
40.50	0.8100	91.04700	1.72200	91.90800	0.020000	1.83817	71.32548	0.783392
41.50	0.8300	88.99200	2.05500	90.01950	0.020000	1.80040	71.07088	0.798621
42.50	0.8500	86.55800	2.43400	87.77500	0.020000	1.75551	70.39240	0.813240
43.50	0.8700	83.70100	2.85700	85.12950	0.020000	1.70260	69.23800	0.827206
44.50	0.8900	80.38200	3.31900	82.04150	0.020000	1.64084	67.55984	0.840485
45.50	0.9100	76.57500	3.80700	78.47850	0.020000	1.56958	65.32241	0.853051
46.50	0.9300	72.26700	4.30800	74.42100	0.020000	1.48843	62.50285	0.864888
47.50	0.9500	67.46900	4.79800	69.86800	0.020000	1.39737	59.10222	0.875991
48.50	0.9700	62.21400	5.25500	64.84150	0.020000	1.29684	55.14405	0.886361
49.50	0.9900	56.56400	5.65000	59.38900	0.020000	1.18779	50.68184	0.896009
50.50	1.0100	50.61000	5.95400	53.58700	0.020000	1.07175	45.79959	0.904951
51.50	1.0300	44.46700	6.14300	47.53850	0.020000	0.95078	40.60737	0.913202
52.50	1.0500	38.27700	6.19000	41.37200	0.020000	0.82745	35.24481	0.920783
53.50	1.0700	32.19700	6.08000	35.23700	0.020000	0.70474	29.86955	0.927712
54.50	1.0900	26.38900	5.80800	29.29300	0.020000	0.58586	24.64742	0.934004
55.50	1.1100	21.01400	5.37500	23.70150	0.020000	0.47403	19.74645	0.939681
56.50	1.1300	16.20900	4.80500	18.61150	0.020000	0.37223	15.31368	0.944764
57.50	1.1500	12.08100	4.12800	14.14500	0.020000	0.28290	11.46858	0.949308
58.50	1.1700	8.68600	3.39500	10.38350	0.020000	0.20767	8.28126	0.953403
59.50	1.1900	6.02500	2.66100	7.35550	0.020000	0.14711	5.76737	0.957240
60.50	1.2100	4.03900	1.98600	5.03200	0.020000	0.10064	3.88201	0.961131
61.50	1.2300	2.61700	1.42200	3.32800	0.020000	0.06656	2.52657	0.965445
62.50	1.2500	1.61700	1.00000	2.11700	0.020000	0.04234	1.56891	0.970260
63.50	1.2700	0.91500	0.70200	1.26600	0.020000	0.02532	0.89223	0.975115
64.50	1.2900	0.45000	0.46500	0.68250	0.020000	0.01365	0.44088	0.979733
65.50	1.3100	0.17800	0.27200	0.31400	0.020000	0.00628	0.17516	0.984045
66.50	1.3300	0.04800	0.13000	0.11300	0.020000	0.00226	0.04742	0.987917
67.50	1.3500	0.00500	0.04300	0.02650	0.020000	0.00053	0.00495	0.990000
68.50	1.3700	0.00000	0.00500	0.00250	0.020000	0.00005	0.00000	1.000000
		4999.96701	100.00000					

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35400 Towers & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	0.	0.	4274628.
2010	46.	0.	4274628.
2009	0.	0.	4274582.
2008	0.	0.	4274628.
2007	0.	0.	4274628.
2006	0.	0.	4274628.
2005	0.	0.	4274628.
2004	0.	0.	4274628.
2003	0.	67646.	4274628.
2002	0.	0.	4342275.
2001	0.	0.	4342275.
2000	0.	0.	4342275.
1999	0.	0.	4342275.
1998	0.	0.	4342275.
1997	26460.	0.	4368734.
1996	0.	0.	4342275.
1995	0.	0.	4342275.
1994	0.	0.	4342275.
1993	0.	0.	4342275.
1992	0.	0.	4342275.
1991	0.	0.	4342275.
1990	42631.	0.	4342275.
1989	0.	0.	4299644.
1988	0.	0.	4299644.
1987	0.	0.	4299644.
1986	0.	0.	4299644.
1985	0.	0.	4299644.
1984	18181.	0.	4299644.
1983	0.	0.	4281463.
1982	0.	0.	4281463.
1981	0.	0.	4281463.
1980	58864.	0.	4281463.
1979	41437.	0.	4222599.
1978	0.	0.	4181162.
1977	15162.	0.	4181162.
1976	0.	0.	4166000.
1975	1819816.	38000.	4166000.
1974	0.	0.	2384184.
1973	0.	0.	2384184.
1972	9686.	0.	2384184.
1971	0.	0.	2374498.
1970	735481.	0.	2374498.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35400 Towers & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	0.	0.	1639017.
1968	0.	0.	1639017.
1967	216.	0.	1639017.
1966	6282.	0.	1638801.
1965	458643.	0.	1632519.
1964	44295.	0.	1173876.
1963	1087734.	0.	1129581.
1962	0.	0.	41847.
1961	17861.	0.	41847.
1960	0.	0.	23986.
1959	450.	0.	23986.
1958	23536.	0.	23536.
	4406781.	105646.	181336857.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	14044537.	0.011905	167203.	13877334.
2010	1.50	13899958.	0.035603	494874.	13405085.
2009	2.50	20226226.	0.059105	1195479.	19030747.
2008	3.50	15523637.	0.082436	1279701.	14243935.
2007	4.50	6626379.	0.105572	699561.	5926818.
2006	5.50	5483352.	0.128507	704647.	4778705.
2005	6.50	9806602.	0.151239	1483140.	8323462.
2004	7.50	9553236.	0.173761	1659979.	7893257.
2003	8.50	8721682.	0.196063	1710001.	7011682.
2002	9.50	2230775.	0.218147	486638.	1744137.
2001	10.50	2300182.	0.239986	552012.	1748170.
2000	11.50	2172862.	0.261596	568412.	1604450.
1999	12.50	2460772.	0.282969	696323.	1764449.
1998	13.50	2789728.	0.304083	848309.	1941419.
1997	14.50	2174410.	0.324947	706568.	1467842.
1996	15.50	4775430.	0.345541	1650109.	3125321.
1995	16.50	3284457.	0.365866	1201670.	2082787.
1994	17.50	3431972.	0.385921	1324469.	2107503.
1993	18.50	4730953.	0.405685	1919277.	2811676.
1992	19.50	2807610.	0.425163	1193692.	1613918.
1991	20.50	5758941.	0.444343	2558942.	3199998.
1990	21.50	2474753.	0.463207	1146324.	1328430.
1989	22.50	2505748.	0.481765	1207181.	1298568.
1988	23.50	3087780.	0.499999	1543886.	1543894.
1987	24.50	2430623.	0.517898	1258814.	1171809.
1986	25.50	1621696.	0.535469	868367.	753329.
1985	26.50	1550718.	0.552680	857051.	693667.
1984	27.50	1522541.	0.569540	867149.	655392.
1983	28.50	1139416.	0.586046	667750.	471666.
1982	29.50	946969.	0.602161	570228.	376742.
1981	30.50	949243.	0.617908	586545.	362698.
1980	31.50	614306.	0.633272	389023.	225283.
1979	32.50	2372954.	0.648229	1538218.	834737.
1978	33.50	356507.	0.662797	236292.	120215.
1977	34.50	404819.	0.676953	274043.	130775.
1976	35.50	1868045.	0.690702	1290263.	577782.
1975	36.50	699408.	0.704044	492414.	206994.
1974	37.50	245653.	0.716964	176125.	69529.
1973	38.50	384238.	0.729473	280291.	103947.
1972	39.50	299161.	0.741574	221850.	77311.
1971	40.50	322278.	0.753264	242760.	79518.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	206872.	0.764554	158165.	48707.
1969	42.50	243660.	0.775448	188945.	54714.
1968	43.50	148599.	0.785956	116792.	31807.
1967	44.50	103194.	0.796096	82152.	21042.
1966	45.50	115723.	0.805881	93259.	22464.
1965	46.50	99444.	0.815333	81080.	18364.
1964	47.50	91678.	0.824463	75585.	16093.
1963	48.50	168390.	0.833321	140323.	28067.
1962	49.50	37257.	0.841912	31367.	5890.
1961	50.50	62288.	0.850269	52961.	9326.
1960	51.50	34631.	0.858441	29728.	4902.
1959	52.50	32586.	0.866443	28234.	4352.
1958	53.50	28291.	0.874314	24735.	3556.
1957	54.50	21733.	0.882104	19171.	2562.
1956	55.50	3099.	0.889791	2757.	341.
1955	56.50	6475.	0.897489	5812.	664.
1954	57.50	6361.	0.905134	5757.	603.
1953	58.50	2061.	0.912742	1881.	180.
1952	59.50	782.	0.920388	720.	62.
1951	60.50	1824.	0.927971	1693.	131.
1950	61.50	1607.	0.935523	1504.	104.
1949	62.50	93.	0.943072	88.	5.
SUBTOTAL :			0.229143	38958286.	131058918.
NET SALVAGE: -40.0%				15583315.	-15583315.
TOTAL :		170017204.	0.320800	54541601.	115475603.

WEIGHTED AGE: 10.6 YEARS
REMAINING LIFE: 29.3 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	14044537.	0.026316	369594.
2010	1.50 - 2.50	13899958.	0.026316	365789.
2009	2.50 - 3.50	20226226.	0.026316	532271.
2008	3.50 - 4.50	15523637.	0.026316	408518.
2007	4.50 - 5.50	6626379.	0.026316	174379.
2006	5.50 - 6.50	5483352.	0.026316	144299.
2005	6.50 - 7.50	9806602.	0.026316	258069.
2004	7.50 - 8.50	9553236.	0.026316	251402.
2003	8.50 - 9.50	8721682.	0.026316	229519.
2002	9.50 - 10.50	2230775.	0.026316	58705.
2001	10.50 - 11.50	2300182.	0.026316	60531.
2000	11.50 - 12.50	2172862.	0.026316	57181.
1999	12.50 - 13.50	2460772.	0.026316	64757.
1998	13.50 - 14.50	2789728.	0.026316	73414.
1997	14.50 - 15.50	2174410.	0.026316	57221.
1996	15.50 - 16.50	4775430.	0.026316	125670.
1995	16.50 - 17.50	3284457.	0.026316	86433.
1994	17.50 - 18.50	3431972.	0.026316	90315.
1993	18.50 - 19.50	4730953.	0.026316	124499.
1992	19.50 - 20.50	2807610.	0.026316	73885.
1991	20.50 - 21.50	5758941.	0.026316	151551.
1990	21.50 - 22.50	2474753.	0.026316	65125.
1989	22.50 - 23.50	2505748.	0.026316	65941.
1988	23.50 - 24.50	3087780.	0.026316	81258.
1987	24.50 - 25.50	2430623.	0.026316	63964.
1986	25.50 - 26.50	1621696.	0.026316	42676.
1985	26.50 - 27.50	1550718.	0.026316	40808.
1984	27.50 - 28.50	1522541.	0.026316	40067.
1983	28.50 - 29.50	1139416.	0.026316	29985.
1982	29.50 - 30.50	946969.	0.026316	24920.
1981	30.50 - 31.50	949243.	0.026316	24980.
1980	31.50 - 32.50	614306.	0.026316	16166.
1979	32.50 - 33.50	2372954.	0.026316	62446.
1978	33.50 - 34.50	356507.	0.026316	9382.
1977	34.50 - 35.50	404819.	0.026316	10653.
1976	35.50 - 36.50	1868045.	0.026316	49159.
1975	36.50 - 37.50	699408.	0.026316	18406.
1974	37.50 - 38.50	245653.	0.026316	6465.
1973	38.50 - 39.50	384238.	0.026316	10112.
1972	39.50 - 40.50	299161.	0.026316	7873.
1971	40.50 - 41.50	322278.	0.026316	8481.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	206872.	0.026316	5444.
1969	42.50 - 43.50	243660.	0.026316	6412.
1968	43.50 - 44.50	148599.	0.026316	3911.
1967	44.50 - 45.50	103194.	0.026316	2716.
1966	45.50 - 46.50	115723.	0.026316	3045.
1965	46.50 - 47.50	99444.	0.026316	2617.
1964	47.50 - 48.50	91678.	0.026316	2413.
1963	48.50 - 49.50	168390.	0.026316	4431.
1962	49.50 - 50.50	37257.	0.026316	980.
1961	50.50 - 51.50	62288.	0.026316	1639.
1960	51.50 - 52.50	34631.	0.026316	911.
1959	52.50 - 53.50	32586.	0.026316	858.
1958	53.50 - 54.50	28291.	0.026316	745.
1957	54.50 - 55.50	21733.	0.026316	572.
1956	55.50 - 56.50	3099.	0.026316	82.
1955	56.50 - 57.50	6475.	0.026316	170.
1954	57.50 - 58.50	6361.	0.026316	167.
1953	58.50 - 59.50	2061.	0.026316	54.
1952	59.50 - 60.50	782.	0.026316	21.
1951	60.50 - 61.50	1824.	0.026316	48.
1950	61.50 - 62.50	1607.	0.026316	42.
1949	62.50 - 63.50	93.	0.026316	2.
SUBTOTAL :		170017204.	0.026316	4474149.
NET SALVAGE: -40.0 %				1789660.
TOTAL :		170017204.	0.036842	6263809.

MONTHLY RATE: 0.003070

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 38.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	14044537.	37.5	527337220.
2010	1.50	13899958.	36.6	509391799.
2009	2.50	20226226.	35.8	723166374.
2008	3.50	15523637.	34.9	541268038.
2007	4.50	6626379.	34.0	225218453.
2006	5.50	5483352.	33.1	181590279.
2005	6.50	9806602.	32.3	316290694.
2004	7.50	9553236.	31.4	299942939.
2003	8.50	8721682.	30.5	266443157.
2002	9.50	2230775.	29.7	66277020.
2001	10.50	2300182.	28.9	66430268.
2000	11.50	2172862.	28.1	60968940.
1999	12.50	2460772.	27.2	67048874.
1998	13.50	2789728.	26.4	73773718.
1997	14.50	2174410.	25.7	55777831.
1996	15.50	4775430.	24.9	118761873.
1995	16.50	3284457.	24.1	79145678.
1994	17.50	3431972.	23.3	80084901.
1993	18.50	4730953.	22.6	106843403.
1992	19.50	2807610.	21.8	61328719.
1991	20.50	5758941.	21.1	121599603.
1990	21.50	2474753.	20.4	50480193.
1989	22.50	2505748.	19.7	49345434.
1988	23.50	3087780.	19.0	58667798.
1987	24.50	2430623.	18.3	44528603.
1986	25.50	1621696.	17.7	28626421.
1985	26.50	1550718.	17.0	26359271.
1984	27.50	1522541.	16.4	24904831.
1983	28.50	1139416.	15.7	17923257.
1982	29.50	946969.	15.1	14316146.
1981	30.50	949243.	14.5	13782497.
1980	31.50	614306.	13.9	8560749.
1979	32.50	2372954.	13.4	31719903.
1978	33.50	356507.	12.8	4568169.
1977	34.50	404819.	12.3	4969449.
1976	35.50	1868045.	11.8	21955643.
1975	36.50	699408.	11.2	7865754.
1974	37.50	245653.	10.8	2642087.
1973	38.50	384238.	10.3	3949968.
1972	39.50	299161.	9.8	2937813.
1971	40.50	322278.	9.4	3021659.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 38.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	206872.	8.9	1850868.
1969	42.50	243660.	8.5	2079138.
1968	43.50	148599.	8.1	1208652.
1967	44.50	103194.	7.7	799578.
1966	45.50	115723.	7.4	853630.
1965	46.50	99444.	7.0	697827.
1964	47.50	91678.	6.7	611524.
1963	48.50	168390.	6.3	1066544.
1962	49.50	37257.	6.0	223815.
1961	50.50	62288.	5.7	354401.
1960	51.50	34631.	5.4	186286.
1959	52.50	32586.	5.1	165379.
1958	53.50	28291.	4.8	135119.
1957	54.50	21733.	4.5	97366.
1956	55.50	3099.	4.2	12976.
1955	56.50	6475.	3.9	25224.
1954	57.50	6361.	3.6	22930.
1953	58.50	2061.	3.3	6833.
1952	59.50	782.	3.0	2366.
1951	60.50	1824.	2.7	4994.
1950	61.50	1607.	2.5	3938.
1949	62.50	93.	2.2	201.
TOTAL:		170017204.	29.3	4980225013.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 34.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	14064223.	99.8589	14044376.	19847.	161.	14044537.
2010	1.50	13961429.	99.5561	13899457.	61972.	501.	13899958.
2009	2.50	20383527.	99.2220	20224943.	158584.	1283.	20226226.
2008	3.50	15701942.	98.8552	15522182.	179760.	1454.	15523637.
2007	4.50	6729720.	98.4519	6625536.	104184.	843.	6626379.
2006	5.50	5593771.	98.0099	5482452.	111319.	901.	5483352.
2005	6.50	10053243.	97.5266	9804591.	248652.	2012.	9806602.
2004	7.50	9846251.	96.9998	9550846.	295405.	2390.	9553236.
2003	8.50	9042330.	96.4250	8719067.	323263.	2615.	8721682.
2002	9.50	2327776.	95.7989	2229983.	97793.	791.	2230775.
2001	10.50	2417212.	95.1190	2299228.	117984.	954.	2300182.
2000	11.50	2301099.	94.3817	2171816.	129283.	1046.	2172862.
1999	12.50	2628025.	93.5839	2459408.	168617.	1364.	2460772.
1998	13.50	3006852.	92.7201	2787957.	218895.	1771.	2789728.
1997	14.50	2367266.	91.7868	2172837.	194429.	1573.	2174410.
1996	15.50	5256057.	90.7812	4771510.	484547.	3920.	4775430.
1995	16.50	3658294.	89.6978	3281408.	376886.	3049.	3284457.
1994	17.50	3872449.	88.5326	3428379.	444070.	3592.	3431972.
1993	18.50	5414049.	87.2800	4725382.	688667.	5571.	4730953.
1992	19.50	3262748.	85.9367	2803898.	458850.	3712.	2807610.
1991	20.50	6805432.	84.4973	5750406.	1055026.	8535.	5758941.
1990	21.50	2978199.	82.9578	2470647.	507552.	4106.	2474753.
1989	22.50	3075879.	81.3133	2501099.	574780.	4650.	2505748.
1988	23.50	3873072.	79.5589	3081375.	791697.	6405.	3087780.
1987	24.50	3121319.	77.6912	2424989.	696330.	5633.	2430623.
1986	25.50	2136523.	75.7070	1617497.	519026.	4199.	1621696.
1985	26.50	2100803.	73.6019	1546232.	554571.	4486.	1550718.
1984	27.50	2126234.	71.3758	1517617.	608617.	4924.	1522541.
1983	28.50	1644715.	69.0268	1135295.	509420.	4121.	1139416.
1982	29.50	1417063.	66.5556	943135.	473928.	3834.	946969.
1981	30.50	1477291.	63.9641	944936.	532355.	4307.	949243.
1980	31.50	997734.	61.2567	611179.	386555.	3127.	614306.
1979	32.50	4037374.	58.4385	2359380.	1677994.	13575.	2372954.
1978	33.50	638002.	55.5188	354211.	283791.	2296.	356507.
1977	34.50	765372.	52.5075	401878.	363494.	2941.	404819.
1976	35.50	3748994.	49.4187	1852704.	1896290.	15341.	1868045.
1975	36.50	1497560.	46.2685	692898.	804662.	6510.	699408.
1974	37.50	564258.	43.0751	243055.	321203.	2598.	245653.
1973	38.50	952355.	39.8596	379605.	572750.	4633.	384238.
1972	39.50	805095.	36.6460	295035.	510060.	4126.	299161.
1971	40.50	947960.	33.4586	317175.	630785.	5103.	322278.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 34.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	669772.	30.3232	203097.	466675.	3775.	206872.
1969	42.50	874762.	27.2660	238513.	636249.	5147.	243660.
1968	43.50	596195.	24.3123	144949.	451246.	3651.	148599.
1967	44.50	466474.	21.4869	100231.	366243.	2963.	103194.
1966	45.50	594490.	18.8091	111818.	482672.	3905.	115723.
1965	46.50	585817.	16.2981	95477.	490340.	3967.	99444.
1964	47.50	625218.	13.9673	87326.	537892.	4351.	91678.
1963	48.50	1342819.	11.8267	158811.	1184008.	9578.	168390.
1962	49.50	351134.	9.8814	34697.	316437.	2560.	37257.
1961	50.50	701702.	8.1335	57073.	644629.	5215.	62288.
1960	51.50	472140.	6.5791	31062.	441078.	3568.	34631.
1959	52.50	544795.	5.2145	28408.	516387.	4177.	32586.
1958	53.50	588397.	4.0318	23723.	564674.	4568.	28291.
1957	54.50	570824.	3.0228	17255.	553569.	4478.	21733.
1956	55.50	104271.	2.1802	2273.	101998.	825.	3099.
1955	56.50	282588.	1.4945	4223.	278365.	2252.	6475.
1954	57.50	361773.	0.9570	3462.	358311.	2899.	6361.
1953	58.50	151392.	0.5566	843.	150549.	1218.	2061.
1952	59.50	71967.	0.2800	202.	71765.	581.	782.
1951	60.50	198350.	0.1117	222.	198128.	1603.	1824.
1950	61.50	192019.	0.0284	54.	191965.	1553.	1607.
1949	62.50	11480.	0.0017	0.	11480.	93.	93.
1948	63.50	49069.	0.0000	0.	49069.	0.	0.
1947	64.50	37507.	0.0000	0.	37507.	0.	0.
1946	65.50	77887.	0.0000	0.	77887.	0.	0.
1945	66.50	12146.	0.0000	0.	12146.	0.	0.
1944	67.50	4595.	0.0000	0.	4595.	0.	0.
1943	68.50	12302.	0.0000	0.	12302.	0.	0.
1942	69.50	20870.	0.0000	0.	20870.	0.	0.
1941	70.50	9441.	0.0000	0.	9441.	0.	0.
1940	71.50	8492.	0.0000	0.	8492.	0.	0.
1939	72.50	7977.	0.0000	0.	7977.	0.	0.
1938	73.50	1625.	0.0000	0.	1625.	0.	0.
1937	74.50	9056.	0.0000	0.	9056.	0.	0.
1936	75.50	8925.	0.0000	0.	8925.	0.	0.
1935	76.50	11041.	0.0000	0.	11041.	0.	0.
1934	77.50	1419.	0.0000	0.	1419.	0.	0.
1933	78.50	3830.	0.0000	0.	3830.	0.	0.
1932	79.50	2630.	0.0000	0.	2630.	0.	0.
1931	80.50	21457.	0.0000	0.	21457.	0.	0.
1930	81.50	18149.	0.0000	0.	18149.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 34.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	17485.	0.0000	0.	17485.	0.	0.
1928	83.50	111921.	0.0000	0.	111921.	0.	0.
1927	84.50	247539.	0.0000	0.	247539.	0.	0.
1926	85.50	20670.	0.0000	0.	20670.	0.	0.
1925	86.50	1428.	0.0000	0.	1428.	0.	0.
1924	87.50	3972.	0.0000	0.	3972.	0.	0.
1923	88.50	27648.	0.0000	0.	27648.	0.	0.
1922	89.50	43.	0.0000	0.	43.	0.	0.
TOTALS	:	198707000.		169789324.	28917676.	227880.	170017204.

ACTUAL SURVIVORS :170017204.

INDICATED SURVIVORS:169789324.

DIFFERENCE : 227880. PERCENT DIFFERENCE : 0.1

TOTAL FOR PRORATION: 28168552.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 38.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0132	99.87405	0.12595	49.96851	0.026316	1.31496	1.18902	0.011905
1.50	0.0395	99.60653	0.26753	99.74029	0.026316	2.62475	3.54624	0.035603
2.50	0.0658	99.31284	0.29368	99.45968	0.026316	2.61737	5.86993	0.059105
3.50	0.0921	98.99426	0.31858	99.15355	0.026316	2.60931	8.16066	0.082436
4.50	0.1184	98.64747	0.34679	98.82087	0.026316	2.60056	10.41442	0.105572
5.50	0.1447	98.27042	0.37705	98.45895	0.026316	2.59103	12.62840	0.128507
6.50	0.1711	97.86184	0.40858	98.06613	0.026316	2.58069	14.80052	0.151239
7.50	0.1974	97.41953	0.44232	97.64068	0.026316	2.56950	16.92770	0.173761
8.50	0.2237	96.94100	0.47853	97.18026	0.026316	2.55738	19.00656	0.196063
9.50	0.2500	96.42500	0.51600	96.68300	0.026316	2.54430	21.03486	0.218147
10.50	0.2763	95.86668	0.55832	96.14584	0.026316	2.53016	23.00670	0.239986
11.50	0.3026	95.26637	0.60032	95.56652	0.026316	2.51492	24.92130	0.261596
12.50	0.3289	94.62152	0.64484	94.94395	0.026316	2.49853	26.77499	0.282969
13.50	0.3553	93.92732	0.69421	94.27442	0.026316	2.48091	28.56169	0.304083
14.50	0.3816	93.18326	0.74406	93.55529	0.026316	2.46199	30.27963	0.324947
15.50	0.4079	92.38468	0.79858	92.78397	0.026316	2.44169	31.92274	0.345541
16.50	0.4342	91.52953	0.85516	91.95711	0.026316	2.41993	33.48751	0.365866
17.50	0.4605	90.61590	0.91363	91.07271	0.026316	2.39666	34.97054	0.385921
18.50	0.4868	89.63863	0.97727	90.12726	0.026316	2.37178	36.36505	0.405685
19.50	0.5132	88.59621	1.04242	89.11742	0.026316	2.34520	37.66783	0.425163
20.50	0.5395	87.48469	1.11153	88.04045	0.026316	2.31686	38.87317	0.444343
21.50	0.5658	86.29937	1.18532	86.89203	0.026316	2.28664	39.97449	0.463207
22.50	0.5921	85.03937	1.26000	85.66937	0.026316	2.25446	40.96895	0.481765
23.50	0.6184	83.70010	1.33927	84.36974	0.026316	2.22026	41.84995	0.499999
24.50	0.6447	82.27763	1.42247	82.98887	0.026316	2.18392	42.61140	0.517898
25.50	0.6711	80.77137	1.50626	81.52450	0.026316	2.14539	43.25053	0.535469
26.50	0.6974	79.17442	1.59695	79.97290	0.026316	2.10456	43.75813	0.552680
27.50	0.7237	77.48684	1.68758	78.33063	0.026316	2.06134	44.13189	0.569540
28.50	0.7500	75.70700	1.77984	76.59692	0.026316	2.01571	44.36777	0.586046
29.50	0.7763	73.82795	1.87905	74.76747	0.026316	1.96757	44.45628	0.602161
30.50	0.8026	71.85384	1.97410	72.84089	0.026316	1.91687	44.39905	0.617908
31.50	0.8289	69.78232	2.07153	70.81808	0.026316	1.86364	44.19116	0.633272
32.50	0.8553	67.61032	2.17200	68.69632	0.026316	1.80780	43.82697	0.648229
33.50	0.8816	65.34326	2.26706	66.47679	0.026316	1.74939	43.30930	0.662797
34.50	0.9079	62.98000	2.36326	64.16163	0.026316	1.68847	42.63451	0.676953
35.50	0.9342	60.52558	2.45442	61.75279	0.026316	1.62508	41.80517	0.690702
36.50	0.9605	57.98511	2.54047	59.25534	0.026316	1.55936	40.82405	0.704044
37.50	0.9868	55.36263	2.62247	56.67387	0.026316	1.49142	39.69300	0.716964
38.50	1.0132	52.66821	2.69442	54.01542	0.026316	1.42146	38.42004	0.729473

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35500. Poles & Fixtures

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 38.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	1.0395	49.91153	2.75668	51.28987	0.026316	1.34974	37.01309	0.741574
40.50	1.0658	47.10263	2.80890	48.50708	0.026316	1.27651	35.48070	0.753264
41.50	1.0921	44.25574	2.84689	45.67918	0.026316	1.20209	33.83590	0.764554
42.50	1.1184	41.38458	2.87116	42.82016	0.026316	1.12685	32.09159	0.775448
43.50	1.1447	38.50526	2.87931	39.94492	0.026316	1.05119	30.26346	0.785956
44.50	1.1711	35.63579	2.86947	37.07053	0.026316	0.97554	28.36953	0.796096
45.50	1.1974	32.79363	2.84216	34.21471	0.026316	0.90039	26.42776	0.805881
46.50	1.2237	29.99816	2.79548	31.39589	0.026316	0.82621	24.45849	0.815333
47.50	1.2500	27.26600	2.73216	28.63208	0.026316	0.75348	22.47982	0.824463
48.50	1.2763	24.61910	2.64690	25.94255	0.026316	0.68270	20.51562	0.833321
49.50	1.3026	22.07084	2.54826	23.34497	0.026316	0.61434	18.58170	0.841912
50.50	1.3289	19.63758	2.43326	20.85421	0.026316	0.54880	16.69724	0.850269
51.50	1.3553	17.33463	2.30295	18.48611	0.026316	0.48648	14.88076	0.858441
52.50	1.3816	15.17074	2.16390	16.25268	0.026316	0.42770	13.14457	0.866443
53.50	1.4079	13.15542	2.01532	14.16308	0.026316	0.37271	11.50197	0.874314
54.50	1.4342	11.29579	1.85963	12.22560	0.026316	0.32173	9.96407	0.882104
55.50	1.4605	9.59005	1.70574	10.44292	0.026316	0.27481	8.53315	0.889791
56.50	1.4868	8.04647	1.54358	8.81826	0.026316	0.23206	7.22162	0.897489
57.50	1.5132	6.65568	1.39079	7.35108	0.026316	0.19345	6.02429	0.905134
58.50	1.5395	5.41574	1.23995	6.03571	0.026316	0.15883	4.94317	0.912742
59.50	1.5658	4.32579	1.08995	4.87076	0.026316	0.12818	3.98140	0.920388
60.50	1.5921	3.37453	0.95126	3.85016	0.026316	0.10132	3.13146	0.927971
61.50	1.6184	2.55895	0.81558	2.96674	0.026316	0.07807	2.39395	0.935523
62.50	1.6447	1.87374	0.68521	2.21634	0.026316	0.05832	1.76707	0.943072
63.50	1.6711	1.30953	0.56421	1.59163	0.026316	0.04189	1.24474	0.950529
64.50	1.6974	0.86226	0.44726	1.08589	0.026316	0.02858	0.82606	0.958010
65.50	1.7237	0.52321	0.33905	0.69274	0.026316	0.01823	0.50523	0.965641
66.50	1.7500	0.28000	0.24321	0.40161	0.026316	0.01057	0.27259	0.973542
67.50	1.7763	0.12595	0.15405	0.20297	0.026316	0.00534	0.12388	0.983590
68.50	1.8026	0.04074	0.08521	0.08334	0.026316	0.00219	0.04086	1.000000
69.50	1.8289	0.00584	0.03489	0.02329	0.026316	0.00061	0.00658	1.000000
70.50	1.8553	0.00047	0.00537	0.00316	0.026316	0.00008	0.00130	1.000000
71.50	1.8816	0.00000	0.00047	0.00024	0.026316	0.00001	0.00000	1.000000
		3799.98943	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 355.00 - Poles and Fixtures
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	4,293,748	(1,881,860)	(44)	18,119	0	(1,863,741)	(43)
2009	2,332,023	(1,471,139)	(63)	136,576	6	(1,334,563)	(57)
2008	1,371,923	(273,015)	(20)	111,785	8	(161,230)	(12)
2007	864,678	(1,531,169)	(177)	143,171	17	(1,387,998)	(161)
2006	856,986	(637,675)	(74)	68,887	8	(568,788)	(66)
2005	1,281,275	(1,123,710)	(88)	65,435	5	(1,058,275)	(83)
2004	956,866	(1,041,449)	(109)	196,909	21	(844,540)	(88)
2003	758,569	(539,717)	(71)	164,214	22	(375,503)	(50)
2002	408,050	(1,052,921)	(258)	136,769	34	(916,152)	(225)
2001	461,260	(570,219)	(124)	96,335	21	(473,884)	(103)
2000	494,199	(380,633)	(77)	21,605	4	(359,027)	(73)
1999	536,626	(260,806)	(49)	18,905	4	(241,901)	(45)
1998	678,840	(213,796)	(31)	39,512	6	(174,284)	(26)
1997	740,137	(341,939)	(46)	36,586	5	(305,353)	(41)
1996	453,213	(199,937)	(44)	83,686	18	(116,251)	(26)
1995	589,045	(374,921)	(64)	140,343	24	(234,578)	(40)
1994	1,375,624	(396,745)	(29)	33,320	2	(363,424)	(26)
1993	820,022	(499,617)	(61)	18,979	2	(480,638)	(59)
1992	1,308,055	(604,355)	(46)	64,189	5	(540,166)	(41)
1991	780,462	(314,196)	(40)	64,851	8	(249,345)	(32)
1990	699,988	(223,699)	(32)	62,475	9	(161,224)	(23)
1989	543,458	(92,197)	(17)	95,335	18	3,138	1
1988	843,618	(323,301)	(38)	243,796	29	(79,504)	(9)
1987	543,787	(296,620)	(55)	291,813	54	(4,807)	(1)
1986	329,810	(303,974)	(92)	213,799	65	(90,174)	(27)
1985	580,523	(577,934)	(100)	205,295	35	(372,639)	(64)
1984	677,098	(334,370)	(49)	172,731	26	(161,639)	(24)
1983	348,967	(92,813)	(27)	457,427	131	364,613	104
1982	291,532	(40,829)	(14)	489,884	168	449,054	154
	26,220,383	**(15,995,555)**	**(61)**	**3,892,733**	**15**	**(12,102,822)**	**(46)**

Tampa Electric Company
Net Salvage Analysis
Account - 355.00 - Poles and Fixtures
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	9,719,358	(5,794,858)	(60)	478,538	5	(5,316,320)	(55)
2009	6,706,885	(5,036,708)	(75)	525,854	8	(4,510,854)	(67)
2008	5,331,728	(4,607,018)	(86)	586,187	11	(4,020,831)	(75)
2007	4,718,374	(4,873,720)	(103)	638,616	14	(4,235,104)	(90)
2006	4,261,746	(4,395,472)	(103)	632,214	15	(3,763,258)	(88)
2005	3,866,020	(4,328,016)	(112)	659,662	17	(3,668,354)	(95)
2004	3,078,944	(3,584,939)	(116)	615,832	20	(2,969,106)	(96)
2003	2,658,704	(2,804,296)	(105)	437,829	16	(2,366,468)	(89)
2002	2,578,976	(2,478,375)	(96)	313,127	12	(2,165,248)	(84)
2001	2,911,063	(1,767,393)	(61)	212,944	7	(1,554,449)	(53)
2000	2,903,017	(1,397,112)	(48)	200,295	7	(1,196,817)	(41)
1999	2,997,862	(1,391,400)	(46)	319,032	11	(1,072,367)	(36)
1998	3,836,860	(1,527,338)	(40)	333,448	9	(1,193,890)	(31)
1997	3,978,041	(1,813,159)	(46)	312,914	8	(1,500,245)	(38)
1996	4,545,959	(2,075,576)	(46)	340,518	7	(1,735,058)	(38)
1995	4,873,207	(2,189,834)	(45)	321,683	7	(1,868,151)	(38)
1994	4,984,150	(2,038,612)	(41)	243,815	5	(1,794,797)	(36)
1993	4,151,984	(1,734,064)	(42)	305,830	7	(1,428,234)	(34)
1992	4,175,580	(1,557,748)	(37)	530,648	13	(1,027,100)	(25)
1991	3,411,313	(1,250,012)	(37)	758,271	22	(491,741)	(14)
1990	2,960,661	(1,239,790)	(42)	907,219	31	(332,570)	(11)
1989	2,841,196	(1,594,025)	(56)	1,050,039	37	(543,986)	(19)
1988	2,974,836	(1,836,198)	(62)	1,127,435	38	(708,763)	(24)
1987	2,480,185	(1,605,710)	(65)	1,341,065	54	(264,645)	(11)
1986	2,227,930	(1,349,920)	(61)	1,539,135	69	189,216	8

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35500 Poles & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	14064223.	1341377.	170017204.
2010	13961429.	4293748.	157294357.
2009	20383527.	2332023.	147626677.
2008	15701942.	1371923.	129577372.
2007	6729720.	864678.	115237855.
2006	5593771.	856986.	109376821.
2005	10053243.	1281275.	104643533.
2004	9846251.	956866.	93736581.
2003	9042330.	758569.	84852164.
2002	2327776.	408050.	76595882.
2001	2417212.	461260.	72968200.
2000	2301099.	494199.	71012248.
1999	2628025.	536626.	69195978.
1998	3006852.	678840.	67102662.
1997	2367266.	740137.	64777474.
1996	5256057.	453213.	63150345.
1995	3658294.	589045.	58347501.
1994	3872449.	1375624.	55278252.
1993	5414049.	820022.	52781427.
1992	3262748.	1308055.	48187400.
1991	6805432.	780462.	46232706.
1990	2978199.	699988.	40207736.
1989	3075879.	543458.	37929525.
1988	3873072.	843618.	35397104.
1987	3121319.	543787.	32367650.
1986	2136523.	329809.	29790118.
1985	2100803.	580524.	27983404.
1984	2126234.	677098.	26463125.
1983	1644715.	348967.	25013989.
1982	1417063.	291532.	23718241.
1981	1477291.	377076.	22592710.
1980	997734.	1309726.	21492495.
1979	4037374.	157937.	21804487.
1978	638002.	271550.	17925050.
1977	765372.	173615.	17558598.
1976	3748994.	211016.	16966841.
1975	1497560.	173006.	13428863.
1974	564258.	192517.	12104309.
1973	952355.	175868.	11732568.
1972	805095.	179178.	10956081.
1971	947960.	205981.	10330164.
1970	669772.	116724.	9588185.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35500 Poles & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	874762.	109788.	9035137.
1968	596195.	98970.	8270163.
1967	466474.	149184.	7775938.
1966	594490.	226068.	7458648.
1965	585817.	114051.	7090226.
1964	625218.	43248.	6618460.
1963	1342819.	39572.	6036490.
1962	351134.	56491.	4733243.
1961	701702.	145105.	4438600.
1960	472140.	44576.	3882003.
1959	544795.	39422.	3454439.
1958	588397.	29951.	2949066.
1957	570824.	46704.	2390620.
1956	104271.	8560.	1866500.
1955	282588.	6231.	1770789.
1954	361773.	10711.	1494432.
1953	151392.	6337.	1143370.
1952	71967.	19781.	998315.
1951	198350.	11015.	946129.
1950	192019.	9137.	758794.
1949	11480.	30782.	575912.
1948	49069.	2922.	595214.
1947	37507.	20866.	549067.
1946	77887.	5764.	532426.
1945	12146.	15186.	460303.
1944	4595.	3781.	463343.
1943	12302.	16713.	462529.
1942	20870.	0.	466940.
1941	9441.	3395.	446070.
1940	8492.	7492.	440024.
1939	7977.	9785.	439024.
1938	1625.	6221.	440832.
1937	9056.	879.	445428.
1936	8925.	12714.	437251.
1935	11041.	7293.	441040.
1934	1419.	3925.	437292.
1933	3830.	0.	439798.
1932	2630.	3597.	435968.
1931	21457.	3374.	436935.
1930	18149.	330.	418852.
1929	17485.	5860.	401033.
1928	111921.	48.	389408.
1927	247539.	18782.	277535.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35500 Poles & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	20670.	2513.	48778.
1925	1428.	0.	30621.
1924	3972.	0.	29193.
1923	27648.	2470.	25221.
1922	43.	0.	43.
	198707000.	32505547.	2417021324.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	17164046.	0.009054	155401.	17008644.
2010	1.50	1967597.	0.027096	53314.	1914283.
2009	2.50	19714690.	0.045025	887654.	18827036.
2008	3.50	7500674.	0.062855	471451.	7029223.
2007	4.50	3693383.	0.080579	297610.	3395773.
2006	5.50	2451775.	0.098194	240751.	2211025.
2005	6.50	0.	0.115695	0.	0.
2004	7.50	3342689.	0.133078	444837.	2897852.
2003	8.50	19038201.	0.150337	2862152.	16176049.
2002	9.50	2412243.	0.167480	404001.	2008241.
2001	10.50	2815409.	0.184501	519445.	2295963.
2000	11.50	1884677.	0.201389	379554.	1505123.
1999	12.50	2099332.	0.218151	457971.	1641361.
1998	13.50	1279495.	0.234774	300392.	979102.
1997	14.50	1766607.	0.251265	443887.	1322720.
1996	15.50	4724776.	0.267614	1264416.	3460360.
1995	16.50	4185477.	0.283826	1187948.	2997529.
1994	17.50	2006484.	0.299893	601730.	1404754.
1993	18.50	3461383.	0.315812	1093146.	2368237.
1992	19.50	4780380.	0.331575	1585056.	3195324.
1991	20.50	3255472.	0.347189	1130265.	2125207.
1990	21.50	2666562.	0.362645	967016.	1699546.
1989	22.50	1918496.	0.377950	725096.	1193400.
1988	23.50	1777900.	0.393082	698861.	1079039.
1987	24.50	2182628.	0.408054	890631.	1291997.
1986	25.50	1591711.	0.422860	673071.	918641.
1985	26.50	1645353.	0.437485	719817.	925536.
1984	27.50	1209712.	0.451942	546720.	662993.
1983	28.50	1143238.	0.466218	532998.	610240.
1982	29.50	1259973.	0.480312	605181.	654792.
1981	30.50	1082931.	0.494218	535204.	547727.
1980	31.50	460790.	0.507941	234054.	226736.
1979	32.50	798459.	0.521467	416370.	382089.
1978	33.50	218826.	0.534796	117027.	101799.
1977	34.50	218245.	0.547925	119582.	98663.
1976	35.50	1384941.	0.560852	776747.	608194.
1975	36.50	1052114.	0.573569	603459.	448654.
1974	37.50	284781.	0.586071	166902.	117879.
1973	38.50	447036.	0.598361	267489.	179547.
1972	39.50	238605.	0.610434	145652.	92952.
1971	40.50	323414.	0.622287	201256.	122158.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	142352.	0.633914	90239.	52113.
1969	42.50	132597.	0.645312	85566.	47030.
1968	43.50	70967.	0.656481	46589.	24379.
1967	44.50	89724.	0.667415	59883.	29841.
1966	45.50	59308.	0.678116	40218.	19090.
1965	46.50	90185.	0.688584	62100.	28085.
1964	47.50	56766.	0.698808	39668.	17097.
1963	48.50	146072.	0.708799	103536.	42536.
1962	49.50	34991.	0.718546	25142.	9848.
1961	50.50	45611.	0.728056	33207.	12404.
1960	51.50	14696.	0.737329	10836.	3860.
1959	52.50	20359.	0.746366	15195.	5164.
1958	53.50	21307.	0.755169	16091.	5217.
1957	54.50	16635.	0.763740	12705.	3930.
1956	55.50	2948.	0.772081	2276.	672.
1955	56.50	5749.	0.780196	4485.	1264.
1954	57.50	6175.	0.788098	4866.	1308.
1953	58.50	1282.	0.795787	1020.	262.
1952	59.50	577.	0.803267	463.	113.
SUBTOTAL :			0.191666	25378201.	107030602.
NET SALVAGE: -40.0%				10151280.	-10151280.
TOTAL :		132408803.	0.268332	35529481.	96879322.

WEIGHTED AGE: 11.3 YEARS
REMAINING LIFE: 40.4 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	17164046.	0.020000	343282.
2010	1.50 - 2.50	1967597.	0.020000	39352.
2009	2.50 - 3.50	19714690.	0.020000	394295.
2008	3.50 - 4.50	7500674.	0.020000	150014.
2007	4.50 - 5.50	3693383.	0.020000	73868.
2006	5.50 - 6.50	2451775.	0.020000	49036.
2005	6.50 - 7.50	0.	0.020000	0.
2004	7.50 - 8.50	3342689.	0.020000	66854.
2003	8.50 - 9.50	19038201.	0.020000	380765.
2002	9.50 - 10.50	2412243.	0.020000	48245.
2001	10.50 - 11.50	2815409.	0.020000	56308.
2000	11.50 - 12.50	1884677.	0.020000	37694.
1999	12.50 - 13.50	2099332.	0.020000	41987.
1998	13.50 - 14.50	1279495.	0.020000	25590.
1997	14.50 - 15.50	1766607.	0.020000	35332.
1996	15.50 - 16.50	4724776.	0.020000	94496.
1995	16.50 - 17.50	4185477.	0.020000	83710.
1994	17.50 - 18.50	2006484.	0.020000	40130.
1993	18.50 - 19.50	3461383.	0.020000	69228.
1992	19.50 - 20.50	4780380.	0.020000	95608.
1991	20.50 - 21.50	3255472.	0.020000	65110.
1990	21.50 - 22.50	2666562.	0.020000	53331.
1989	22.50 - 23.50	1918496.	0.020000	38370.
1988	23.50 - 24.50	1777900.	0.020000	35558.
1987	24.50 - 25.50	2182628.	0.020000	43653.
1986	25.50 - 26.50	1591711.	0.020000	31834.
1985	26.50 - 27.50	1645353.	0.020000	32907.
1984	27.50 - 28.50	1209712.	0.020000	24194.
1983	28.50 - 29.50	1143238.	0.020000	22865.
1982	29.50 - 30.50	1259973.	0.020000	25200.
1981	30.50 - 31.50	1082931.	0.020000	21659.
1980	31.50 - 32.50	460790.	0.020000	9216.
1979	32.50 - 33.50	798459.	0.020000	15969.
1978	33.50 - 34.50	218826.	0.020000	4377.
1977	34.50 - 35.50	218245.	0.020000	4365.
1976	35.50 - 36.50	1384941.	0.020000	27699.
1975	36.50 - 37.50	1052114.	0.020000	21042.
1974	37.50 - 38.50	284781.	0.020000	5696.
1973	38.50 - 39.50	447036.	0.020000	8941.
1972	39.50 - 40.50	238605.	0.020000	4772.
1971	40.50 - 41.50	323414.	0.020000	6468.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -40.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	142352.	0.020000	2847.
1969	42.50 - 43.50	132597.	0.020000	2652.
1968	43.50 - 44.50	70967.	0.020000	1419.
1967	44.50 - 45.50	89724.	0.020000	1794.
1966	45.50 - 46.50	59308.	0.020000	1186.
1965	46.50 - 47.50	90185.	0.020000	1804.
1964	47.50 - 48.50	56766.	0.020000	1135.
1963	48.50 - 49.50	146072.	0.020000	2921.
1962	49.50 - 50.50	34991.	0.020000	700.
1961	50.50 - 51.50	45611.	0.020000	912.
1960	51.50 - 52.50	14696.	0.020000	294.
1959	52.50 - 53.50	20359.	0.020000	407.
1958	53.50 - 54.50	21307.	0.020000	426.
1957	54.50 - 55.50	16635.	0.020000	333.
1956	55.50 - 56.50	2948.	0.020000	59.
1955	56.50 - 57.50	5749.	0.020000	115.
1954	57.50 - 58.50	6175.	0.020000	123.
1953	58.50 - 59.50	1282.	0.020000	26.
1952	59.50 - 60.50	577.	0.020000	12.
SUBTOTAL :		132408803.	0.020000	2648182.
NET SALVAGE: -40.0 %				1059273.
TOTAL :		132408803.	0.028000	3707455.

MONTHLY RATE: 0.002333

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 50.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	17164046.	49.5	850430169.
2010	1.50	1967597.	48.6	95713909.
2009	2.50	19714690.	47.7	941349546.
2008	3.50	7500674.	46.9	351460282.
2007	4.50	3693383.	46.0	169788238.
2006	5.50	2451775.	45.1	110550964.
2005	6.50	0.	44.2	0.
2004	7.50	3342689.	43.3	144892238.
2003	8.50	19038201.	42.5	808800526.
2002	9.50	2412243.	41.6	100411817.
2001	10.50	2815409.	40.8	114797897.
2000	11.50	1884677.	39.9	75255962.
1999	12.50	2099332.	39.1	82067870.
1998	13.50	1279495.	38.3	48955006.
1997	14.50	1766607.	37.4	66135836.
1996	15.50	4724776.	36.6	173017602.
1995	16.50	4185477.	35.8	149876084.
1994	17.50	2006484.	35.0	70237520.
1993	18.50	3461383.	34.2	118411560.
1992	19.50	4780380.	33.4	159765818.
1991	20.50	3255472.	32.6	106260120.
1990	21.50	2666562.	31.9	84977071.
1989	22.50	1918496.	31.1	59669874.
1988	23.50	1777900.	30.3	53951840.
1987	24.50	2182628.	29.6	64599703.
1986	25.50	1591711.	28.9	45931919.
1985	26.50	1645353.	28.1	46276690.
1984	27.50	1209712.	27.4	33149554.
1983	28.50	1143238.	26.7	30511929.
1982	29.50	1259973.	26.0	32739546.
1981	30.50	1082931.	25.3	27386274.
1980	31.50	460790.	24.6	11336765.
1979	32.50	798459.	23.9	19104402.
1978	33.50	218826.	23.3	5089928.
1977	34.50	218245.	22.6	4933140.
1976	35.50	1384941.	22.0	30409634.
1975	36.50	1052114.	21.3	22432662.
1974	37.50	284781.	20.7	5893925.
1973	38.50	447036.	20.1	8977319.
1972	39.50	238605.	19.5	4647609.
1971	40.50	323414.	18.9	6107873.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 50.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	142352.	18.3	2605640.
1969	42.50	132597.	17.7	2351519.
1968	43.50	70967.	17.2	1218924.
1967	44.50	89724.	16.6	1492047.
1966	45.50	59308.	16.1	954516.
1965	46.50	90185.	15.6	1404254.
1964	47.50	56766.	15.1	854865.
1963	48.50	146072.	14.6	2126811.
1962	49.50	34991.	14.1	492413.
1961	50.50	45611.	13.6	620175.
1960	51.50	14696.	13.1	193013.
1959	52.50	20359.	12.7	258186.
1958	53.50	21307.	12.2	260835.
1957	54.50	16635.	11.8	196510.
1956	55.50	2948.	11.4	33590.
1955	56.50	5749.	11.0	63183.
1954	57.50	6175.	10.6	65423.
1953	58.50	1282.	10.2	13087.
1952	59.50	577.	9.8	5672.
TOTAL:		132408803.	40.4	5351517284.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35600. Overhead Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 32.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	17189606.	99.8499	17163800.	25806.	245.	17164046.
2010	1.50	1976877.	99.5261	1967508.	9369.	89.	1967597.
2009	2.50	19878643.	99.1673	19713116.	165527.	1574.	19714690.
2008	3.50	7593163.	98.7702	7499786.	93377.	888.	7500674.
2007	4.50	3755440.	98.3317	3692788.	62652.	596.	3693383.
2006	5.50	2505163.	97.8484	2451263.	53900.	513.	2451775.
2005	6.50	0.	97.3181	0.	0.	0.	0.
2004	7.50	3454378.	96.7357	3341616.	112762.	1072.	3342689.
2003	8.50	19803551.	96.0982	19030854.	772697.	7347.	19038201.
2002	9.50	2527358.	95.4015	2411137.	116221.	1105.	2412243.
2001	10.50	2973190.	94.6422	2813894.	159296.	1515.	2815409.
2000	11.50	2007669.	93.8151	1883496.	124173.	1181.	1884677.
1999	12.50	2257773.	92.9151	2097811.	159962.	1521.	2099332.
1998	13.50	1390541.	91.9375	1278429.	112112.	1066.	1279495.
1997	14.50	1942056.	90.8791	1764922.	177134.	1684.	1766607.
1996	15.50	5259657.	89.7329	4719641.	540016.	5135.	4724776.
1995	16.50	4723790.	88.4948	4180309.	543481.	5168.	4185477.
1994	17.50	2298898.	87.1581	2003676.	295222.	2807.	2006484.
1993	18.50	4031677.	85.7189	3455908.	575769.	5475.	3461383.
1992	19.50	5669309.	84.1698	4771847.	897462.	8534.	4780380.
1991	20.50	3937789.	82.5063	3248922.	688867.	6550.	3255472.
1990	21.50	3295887.	80.7224	2660520.	635367.	6042.	2666562.
1989	22.50	2428026.	78.8132	1913605.	514421.	4892.	1918496.
1988	23.50	2309095.	76.7747	1772800.	536295.	5099.	1777900.
1987	24.50	2916246.	74.6023	2175585.	740661.	7043.	2182628.
1986	25.50	2193729.	72.2939	1585932.	607797.	5779.	1591711.
1985	26.50	2345983.	69.8482	1638627.	707356.	6726.	1645353.
1984	27.50	1790178.	67.2637	1204140.	586038.	5572.	1209712.
1983	28.50	1762107.	64.5419	1137297.	624810.	5941.	1143238.
1982	29.50	2030524.	61.6873	1252576.	777948.	7397.	1259973.
1981	30.50	1832372.	58.7073	1075736.	756636.	7195.	1082931.
1980	31.50	822345.	55.6116	457319.	365026.	3471.	460790.
1979	32.50	1510385.	52.4121	791625.	718760.	6835.	798459.
1978	33.50	441096.	49.1259	216692.	224404.	2134.	218826.
1977	34.50	471500.	45.7717	215814.	255686.	2431.	218245.
1976	35.50	3226710.	42.3732	1367260.	1859450.	17681.	1384941.
1975	36.50	2661211.	38.9547	1036666.	1624545.	15447.	1052114.
1974	37.50	787569.	35.5466	279954.	507615.	4827.	284781.
1973	38.50	1361981.	32.1776	438252.	923729.	8784.	447036.
1972	39.50	807290.	28.8800	233145.	574145.	5459.	238605.
1971	40.50	1225476.	25.6842	314754.	910722.	8660.	323414.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35600. Overhead Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 32.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	609518.	22.6190	137867.	471651.	4485.	142352.
1969	42.50	647582.	19.7123	127653.	519929.	4944.	132597.
1968	43.50	399264.	16.9851	67815.	331449.	3152.	70967.
1967	44.50	587452.	14.4601	84946.	502506.	4778.	89724.
1966	45.50	456804.	12.1479	55492.	401312.	3816.	59308.
1965	46.50	826601.	10.0551	83116.	743485.	7070.	90185.
1964	47.50	626679.	8.1851	51294.	575385.	5471.	56766.
1963	48.50	1968014.	6.5336	128581.	1839433.	17491.	146072.
1962	49.50	583363.	5.0957	29726.	553637.	5264.	34991.
1961	50.50	954928.	3.8622	36881.	918047.	8729.	45611.
1960	51.50	392170.	2.8234	11072.	381098.	3624.	14696.
1959	52.50	701231.	1.9712	13823.	687408.	6536.	20359.
1958	53.50	954257.	1.2943	12351.	941906.	8956.	21307.
1957	54.50	965667.	0.7792	7524.	958143.	9111.	16635.
1956	55.50	216599.	0.4139	896.	215703.	2051.	2948.
1955	56.50	509167.	0.1799	916.	508251.	4833.	5749.
1954	57.50	614540.	0.0544	335.	614205.	5840.	6175.
1953	58.50	133884.	0.0065	9.	133875.	1273.	1282.
1952	59.50	60633.	0.0001	0.	60633.	577.	577.
1951	60.50	115343.	0.0000	0.	115343.	0.	0.
1950	61.50	275981.	0.0000	0.	275981.	0.	0.
1949	62.50	117895.	0.0000	0.	117895.	0.	0.
1948	63.50	71140.	0.0000	0.	71140.	0.	0.
1947	64.50	52235.	0.0000	0.	52235.	0.	0.
1946	65.50	92266.	0.0000	0.	92266.	0.	0.
1945	66.50	9828.	0.0000	0.	9828.	0.	0.
1944	67.50	17961.	0.0000	0.	17961.	0.	0.
1943	68.50	12875.	0.0000	0.	12875.	0.	0.
1942	69.50	35081.	0.0000	0.	35081.	0.	0.
1941	70.50	42276.	0.0000	0.	42276.	0.	0.
1940	71.50	8974.	0.0000	0.	8974.	0.	0.
1939	72.50	7628.	0.0000	0.	7628.	0.	0.
1938	73.50	639.	0.0000	0.	639.	0.	0.
1937	74.50	11456.	0.0000	0.	11456.	0.	0.
1936	75.50	5828.	0.0000	0.	5828.	0.	0.
1935	76.50	8528.	0.0000	0.	8528.	0.	0.
1934	77.50	1185.	0.0000	0.	1185.	0.	0.
1933	78.50	4064.	0.0000	0.	4064.	0.	0.
1932	79.50	6798.	0.0000	0.	6798.	0.	0.
1931	80.50	24392.	0.0000	0.	24392.	0.	0.
1930	81.50	19328.	0.0000	0.	19328.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35600. Overhead Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 32.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	37081.	0.0000	0.	37081.	0.	0.
1928	83.50	159375.	0.0000	0.	159375.	0.	0.
1927	84.50	266448.	0.0000	0.	266448.	0.	0.
1926	85.50	26845.	0.0000	0.	26845.	0.	0.
1925	86.50	1686.	0.0000	0.	1686.	0.	0.
1924	87.50	1275.	0.0000	0.	1275.	0.	0.
1923	88.50	35326.	0.0000	0.	35326.	0.	0.
1922	89.50	57.	0.0000	0.	57.	0.	0.
TOTALS	:	165074385.		132109322.	32965063.	299481.	132408803.

ACTUAL SURVIVORS :132408803.

INDICATED SURVIVORS:132109322.

DIFFERENCE : 299481. PERCENT DIFFERENCE : 0.2

TOTAL FOR PRORATION: 31495269.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0100	99.90500	0.09500	49.97625	0.020000	0.99953	0.90453	0.009054
1.50	0.0300	99.70600	0.19900	99.80550	0.020000	1.99611	2.70164	0.027096
2.50	0.0500	99.49200	0.21400	99.59900	0.020000	1.99198	4.47963	0.045025
3.50	0.0700	99.26400	0.22800	99.37800	0.020000	1.98756	6.23919	0.062855
4.50	0.0900	99.02100	0.24300	99.14250	0.020000	1.98285	7.97905	0.080579
5.50	0.1100	98.76200	0.25900	98.89150	0.020000	1.97783	9.69788	0.098194
6.50	0.1300	98.48600	0.27600	98.62400	0.020000	1.97248	11.39437	0.115695
7.50	0.1500	98.19200	0.29400	98.33900	0.020000	1.96678	13.06715	0.133078
8.50	0.1700	97.87900	0.31300	98.03550	0.020000	1.96071	14.71486	0.150337
9.50	0.1900	97.54700	0.33200	97.71300	0.020000	1.95426	16.33713	0.167480
10.50	0.2100	97.19500	0.35200	97.37100	0.020000	1.94742	17.93255	0.184501
11.50	0.2300	96.82100	0.37400	97.00800	0.020000	1.94016	19.49872	0.201389
12.50	0.2500	96.42500	0.39600	96.62300	0.020000	1.93246	21.03519	0.218151
13.50	0.2700	96.00500	0.42000	96.21500	0.020000	1.92430	22.53949	0.234774
14.50	0.2900	95.56100	0.44400	95.78300	0.020000	1.91566	24.01115	0.251265
15.50	0.3100	95.09100	0.47000	95.32600	0.020000	1.90652	25.44768	0.267614
16.50	0.3300	94.59500	0.49600	94.84300	0.020000	1.89686	26.84854	0.283826
17.50	0.3500	94.07100	0.52400	94.33300	0.020000	1.88666	28.21121	0.299893
18.50	0.3700	93.51800	0.55300	93.79450	0.020000	1.87589	29.53410	0.315812
19.50	0.3900	92.93400	0.58400	93.22600	0.020000	1.86452	30.81463	0.331575
20.50	0.4100	92.31900	0.61500	92.62650	0.020000	1.85253	32.05216	0.347189
21.50	0.4300	91.67100	0.64800	91.99500	0.020000	1.83990	33.24407	0.362645
22.50	0.4500	90.99000	0.68100	91.33050	0.020000	1.82661	34.38968	0.377950
23.50	0.4700	90.27200	0.71800	90.63100	0.020000	1.81262	35.48430	0.393082
24.50	0.4900	89.51800	0.75400	89.89500	0.020000	1.79790	36.52821	0.408054
25.50	0.5100	88.72600	0.79200	89.12200	0.020000	1.78244	37.51865	0.422860
26.50	0.5300	87.89300	0.83300	88.30950	0.020000	1.76619	38.45184	0.437485
27.50	0.5500	87.02000	0.87300	87.45650	0.020000	1.74913	39.32798	0.451942
28.50	0.5700	86.10400	0.91600	86.56200	0.020000	1.73124	40.14322	0.466218
29.50	0.5900	85.14400	0.96000	85.62400	0.020000	1.71248	40.89571	0.480312
30.50	0.6100	84.13800	1.00600	84.64100	0.020000	1.69282	41.58253	0.494218
31.50	0.6300	83.08600	1.05200	83.61200	0.020000	1.67224	42.20278	0.507941
32.50	0.6500	81.98500	1.10100	82.53550	0.020000	1.65071	42.75249	0.521467
33.50	0.6700	80.83400	1.15100	81.40950	0.020000	1.62819	43.22969	0.534796
34.50	0.6900	79.63200	1.20200	80.23300	0.020000	1.60466	43.63235	0.547925
35.50	0.7100	78.37800	1.25400	79.00500	0.020000	1.58010	43.95845	0.560852
36.50	0.7300	77.07000	1.30800	77.72400	0.020000	1.55448	44.20493	0.573569
37.50	0.7500	75.70700	1.36300	76.38850	0.020000	1.52777	44.36971	0.586071
38.50	0.7700	74.28900	1.41800	74.99800	0.020000	1.49996	44.45167	0.598361

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.7900	72.81500	1.47400	73.55200	0.020000	1.47104	44.44872	0.610434
40.50	0.8100	71.28500	1.53000	72.05000	0.020000	1.44100	44.35972	0.622287
41.50	0.8300	69.69800	1.58700	70.49150	0.020000	1.40983	44.18255	0.633914
42.50	0.8500	68.05400	1.64400	68.87600	0.020000	1.37752	43.91608	0.645312
43.50	0.8700	66.35400	1.70000	67.20400	0.020000	1.34408	43.56016	0.656481
44.50	0.8900	64.59800	1.75600	65.47600	0.020000	1.30952	43.11368	0.667415
45.50	0.9100	62.78800	1.81000	63.69300	0.020000	1.27386	42.57754	0.678116
46.50	0.9300	60.92600	1.86200	61.85700	0.020000	1.23714	41.95269	0.688584
47.50	0.9500	59.01200	1.91400	59.96900	0.020000	1.19938	41.23807	0.698808
48.50	0.9700	57.05100	1.96100	58.03150	0.020000	1.16063	40.43771	0.708799
49.50	0.9900	55.04400	2.00700	56.04750	0.020000	1.12095	39.55166	0.718546
50.50	1.0100	52.99600	2.04800	54.02000	0.020000	1.08040	38.58406	0.728056
51.50	1.0300	50.91100	2.08500	51.95350	0.020000	1.03907	37.53813	0.737329
52.50	1.0500	48.79400	2.11700	49.85250	0.020000	0.99705	36.41819	0.746366
53.50	1.0700	46.65000	2.14400	47.72200	0.020000	0.95444	35.22863	0.755169
54.50	1.0900	44.48500	2.16500	45.56750	0.020000	0.91135	33.97498	0.763740
55.50	1.1100	42.30500	2.18000	43.39500	0.020000	0.86790	32.66288	0.772081
56.50	1.1300	40.11700	2.18800	41.21100	0.020000	0.82422	31.29911	0.780196
57.50	1.1500	37.93000	2.18700	39.02350	0.020000	0.78047	29.89258	0.788098
58.50	1.1700	35.75000	2.18000	36.84000	0.020000	0.73680	28.44938	0.795787
59.50	1.1900	33.58500	2.16500	34.66750	0.020000	0.69335	26.97773	0.803267
60.50	1.2100	31.44400	2.14100	32.51450	0.020000	0.65029	25.48702	0.810553
61.50	1.2300	29.33500	2.10900	30.38950	0.020000	0.60779	23.98581	0.817652
62.50	1.2500	27.26600	2.06900	28.30050	0.020000	0.56601	22.48283	0.824574
63.50	1.2700	25.24500	2.02100	26.25550	0.020000	0.52511	20.98693	0.831330
64.50	1.2900	23.27900	1.96600	24.26200	0.020000	0.48524	19.50618	0.837930
65.50	1.3100	21.37600	1.90300	22.32750	0.020000	0.44655	18.04973	0.844392
66.50	1.3300	19.54200	1.83400	20.45900	0.020000	0.40918	16.62491	0.850727
67.50	1.3500	17.78200	1.76000	18.66200	0.020000	0.37324	15.23815	0.856942
68.50	1.3700	16.10300	1.67900	16.94250	0.020000	0.33885	13.89800	0.863069
69.50	1.3900	14.50800	1.59500	15.30550	0.020000	0.30611	12.60911	0.869114
70.50	1.4100	12.99900	1.50900	13.75350	0.020000	0.27507	11.37518	0.875081
71.50	1.4300	11.58000	1.41900	12.28950	0.020000	0.24579	10.20197	0.880999
72.50	1.4500	10.25200	1.32800	10.91600	0.020000	0.21832	9.09229	0.886880
73.50	1.4700	9.01500	1.23700	9.63350	0.020000	0.19267	8.04796	0.892730
74.50	1.4900	7.86900	1.14600	8.44200	0.020000	0.16884	7.07080	0.898564
75.50	1.5100	6.81200	1.05700	7.34050	0.020000	0.14681	6.16061	0.904377
76.50	1.5300	5.84300	0.96900	6.32750	0.020000	0.12655	5.31816	0.910177
77.50	1.5500	4.96100	0.88200	5.40200	0.020000	0.10804	4.54420	0.915985
78.50	1.5700	4.16200	0.79900	4.56150	0.020000	0.09123	3.83643	0.921777

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35600. Overhead Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.5900	3.44400	0.71800	3.80300	0.020000	0.07606	3.19449	0.927554
80.50	1.6100	2.80400	0.64000	3.12400	0.020000	0.06248	2.61697	0.933300
81.50	1.6300	2.24000	0.56400	2.52200	0.020000	0.05044	2.10341	0.939024
82.50	1.6500	1.74900	0.49100	1.99450	0.020000	0.03989	1.65230	0.944714
83.50	1.6700	1.32900	0.42000	1.53900	0.020000	0.03078	1.26308	0.950402
84.50	1.6900	0.97500	0.35400	1.15200	0.020000	0.02304	0.93213	0.956026
85.50	1.7100	0.68500	0.29000	0.83000	0.020000	0.01660	0.65872	0.961642
86.50	1.7300	0.45500	0.23000	0.57000	0.020000	0.01140	0.44012	0.967308
87.50	1.7500	0.28000	0.17500	0.36750	0.020000	0.00735	0.27247	0.973125
88.50	1.7700	0.15500	0.12500	0.21750	0.020000	0.00435	0.15182	0.979516
89.50	1.7900	0.07300	0.08200	0.11400	0.020000	0.00228	0.07210	0.987740
90.50	1.8100	0.02600	0.04700	0.04950	0.020000	0.00099	0.02609	1.000000
91.50	1.8300	0.00500	0.02100	0.01550	0.020000	0.00031	0.00540	1.000000
92.50	1.8500	0.00100	0.00400	0.00300	0.020000	0.00006	0.00146	1.000000
93.50	1.8700	0.00000	0.00100	0.00050	0.020000	0.00001	0.00000	1.000000
		4999.98801	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 356.00 - Overhead Conductors and Devices
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	3,632,339	(2,037,198)	(56)	10,367	0	(2,026,831)	(56)
2009	3,293,960	(1,597,970)	(49)	203,974	6	(1,393,996)	(42)
2008	1,236,078	(387,461)	(31)	98,068	8	(289,393)	(23)
2007	1,117,949	(727,462)	(65)	49,979	4	(677,483)	(61)
2006	951,234	(452,600)	(48)	53,409	6	(399,191)	(42)
2005	1,192,148	(412,446)	(35)	63,713	5	(348,733)	(29)
2004	997,080	(19,830)	(2)	29,500	3	9,670	1
2003	848,919	(743,528)	(88)	134,654	16	(608,874)	(72)
2002	579,605	(1,258,264)	(217)	25,753	4	(1,232,511)	(213)
2001	752,395	(606,663)	(81)	95,609	13	(511,054)	(68)
2000	919,043	(405,802)	(44)	59,781	7	(346,021)	(38)
1999	1,008,358	(262,634)	(26)	36,525	4	(226,109)	(22)
1998	1,145,805	(374,625)	(33)	53,183	5	(321,441)	(28)
1997	1,035,104	(333,389)	(32)	124,365	12	(209,024)	(20)
1996	542,032	(251,882)	(46)	141,416	26	(110,466)	(20)
1995	542,492	(263,182)	(49)	173,648	32	(89,534)	(17)
1994	904,791	(202,310)	(22)	99,881	11	(102,430)	(11)
1993	939,466	(410,927)	(44)	324,346	35	(86,581)	(9)
1992	901,296	(182,185)	(20)	258,593	29	76,409	8
1991	318,167	(346,353)	(109)	203,127	64	(143,226)	(45)
1990	332,462	(207,852)	(63)	128,312	39	(79,540)	(24)
1989	337,469	(190,937)	(57)	269,601	80	78,664	23
1988	538,103	(135,605)	(25)	355,369	66	219,764	41
1987	244,529	(111,806)	(46)	375,579	154	263,774	108
1986	189,220	(261,369)	(138)	212,382	112	(48,988)	(26)
1985	202,861	(13,199)	(7)	215,220	106	202,022	100
1984	323,588	(3,374)	(1)	201,715	62	198,341	61
1983	227,947	(12,137)	(5)	441,393	194	429,257	188
1982	235,292	(12,423)	(5)	417,811	178	405,387	172
	25,489,733	**(12,225,413)**	**(48)**	**4,857,275**	**19**	**(7,368,138)**	**(29)**

Tampa Electric Company
Net Salvage Analysis
Account - 356.00 - Overhead Conductors and Devices
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	10,231,560	(5,202,691)	(51)	415,797	4	(4,786,894)	(47)
2009	7,791,369	(3,577,939)	(46)	469,143	6	(3,108,796)	(40)
2008	5,494,489	(1,999,799)	(36)	294,669	5	(1,705,130)	(31)
2007	5,107,330	(2,355,866)	(46)	331,255	6	(2,024,611)	(40)
2006	4,568,986	(2,886,668)	(63)	307,029	7	(2,579,639)	(56)
2005	4,370,147	(3,040,731)	(70)	349,229	8	(2,691,502)	(62)
2004	4,097,042	(3,034,087)	(74)	345,297	8	(2,688,789)	(66)
2003	4,108,320	(3,276,890)	(80)	352,323	9	(2,924,568)	(71)
2002	4,405,206	(2,907,987)	(66)	270,852	6	(2,637,135)	(60)
2001	4,860,705	(1,983,112)	(41)	369,464	8	(1,613,648)	(33)
2000	4,650,341	(1,628,332)	(35)	415,271	9	(1,213,060)	(26)
1999	4,273,790	(1,485,712)	(35)	529,139	12	(956,574)	(22)
1998	4,170,223	(1,425,389)	(34)	592,494	14	(832,895)	(20)
1997	3,963,884	(1,461,691)	(37)	863,656	22	(598,035)	(15)
1996	3,830,077	(1,310,487)	(34)	997,884	26	(312,603)	(8)
1995	3,606,212	(1,404,958)	(39)	1,059,595	29	(345,363)	(10)
1994	3,396,183	(1,349,628)	(40)	1,014,259	30	(335,369)	(10)
1993	2,828,861	(1,338,254)	(47)	1,183,979	42	(154,275)	(5)
1992	2,427,498	(1,062,932)	(44)	1,215,002	50	152,070	6
1991	1,770,730	(992,553)	(56)	1,331,988	75	339,435	19
1990	1,641,784	(907,569)	(55)	1,341,243	82	433,674	26
1989	1,512,183	(712,916)	(47)	1,428,151	94	715,235	47
1988	1,498,302	(525,353)	(35)	1,360,265	91	834,912	56
1987	1,188,147	(401,885)	(34)	1,446,290	122	1,044,405	88
1986	1,178,910	(302,502)	(26)	1,488,521	126	1,186,019	101

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35600 Overhead Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	17189606.	1553748.	132408803.
2010	1976877.	3632339.	116772945.
2009	19878643.	3293960.	118428407.
2008	7593163.	1236078.	101839712.
2007	3755440.	1095319.	95552095.
2006	2505163.	951234.	92891974.
2005	0.	1192148.	91338045.
2004	3454378.	997080.	94291076.
2003	19803551.	848919.	91830993.
2002	2527358.	579605.	72876361.
2001	2973190.	752395.	70108192.
2000	2007669.	919043.	67887397.
1999	2257773.	1008358.	66796877.
1998	1390541.	1145805.	65545021.
1997	1942056.	1035104.	65280795.
1996	5259657.	542032.	64376283.
1995	4723790.	542492.	59658658.
1994	2298898.	904791.	55477360.
1993	4031677.	939466.	54083252.
1992	5669309.	901296.	50991042.
1991	3937789.	318167.	46223030.
1990	3295887.	332462.	42603408.
1989	2428026.	337469.	39639983.
1988	2309095.	538103.	37549426.
1987	2916246.	244529.	35778434.
1986	2193729.	189220.	33106717.
1985	2345983.	202862.	31102208.
1984	1790178.	323588.	28959087.
1983	1762107.	227948.	27492497.
1982	2030524.	235292.	25958338.
1981	1832372.	719025.	24163106.
1980	822345.	304426.	23049759.
1979	1510385.	112678.	22531840.
1978	441096.	116816.	21134133.
1977	471500.	55894.	20809853.
1976	3226710.	93597.	20394247.
1975	2661211.	260867.	17261134.
1974	787569.	359661.	14860790.
1973	1361981.	282843.	14432882.
1972	807290.	135342.	13353744.
1971	1225476.	265428.	12681796.
1970	609518.	122500.	11721748.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35600 Overhead Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	647582.	208569.	11234730.
1968	399264.	108107.	10795717.
1967	587452.	161312.	10504560.
1966	456804.	274115.	10078420.
1965	826601.	151869.	9895731.
1964	626679.	82739.	9220999.
1963	1968014.	24233.	8677059.
1962	583363.	183202.	6733278.
1961	954928.	173933.	6333117.
1960	392170.	50811.	5552122.
1959	701231.	14402.	5210763.
1958	954257.	30018.	4523934.
1957	965667.	17135.	3599695.
1956	216599.	3038.	2651163.
1955	509167.	1642.	2437602.
1954	614540.	21875.	1930077.
1953	133884.	13302.	1337412.
1952	60633.	7554.	1216830.
1951	115343.	17993.	1163751.
1950	275981.	10818.	1066401.
1949	117895.	35405.	801238.
1948	71140.	12969.	718748.
1947	52235.	11847.	660577.
1946	92266.	9675.	620189.
1945	9828.	16191.	537598.
1944	17961.	5536.	543961.
1943	12875.	22100.	531536.
1942	35081.	3403.	540761.
1941	42276.	7826.	509083.
1940	8974.	10073.	474633.
1939	7628.	11664.	475732.
1938	639.	9026.	479768.
1937	11456.	0.	488155.
1936	5828.	19679.	476699.
1935	8528.	8424.	490550.
1934	1185.	6179.	490446.
1933	4064.	0.	495440.
1932	6798.	4498.	491376.
1931	24392.	1401.	489076.
1930	19328.	1232.	466085.
1929	37081.	11157.	447989.
1928	159375.	1066.	422065.
1927	266448.	23958.	293756.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35600 Overhead Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	26845.	6243.	51266.
1925	1686.	0.	30664.
1924	1275.	0.	28978.
1923	35326.	7680.	27703.
1922	57.	0.	57.
	165074385.	31653828.	2319490938.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA L4 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.010000	0.	0.
2010	1.50	0.	0.030000	0.	0.
2009	2.50	0.	0.050000	0.	0.
2008	3.50	0.	0.070000	0.	0.
2007	4.50	0.	0.090000	0.	0.
2006	5.50	0.	0.110000	0.	0.
2005	6.50	0.	0.130000	0.	0.
2004	7.50	0.	0.150000	0.	0.
2003	8.50	0.	0.170000	0.	0.
2002	9.50	0.	0.190000	0.	0.
2001	10.50	0.	0.210000	0.	0.
2000	11.50	0.	0.230000	0.	0.
1999	12.50	0.	0.250000	0.	0.
1998	13.50	0.	0.269993	0.	0.
1997	14.50	0.	0.289978	0.	0.
1996	15.50	313670.	0.309936	97218.	216452.
1995	16.50	13.	0.329855	4.	9.
1994	17.50	0.	0.349703	0.	0.
1993	18.50	0.	0.369459	0.	0.
1992	19.50	943.	0.389093	367.	576.
1991	20.50	205283.	0.408581	83875.	121408.
1990	21.50	183.	0.427886	78.	105.
1989	22.50	0.	0.446988	0.	0.
1988	23.50	70288.	0.465862	32744.	37543.
1987	24.50	0.	0.484491	0.	0.
1986	25.50	0.	0.502847	0.	0.
1985	26.50	144307.	0.520920	75172.	69135.
1984	27.50	35370.	0.538700	19054.	16316.
1983	28.50	40106.	0.556182	22306.	17800.
1982	29.50	49708.	0.573364	28501.	21207.
1981	30.50	117318.	0.590243	69246.	48072.
1980	31.50	9290.	0.606810	5637.	3653.
1979	32.50	150.	0.623069	93.	56.
1978	33.50	18773.	0.638998	11996.	6777.
1977	34.50	0.	0.654574	0.	0.
1976	35.50	189381.	0.669754	126839.	62542.
1975	36.50	9803.	0.684476	6710.	3093.
1974	37.50	73407.	0.698669	51287.	22120.
1973	38.50	81918.	0.712231	58344.	23573.
1972	39.50	3727.	0.725063	2703.	1025.
1971	40.50	56918.	0.737059	41952.	14966.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA L4 O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	170797.	0.748127	127778.	43019.
1969	42.50	8739.	0.758184	6626.	2113.
1968	43.50	22601.	0.767188	17339.	5262.
1967	44.50	2948.	0.775123	2285.	663.
1966	45.50	3504.	0.782024	2741.	764.
1965	46.50	92811.	0.787968	73132.	19679.
1964	47.50	140962.	0.793080	111794.	29168.
1963	48.50	190454.	0.797488	151884.	38569.
1962	49.50	17964.	0.801301	14395.	3569.
1961	50.50	39275.	0.804633	31602.	7673.
SUBTOTAL :			0.603476	1273702.	836908.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		2110610.	0.603476	1273702.	836908.

WEIGHTED AGE: 33.1 YEARS
REMAINING LIFE: 19.8 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA L4 O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.020000	0.
2010	1.50 - 2.50	0.	0.020000	0.
2009	2.50 - 3.50	0.	0.020000	0.
2008	3.50 - 4.50	0.	0.020000	0.
2007	4.50 - 5.50	0.	0.020000	0.
2006	5.50 - 6.50	0.	0.020000	0.
2005	6.50 - 7.50	0.	0.020000	0.
2004	7.50 - 8.50	0.	0.020000	0.
2003	8.50 - 9.50	0.	0.020000	0.
2002	9.50 - 10.50	0.	0.020000	0.
2001	10.50 - 11.50	0.	0.020000	0.
2000	11.50 - 12.50	0.	0.020000	0.
1999	12.50 - 13.50	0.	0.020000	0.
1998	13.50 - 14.50	0.	0.020000	0.
1997	14.50 - 15.50	0.	0.020000	0.
1996	15.50 - 16.50	313670.	0.020000	6273.
1995	16.50 - 17.50	13.	0.020000	0.
1994	17.50 - 18.50	0.	0.020000	0.
1993	18.50 - 19.50	0.	0.020000	0.
1992	19.50 - 20.50	943.	0.020000	19.
1991	20.50 - 21.50	205283.	0.020000	4106.
1990	21.50 - 22.50	183.	0.020000	4.
1989	22.50 - 23.50	0.	0.020000	0.
1988	23.50 - 24.50	70288.	0.020000	1406.
1987	24.50 - 25.50	0.	0.020000	0.
1986	25.50 - 26.50	0.	0.020000	0.
1985	26.50 - 27.50	144307.	0.020000	2886.
1984	27.50 - 28.50	35370.	0.020000	707.
1983	28.50 - 29.50	40106.	0.020000	802.
1982	29.50 - 30.50	49708.	0.020000	994.
1981	30.50 - 31.50	117318.	0.020000	2346.
1980	31.50 - 32.50	9290.	0.020000	186.
1979	32.50 - 33.50	150.	0.020000	3.
1978	33.50 - 34.50	18773.	0.020000	375.
1977	34.50 - 35.50	0.	0.020000	0.
1976	35.50 - 36.50	189381.	0.020000	3788.
1975	36.50 - 37.50	9803.	0.020000	196.
1974	37.50 - 38.50	73407.	0.020000	1468.
1973	38.50 - 39.50	81918.	0.020000	1638.
1972	39.50 - 40.50	3727.	0.020000	75.
1971	40.50 - 41.50	56918.	0.020000	1138.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA L4 O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	170797.	0.020000	3416.
1969	42.50 - 43.50	8739.	0.020000	175.
1968	43.50 - 44.50	22601.	0.020000	452.
1967	44.50 - 45.50	2948.	0.020000	59.
1966	45.50 - 46.50	3504.	0.020000	70.
1965	46.50 - 47.50	92811.	0.020000	1856.
1964	47.50 - 48.50	140962.	0.020000	2819.
1963	48.50 - 49.50	190454.	0.020000	3809.
1962	49.50 - 50.50	17964.	0.020000	359.
1961	50.50 - 51.50	39275.	0.020000	785.
SUBTOTAL :		2110610.	0.020000	42212.
NET SALVAGE: 0.0 %				0.
TOTAL :		2110610.	0.020000	42212.

MONTHLY RATE: 0.001667

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 50.0 YRS CURVE: IOWA L4

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	49.5	0.
2010	1.50	0.	48.5	0.
2009	2.50	0.	47.5	0.
2008	3.50	0.	46.5	0.
2007	4.50	0.	45.5	0.
2006	5.50	0.	44.5	0.
2005	6.50	0.	43.5	0.
2004	7.50	0.	42.5	0.
2003	8.50	0.	41.5	0.
2002	9.50	0.	40.5	0.
2001	10.50	0.	39.5	0.
2000	11.50	0.	38.5	0.
1999	12.50	0.	37.5	0.
1998	13.50	0.	36.5	0.
1997	14.50	0.	35.5	0.
1996	15.50	313670.	34.5	10822610.
1995	16.50	13.	33.5	436.
1994	17.50	0.	32.5	0.
1993	18.50	0.	31.5	0.
1992	19.50	943.	30.5	28804.
1991	20.50	205283.	29.6	6070402.
1990	21.50	183.	28.6	5235.
1989	22.50	0.	27.7	0.
1988	23.50	70288.	26.7	1877171.
1987	24.50	0.	25.8	0.
1986	25.50	0.	24.9	0.
1985	26.50	144307.	24.0	3456727.
1984	27.50	35370.	23.1	815803.
1983	28.50	40106.	22.2	889987.
1982	29.50	49708.	21.3	1060369.
1981	30.50	117318.	20.5	2403596.
1980	31.50	9290.	19.7	182637.
1979	32.50	150.	18.8	2820.
1978	33.50	18773.	18.1	338846.
1977	34.50	0.	17.3	0.
1976	35.50	189381.	16.5	3127124.
1975	36.50	9803.	15.8	154662.
1974	37.50	73407.	15.1	1105996.
1973	38.50	81918.	14.4	1178672.
1972	39.50	3727.	13.7	51239.
1971	40.50	56918.	13.1	748300.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 50.0 YRS CURVE: IOWA L4

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	170797.	12.6	2150955.
1969	42.50	8739.	12.1	105659.
1968	43.50	22601.	11.6	263087.
1967	44.50	2948.	11.2	33146.
1966	45.50	3504.	10.9	38194.
1965	46.50	92811.	10.6	983948.
1964	47.50	140962.	10.3	1458389.
1963	48.50	190454.	10.1	1928457.
1962	49.50	17964.	9.9	178473.
1961	50.50	39275.	9.8	383649.
TOTAL:		2110610.	19.8	41845391.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35601. Clearing Rights-of-way

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 75.0L4	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	0.	100.0000	0.	0.	0.	0.
2010	1.50	0.	100.0000	0.	0.	0.	0.
2009	2.50	0.	100.0000	0.	0.	0.	0.
2008	3.50	0.	100.0000	0.	0.	0.	0.
2007	4.50	0.	100.0000	0.	0.	0.	0.
2006	5.50	0.	100.0000	0.	0.	0.	0.
2005	6.50	0.	100.0000	0.	0.	0.	0.
2004	7.50	0.	100.0000	0.	0.	0.	0.
2003	8.50	0.	100.0000	0.	0.	0.	0.
2002	9.50	0.	100.0000	0.	0.	0.	0.
2001	10.50	0.	100.0000	0.	0.	0.	0.
2000	11.50	0.	100.0000	0.	0.	0.	0.
1999	12.50	0.	100.0000	0.	0.	0.	0.
1998	13.50	0.	100.0000	0.	0.	0.	0.
1997	14.50	0.	100.0000	0.	0.	0.	0.
1996	15.50	313670.	100.0000	313670.	0.	0.	313670.
1995	16.50	13.	100.0000	13.	0.	0.	13.
1994	17.50	0.	100.0000	0.	0.	0.	0.
1993	18.50	0.	100.0000	0.	0.	0.	0.
1992	19.50	943.	100.0000	943.	0.	0.	943.
1991	20.50	205284.	99.9990	205282.	2.	1.	205283.
1990	21.50	183.	99.9977	183.	0.	0.	183.
1989	22.50	0.	99.9950	0.	0.	0.	0.
1988	23.50	70293.	99.9893	70286.	7.	2.	70288.
1987	24.50	0.	99.9813	0.	0.	0.	0.
1986	25.50	0.	99.9690	0.	0.	0.	0.
1985	26.50	144356.	99.9503	144284.	72.	22.	144307.
1984	27.50	35388.	99.9250	35361.	27.	8.	35370.
1983	28.50	40136.	99.8910	40092.	44.	14.	40106.
1982	29.50	49761.	99.8460	49684.	77.	24.	49708.
1981	30.50	117488.	99.7893	117240.	248.	78.	117318.
1980	31.50	9308.	99.7190	9282.	26.	8.	9290.
1979	32.50	150.	99.6303	149.	1.	0.	150.
1978	33.50	18834.	99.5243	18744.	90.	28.	18773.
1977	34.50	0.	99.4000	0.	0.	0.	0.
1976	35.50	190362.	99.2493	188933.	1429.	448.	189381.
1975	36.50	9866.	99.0767	9775.	91.	29.	9803.
1974	37.50	73977.	98.8780	73147.	830.	260.	73407.
1973	38.50	82685.	98.6480	81567.	1118.	351.	81918.
1972	39.50	3769.	98.3887	3708.	61.	19.	3727.
1971	40.50	57670.	98.0990	56574.	1096.	344.	56918.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 75.0L4	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	173450.	97.7710	169584.	3866.	1213.	170797.
1969	42.50	8897.	97.4090	8666.	231.	72.	8739.
1968	43.50	23074.	97.0120	22385.	689.	216.	22601.
1967	44.50	3019.	96.5710	2915.	104.	32.	2948.
1966	45.50	3601.	96.0917	3460.	141.	44.	3504.
1965	46.50	95720.	95.5720	91482.	4238.	1330.	92811.
1964	47.50	145968.	95.0023	138673.	7295.	2289.	140962.
1963	48.50	198081.	94.3890	186967.	11114.	3487.	190454.
1962	49.50	18772.	93.7290	17595.	1177.	369.	17964.
1961	50.50	41254.	93.0090	38370.	2884.	905.	39275.
TOTALS :		2135972.		2099015.	36957.	11595.	2110610.

ACTUAL SURVIVORS : 2110610.

INDICATED SURVIVORS: 2099015.

DIFFERENCE : 11595. PERCENT DIFFERENCE : 0.5

TOTAL FOR PRORATION: 36957.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA L4

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0100	100.00000	0.00000	50.00000	0.020000	1.00000	1.00000	0.010000
1.50	0.0300	100.00000	0.00000	100.00000	0.020000	2.00000	3.00000	0.030000
2.50	0.0500	100.00000	0.00000	100.00000	0.020000	2.00000	5.00000	0.050000
3.50	0.0700	100.00000	0.00000	100.00000	0.020000	2.00000	7.00000	0.070000
4.50	0.0900	100.00000	0.00000	100.00000	0.020000	2.00000	9.00000	0.090000
5.50	0.1100	100.00000	0.00000	100.00000	0.020000	2.00000	11.00000	0.110000
6.50	0.1300	100.00000	0.00000	100.00000	0.020000	2.00000	13.00001	0.130000
7.50	0.1500	100.00000	0.00000	100.00000	0.020000	2.00000	15.00001	0.150000
8.50	0.1700	100.00000	0.00000	100.00000	0.020000	2.00000	17.00001	0.170000
9.50	0.1900	100.00000	0.00000	100.00000	0.020000	2.00000	19.00001	0.190000
10.50	0.2100	100.00000	0.00000	100.00000	0.020000	2.00000	21.00001	0.210000
11.50	0.2300	100.00000	0.00000	100.00000	0.020000	2.00000	23.00001	0.230000
12.50	0.2500	100.00000	0.00000	100.00000	0.020000	2.00000	25.00001	0.250000
13.50	0.2700	99.99900	0.00100	99.99950	0.020000	1.99999	26.99900	0.269993
14.50	0.2900	99.99700	0.00200	99.99800	0.020000	1.99996	28.99696	0.289978
15.50	0.3100	99.99100	0.00600	99.99400	0.020000	1.99988	30.99084	0.309936
16.50	0.3300	99.97900	0.01200	99.98500	0.020000	1.99970	32.97854	0.329855
17.50	0.3500	99.95600	0.02300	99.96750	0.020000	1.99935	34.95489	0.349703
18.50	0.3700	99.91800	0.03800	99.93700	0.020000	1.99874	36.91564	0.369459
19.50	0.3900	99.85900	0.05900	99.88850	0.020000	1.99777	38.85440	0.389093
20.50	0.4100	99.77400	0.08500	99.81650	0.020000	1.99633	40.76573	0.408581
21.50	0.4300	99.65500	0.11899	99.71450	0.020000	1.99429	42.64103	0.427886
22.50	0.4500	99.49600	0.15900	99.57550	0.020000	1.99151	44.47354	0.446988
23.50	0.4700	99.29000	0.20600	99.39300	0.020000	1.98786	46.25540	0.465862
24.50	0.4900	99.03100	0.25900	99.16050	0.020000	1.98321	47.97961	0.484491
25.50	0.5100	98.71000	0.32100	98.87050	0.020000	1.97741	49.63602	0.502847
26.50	0.5300	98.32100	0.38900	98.51550	0.020000	1.97031	51.21733	0.520920
27.50	0.5500	97.85800	0.46300	98.08950	0.020000	1.96179	52.71612	0.538700
28.50	0.5700	97.31500	0.54300	97.58650	0.020000	1.95173	54.12485	0.556182
29.50	0.5900	96.68700	0.62800	97.00100	0.020000	1.94002	55.43687	0.573364
30.50	0.6100	95.96800	0.71900	96.32750	0.020000	1.92655	56.64443	0.590243
31.50	0.6300	95.15100	0.81700	95.55950	0.020000	1.91119	57.73862	0.606810
32.50	0.6500	94.23100	0.92000	94.69100	0.020000	1.89382	58.71243	0.623069
33.50	0.6700	93.19700	1.03400	93.71400	0.020000	1.87428	59.55272	0.638998
34.50	0.6900	92.03700	1.16000	92.61700	0.020000	1.85234	60.24506	0.654574
35.50	0.7100	90.73300	1.30400	91.38500	0.020000	1.82770	60.76876	0.669754
36.50	0.7300	89.26200	1.47099	89.99750	0.020000	1.79995	61.09771	0.684476
37.50	0.7500	87.59700	1.66500	88.42950	0.020000	1.76859	61.20130	0.698669
38.50	0.7700	85.70300	1.89400	86.65000	0.020000	1.73300	61.04030	0.712231

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA L4

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.7900	83.54700	2.15600	84.62500	0.020000	1.69250	60.57680	0.725063
40.50	0.8100	81.09700	2.45000	82.32200	0.020000	1.64644	59.77324	0.737059
41.50	0.8300	78.33100	2.76600	79.71400	0.020000	1.59428	58.60152	0.748127
42.50	0.8500	75.23800	3.09300	76.78450	0.020000	1.53569	57.04421	0.758184
43.50	0.8700	71.83100	3.40700	73.53450	0.020000	1.47069	55.10790	0.767188
44.50	0.8900	68.14100	3.69000	69.98600	0.020000	1.39972	52.81762	0.775123
45.50	0.9100	64.22600	3.91500	66.18350	0.020000	1.32367	50.22630	0.782024
46.50	0.9300	60.16000	4.06600	62.19300	0.020000	1.24386	47.40415	0.787968
47.50	0.9500	56.03100	4.12900	58.09550	0.020000	1.16191	44.43707	0.793080
48.50	0.9700	51.92000	4.11100	53.97550	0.020000	1.07951	41.40558	0.797488
49.50	0.9900	47.89300	4.02700	49.90650	0.020000	0.99813	38.37671	0.801301
50.50	1.0100	44.00600	3.88700	45.94950	0.020000	0.91899	35.40870	0.804633
51.50	1.0300	40.30600	3.70000	42.15600	0.020000	0.84312	32.55182	0.807617
52.50	1.0500	36.82700	3.47900	38.56650	0.020000	0.77133	29.84414	0.810388
53.50	1.0700	33.58900	3.23800	35.20800	0.020000	0.70416	27.31031	0.813073
54.50	1.0900	30.60200	2.98700	32.09550	0.020000	0.64191	24.96522	0.815803
55.50	1.1100	27.86200	2.74000	29.23200	0.020000	0.58464	22.80986	0.818673
56.50	1.1300	25.35900	2.50300	26.61050	0.020000	0.53221	20.83907	0.821762
57.50	1.1500	23.07500	2.28400	24.21700	0.020000	0.48434	19.03941	0.825110
58.50	1.1700	20.99000	2.08500	22.03250	0.020000	0.44065	17.39506	0.828731
59.50	1.1900	19.08100	1.90900	20.03550	0.020000	0.40071	15.88677	0.832596
60.50	1.2100	17.32900	1.75200	18.20500	0.020000	0.36410	14.49887	0.836682
61.50	1.2300	15.71400	1.61500	16.52150	0.020000	0.33043	13.21430	0.840925
62.50	1.2500	14.22200	1.49200	14.96800	0.020000	0.29936	12.02166	0.845286
63.50	1.2700	12.84000	1.38200	13.53100	0.020000	0.27062	10.91028	0.849710
64.50	1.2900	11.55800	1.28200	12.19900	0.020000	0.24398	9.87226	0.854149
65.50	1.3100	10.36900	1.18900	10.96350	0.020000	0.21927	8.90253	0.858572
66.50	1.3300	9.26700	1.10200	9.81800	0.020000	0.19636	7.99689	0.862943
67.50	1.3500	8.24800	1.01900	8.75750	0.020000	0.17515	7.15304	0.867245
68.50	1.3700	7.30900	0.93900	7.77850	0.020000	0.15557	6.36961	0.871475
69.50	1.3900	6.44600	0.86300	6.87750	0.020000	0.13755	5.64416	0.875606
70.50	1.4100	5.65700	0.78900	6.05150	0.020000	0.12103	4.97619	0.879652
71.50	1.4300	4.93900	0.71800	5.29800	0.020000	0.10596	4.36415	0.883610
72.50	1.4500	4.28900	0.65000	4.61400	0.020000	0.09228	3.80643	0.887487
73.50	1.4700	3.70300	0.58600	3.99600	0.020000	0.07992	3.30035	0.891264
74.50	1.4900	3.17800	0.52500	3.44050	0.020000	0.06881	2.84416	0.894953
75.50	1.5100	2.71000	0.46800	2.94400	0.020000	0.05888	2.43504	0.898539
76.50	1.5300	2.29600	0.41400	2.50300	0.020000	0.05006	2.07110	0.902047
77.50	1.5500	1.93300	0.36300	2.11450	0.020000	0.04229	1.75039	0.905530
78.50	1.5700	1.61500	0.31800	1.77400	0.020000	0.03548	1.46787	0.908898

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35601. Clearing Rights-of-way

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 50.0 YEARS CURVE: IOWA L4

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.5900	1.33900	0.27600	1.47700	0.020000	0.02954	1.22141	0.912181
80.50	1.6100	1.10200	0.23700	1.22050	0.020000	0.02441	1.00882	0.915445
81.50	1.6300	0.89900	0.20300	1.00050	0.020000	0.02001	0.82583	0.918610
82.50	1.6500	0.72700	0.17200	0.81300	0.020000	0.01626	0.67009	0.921719
83.50	1.6700	0.58200	0.14500	0.65450	0.020000	0.01309	0.53818	0.924708
84.50	1.6900	0.46200	0.12000	0.52200	0.020000	0.01044	0.42862	0.927749
85.50	1.7100	0.36200	0.10000	0.41200	0.020000	0.00824	0.33686	0.930552
86.50	1.7300	0.28100	0.08100	0.32150	0.020000	0.00643	0.26229	0.933416
87.50	1.7500	0.21600	0.06500	0.24850	0.020000	0.00497	0.20226	0.936389
88.50	1.7700	0.16300	0.05300	0.18950	0.020000	0.00379	0.15305	0.938957
89.50	1.7900	0.12200	0.04100	0.14250	0.020000	0.00285	0.11490	0.941803
90.50	1.8100	0.09000	0.03200	0.10600	0.020000	0.00212	0.08502	0.944667
91.50	1.8300	0.06500	0.02500	0.07750	0.020000	0.00155	0.06157	0.947231
92.50	1.8500	0.04600	0.01900	0.05550	0.020000	0.00111	0.04368	0.949565
93.50	1.8700	0.03200	0.01400	0.03900	0.020000	0.00078	0.03046	0.951875
94.50	1.8900	0.02200	0.01000	0.02700	0.020000	0.00054	0.02100	0.954545
95.50	1.9100	0.01500	0.00700	0.01850	0.020000	0.00037	0.01437	0.958000
96.50	1.9300	0.01000	0.00500	0.01250	0.020000	0.00025	0.00962	0.962000
97.50	1.9500	0.00600	0.00400	0.00800	0.020000	0.00016	0.00578	0.963333
98.50	1.9700	0.00400	0.00200	0.00500	0.020000	0.00010	0.00388	0.970000
99.50	1.9900	0.00200	0.00200	0.00300	0.020000	0.00006	0.00194	0.970000
100.50	2.0100	0.00100	0.00100	0.00150	0.020000	0.00003	0.00097	0.970000
101.50	2.0300	0.00100	0.00000	0.00100	0.020000	0.00002	0.00099	0.990000
102.50	2.0500	0.00000	0.00100	0.00050	0.020000	0.00001	0.00000	1.000000
		4999.99804	100.00000					

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35601 Clearing Rights-of-way

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	0.	0.	2110610.
2010	0.	0.	2210610.
2009	0.	0.	2110610.
2008	0.	0.	2110610.
2007	0.	22630.	2110610.
2006	0.	0.	2133240.
2005	0.	0.	2133240.
2004	0.	0.	2133240.
2003	0.	0.	2133240.
2002	0.	0.	2133240.
2001	0.	0.	2133240.
2000	0.	0.	2133240.
1999	0.	0.	2133240.
1998	0.	0.	2133240.
1997	0.	0.	2133240.
1996	313670.	0.	2134196.
1995	13.	0.	1820527.
1994	0.	0.	1820514.
1993	0.	0.	1820514.
1992	943.	0.	1820514.
1991	205284.	0.	1819571.
1990	183.	0.	1614286.
1989	0.	0.	1614103.
1988	70293.	0.	1614103.
1987	0.	0.	1543810.
1986	0.	0.	1543810.
1985	144356.	0.	1543810.
1984	35388.	0.	1399454.
1983	40136.	0.	1364066.
1982	49761.	0.	1323930.
1981	117488.	0.	1274169.
1980	9308.	0.	1156681.
1979	150.	0.	1147373.
1978	18834.	0.	1147223.
1977	0.	0.	128389.
1976	190362.	0.	1128389.
1975	9866.	0.	938027.
1974	73977.	0.	928161.
1973	82685.	1776.	854184.
1972	3769.	0.	773275.
1971	57670.	0.	769506.
1970	173450.	0.	711836.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35601 Clearing Rights-of-way

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	8897.	0.	538386.
1968	23074.	0.	529489.
1967	3019.	0.	506415.
1966	3601.	0.	503396.
1965	95720.	0.	499795.
1964	145968.	0.	404075.
1963	198081.	0.	258107.
1962	18772.	0.	60026.
1961	41254.	0.	41254.
	2135972.	24406.	71080814.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 55.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.009091	0.	0.
2010	1.50	0.	0.027273	0.	0.
2009	2.50	0.	0.045455	0.	0.
2008	3.50	0.	0.063637	0.	0.
2007	4.50	0.	0.081819	0.	0.
2006	5.50	0.	0.100001	0.	0.
2005	6.50	0.	0.118183	0.	0.
2004	7.50	0.	0.136365	0.	0.
2003	8.50	0.	0.154547	0.	0.
2002	9.50	0.	0.172728	0.	0.
2001	10.50	0.	0.190910	0.	0.
2000	11.50	0.	0.209092	0.	0.
1999	12.50	0.	0.227274	0.	0.
1998	13.50	30142.	0.245456	7399.	22744.
1997	14.50	0.	0.263638	0.	0.
1996	15.50	2155083.	0.281820	607346.	1547737.
1995	16.50	355443.	0.300002	106634.	248809.
1994	17.50	992635.	0.318184	315841.	676795.
SUBTOTAL :			0.293555	1037219.	2496084.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		3533303.	0.293555	1037219.	2496084.

WEIGHTED AGE: 16.1 YEARS
REMAINING LIFE: 38.9 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 55.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.018182	0.
2010	1.50 - 2.50	0.	0.018182	0.
2009	2.50 - 3.50	0.	0.018182	0.
2008	3.50 - 4.50	0.	0.018182	0.
2007	4.50 - 5.50	0.	0.018182	0.
2006	5.50 - 6.50	0.	0.018182	0.
2005	6.50 - 7.50	0.	0.018182	0.
2004	7.50 - 8.50	0.	0.018182	0.
2003	8.50 - 9.50	0.	0.018182	0.
2002	9.50 - 10.50	0.	0.018182	0.
2001	10.50 - 11.50	0.	0.018182	0.
2000	11.50 - 12.50	0.	0.018182	0.
1999	12.50 - 13.50	0.	0.018182	0.
1998	13.50 - 14.50	30142.	0.018182	548.
1997	14.50 - 15.50	0.	0.018182	0.
1996	15.50 - 16.50	2155083.	0.018182	39184.
1995	16.50 - 17.50	355443.	0.018182	6463.
1994	17.50 - 18.50	992635.	0.018182	18048.
SUBTOTAL :		3533303.	0.018182	64242.
NET SALVAGE: 0.0 %				0.
TOTAL :		3533303.	0.018182	64242.

MONTHLY RATE: 0.001515

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 55.0 YRS CURVE: IOWA R5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	54.5	0.
2010	1.50	0.	53.5	0.
2009	2.50	0.	52.5	0.
2008	3.50	0.	51.5	0.
2007	4.50	0.	50.5	0.
2006	5.50	0.	49.5	0.
2005	6.50	0.	48.5	0.
2004	7.50	0.	47.5	0.
2003	8.50	0.	46.5	0.
2002	9.50	0.	45.5	0.
2001	10.50	0.	44.5	0.
2000	11.50	0.	43.5	0.
1999	12.50	0.	42.5	0.
1998	13.50	30142.	41.5	1250886.
1997	14.50	0.	40.5	0.
1996	15.50	2155083.	39.5	85124932.
1995	16.50	355443.	38.5	13684416.
1994	17.50	992635.	37.5	37223444.
TOTAL:		3533303.	38.9	137283677.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35700. Underground Conduit

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 17.0R5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	0.	100.0000	0.	0.	0.	0.
2010	1.50	0.	100.0000	0.	0.	0.	0.
2009	2.50	0.	100.0000	0.	0.	0.	0.
2008	3.50	0.	100.0000	0.	0.	0.	0.
2007	4.50	0.	100.0000	0.	0.	0.	0.
2006	5.50	0.	100.0000	0.	0.	0.	0.
2005	6.50	0.	100.0000	0.	0.	0.	0.
2004	7.50	0.	99.9936	0.	0.	0.	0.
2003	8.50	0.	99.9510	0.	0.	0.	0.
2002	9.50	0.	99.7804	0.	0.	0.	0.
2001	10.50	0.	99.2990	0.	0.	0.	0.
2000	11.50	0.	98.2166	0.	0.	0.	0.
1999	12.50	0.	96.1327	0.	0.	0.	0.
1998	13.50	32637.	92.4305	30167.	2470.	-24.	30142.
1997	14.50	0.	86.1542	0.	0.	0.	0.
1996	15.50	2836742.	76.2058	2161763.	674979.	-6680.	2155083.
1995	16.50	576317.	62.0505	357607.	218710.	-2164.	355443.
1994	17.50	2250836.	44.6485	1004965.	1245871.	-12330.	992635.
1993	18.50	0.	26.8937	0.	0.	0.	0.
1992	19.50	0.	12.6619	0.	0.	0.	0.
1991	20.50	0.	4.4158	0.	0.	0.	0.
1990	21.50	0.	1.0839	0.	0.	0.	0.
1989	22.50	0.	0.0804	0.	0.	0.	0.
1988	23.50	0.	0.0000	0.	0.	0.	0.
1987	24.50	0.	0.0000	0.	0.	0.	0.
1986	25.50	3414.	0.0000	0.	3414.	0.	0.
1985	26.50	10234.	0.0000	0.	10234.	0.	0.
1984	27.50	6515.	0.0000	0.	6515.	0.	0.
1983	28.50	3604.	0.0000	0.	3604.	0.	0.
1982	29.50	0.	0.0000	0.	0.	0.	0.
1981	30.50	0.	0.0000	0.	0.	0.	0.
1980	31.50	0.	0.0000	0.	0.	0.	0.
1979	32.50	159.	0.0000	0.	159.	0.	0.
1978	33.50	0.	0.0000	0.	0.	0.	0.
1977	34.50	1500.	0.0000	0.	1500.	0.	0.
1976	35.50	6056.	0.0000	0.	6056.	0.	0.
1975	36.50	7154.	0.0000	0.	7154.	0.	0.
1974	37.50	0.	0.0000	0.	0.	0.	0.
1973	38.50	0.	0.0000	0.	0.	0.	0.
1972	39.50	0.	0.0000	0.	0.	0.	0.
1971	40.50	100623.	0.0000	0.	100623.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35700. Underground Conduit

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 17.0R5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	78232.	0.0000	0.	78232.	0.	0.
1969	42.50	14064.	0.0000	0.	14064.	0.	0.
1968	43.50	3147.	0.0000	0.	3147.	0.	0.
1967	44.50	0.	0.0000	0.	0.	0.	0.
1966	45.50	0.	0.0000	0.	0.	0.	0.
1965	46.50	0.	0.0000	0.	0.	0.	0.
1964	47.50	0.	0.0000	0.	0.	0.	0.
1963	48.50	0.	0.0000	0.	0.	0.	0.
1962	49.50	3147.	0.0000	0.	3147.	0.	0.
1961	50.50	0.	0.0000	0.	0.	0.	0.
1960	51.50	1147.	0.0000	0.	1147.	0.	0.
1959	52.50	258662.	0.0000	0.	258662.	0.	0.
1958	53.50	0.	0.0000	0.	0.	0.	0.
1957	54.50	0.	0.0000	0.	0.	0.	0.
1956	55.50	0.	0.0000	0.	0.	0.	0.
1955	56.50	0.	0.0000	0.	0.	0.	0.
1954	57.50	0.	0.0000	0.	0.	0.	0.
1953	58.50	0.	0.0000	0.	0.	0.	0.
1952	59.50	0.	0.0000	0.	0.	0.	0.
1951	60.50	113596.	0.0000	0.	113596.	0.	0.
1950	61.50	777.	0.0000	0.	777.	0.	0.
1949	62.50	0.	0.0000	0.	0.	0.	0.
1948	63.50	122837.	0.0000	0.	122837.	0.	0.
TOTALS	:	6431400.		3554502.	2876898.	-21199.	3533303.

ACTUAL SURVIVORS : 3533303.

INDICATED SURVIVORS: 3554502.

DIFFERENCE : -21199. PERCENT DIFFERENCE : -0.6

TOTAL FOR PRORATION: 2142030.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35700. Underground Conduit

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 55.0 YEARS CURVE: IOWA R5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0091	100.00000	0.00000	50.00000	0.018182	0.90910	0.90910	0.009091
1.50	0.0273	100.00000	0.00000	100.00000	0.018182	1.81819	2.72729	0.027273
2.50	0.0455	100.00000	0.00000	100.00000	0.018182	1.81819	4.54549	0.045455
3.50	0.0636	100.00000	0.00000	100.00000	0.018182	1.81819	6.36368	0.063637
4.50	0.0818	100.00000	0.00000	100.00000	0.018182	1.81819	8.18188	0.081819
5.50	0.1000	100.00000	0.00000	100.00000	0.018182	1.81819	10.00007	0.100001
6.50	0.1182	100.00000	0.00000	100.00000	0.018182	1.81819	11.81826	0.118183
7.50	0.1364	100.00000	0.00000	100.00000	0.018182	1.81819	13.63646	0.136365
8.50	0.1545	100.00000	0.00000	100.00000	0.018182	1.81819	15.45465	0.154547
9.50	0.1727	100.00000	0.00000	100.00000	0.018182	1.81819	17.27285	0.172728
10.50	0.1909	100.00000	0.00000	100.00000	0.018182	1.81819	19.09104	0.190910
11.50	0.2091	100.00000	0.00000	100.00000	0.018182	1.81819	20.90924	0.209092
12.50	0.2273	100.00000	0.00000	100.00000	0.018182	1.81819	22.72743	0.227274
13.50	0.2455	100.00000	0.00000	100.00000	0.018182	1.81819	24.54563	0.245456
14.50	0.2636	100.00000	0.00000	100.00000	0.018182	1.81819	26.36382	0.263638
15.50	0.2818	100.00000	0.00000	100.00000	0.018182	1.81819	28.18202	0.281820
16.50	0.3000	100.00000	0.00000	100.00000	0.018182	1.81819	30.00021	0.300002
17.50	0.3182	100.00000	0.00000	100.00000	0.018182	1.81819	31.81840	0.318184
18.50	0.3364	100.00000	0.00000	100.00000	0.018182	1.81819	33.63660	0.336366
19.50	0.3545	100.00000	0.00000	100.00000	0.018182	1.81819	35.45479	0.354548
20.50	0.3727	100.00000	0.00000	100.00000	0.018182	1.81819	37.27299	0.372730
21.50	0.3909	99.99991	0.00009	99.99995	0.018182	1.81819	39.09109	0.390911
22.50	0.4091	99.99900	0.00091	99.99945	0.018182	1.81818	40.90837	0.409088
23.50	0.4273	99.99655	0.00245	99.99777	0.018182	1.81815	42.72407	0.427255
24.50	0.4455	99.99236	0.00418	99.99445	0.018182	1.81809	44.53798	0.445414
25.50	0.4636	99.98482	0.00754	99.98859	0.018182	1.81799	46.34842	0.463555
26.50	0.4818	99.97218	0.01264	99.97850	0.018182	1.81780	48.15359	0.481670
27.50	0.5000	99.95100	0.02118	99.96159	0.018182	1.81750	49.94990	0.499744
28.50	0.5182	99.91863	0.03236	99.93482	0.018182	1.81701	51.73455	0.517767
29.50	0.5364	99.87027	0.04836	99.89445	0.018182	1.81628	53.50246	0.535720
30.50	0.5545	99.80009	0.07018	99.83518	0.018182	1.81520	55.24748	0.553581
31.50	0.5727	99.70355	0.09654	99.75182	0.018182	1.81368	56.96461	0.571340
32.50	0.5909	99.57291	0.13064	99.63823	0.018182	1.81162	58.64559	0.588971
33.50	0.6091	99.39927	0.17363	99.48609	0.018182	1.80885	60.28081	0.606451
34.50	0.6273	99.17209	0.22718	99.28568	0.018182	1.80521	61.85883	0.623752
35.50	0.6455	98.88300	0.28909	99.02755	0.018182	1.80051	63.37026	0.640861
36.50	0.6636	98.52154	0.36146	98.70227	0.018182	1.79460	64.80340	0.657759
37.50	0.6818	98.07691	0.44463	98.29923	0.018182	1.78727	66.14604	0.674430
38.50	0.7000	97.53500	0.54191	97.80596	0.018182	1.77830	67.38243	0.690854

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35700. Underground Conduit

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 55.0 YEARS CURVE: IOWA R5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.7182	96.87482	0.66018	97.20491	0.018182	1.76737	68.48962	0.706991
40.50	0.7364	96.08254	0.79227	96.47868	0.018182	1.75417	69.45152	0.722832
41.50	0.7545	95.13882	0.94373	95.61068	0.018182	1.73839	70.24618	0.738355
42.50	0.7727	94.01818	1.12064	94.57850	0.018182	1.71962	70.84516	0.753526
43.50	0.7909	92.69428	1.32390	93.35623	0.018182	1.69740	71.21865	0.768318
44.50	0.8091	91.12882	1.56546	91.91155	0.018182	1.67113	71.32433	0.782676
45.50	0.8273	89.28436	1.84446	90.20659	0.018182	1.64013	71.12000	0.796556
46.50	0.8455	87.13391	2.15045	88.20914	0.018182	1.60381	70.57337	0.809941
47.50	0.8636	84.64536	2.48855	85.88964	0.018182	1.56164	69.64646	0.822803
48.50	0.8818	81.78845	2.85691	83.21691	0.018182	1.51305	68.30260	0.835113
49.50	0.9000	78.54100	3.24746	80.16473	0.018182	1.45755	66.51269	0.846853
50.50	0.9182	74.86336	3.67763	76.70218	0.018182	1.39459	64.22965	0.857958
51.50	0.9364	70.77855	4.08482	72.82096	0.018182	1.32403	61.46886	0.868467
52.50	0.9545	66.29900	4.47955	68.53877	0.018182	1.24617	58.23548	0.878376
53.50	0.9727	61.45582	4.84318	63.87741	0.018182	1.16142	54.55372	0.887690
54.50	0.9909	56.29618	5.15964	58.87600	0.018182	1.07048	50.46456	0.896412
55.50	1.0091	50.88345	5.41272	53.58982	0.018182	0.97437	46.02620	0.904542
56.50	1.0273	45.30864	5.57482	48.09605	0.018182	0.87448	41.32586	0.912097
57.50	1.0455	39.68200	5.62664	42.49532	0.018182	0.77265	36.47187	0.919104
58.50	1.0636	34.11627	5.56573	36.89914	0.018182	0.67090	31.57704	0.925571
59.50	1.0818	28.72900	5.38727	31.42264	0.018182	0.57132	26.76110	0.931501
60.50	1.1000	23.63800	5.09100	26.18350	0.018182	0.47607	22.14616	0.936888
61.50	1.1182	18.98409	4.65391	21.31104	0.018182	0.38748	17.87973	0.941827
62.50	1.1364	14.83891	4.14518	16.91150	0.018182	0.30748	14.04203	0.946298
63.50	1.1545	11.26691	3.57200	13.05291	0.018182	0.23733	10.70736	0.950337
64.50	1.1727	8.29873	2.96818	9.78282	0.018182	0.17787	7.91705	0.954007
65.50	1.1909	5.92764	2.37109	7.11318	0.018182	0.12933	5.67529	0.957428
66.50	1.2091	4.12218	1.80545	5.02491	0.018182	0.09136	3.96120	0.960946
67.50	1.2273	2.79400	1.32818	3.45809	0.018182	0.06287	2.69589	0.964885
68.50	1.2455	1.82427	0.96973	2.30914	0.018182	0.04198	1.76815	0.969233
69.50	1.2636	1.11800	0.70627	1.47114	0.018182	0.02675	1.08862	0.973722
70.50	1.2818	0.61855	0.49945	0.86827	0.018182	0.01579	0.60495	0.978026
71.50	1.3000	0.29300	0.32555	0.45577	0.018182	0.00829	0.28770	0.981894
72.50	1.3182	0.11255	0.18045	0.20277	0.018182	0.00369	0.11093	0.985622
73.50	1.3364	0.02955	0.08300	0.07105	0.018182	0.00129	0.02922	0.988951
74.50	1.3545	0.00318	0.02636	0.01636	0.018182	0.00030	0.00315	0.990909
75.50	1.3727	0.00000	0.00318	0.00159	0.018182	0.00003	0.00000	1.000000
		5499.96145	100.00000					

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35700 Underground Conduit

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	0.	0.	3533303.
2010	0.	0.	3533303.
2009	0.	0.	3533303.
2008	0.	0.	3533303.
2007	0.	7125.	3533303.
2006	0.	0.	3540428.
2005	0.	0.	3540428.
2004	0.	0.	3540428.
2003	0.	0.	3540428.
2002	0.	0.	3540428.
2001	0.	0.	3540428.
2000	0.	0.	3540428.
1999	0.	0.	3540428.
1998	32637.	0.	6409807.
1997	0.	0.	6377171.
1996	2836742.	0.	9617053.
1995	576317.	0.	3522311.
1994	2250836.	0.	2945994.
1993	0.	0.	695158.
1992	0.	0.	695158.
1991	0.	0.	695158.
1990	0.	0.	695158.
1989	0.	0.	695158.
1988	0.	0.	695158.
1987	0.	0.	695158.
1986	3414.	0.	695158.
1985	10234.	0.	691744.
1984	6515.	3603.	681510.
1983	3604.	0.	678598.
1982	0.	0.	674994.
1981	0.	0.	674994.
1980	0.	160.	674994.
1979	159.	7584.	675154.
1978	0.	0.	682579.
1977	1500.	0.	682579.
1976	6056.	14063.	681079.
1975	7154.	0.	689086.
1974	0.	0.	681932.
1973	0.	0.	681932.
1972	0.	215.	681932.
1971	100623.	14085.	682147.
1970	78232.	0.	595609.

REPORT DATE: 04/12/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35700 Underground Conduit

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	14064.	0.	517377.
1968	3147.	0.	503313.
1967	0.	0.	500166.
1966	0.	0.	500166.
1965	0.	0.	500166.
1964	0.	0.	500166.
1963	0.	0.	500166.
1962	3147.	0.	500166.
1961	0.	0.	497019.
1960	1147.	0.	497019.
1959	258662.	0.	495872.
1958	0.	0.	237210.
1957	0.	0.	237210.
1956	0.	0.	237210.
1955	0.	0.	237210.
1954	0.	0.	237210.
1953	0.	0.	237210.
1952	0.	0.	237210.
1951	113596.	0.	237210.
1950	777.	0.	123614.
1949	0.	0.	122837.
1948	122837.	0.	122837.
	6431400.	46835.	99012966.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.011111	0.	0.
2010	1.50	0.	0.033334	0.	0.
2009	2.50	0.	0.055556	0.	0.
2008	3.50	0.	0.077778	0.	0.
2007	4.50	0.	0.100001	0.	0.
2006	5.50	0.	0.122223	0.	0.
2005	6.50	0.	0.144445	0.	0.
2004	7.50	0.	0.166668	0.	0.
2003	8.50	0.	0.188890	0.	0.
2002	9.50	0.	0.211113	0.	0.
2001	10.50	0.	0.233335	0.	0.
2000	11.50	0.	0.255557	0.	0.
1999	12.50	0.	0.277780	0.	0.
1998	13.50	0.	0.300002	0.	0.
1997	14.50	3247431.	0.322224	1046402.	2201029.
1996	15.50	28656.	0.344447	9870.	18786.
1995	16.50	0.	0.366669	0.	0.
1994	17.50	3229337.	0.388892	1255862.	1973475.
1993	18.50	0.	0.411107	0.	0.
1992	19.50	0.	0.433309	0.	0.
1991	20.50	0.	0.455495	0.	0.
1990	21.50	0.	0.477647	0.	0.
1989	22.50	0.	0.499744	0.	0.
1988	23.50	0.	0.521763	0.	0.
1987	24.50	0.	0.543670	0.	0.
1986	25.50	0.	0.565432	0.	0.
1985	26.50	14126.	0.587019	8292.	5834.
1984	27.50	131.	0.608381	80.	51.
1983	28.50	2391.	0.629475	1505.	886.
1982	29.50	0.	0.650273	0.	0.
1981	30.50	0.	0.670743	0.	0.
1980	31.50	0.	0.690849	0.	0.
1979	32.50	156.	0.710532	111.	45.
1978	33.50	0.	0.729764	0.	0.
1977	34.50	0.	0.748501	0.	0.
1976	35.50	1310.	0.766683	1004.	306.
1975	36.50	118330.	0.784227	92797.	25532.
1974	37.50	1035.	0.801056	829.	206.
1973	38.50	0.	0.817132	0.	0.
1972	39.50	0.	0.832400	0.	0.
1971	40.50	74200.	0.846820	62834.	11366.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	61797.	0.860305	53164.	8633.
1969	42.50	22216.	0.872898	19392.	2824.
1968	43.50	20094.	0.884593	17775.	2319.
1967	44.50	0.	0.895402	0.	0.
1966	45.50	0.	0.905327	0.	0.
1965	46.50	0.	0.914397	0.	0.
1964	47.50	0.	0.922650	0.	0.
1963	48.50	1816.	0.930096	1689.	127.
1962	49.50	11880.	0.936733	11128.	752.
1961	50.50	0.	0.942682	0.	0.
1960	51.50	415.	0.947940	394.	22.
1959	52.50	123801.	0.952587	117931.	5870.
1958	53.50	0.	0.956798	0.	0.
1957	54.50	0.	0.961082	0.	0.
1956	55.50	0.	0.965981	0.	0.
1955	56.50	0.	0.971377	0.	0.
1954	57.50	0.	0.976650	0.	0.
1953	58.50	0.	0.981304	0.	0.
1952	59.50	0.	0.985536	0.	0.
1951	60.50	50125.	0.988309	49539.	586.
1950	61.50	0.	0.988889	0.	0.
SUBTOTAL :			0.392424	2750599.	4258647.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		7009246.	0.392424	2750599.	4258647.

WEIGHTED AGE: 18.1 YEARS
REMAINING LIFE: 27.3 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.022222	0.
2010	1.50 - 2.50	0.	0.022222	0.
2009	2.50 - 3.50	0.	0.022222	0.
2008	3.50 - 4.50	0.	0.022222	0.
2007	4.50 - 5.50	0.	0.022222	0.
2006	5.50 - 6.50	0.	0.022222	0.
2005	6.50 - 7.50	0.	0.022222	0.
2004	7.50 - 8.50	0.	0.022222	0.
2003	8.50 - 9.50	0.	0.022222	0.
2002	9.50 - 10.50	0.	0.022222	0.
2001	10.50 - 11.50	0.	0.022222	0.
2000	11.50 - 12.50	0.	0.022222	0.
1999	12.50 - 13.50	0.	0.022222	0.
1998	13.50 - 14.50	0.	0.022222	0.
1997	14.50 - 15.50	3247431.	0.022222	72166.
1996	15.50 - 16.50	28656.	0.022222	637.
1995	16.50 - 17.50	0.	0.022222	0.
1994	17.50 - 18.50	3229337.	0.022222	71764.
1993	18.50 - 19.50	0.	0.022222	0.
1992	19.50 - 20.50	0.	0.022222	0.
1991	20.50 - 21.50	0.	0.022222	0.
1990	21.50 - 22.50	0.	0.022222	0.
1989	22.50 - 23.50	0.	0.022222	0.
1988	23.50 - 24.50	0.	0.022222	0.
1987	24.50 - 25.50	0.	0.022222	0.
1986	25.50 - 26.50	0.	0.022222	0.
1985	26.50 - 27.50	14126.	0.022222	314.
1984	27.50 - 28.50	131.	0.022222	3.
1983	28.50 - 29.50	2391.	0.022222	53.
1982	29.50 - 30.50	0.	0.022222	0.
1981	30.50 - 31.50	0.	0.022222	0.
1980	31.50 - 32.50	0.	0.022222	0.
1979	32.50 - 33.50	156.	0.022222	3.
1978	33.50 - 34.50	0.	0.022222	0.
1977	34.50 - 35.50	0.	0.022222	0.
1976	35.50 - 36.50	1310.	0.022222	29.
1975	36.50 - 37.50	118330.	0.022222	2630.
1974	37.50 - 38.50	1035.	0.022222	23.
1973	38.50 - 39.50	0.	0.022222	0.
1972	39.50 - 40.50	0.	0.022222	0.
1971	40.50 - 41.50	74200.	0.022222	1649.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I YEAR	*II* AGE INTERVAL	*III* ORIGINAL COST 12/31/11	*IV* ANNUAL DEPRECIATION RATE	*V* ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	61797.	0.022222	1373.
1969	42.50 - 43.50	22216.	0.022222	494.
1968	43.50 - 44.50	20094.	0.022222	447.
1967	44.50 - 45.50	0.	0.022222	0.
1966	45.50 - 46.50	0.	0.022222	0.
1965	46.50 - 47.50	0.	0.022222	0.
1964	47.50 - 48.50	0.	0.022222	0.
1963	48.50 - 49.50	1816.	0.022222	40.
1962	49.50 - 50.50	11880.	0.022222	264.
1961	50.50 - 51.50	0.	0.022222	0.
1960	51.50 - 52.50	415.	0.022222	9.
1959	52.50 - 53.50	123801.	0.022222	2751.
1958	53.50 - 54.50	0.	0.022222	0.
1957	54.50 - 55.50	0.	0.022222	0.
1956	55.50 - 56.50	0.	0.022222	0.
1955	56.50 - 57.50	0.	0.022222	0.
1954	57.50 - 58.50	0.	0.022222	0.
1953	58.50 - 59.50	0.	0.022222	0.
1952	59.50 - 60.50	0.	0.022222	0.
1951	60.50 - 61.50	50125.	0.022222	1114.
1950	61.50 - 62.50	0.	0.022222	0.
SUBTOTAL :		7009246.	0.022222	155762.
NET SALVAGE: 0.0 %				0.
TOTAL :		7009246.	0.022222	155762.

MONTHLY RATE: 0.001852

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA R5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	44.5	0.
2010	1.50	0.	43.5	0.
2009	2.50	0.	42.5	0.
2008	3.50	0.	41.5	0.
2007	4.50	0.	40.5	0.
2006	5.50	0.	39.5	0.
2005	6.50	0.	38.5	0.
2004	7.50	0.	37.5	0.
2003	8.50	0.	36.5	0.
2002	9.50	0.	35.5	0.
2001	10.50	0.	34.5	0.
2000	11.50	0.	33.5	0.
1999	12.50	0.	32.5	0.
1998	13.50	0.	31.5	0.
1997	14.50	3247431.	30.5	99045613.
1996	15.50	28656.	29.5	845343.
1995	16.50	0.	28.5	0.
1994	17.50	3229337.	27.5	88805741.
1993	18.50	0.	26.5	0.
1992	19.50	0.	25.5	0.
1991	20.50	0.	24.5	0.
1990	21.50	0.	23.5	0.
1989	22.50	0.	22.5	0.
1988	23.50	0.	21.5	0.
1987	24.50	0.	20.5	0.
1986	25.50	0.	19.6	0.
1985	26.50	14126.	18.6	262509.
1984	27.50	131.	17.6	2317.
1983	28.50	2391.	16.7	39863.
1982	29.50	0.	15.7	0.
1981	30.50	0.	14.8	0.
1980	31.50	0.	13.9	0.
1979	32.50	156.	13.0	2027.
1978	33.50	0.	12.2	0.
1977	34.50	0.	11.3	0.
1976	35.50	1310.	10.5	13751.
1975	36.50	118330.	9.7	1148949.
1974	37.50	1035.	9.0	9265.
1973	38.50	0.	8.2	0.
1972	39.50	0.	7.5	0.
1971	40.50	74200.	6.9	511461.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA R5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	61797.	6.3	388470.
1969	42.50	22216.	5.7	127066.
1968	43.50	20094.	5.2	104355.
1967	44.50	0.	4.7	0.
1966	45.50	0.	4.3	0.
1965	46.50	0.	3.9	0.
1964	47.50	0.	3.5	0.
1963	48.50	1816.	3.1	5714.
1962	49.50	11880.	2.8	33821.
1961	50.50	0.	2.6	0.
1960	51.50	415.	2.3	973.
1959	52.50	123801.	2.1	264136.
1958	53.50	0.	1.9	0.
1957	54.50	0.	1.8	0.
1956	55.50	0.	1.5	0.
1955	56.50	0.	1.3	0.
1954	57.50	0.	1.1	0.
1953	58.50	0.	0.8	0.
1952	59.50	0.	0.7	0.
1951	60.50	50125.	0.5	26370.
1950	61.50	0.	0.5	0.
TOTAL:		7009246.	27.3	191637745.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35800. Underground Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 45.0R5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	0.	100.0000	0.	0.	0.	0.
2010	1.50	0.	100.0000	0.	0.	0.	0.
2009	2.50	0.	100.0000	0.	0.	0.	0.
2008	3.50	0.	100.0000	0.	0.	0.	0.
2007	4.50	0.	100.0000	0.	0.	0.	0.
2006	5.50	0.	100.0000	0.	0.	0.	0.
2005	6.50	0.	100.0000	0.	0.	0.	0.
2004	7.50	0.	100.0000	0.	0.	0.	0.
2003	8.50	0.	100.0000	0.	0.	0.	0.
2002	9.50	0.	100.0000	0.	0.	0.	0.
2001	10.50	0.	100.0000	0.	0.	0.	0.
2000	11.50	0.	100.0000	0.	0.	0.	0.
1999	12.50	0.	100.0000	0.	0.	0.	0.
1998	13.50	0.	100.0000	0.	0.	0.	0.
1997	14.50	3247431.	100.0000	3247431.	0.	0.	3247431.
1996	15.50	28656.	100.0000	28656.	0.	0.	28656.
1995	16.50	0.	100.0000	0.	0.	0.	0.
1994	17.50	3229337.	100.0000	3229337.	0.	0.	3229337.
1993	18.50	0.	99.9989	0.	0.	0.	0.
1992	19.50	0.	99.9953	0.	0.	0.	0.
1991	20.50	0.	99.9888	0.	0.	0.	0.
1990	21.50	0.	99.9756	0.	0.	0.	0.
1989	22.50	0.	99.9510	0.	0.	0.	0.
1988	23.50	0.	99.9094	0.	0.	0.	0.
1987	24.50	0.	99.8421	0.	0.	0.	0.
1986	25.50	0.	99.7390	0.	0.	0.	0.
1985	26.50	14163.	99.5894	14105.	58.	21.	14126.
1984	27.50	132.	99.3768	131.	1.	0.	131.
1983	28.50	2405.	99.0830	2383.	22.	8.	2391.
1982	29.50	0.	98.6919	0.	0.	0.	0.
1981	30.50	0.	98.1838	0.	0.	0.	0.
1980	31.50	0.	97.5350	0.	0.	0.	0.
1979	32.50	159.	96.7108	154.	5.	2.	156.
1978	33.50	0.	95.6831	0.	0.	0.	0.
1977	34.50	0.	94.4130	0.	0.	0.	0.
1976	35.50	1373.	92.8524	1275.	98.	35.	1310.
1975	36.50	125672.	90.9378	114283.	11389.	4046.	118330.
1974	37.50	1117.	88.6030	990.	127.	45.	1035.
1973	38.50	0.	85.7952	0.	0.	0.	0.
1972	39.50	0.	82.4566	0.	0.	0.	0.
1971	40.50	86113.	78.5410	67634.	18479.	6566.	74200.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35800. Underground Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 45.0R5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	74247.	73.9906	54936.	19311.	6861.	61797.
1969	42.50	27802.	68.8351	19138.	8664.	3079.	22216.
1968	43.50	26365.	63.1077	16638.	9727.	3456.	20094.
1967	44.50	0.	56.8829	0.	0.	0.	0.
1966	45.50	0.	50.2703	0.	0.	0.	0.
1965	46.50	0.	43.4340	0.	0.	0.	0.
1964	47.50	0.	36.5748	0.	0.	0.	0.
1963	48.50	3314.	29.9041	991.	2323.	825.	1816.
1962	49.50	23399.	23.6380	5531.	17868.	6349.	11880.
1961	50.50	0.	18.0166	0.	0.	0.	0.
1960	51.50	943.	13.1782	124.	819.	291.	415.
1959	52.50	298494.	9.2207	27523.	270971.	96278.	123801.
1958	53.50	0.	6.1629	0.	0.	0.	0.
1957	54.50	0.	3.9531	0.	0.	0.	0.
1956	55.50	0.	2.4357	0.	0.	0.	0.
1955	56.50	0.	1.4042	0.	0.	0.	0.
1954	57.50	0.	0.7136	0.	0.	0.	0.
1953	58.50	0.	0.2930	0.	0.	0.	0.
1952	59.50	0.	0.0869	0.	0.	0.	0.
1951	60.50	141041.	0.0128	18.	141023.	50107.	50125.
1950	61.50	0.	0.0003	0.	0.	0.	0.
1949	62.50	0.	0.0000	0.	0.	0.	0.
1948	63.50	172964.	0.0000	0.	172964.	0.	0.
TOTALS	:	7505127.		6831278.	673849.	177968.	7009246.

ACTUAL SURVIVORS : 7009246.

INDICATED SURVIVORS: 6831278.

DIFFERENCE : 177968. PERCENT DIFFERENCE : 2.5

TOTAL FOR PRORATION: 500885.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35800. Underground Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA R5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0111	100.00000	0.00000	50.00000	0.022222	1.11112	1.11112	0.011111
1.50	0.0333	100.00000	0.00000	100.00000	0.022222	2.22224	3.33336	0.033334
2.50	0.0556	100.00000	0.00000	100.00000	0.022222	2.22224	5.55559	0.055556
3.50	0.0778	100.00000	0.00000	100.00000	0.022222	2.22224	7.77783	0.077778
4.50	0.1000	100.00000	0.00000	100.00000	0.022222	2.22224	10.00007	0.100001
5.50	0.1222	100.00000	0.00000	100.00000	0.022222	2.22224	12.22231	0.122223
6.50	0.1444	100.00000	0.00000	100.00000	0.022222	2.22224	14.44455	0.144445
7.50	0.1667	100.00000	0.00000	100.00000	0.022222	2.22224	16.66678	0.166668
8.50	0.1889	100.00000	0.00000	100.00000	0.022222	2.22224	18.88902	0.188890
9.50	0.2111	100.00000	0.00000	100.00000	0.022222	2.22224	21.11126	0.211113
10.50	0.2333	100.00000	0.00000	100.00000	0.022222	2.22224	23.33350	0.233335
11.50	0.2556	100.00000	0.00000	100.00000	0.022222	2.22224	25.55574	0.255557
12.50	0.2778	100.00000	0.00000	100.00000	0.022222	2.22224	27.77797	0.277780
13.50	0.3000	100.00000	0.00000	100.00000	0.022222	2.22224	30.00021	0.300002
14.50	0.3222	100.00000	0.00000	100.00000	0.022222	2.22224	32.22245	0.322224
15.50	0.3444	100.00000	0.00000	100.00000	0.022222	2.22224	34.44469	0.344447
16.50	0.3667	100.00000	0.00000	100.00000	0.022222	2.22224	36.66693	0.366669
17.50	0.3889	100.00000	0.00000	100.00000	0.022222	2.22224	38.88916	0.388892
18.50	0.4111	99.99889	0.00111	99.99944	0.022222	2.22223	41.11028	0.411107
19.50	0.4333	99.99533	0.00355	99.99711	0.022222	2.22217	43.32890	0.433309
20.50	0.4556	99.98878	0.00656	99.99206	0.022222	2.22206	45.54440	0.455495
21.50	0.4778	99.97556	0.01322	99.98217	0.022222	2.22184	47.75302	0.477647
22.50	0.5000	99.95100	0.02456	99.96328	0.022222	2.22142	49.94989	0.499744
23.50	0.5222	99.90944	0.04156	99.93022	0.022222	2.22069	52.12902	0.521763
24.50	0.5444	99.84211	0.06733	99.87578	0.022222	2.21948	54.28116	0.543670
25.50	0.5667	99.73900	0.10311	99.79056	0.022222	2.21758	56.39564	0.565432
26.50	0.5889	99.58944	0.14956	99.66422	0.022222	2.21478	58.46085	0.587019
27.50	0.6111	99.37678	0.21266	99.48311	0.022222	2.21075	60.45894	0.608381
28.50	0.6333	99.08300	0.29378	99.22989	0.022222	2.20512	62.37029	0.629475
29.50	0.6556	98.69189	0.39111	98.88744	0.022222	2.19751	64.17669	0.650273
30.50	0.6778	98.18378	0.50811	98.43783	0.022222	2.18752	65.85610	0.670743
31.50	0.7000	97.53500	0.64878	97.85939	0.022222	2.17467	67.38200	0.690849
32.50	0.7222	96.71078	0.82422	97.12289	0.022222	2.15830	68.71607	0.710532
33.50	0.7444	95.68311	1.02767	96.19694	0.022222	2.13772	69.82613	0.729764
34.50	0.7667	94.41300	1.27011	95.04805	0.022222	2.11219	70.66821	0.748501
35.50	0.7889	92.85245	1.56055	93.63272	0.022222	2.08074	71.18840	0.766683
36.50	0.8111	90.93778	1.91467	91.89511	0.022222	2.04213	71.31586	0.784227
37.50	0.8333	88.60300	2.33478	89.77039	0.022222	1.99491	70.97600	0.801056
38.50	0.8556	85.79522	2.80778	87.19911	0.022222	1.93777	70.10599	0.817132

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35800. Underground Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA R5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.8778	82.45656	3.33867	84.12589	0.022222	1.86948	68.63680	0.832400
40.50	0.9000	78.54100	3.91556	80.49878	0.022222	1.78887	66.51012	0.846820
41.50	0.9222	73.99056	4.55044	76.26578	0.022222	1.69481	63.65448	0.860305
42.50	0.9444	68.83511	5.15544	71.41283	0.022222	1.58696	60.08600	0.872898
43.50	0.9667	63.10767	5.72745	65.97139	0.022222	1.46604	55.82460	0.884593
44.50	0.9889	56.88289	6.22478	59.99528	0.022222	1.33324	50.93305	0.895402
45.50	1.0111	50.27033	6.61255	53.57661	0.022222	1.19060	45.51110	0.905327
46.50	1.0333	43.43400	6.83633	46.85217	0.022222	1.04117	39.71594	0.914397
47.50	1.0556	36.57478	6.85922	40.00439	0.022222	0.88899	33.74570	0.922650
48.50	1.0778	29.90411	6.67067	33.23944	0.022222	0.73866	27.81370	0.930096
49.50	1.1000	23.63800	6.26611	26.77105	0.022222	0.59492	22.14250	0.936733
50.50	1.1222	18.01655	5.62144	20.82728	0.022222	0.46283	16.98389	0.942682
51.50	1.1444	13.17822	4.83833	15.59739	0.022222	0.34661	12.49217	0.947940
52.50	1.1667	9.22067	3.95755	11.19944	0.022222	0.24888	8.78349	0.952587
53.50	1.1889	6.16289	3.05778	7.69178	0.022222	0.17093	5.89664	0.956798
54.50	1.2111	3.95311	2.20978	5.05800	0.022222	0.11240	3.79927	0.961082
55.50	1.2333	2.43567	1.51744	3.19439	0.022222	0.07099	2.35281	0.965981
56.50	1.2556	1.40422	1.03144	1.91994	0.022222	0.04267	1.36403	0.971377
57.50	1.2778	0.71356	0.69067	1.05889	0.022222	0.02353	0.69689	0.976650
58.50	1.3000	0.29300	0.42056	0.50328	0.022222	0.01118	0.28752	0.981304
59.50	1.3222	0.08689	0.20611	0.18994	0.022222	0.00422	0.08563	0.985536
60.50	1.3444	0.01278	0.07411	0.04983	0.022222	0.00111	0.01263	0.988309
61.50	1.3667	0.00033	0.01244	0.00656	0.022222	0.00015	0.00033	0.988889
62.50	1.3889	0.00000	0.00033	0.00017	0.022222	0.00000	0.00000	1.000000
		4499.96822	100.00000					

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35800 Underground Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	0.	0.	7009246.
2010	0.	0.	7009246.
2009	0.	20495.	7009246.
2008	0.	0.	7029741.
2007	0.	14294.	7029741.
2006	0.	0.	7044036.
2005	0.	0.	7044036.
2004	0.	0.	7044036.
2003	0.	0.	7044036.
2002	0.	0.	7044036.
2001	0.	0.	7044036.
2000	0.	0.	7044036.
1999	0.	0.	7044036.
1998	0.	0.	4174657.
1997	3247431.	0.	4203313.
1996	28656.	0.	955882.
1995	0.	0.	4146001.
1994	3229337.	0.	4146001.
1993	0.	0.	916664.
1992	0.	0.	916664.
1991	0.	0.	916664.
1990	0.	0.	916664.
1989	0.	0.	916664.
1988	0.	0.	916664.
1987	0.	0.	916664.
1986	0.	0.	916664.
1985	14163.	0.	916664.
1984	132.	2405.	902501.
1983	2405.	0.	914774.
1982	0.	0.	902369.
1981	0.	0.	902369.
1980	0.	160.	902369.
1979	159.	4847.	902529.
1978	0.	0.	907217.
1977	0.	0.	907217.
1976	1373.	26597.	907217.
1975	125672.	0.	932441.
1974	1117.	0.	806769.
1973	0.	0.	805652.
1972	0.	25.	805652.
1971	86113.	37371.	805677.
1970	74247.	1205.	756935.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35800 Underground Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	27802.	0.	683893.
1968	26365.	0.	656091.
1967	0.	0.	629726.
1966	0.	0.	629726.
1965	0.	0.	629726.
1964	0.	0.	629726.
1963	3314.	1020.	629726.
1962	23399.	0.	627432.
1961	0.	0.	604033.
1960	943.	0.	604033.
1959	298494.	0.	603090.
1958	0.	0.	304596.
1957	0.	0.	304596.
1956	0.	0.	304596.
1955	0.	0.	304596.
1954	0.	0.	304596.
1953	0.	0.	304596.
1952	0.	0.	304596.
1951	141041.	0.	304596.
1950	0.	2251.	163555.
1949	0.	0.	165806.
1948	172964.	7158.	165806.
	7505127.	117828.	140236163.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 65.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	176646.	0.007692	1359.	175287.
2010	1.50	133596.	0.023077	3083.	130513.
2009	2.50	123051.	0.038462	4733.	118318.
2008	3.50	242425.	0.053846	13054.	229371.
2007	4.50	136223.	0.069231	9431.	126792.
2006	5.50	203216.	0.084615	17195.	186021.
2005	6.50	320140.	0.100000	32014.	288126.
2004	7.50	281275.	0.115385	32455.	248820.
2003	8.50	188955.	0.130769	24710.	164246.
2002	9.50	226835.	0.146154	33153.	193682.
2001	10.50	173211.	0.161538	27980.	145231.
2000	11.50	235416.	0.176923	41651.	193765.
1999	12.50	193274.	0.192308	37168.	156106.
1998	13.50	58968.	0.207692	12247.	46721.
1997	14.50	60352.	0.223077	13463.	46889.
1996	15.50	195990.	0.238462	46736.	149254.
1995	16.50	117549.	0.253846	29839.	87710.
1994	17.50	31749.	0.269231	8548.	23201.
1993	18.50	119762.	0.284615	34086.	85676.
1992	19.50	31092.	0.300000	9328.	21764.
1991	20.50	353550.	0.315385	111504.	242046.
1990	21.50	89571.	0.330769	29627.	59944.
1989	22.50	202029.	0.346154	69933.	132096.
1988	23.50	12466.	0.361538	4507.	7959.
1987	24.50	77013.	0.376923	29028.	47985.
1986	25.50	8644.	0.392308	3391.	5253.
1985	26.50	179275.	0.407692	73089.	106186.
1984	27.50	192331.	0.423077	81371.	110960.
1983	28.50	7226.	0.438462	3168.	4058.
1982	29.50	57366.	0.453846	26035.	31331.
1981	30.50	4911.	0.469231	2304.	2607.
1980	31.50	0.	0.484615	0.	0.
1979	32.50	0.	0.500000	0.	0.
1978	33.50	0.	0.515385	0.	0.
1977	34.50	43651.	0.530769	23169.	20482.
1976	35.50	343787.	0.546154	187761.	156026.
1975	36.50	710.	0.561538	399.	311.
1974	37.50	4230.	0.576923	2440.	1790.
1973	38.50	24217.	0.592308	14344.	9873.
1972	39.50	0.	0.607692	0.	0.
1971	40.50	109928.	0.623077	68494.	41434.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 65.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	1976.	0.638462	1262.	714.
1969	42.50	34014.	0.653846	22240.	11774.
1968	43.50	20008.	0.669231	13390.	6618.
1967	44.50	0.	0.684615	0.	0.
1966	45.50	43460.	0.700000	30422.	13038.
1965	46.50	27044.	0.715385	19347.	7697.
1964	47.50	28799.	0.730769	21045.	7754.
1963	48.50	90775.	0.746154	67732.	23043.
1962	49.50	11349.	0.761538	8643.	2706.
1961	50.50	20361.	0.776923	15819.	4542.
1960	51.50	3823.	0.792308	3029.	794.
1959	52.50	0.	0.807692	0.	0.
1958	53.50	15536.	0.823077	12787.	2749.
1957	54.50	0.	0.838462	0.	0.
1956	55.50	0.	0.853846	0.	0.
1955	56.50	13882.	0.869231	12067.	1815.
1954	57.50	28833.	0.884615	25506.	3327.
1953	58.50	0.	0.900000	0.	0.
1952	59.50	0.	0.915385	0.	0.
1951	60.50	106.	0.930769	99.	7.
1950	61.50	183.	0.946154	173.	10.
SUBTOTAL :			0.267198	1416356.	3884423.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		5300779.	0.267198	1416356.	3884423.

WEIGHTED AGE: 17.4 YEARS
REMAINING LIFE: 47.6 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 65.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	176646.	0.015385	2718.
2010	1.50 - 2.50	133596.	0.015385	2055.
2009	2.50 - 3.50	123051.	0.015385	1893.
2008	3.50 - 4.50	242425.	0.015385	3730.
2007	4.50 - 5.50	136223.	0.015385	2096.
2006	5.50 - 6.50	203216.	0.015385	3126.
2005	6.50 - 7.50	320140.	0.015385	4925.
2004	7.50 - 8.50	281275.	0.015385	4327.
2003	8.50 - 9.50	188955.	0.015385	2907.
2002	9.50 - 10.50	226835.	0.015385	3490.
2001	10.50 - 11.50	173211.	0.015385	2665.
2000	11.50 - 12.50	235416.	0.015385	3622.
1999	12.50 - 13.50	193274.	0.015385	2973.
1998	13.50 - 14.50	58968.	0.015385	907.
1997	14.50 - 15.50	60352.	0.015385	928.
1996	15.50 - 16.50	195990.	0.015385	3015.
1995	16.50 - 17.50	117549.	0.015385	1808.
1994	17.50 - 18.50	31749.	0.015385	488.
1993	18.50 - 19.50	119762.	0.015385	1842.
1992	19.50 - 20.50	31092.	0.015385	478.
1991	20.50 - 21.50	353550.	0.015385	5439.
1990	21.50 - 22.50	89571.	0.015385	1378.
1989	22.50 - 23.50	202029.	0.015385	3108.
1988	23.50 - 24.50	12466.	0.015385	192.
1987	24.50 - 25.50	77013.	0.015385	1185.
1986	25.50 - 26.50	8644.	0.015385	133.
1985	26.50 - 27.50	179275.	0.015385	2758.
1984	27.50 - 28.50	192331.	0.015385	2959.
1983	28.50 - 29.50	7226.	0.015385	111.
1982	29.50 - 30.50	57366.	0.015385	883.
1981	30.50 - 31.50	4911.	0.015385	76.
1980	31.50 - 32.50	0.	0.015385	0.
1979	32.50 - 33.50	0.	0.015385	0.
1978	33.50 - 34.50	0.	0.015385	0.
1977	34.50 - 35.50	43651.	0.015385	672.
1976	35.50 - 36.50	343787.	0.015385	5289.
1975	36.50 - 37.50	710.	0.015385	11.
1974	37.50 - 38.50	4230.	0.015385	65.
1973	38.50 - 39.50	24217.	0.015385	373.
1972	39.50 - 40.50	0.	0.015385	0.
1971	40.50 - 41.50	109928.	0.015385	1691.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 65.0 YRS CURVE: IOWA SQ O.C. SALVAGE %: 0.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	1976.	0.015385	30.
1969	42.50 - 43.50	34014.	0.015385	523.
1968	43.50 - 44.50	20008.	0.015385	308.
1967	44.50 - 45.50	0.	0.015385	0.
1966	45.50 - 46.50	43460.	0.015385	669.
1965	46.50 - 47.50	27044.	0.015385	416.
1964	47.50 - 48.50	28799.	0.015385	443.
1963	48.50 - 49.50	90775.	0.015385	1397.
1962	49.50 - 50.50	11349.	0.015385	175.
1961	50.50 - 51.50	20361.	0.015385	313.
1960	51.50 - 52.50	3823.	0.015385	59.
1959	52.50 - 53.50	0.	0.015385	0.
1958	53.50 - 54.50	15536.	0.015385	239.
1957	54.50 - 55.50	0.	0.015385	0.
1956	55.50 - 56.50	0.	0.015385	0.
1955	56.50 - 57.50	13882.	0.015385	214.
1954	57.50 - 58.50	28833.	0.015385	444.
1953	58.50 - 59.50	0.	0.015385	0.
1952	59.50 - 60.50	0.	0.015385	0.
1951	60.50 - 61.50	106.	0.015385	2.
1950	61.50 - 62.50	183.	0.015385	3.
SUBTOTAL :		5300779.	0.015385	81550.
NET SALVAGE: 0.0 %				0.
TOTAL :		5300779.	0.015385	81550.

MONTHLY RATE: 0.001282

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 65.0 YRS CURVE: IOWA SQ

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	176646.	64.5	11393667.
2010	1.50	133596.	63.5	8483346.
2009	2.50	123051.	62.5	7690688.
2008	3.50	242425.	61.5	14909138.
2007	4.50	136223.	60.5	8241492.
2006	5.50	203216.	59.5	12091352.
2005	6.50	320140.	58.5	18728190.
2004	7.50	281275.	57.5	16173313.
2003	8.50	188955.	56.5	10675958.
2002	9.50	226835.	55.5	12589343.
2001	10.50	173211.	54.5	9440000.
2000	11.50	235416.	53.5	12594756.
1999	12.50	193274.	52.5	10146885.
1998	13.50	58968.	51.5	3036852.
1997	14.50	60352.	50.5	3047776.
1996	15.50	195990.	49.5	9701505.
1995	16.50	117549.	48.5	5701126.
1994	17.50	31749.	47.5	1508077.
1993	18.50	119762.	46.5	5568933.
1992	19.50	31092.	45.5	1414686.
1991	20.50	353550.	44.5	15732975.
1990	21.50	89571.	43.5	3896338.
1989	22.50	202029.	42.5	8586232.
1988	23.50	12466.	41.5	517339.
1987	24.50	77013.	40.5	3119026.
1986	25.50	8644.	39.5	341438.
1985	26.50	179275.	38.5	6902087.
1984	27.50	192331.	37.5	7212412.
1983	28.50	7226.	36.5	263749.
1982	29.50	57366.	35.5	2036493.
1981	30.50	4911.	34.5	169429.
1980	31.50	0.	33.5	0.
1979	32.50	0.	32.5	0.
1978	33.50	0.	31.5	0.
1977	34.50	43651.	30.5	1331355.
1976	35.50	343787.	29.5	10141716.
1975	36.50	710.	28.5	20235.
1974	37.50	4230.	27.5	116325.
1973	38.50	24217.	26.5	641750.
1972	39.50	0.	25.5	0.
1971	40.50	109928.	24.5	2693236.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 65.0 YRS CURVE: IOWA SQ

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	1976.	23.5	46436.
1969	42.50	34014.	22.5	765315.
1968	43.50	20008.	21.5	430172.
1967	44.50	0.	20.5	0.
1966	45.50	43460.	19.5	847470.
1965	46.50	27044.	18.5	500314.
1964	47.50	28799.	17.5	503982.
1963	48.50	90775.	16.5	1497787.
1962	49.50	11349.	15.5	175909.
1961	50.50	20361.	14.5	295234.
1960	51.50	3823.	13.5	51611.
1959	52.50	0.	12.5	0.
1958	53.50	15536.	11.5	178664.
1957	54.50	0.	10.5	0.
1956	55.50	0.	9.5	0.
1955	56.50	13882.	8.5	117997.
1954	57.50	28833.	7.5	216248.
1953	58.50	0.	6.5	0.
1952	59.50	0.	5.5	0.
1951	60.50	106.	4.5	477.
1950	61.50	183.	3.5	641.
TOTAL:		5300779.	47.6	252487478.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35900. Roads & Trails

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 65.0 YEARS CURVE: IOWA SQ

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0077	100.00000	0.00000	50.00000	0.015385	0.76923	0.76923	0.007692
1.50	0.0231	100.00000	0.00000	100.00000	0.015385	1.53846	2.30769	0.023077
2.50	0.0385	100.00000	0.00000	100.00000	0.015385	1.53846	3.84615	0.038462
3.50	0.0538	100.00000	0.00000	100.00000	0.015385	1.53846	5.38462	0.053846
4.50	0.0692	100.00000	0.00000	100.00000	0.015385	1.53846	6.92308	0.069231
5.50	0.0846	100.00000	0.00000	100.00000	0.015385	1.53846	8.46154	0.084615
6.50	0.1000	100.00000	0.00000	100.00000	0.015385	1.53846	10.00000	0.100000
7.50	0.1154	100.00000	0.00000	100.00000	0.015385	1.53846	11.53846	0.115385
8.50	0.1308	100.00000	0.00000	100.00000	0.015385	1.53846	13.07692	0.130769
9.50	0.1462	100.00000	0.00000	100.00000	0.015385	1.53846	14.61538	0.146154
10.50	0.1615	100.00000	0.00000	100.00000	0.015385	1.53846	16.15385	0.161538
11.50	0.1769	100.00000	0.00000	100.00000	0.015385	1.53846	17.69231	0.176923
12.50	0.1923	100.00000	0.00000	100.00000	0.015385	1.53846	19.23077	0.192308
13.50	0.2077	100.00000	0.00000	100.00000	0.015385	1.53846	20.76923	0.207692
14.50	0.2231	100.00000	0.00000	100.00000	0.015385	1.53846	22.30769	0.223077
15.50	0.2385	100.00000	0.00000	100.00000	0.015385	1.53846	23.84615	0.238462
16.50	0.2538	100.00000	0.00000	100.00000	0.015385	1.53846	25.38462	0.253846
17.50	0.2692	100.00000	0.00000	100.00000	0.015385	1.53846	26.92308	0.269231
18.50	0.2846	100.00000	0.00000	100.00000	0.015385	1.53846	28.46154	0.284615
19.50	0.3000	100.00000	0.00000	100.00000	0.015385	1.53846	30.00000	0.300000
20.50	0.3154	100.00000	0.00000	100.00000	0.015385	1.53846	31.53846	0.315385
21.50	0.3308	100.00000	0.00000	100.00000	0.015385	1.53846	33.07692	0.330769
22.50	0.3462	100.00000	0.00000	100.00000	0.015385	1.53846	34.61538	0.346154
23.50	0.3615	100.00000	0.00000	100.00000	0.015385	1.53846	36.15385	0.361538
24.50	0.3769	100.00000	0.00000	100.00000	0.015385	1.53846	37.69231	0.376923
25.50	0.3923	100.00000	0.00000	100.00000	0.015385	1.53846	39.23077	0.392308
26.50	0.4077	100.00000	0.00000	100.00000	0.015385	1.53846	40.76923	0.407692
27.50	0.4231	100.00000	0.00000	100.00000	0.015385	1.53846	42.30769	0.423077
28.50	0.4385	100.00000	0.00000	100.00000	0.015385	1.53846	43.84615	0.438462
29.50	0.4538	100.00000	0.00000	100.00000	0.015385	1.53846	45.38462	0.453846
30.50	0.4692	100.00000	0.00000	100.00000	0.015385	1.53846	46.92308	0.469231
31.50	0.4846	100.00000	0.00000	100.00000	0.015385	1.53846	48.46154	0.484615
32.50	0.5000	100.00000	0.00000	100.00000	0.015385	1.53846	50.00000	0.500000
33.50	0.5154	100.00000	0.00000	100.00000	0.015385	1.53846	51.53846	0.515385
34.50	0.5308	100.00000	0.00000	100.00000	0.015385	1.53846	53.07692	0.530769
35.50	0.5462	100.00000	0.00000	100.00000	0.015385	1.53846	54.61538	0.546154
36.50	0.5615	100.00000	0.00000	100.00000	0.015385	1.53846	56.15385	0.561538
37.50	0.5769	100.00000	0.00000	100.00000	0.015385	1.53846	57.69231	0.576923
38.50	0.5923	100.00000	0.00000	100.00000	0.015385	1.53846	59.23077	0.592308

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 35900. Roads & Trails

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 65.0 YEARS CURVE: IOWA SQ

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.6077	100.00000	0.00000	100.00000	0.015385	1.53846	60.76923	0.607692
40.50	0.6231	100.00000	0.00000	100.00000	0.015385	1.53846	62.30769	0.623077
41.50	0.6385	100.00000	0.00000	100.00000	0.015385	1.53846	63.84615	0.638462
42.50	0.6538	100.00000	0.00000	100.00000	0.015385	1.53846	65.38462	0.653846
43.50	0.6692	100.00000	0.00000	100.00000	0.015385	1.53846	66.92308	0.669231
44.50	0.6846	100.00000	0.00000	100.00000	0.015385	1.53846	68.46154	0.684615
45.50	0.7000	100.00000	0.00000	100.00000	0.015385	1.53846	70.00000	0.700000
46.50	0.7154	100.00000	0.00000	100.00000	0.015385	1.53846	71.53846	0.715385
47.50	0.7308	100.00000	0.00000	100.00000	0.015385	1.53846	73.07692	0.730769
48.50	0.7462	100.00000	0.00000	100.00000	0.015385	1.53846	74.61538	0.746154
49.50	0.7615	100.00000	0.00000	100.00000	0.015385	1.53846	76.15385	0.761538
50.50	0.7769	100.00000	0.00000	100.00000	0.015385	1.53846	77.69231	0.776923
51.50	0.7923	100.00000	0.00000	100.00000	0.015385	1.53846	79.23077	0.792308
52.50	0.8077	100.00000	0.00000	100.00000	0.015385	1.53846	80.76923	0.807692
53.50	0.8231	100.00000	0.00000	100.00000	0.015385	1.53846	82.30769	0.823077
54.50	0.8385	100.00000	0.00000	100.00000	0.015385	1.53846	83.84615	0.838462
55.50	0.8538	100.00000	0.00000	100.00000	0.015385	1.53846	85.38462	0.853846
56.50	0.8692	100.00000	0.00000	100.00000	0.015385	1.53846	86.92308	0.869231
57.50	0.8846	100.00000	0.00000	100.00000	0.015385	1.53846	88.46154	0.884615
58.50	0.9000	100.00000	0.00000	100.00000	0.015385	1.53846	90.00000	0.900000
59.50	0.9154	100.00000	0.00000	100.00000	0.015385	1.53846	91.53846	0.915385
60.50	0.9308	100.00000	0.00000	100.00000	0.015385	1.53846	93.07692	0.930769
61.50	0.9462	100.00000	0.00000	100.00000	0.015385	1.53846	94.61538	0.946154
62.50	0.9615	100.00000	0.00000	100.00000	0.015385	1.53846	96.15385	0.961538
63.50	0.9769	100.00000	0.00000	100.00000	0.015385	1.53846	97.69231	0.976923
64.50	0.9923	100.00000	0.00000	100.00000	0.015385	1.53846	99.23077	0.992308
65.50	1.0077	0.00000	100.00000	50.00000	0.015385	0.76923	0.00000	1.000000
		6500.00000	100.00000					

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35900 Roads & Trails

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	176646.	17036.	5300779.
2010	169857.	13918.	5141168.
2009	134543.	13913.	4985229.
2008	206433.	21576.	4864600.
2007	132944.	15575.	4679742.
2006	302580.	19475.	4562373.
2005	377726.	14639.	4279269.
2004	146540.	30241.	3916181.
2003	236404.	85289.	3799882.
2002	210602.	11636.	3648767.
2001	225217.	42621.	3449801.
2000	263354.	17180.	3267205.
1999	192528.	15484.	3021032.
1998	76353.	505.	2843988.
1997	86215.	3405.	2695734.
1996	131221.	3813.	2612925.
1995	133211.	23127.	2485517.
1994	58886.	10825.	2375433.
1993	266917.	1356.	2327371.
1992	44882.	706.	2061811.
1991	432982.	0.	2017635.
1990	45279.	0.	1584653.
1989	51781.	0.	1539374.
1988	10392.	0.	1487593.
1987	90201.	0.	1477201.
1986	26641.	0.	1387000.
1985	180220.	0.	1360359.
1984	196362.	0.	1180139.
1983	13042.	0.	983777.
1982	67532.	0.	970735.
1981	0.	0.	903203.
1980	1.	0.	903203.
1979	86.	0.	903202.
1978	4860.	0.	903116.
1977	0.	18753.	898256.
1976	343823.	0.	917009.
1975	44361.	0.	573186.
1974	4578.	0.	528825.
1973	24217.	0.	524247.
1972	0.	0.	500030.
1971	109928.	0.	500030.
1970	20729.	0.	390102.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

35900 Roads & Trails

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	36126.	573.	369373.
1968	8093.	0.	333820.
1967	0.	0.	325727.
1966	43460.	50532.	325727.
1965	27617.	0.	332799.
1964	30218.	0.	305182.
1963	119905.	0.	274964.
1962	63143.	0.	155059.
1961	22624.	0.	91916.
1960	4248.	1532.	69292.
1959	0.	0.	66576.
1958	18794.	112.	66576.
1957	0.	0.	47894.
1956	135.	0.	47894.
1955	27598.	0.	47759.
1954	19728.	0.	20161.
1953	0.	0.	433.
1952	0.	0.	433.
1951	118.	0.	433.
1950	203.	0.	315.
1949	2.	0.	112.
1948	0.	0.	110.
1947	0.	0.	110.
1946	0.	0.	110.
1945	0.	0.	110.
1944	0.	0.	110.
1943	0.	0.	110.
1942	0.	0.	110.
1941	0.	0.	110.
1940	0.	0.	110.
1939	0.	0.	110.
1938	0.	0.	110.
1937	0.	0.	110.
1936	110.	0.	110.
	5662196.	433822.	97635557.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.008209	0.	0.
2010	1.50	290119.	0.024590	7134.	282985.
2009	2.50	93811.	0.040946	3841.	89970.
2008	3.50	321345.	0.057255	18399.	302946.
2007	4.50	355521.	0.073521	26138.	329383.
2006	5.50	80682.	0.089745	7241.	73441.
2005	6.50	171174.	0.105922	18131.	153043.
2004	7.50	31900.	0.122036	3893.	28007.
2003	8.50	1474.	0.138100	204.	1270.
2002	9.50	12390.	0.154102	1909.	10481.
2001	10.50	240452.	0.170032	40884.	199568.
2000	11.50	24718.	0.185898	4595.	20123.
1999	12.50	24574.	0.201692	4956.	19618.
1998	13.50	104630.	0.217404	22747.	81883.
1997	14.50	107437.	0.233041	25037.	82400.
1996	15.50	6140.	0.248589	1526.	4614.
1995	16.50	66600.	0.264039	17585.	49015.
1994	17.50	56051.	0.279411	15661.	40390.
1993	18.50	2790.	0.294677	822.	1968.
1992	19.50	66507.	0.309835	20606.	45901.
1991	20.50	22418.	0.324899	7284.	15134.
1990	21.50	11881.	0.339847	4038.	7843.
1989	22.50	8741.	0.354680	3100.	5641.
1988	23.50	27595.	0.369409	10194.	17401.
1987	24.50	19119.	0.384011	7342.	11777.
1986	25.50	20450.	0.398485	8149.	12301.
1985	26.50	57714.	0.412845	23827.	33887.
1984	27.50	19976.	0.427075	8531.	11445.
1983	28.50	0.	0.441169	0.	0.
1982	29.50	2670.	0.455137	1215.	1455.
1981	30.50	0.	0.468966	0.	0.
1980	31.50	0.	0.482651	0.	0.
1979	32.50	0.	0.496206	0.	0.
1978	33.50	0.	0.509614	0.	0.
1977	34.50	0.	0.522872	0.	0.
1976	35.50	23750.	0.535987	12730.	11020.
1975	36.50	41464.	0.548950	22762.	18702.
1974	37.50	0.	0.561753	0.	0.
1973	38.50	20094.	0.574407	11542.	8552.
1972	39.50	45059.	0.586893	26445.	18614.
1971	40.50	24228.	0.599204	14518.	9710.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	21678.	0.611360	13253.	8425.
1969	42.50	20514.	0.623334	12787.	7727.
1968	43.50	11155.	0.635122	7085.	4070.
1967	44.50	6752.	0.646735	4367.	2385.
1966	45.50	0.	0.658149	0.	0.
1965	46.50	0.	0.669357	0.	0.
1964	47.50	0.	0.680375	0.	0.
1963	48.50	0.	0.691171	0.	0.
1962	49.50	9054.	0.701745	6354.	2700.
1961	50.50	13256.	0.712108	9440.	3816.
1960	51.50	0.	0.722234	0.	0.
1959	52.50	6473.	0.732112	4739.	1734.
1958	53.50	0.	0.741760	0.	0.
1957	54.50	6889.	0.751153	5175.	1714.
1956	55.50	0.	0.760288	0.	0.
1955	56.50	0.	0.769172	0.	0.
1954	57.50	44598.	0.777792	34688.	9910.
SUBTOTAL :			0.196896	500873.	2042970.
NET SALVAGE: -5.0%				25044.	-25044.
TOTAL :		2543843.	0.206741	525917.	2017926.

WEIGHTED AGE: 12.8 YEARS
REMAINING LIFE: 48.2 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.016667	0.
2010	1.50 - 2.50	290119.	0.016667	4835.
2009	2.50 - 3.50	93811.	0.016667	1564.
2008	3.50 - 4.50	321345.	0.016667	5356.
2007	4.50 - 5.50	355521.	0.016667	5925.
2006	5.50 - 6.50	80682.	0.016667	1345.
2005	6.50 - 7.50	171174.	0.016667	2853.
2004	7.50 - 8.50	31900.	0.016667	532.
2003	8.50 - 9.50	1474.	0.016667	25.
2002	9.50 - 10.50	12390.	0.016667	206.
2001	10.50 - 11.50	240452.	0.016667	4008.
2000	11.50 - 12.50	24718.	0.016667	412.
1999	12.50 - 13.50	24574.	0.016667	410.
1998	13.50 - 14.50	104630.	0.016667	1744.
1997	14.50 - 15.50	107437.	0.016667	1791.
1996	15.50 - 16.50	6140.	0.016667	102.
1995	16.50 - 17.50	66600.	0.016667	1110.
1994	17.50 - 18.50	56051.	0.016667	934.
1993	18.50 - 19.50	2790.	0.016667	46.
1992	19.50 - 20.50	66507.	0.016667	1108.
1991	20.50 - 21.50	22418.	0.016667	374.
1990	21.50 - 22.50	11881.	0.016667	198.
1989	22.50 - 23.50	8741.	0.016667	146.
1988	23.50 - 24.50	27595.	0.016667	460.
1987	24.50 - 25.50	19119.	0.016667	319.
1986	25.50 - 26.50	20450.	0.016667	341.
1985	26.50 - 27.50	57714.	0.016667	962.
1984	27.50 - 28.50	19976.	0.016667	333.
1983	28.50 - 29.50	0.	0.016667	0.
1982	29.50 - 30.50	2670.	0.016667	44.
1981	30.50 - 31.50	0.	0.016667	0.
1980	31.50 - 32.50	0.	0.016667	0.
1979	32.50 - 33.50	0.	0.016667	0.
1978	33.50 - 34.50	0.	0.016667	0.
1977	34.50 - 35.50	0.	0.016667	0.
1976	35.50 - 36.50	23750.	0.016667	396.
1975	36.50 - 37.50	41464.	0.016667	691.
1974	37.50 - 38.50	0.	0.016667	0.
1973	38.50 - 39.50	20094.	0.016667	335.
1972	39.50 - 40.50	45059.	0.016667	751.
1971	40.50 - 41.50	24228.	0.016667	404.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	21678.	0.016667	361.
1969	42.50 - 43.50	20514.	0.016667	342.
1968	43.50 - 44.50	11155.	0.016667	186.
1967	44.50 - 45.50	6752.	0.016667	113.
1966	45.50 - 46.50	0.	0.016667	0.
1965	46.50 - 47.50	0.	0.016667	0.
1964	47.50 - 48.50	0.	0.016667	0.
1963	48.50 - 49.50	0.	0.016667	0.
1962	49.50 - 50.50	9054.	0.016667	151.
1961	50.50 - 51.50	13256.	0.016667	221.
1960	51.50 - 52.50	0.	0.016667	0.
1959	52.50 - 53.50	6473.	0.016667	108.
1958	53.50 - 54.50	0.	0.016667	0.
1957	54.50 - 55.50	6889.	0.016667	115.
1956	55.50 - 56.50	0.	0.016667	0.
1955	56.50 - 57.50	0.	0.016667	0.
1954	57.50 - 58.50	44598.	0.016667	743.
SUBTOTAL :		2543843.	0.016667	42397.
NET SALVAGE: -5.0 %				2120.
TOTAL :		2543843.	0.017500	44517.

MONTHLY RATE: 0.001458

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	59.5	0.
2010	1.50	290119.	58.5	16979097.
2009	2.50	93811.	57.5	5398192.
2008	3.50	321345.	56.6	18176780.
2007	4.50	355521.	55.6	19762965.
2006	5.50	80682.	54.6	4406474.
2005	6.50	171174.	53.6	9182580.
2004	7.50	31900.	52.7	1680424.
2003	8.50	1474.	51.7	76226.
2002	9.50	12390.	50.8	628841.
2001	10.50	240452.	49.8	11974052.
2000	11.50	24718.	48.8	1207379.
1999	12.50	24574.	47.9	1177058.
1998	13.50	104630.	47.0	4912979.
1997	14.50	107437.	46.0	4943985.
1996	15.50	6140.	45.1	276820.
1995	16.50	66600.	44.2	2940899.
1994	17.50	56051.	43.2	2423385.
1993	18.50	2790.	42.3	118071.
1992	19.50	66507.	41.4	2754048.
1991	20.50	22418.	40.5	908064.
1990	21.50	11881.	39.6	470597.
1989	22.50	8741.	38.7	338444.
1988	23.50	27595.	37.8	1044070.
1987	24.50	19119.	37.0	706625.
1986	25.50	20450.	36.1	738059.
1985	26.50	57714.	35.2	2033223.
1984	27.50	19976.	34.4	686685.
1983	28.50	0.	33.5	0.
1982	29.50	2670.	32.7	87287.
1981	30.50	0.	31.9	0.
1980	31.50	0.	31.0	0.
1979	32.50	0.	30.2	0.
1978	33.50	0.	29.4	0.
1977	34.50	0.	28.6	0.
1976	35.50	23750.	27.8	661218.
1975	36.50	41464.	27.1	1122141.
1974	37.50	0.	26.3	0.
1973	38.50	20094.	25.5	513113.
1972	39.50	45059.	24.8	1116850.
1971	40.50	24228.	24.0	582629.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	21678.	23.3	505496.
1969	42.50	20514.	22.6	463615.
1968	43.50	11155.	21.9	244213.
1967	44.50	6752.	21.2	143115.
1966	45.50	0.	20.5	0.
1965	46.50	0.	19.8	0.
1964	47.50	0.	19.2	0.
1963	48.50	0.	18.5	0.
1962	49.50	9054.	17.9	162024.
1961	50.50	13256.	17.3	228978.
1960	51.50	0.	16.7	0.
1959	52.50	6473.	16.1	104042.
1958	53.50	0.	15.5	0.
1957	54.50	6889.	14.9	102858.
1956	55.50	0.	14.4	0.
1955	56.50	0.	13.8	0.
1954	57.50	44598.	13.3	594602.
TOTAL:		2543843.	48.2	122578202.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36100. Structures Improvement

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0083	99.98750	0.01250	49.99687	0.016667	0.83328	0.82078	0.008209
1.50	0.0250	99.95850	0.02900	99.97300	0.016667	1.66622	2.45800	0.024590
2.50	0.0417	99.92633	0.03217	99.94242	0.016667	1.66571	4.09154	0.040946
3.50	0.0583	99.88883	0.03750	99.90758	0.016667	1.66513	5.71916	0.057255
4.50	0.0750	99.84600	0.04283	99.86742	0.016667	1.66446	7.34079	0.073521
5.50	0.0917	99.79783	0.04817	99.82192	0.016667	1.66370	8.95632	0.089745
6.50	0.1083	99.74367	0.05417	99.77075	0.016667	1.66285	10.56500	0.105922
7.50	0.1250	99.68150	0.06217	99.71258	0.016667	1.66188	12.16471	0.122036
8.50	0.1417	99.61250	0.06900	99.64700	0.016667	1.66078	13.75649	0.138100
9.50	0.1583	99.53500	0.07750	99.57375	0.016667	1.65956	15.33855	0.154102
10.50	0.1750	99.44750	0.08750	99.49125	0.016667	1.65819	16.90924	0.170032
11.50	0.1917	99.35067	0.09683	99.39908	0.016667	1.65665	18.46906	0.185898
12.50	0.2083	99.24317	0.10750	99.29692	0.016667	1.65495	20.01651	0.201692
13.50	0.2250	99.12350	0.11967	99.18333	0.016667	1.65306	21.54989	0.217404
14.50	0.2417	98.99183	0.13167	99.05766	0.016667	1.65096	23.06919	0.233041
15.50	0.2583	98.84600	0.14583	98.91891	0.016667	1.64865	24.57200	0.248589
16.50	0.2750	98.68450	0.16150	98.76525	0.016667	1.64609	26.05659	0.264039
17.50	0.2917	98.50916	0.17533	98.59683	0.016667	1.64328	27.52454	0.279411
18.50	0.3083	98.31583	0.19333	98.41250	0.016667	1.64021	28.97141	0.294677
19.50	0.3250	98.10350	0.21233	98.20967	0.016667	1.63683	30.39591	0.309835
20.50	0.3417	97.87350	0.23000	97.98850	0.016667	1.63314	31.79905	0.324899
21.50	0.3583	97.62183	0.25167	97.74767	0.016667	1.62913	33.17651	0.339847
22.50	0.3750	97.34800	0.27383	97.48492	0.016667	1.62475	34.52743	0.354680
23.50	0.3917	97.05266	0.29534	97.20033	0.016667	1.62001	35.85210	0.369409
24.50	0.4083	96.73183	0.32083	96.89225	0.016667	1.61487	37.14613	0.384011
25.50	0.4250	96.38400	0.34783	96.55792	0.016667	1.60930	38.40760	0.398485
26.50	0.4417	96.01067	0.37333	96.19733	0.016667	1.60329	39.63756	0.412845
27.50	0.4583	95.60817	0.40250	95.80942	0.016667	1.59682	40.83188	0.427075
28.50	0.4750	95.17450	0.43367	95.39133	0.016667	1.58986	41.98807	0.441169
29.50	0.4917	94.71017	0.46433	94.94233	0.016667	1.58237	43.10611	0.455137
30.50	0.5083	94.21183	0.49833	94.46100	0.016667	1.57435	44.18212	0.468966
31.50	0.5250	93.67750	0.53433	93.94467	0.016667	1.56574	45.21353	0.482651
32.50	0.5417	93.10834	0.56916	93.39292	0.016667	1.55655	46.20092	0.496206
33.50	0.5583	92.50000	0.60833	92.80417	0.016667	1.54674	47.13932	0.509614
34.50	0.5750	91.85050	0.64950	92.17525	0.016667	1.53625	48.02607	0.522872
35.50	0.5917	91.15983	0.69066	91.50517	0.016667	1.52509	48.86049	0.535987
36.50	0.6083	90.42483	0.73500	90.79233	0.016667	1.51321	49.63870	0.548950
37.50	0.6250	89.64250	0.78233	90.03367	0.016667	1.50056	50.35693	0.561753
38.50	0.6417	88.81350	0.82900	89.22800	0.016667	1.48713	51.01506	0.574407

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36100. Structures Improvement

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.6583	87.93267	0.88083	88.37308	0.016667	1.47288	51.60711	0.586893
40.50	0.6750	86.99650	0.93617	87.46458	0.016667	1.45774	52.12868	0.599204
41.50	0.6917	86.00800	0.98850	86.50225	0.016667	1.44170	52.58189	0.611360
42.50	0.7083	84.95967	1.04833	85.48383	0.016667	1.42473	52.95829	0.623334
43.50	0.7250	83.84900	1.11067	84.40433	0.016667	1.40674	53.25436	0.635122
44.50	0.7417	82.67700	1.17200	83.26300	0.016667	1.38772	53.47007	0.646735
45.50	0.7583	81.43700	1.24000	82.05700	0.016667	1.36762	53.59769	0.658149
46.50	0.7750	80.12550	1.31150	80.78125	0.016667	1.34635	53.63254	0.669357
47.50	0.7917	78.74550	1.38000	79.43550	0.016667	1.32392	53.57647	0.680375
48.50	0.8083	77.28800	1.45750	78.01675	0.016667	1.30028	53.41925	0.691171
49.50	0.8250	75.75200	1.53600	76.52000	0.016667	1.27533	53.15858	0.701745
50.50	0.8417	74.14000	1.61200	74.94600	0.016667	1.24910	52.79568	0.712108
51.50	0.8583	72.44500	1.69500	73.29250	0.016667	1.22154	52.32222	0.722234
52.50	0.8750	70.66450	1.78050	71.55475	0.016667	1.19258	51.73430	0.732112
53.50	0.8917	68.80400	1.86050	69.73425	0.016667	1.16224	51.03604	0.741760
54.50	0.9083	66.85817	1.94583	67.83108	0.016667	1.13052	50.22072	0.751153
55.50	0.9250	64.82800	2.03017	65.84308	0.016667	1.09738	49.28794	0.760288
56.50	0.9417	62.71850	2.10950	63.77325	0.016667	1.06289	48.24133	0.769172
57.50	0.9583	60.52933	2.18917	61.62392	0.016667	1.02707	47.07923	0.777792
58.50	0.9750	58.26400	2.26533	59.39667	0.016667	0.98994	45.80384	0.786143
59.50	0.9917	55.93200	2.33200	57.09800	0.016667	0.95163	44.42347	0.794241
60.50	1.0083	53.53450	2.39750	54.73325	0.016667	0.91222	42.93820	0.802066
61.50	1.0250	51.08050	2.45400	52.30750	0.016667	0.87179	41.35598	0.809624
62.50	1.0417	48.58117	2.49933	49.83083	0.016667	0.83051	39.68717	0.816925
63.50	1.0583	46.04450	2.53667	47.31283	0.016667	0.78855	37.93904	0.823965
64.50	1.0750	43.48200	2.56250	44.76325	0.016667	0.74605	36.12260	0.830748
65.50	1.0917	40.90717	2.57483	42.19458	0.016667	0.70324	34.25101	0.837286
66.50	1.1083	38.33133	2.57583	39.61925	0.016667	0.66032	32.33550	0.843579
67.50	1.1250	35.77000	2.56133	37.05067	0.016667	0.61751	30.39167	0.849641
68.50	1.1417	33.23534	2.53466	34.50267	0.016667	0.57504	28.43205	0.855477
69.50	1.1583	30.74283	2.49250	31.98908	0.016667	0.53315	26.47270	0.861102
70.50	1.1750	28.30750	2.43533	29.52517	0.016667	0.49209	24.52946	0.866536
71.50	1.1917	25.93750	2.37000	27.12250	0.016667	0.45204	22.61150	0.871769
72.50	1.2083	23.64917	2.28834	24.79333	0.016667	0.41322	20.73639	0.876834
73.50	1.2250	21.45550	2.19367	22.55233	0.016667	0.37587	18.91859	0.881760
74.50	1.2417	19.35917	2.09633	20.40733	0.016667	0.34012	17.16238	0.886525
75.50	1.2583	17.37417	1.98500	18.36667	0.016667	0.30611	15.48349	0.891179
76.50	1.2750	15.50700	1.86717	16.44058	0.016667	0.27401	13.89034	0.895746
77.50	1.2917	13.75567	1.75133	14.63133	0.016667	0.24386	12.38286	0.900200
78.50	1.3083	12.12900	1.62667	12.94233	0.016667	0.21571	10.97190	0.904600

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36100. Structures Improvement

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.3250	10.62850	1.50050	11.37875	0.016667	0.18965	9.66104	0.908975
80.50	1.3417	9.24550	1.38300	9.93700	0.016667	0.16562	8.44366	0.913272
81.50	1.3583	7.98550	1.26000	8.61550	0.016667	0.14359	7.32725	0.917569
82.50	1.3750	6.84400	1.14150	7.41475	0.016667	0.12358	6.30933	0.921878
83.50	1.3917	5.81050	1.03350	6.32725	0.016667	0.10545	5.38128	0.926131
84.50	1.4083	4.88633	0.92417	5.34842	0.016667	0.08914	4.54626	0.930403
85.50	1.4250	4.06600	0.82033	4.47617	0.016667	0.07460	3.80053	0.934709
86.50	1.4417	3.33783	0.72817	3.70192	0.016667	0.06170	3.13406	0.938950
87.50	1.4583	2.70200	0.63583	3.01992	0.016667	0.05033	2.54856	0.943212
88.50	1.4750	2.15250	0.54950	2.42725	0.016667	0.04045	2.03951	0.947508
89.50	1.4917	1.67800	0.47450	1.91525	0.016667	0.03192	1.59693	0.951688
90.50	1.5083	1.27883	0.39917	1.47842	0.016667	0.02464	1.22241	0.955876
91.50	1.5250	0.94850	0.33033	1.11367	0.016667	0.01856	0.91063	0.960078
92.50	1.5417	0.67800	0.27050	0.81325	0.016667	0.01355	0.65369	0.964142
93.50	1.5583	0.46467	0.21333	0.57133	0.016667	0.00952	0.44988	0.968172
94.50	1.5750	0.30300	0.16167	0.38383	0.016667	0.00640	0.29461	0.972302
95.50	1.5917	0.18267	0.12033	0.24283	0.016667	0.00405	0.17832	0.976213
96.50	1.6083	0.10017	0.08250	0.14142	0.016667	0.00236	0.09818	0.980151
97.50	1.6250	0.04850	0.05167	0.07433	0.016667	0.00124	0.04775	0.984551
98.50	1.6417	0.01833	0.03017	0.03342	0.016667	0.00056	0.01814	0.989508
99.50	1.6583	0.00500	0.01333	0.01167	0.016667	0.00019	0.00500	1.000000
100.50	1.6750	0.00050	0.00450	0.00275	0.016667	0.00005	0.00055	1.000000
101.50	1.6917	0.00000	0.00050	0.00025	0.016667	0.00000	0.00000	1.000000
		6000.00064	100.00000					

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36100 Structures Improvement

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	0.	7307.	2543842.
2010	290730.	3898.	2551149.
2009	168797.	0.	2264318.
2008	280605.	12763.	2095521.
2007	403291.	1134.	1863727.
2006	38066.	16678.	1461570.
2005	17005.	5961.	1440182.
2004	31902.	1944.	1278934.
2003	97561.	0.	1139215.
2002	48114.	2500.	1041654.
2001	138551.	14551.	987883.
2000	0.	0.	863883.
1999	31249.	6000.	866983.
1998	36442.	9909.	841734.
1997	121780.	8975.	835309.
1996	6136.	0.	718004.
1995	13162.	0.	711868.
1994	71075.	0.	698706.
1993	67117.	0.	627631.
1992	4693.	0.	560514.
1991	28037.	0.	555821.
1990	2895.	0.	527784.
1989	22237.	0.	522889.
1988	36872.	0.	504652.
1987	17744.	0.	467780.
1986	20405.	0.	450036.
1985	43903.	0.	429631.
1984	16771.	0.	385728.
1983	6453.	0.	368957.
1982	0.	0.	362504.
1981	3416.	0.	362504.
1980	662.	0.	359088.
1979	0.	50.	358426.
1978	0.	2729.	358476.
1977	0.	0.	361205.
1976	47.	0.	361205.
1975	96830.	0.	361158.
1974	0.	0.	264328.
1973	25780.	18626.	264328.
1972	63688.	640.	257174.
1971	46411.	669.	194126.
1970	31764.	8165.	148384.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36100 Structures Improvement

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	35652.	0.	124785.
1968	13662.	0.	89133.
1967	16405.	368.	75471.
1966	0.	0.	59434.
1965	6690.	0.	59434.
1964	849.	0.	52744.
1963	4339.	0.	51895.
1962	14576.	0.	47556.
1961	2878.	0.	32980.
1960	0.	0.	30102.
1959	3615.	0.	30102.
1958	2890.	0.	26487.
1957	0.	0.	23597.
1956	0.	0.	23597.
1955	0.	2194.	23597.
1954	9878.	259.	25791.
1953	0.	1714.	16172.
1952	0.	0.	17886.
1951	0.	2059.	17886.
1950	0.	0.	19945.
1949	0.	0.	19945.
1948	3074.	0.	19945.
1947	0.	0.	16871.
1946	0.	0.	16871.
1945	0.	0.	16871.
1944	0.	0.	16871.
1943	0.	0.	16871.
1942	0.	0.	16871.
1941	4377.	0.	16871.
1940	0.	0.	12494.
1939	0.	0.	12494.
1938	0.	0.	12494.
1937	0.	0.	12494.
1936	0.	0.	12494.
1935	0.	0.	12494.
1934	0.	2622.	12494.
1933	0.	783.	15116.
1932	0.	0.	15899.
1931	0.	0.	15899.
1930	0.	0.	15899.
1929	0.	0.	15899.
1928	0.	0.	15899.
1927	6520.	0.	15899.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36100 Structures Improvement

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	9379.	0.	9379.
	2464975.	132498.	34832739.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	12020512.	0.008248	99140.	11921372.
2010	1.50	9422475.	0.024657	232329.	9190146.
2009	2.50	10106594.	0.040951	413875.	9692719.
2008	3.50	16475419.	0.057135	941324.	15534095.
2007	4.50	10032831.	0.073215	734551.	9298280.
2006	5.50	7449524.	0.089189	664413.	6785111.
2005	6.50	8568564.	0.105058	900200.	7668364.
2004	7.50	2730801.	0.120836	329979.	2400822.
2003	8.50	4389759.	0.136515	599270.	3790489.
2002	9.50	7644539.	0.152111	1162815.	6481724.
2001	10.50	6004006.	0.167609	1006324.	4997682.
2000	11.50	6595910.	0.183030	1207247.	5388663.
1999	12.50	5934937.	0.198376	1177351.	4757586.
1998	13.50	4565539.	0.213646	975407.	3590132.
1997	14.50	5275776.	0.228834	1207276.	4068500.
1996	15.50	1445031.	0.243954	352521.	1092510.
1995	16.50	2304945.	0.258998	596975.	1707970.
1994	17.50	3944374.	0.273957	1080590.	2863784.
1993	18.50	3199200.	0.288827	924016.	2275184.
1992	19.50	7642262.	0.303607	2320244.	5322018.
1991	20.50	5338093.	0.318286	1699038.	3639055.
1990	21.50	3019144.	0.332857	1004944.	2014200.
1989	22.50	2732507.	0.347316	949043.	1783464.
1988	23.50	4199497.	0.361658	1518781.	2680716.
1987	24.50	5310727.	0.375864	1996111.	3314616.
1986	25.50	7080855.	0.389949	2761172.	4319683.
1985	26.50	3344449.	0.403894	1350803.	1993646.
1984	27.50	2737869.	0.417691	1143584.	1594285.
1983	28.50	4220836.	0.431336	1820600.	2400236.
1982	29.50	1739561.	0.444838	773823.	965738.
1981	30.50	2981265.	0.458176	1365944.	1615321.
1980	31.50	1284775.	0.471359	605590.	679185.
1979	32.50	344334.	0.484376	166787.	177547.
1978	33.50	595300.	0.497223	295997.	299303.
1977	34.50	1094571.	0.509910	558133.	536438.
1976	35.50	2381912.	0.522423	1244365.	1137547.
1975	36.50	1894420.	0.534766	1013072.	881348.
1974	37.50	701820.	0.546932	383848.	317972.
1973	38.50	880921.	0.558931	492374.	388547.
1972	39.50	1737326.	0.570751	991580.	745746.
1971	40.50	920578.	0.582411	536154.	384424.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	1259296.	0.593884	747875.	511421.
1969	42.50	1191873.	0.605192	721312.	470561.
1968	43.50	473151.	0.616331	291618.	181533.
1967	44.50	585416.	0.627298	367230.	218186.
1966	45.50	376815.	0.638099	240445.	136370.
1965	46.50	406593.	0.648731	263770.	142823.
1964	47.50	198125.	0.659200	130604.	67521.
1963	48.50	70235.	0.669511	47023.	23212.
1962	49.50	90389.	0.679655	61433.	28956.
1961	50.50	91347.	0.689645	62997.	28350.
1960	51.50	315348.	0.699476	220578.	94770.
1959	52.50	562337.	0.709159	398786.	163551.
1958	53.50	514520.	0.718683	369777.	144743.
1957	54.50	120382.	0.728062	87646.	32736.
1956	55.50	123708.	0.737297	91210.	32498.
1955	56.50	28111.	0.746384	20982.	7129.
1954	57.50	103930.	0.755327	78501.	25429.
1953	58.50	38084.	0.764134	29101.	8983.
1952	59.50	3851.	0.772805	2976.	875.
1951	60.50	43238.	0.781345	33784.	9454.
1950	61.50	68578.	0.789747	54159.	14419.
1949	62.50	15453.	0.798012	12332.	3121.
1948	63.50	130067.	0.806160	104855.	25212.
1947	64.50	37674.	0.814185	30674.	7000.
1946	65.50	12430.	0.822077	10218.	2212.
1945	66.50	535.	0.829850	444.	91.
1944	67.50	0.	0.837488	0.	0.
1943	68.50	0.	0.845038	0.	0.
1942	69.50	1304.	0.852464	1112.	192.
1941	70.50	397.	0.859769	341.	56.
1940	71.50	0.	0.866958	0.	0.
1939	72.50	0.	0.874045	0.	0.
1938	73.50	0.	0.881052	0.	0.
1937	74.50	0.	0.887949	0.	0.
1936	75.50	0.	0.894750	0.	0.
1935	76.50	0.	0.901448	0.	0.
1934	77.50	0.	0.908146	0.	0.
1933	78.50	0.	0.914789	0.	0.
1932	79.50	0.	0.921428	0.	0.
1931	80.50	0.	0.928099	0.	0.
1930	81.50	162.	0.934901	151.	11.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -10.

	I	II	III	IV	V	VI
	YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
	1929	82.50	0.	0.941957	0.	0.
	1928	83.50	0.	0.949343	0.	0.
	1927	84.50	0.	0.957183	0.	0.
	1926	85.50	2760.	0.965342	2664.	96.
	1925	86.50	1295.	0.974115	1261.	34.
SUBTOTAL :				0.223591	44083452.	153077710.
NET SALVAGE: -10.0%					4408345.	-4408345.
TOTAL :			197161162.	0.245950	48491797.	148669365.

WEIGHTED AGE: 14.7 YEARS
REMAINING LIFE: 34.9 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	12020512.	0.022222	267119.
2010	1.50 - 2.50	9422475.	0.022222	209386.
2009	2.50 - 3.50	10106594.	0.022222	224588.
2008	3.50 - 4.50	16475419.	0.022222	366116.
2007	4.50 - 5.50	10032831.	0.022222	222949.
2006	5.50 - 6.50	7449524.	0.022222	165543.
2005	6.50 - 7.50	8568564.	0.022222	190410.
2004	7.50 - 8.50	2730801.	0.022222	60684.
2003	8.50 - 9.50	4389759.	0.022222	97549.
2002	9.50 - 10.50	7644539.	0.022222	169877.
2001	10.50 - 11.50	6004006.	0.022222	133421.
2000	11.50 - 12.50	6595910.	0.022222	146574.
1999	12.50 - 13.50	5934937.	0.022222	131886.
1998	13.50 - 14.50	4565539.	0.022222	101455.
1997	14.50 - 15.50	5275776.	0.022222	117238.
1996	15.50 - 16.50	1445031.	0.022222	32111.
1995	16.50 - 17.50	2304945.	0.022222	51220.
1994	17.50 - 18.50	3944374.	0.022222	87652.
1993	18.50 - 19.50	3199200.	0.022222	71092.
1992	19.50 - 20.50	7642262.	0.022222	169826.
1991	20.50 - 21.50	5338093.	0.022222	118623.
1990	21.50 - 22.50	3019144.	0.022222	67091.
1989	22.50 - 23.50	2732507.	0.022222	60722.
1988	23.50 - 24.50	4199497.	0.022222	93321.
1987	24.50 - 25.50	5310727.	0.022222	118015.
1986	25.50 - 26.50	7080855.	0.022222	157350.
1985	26.50 - 27.50	3344449.	0.022222	74320.
1984	27.50 - 28.50	2737869.	0.022222	60841.
1983	28.50 - 29.50	4220836.	0.022222	93795.
1982	29.50 - 30.50	1739561.	0.022222	38656.
1981	30.50 - 31.50	2981265.	0.022222	66249.
1980	31.50 - 32.50	1284775.	0.022222	28550.
1979	32.50 - 33.50	344334.	0.022222	7652.
1978	33.50 - 34.50	595300.	0.022222	13229.
1977	34.50 - 35.50	1094571.	0.022222	24323.
1976	35.50 - 36.50	2381912.	0.022222	52931.
1975	36.50 - 37.50	1894420.	0.022222	42098.
1974	37.50 - 38.50	701820.	0.022222	15596.
1973	38.50 - 39.50	880921.	0.022222	19576.
1972	39.50 - 40.50	1737326.	0.022222	38607.
1971	40.50 - 41.50	920578.	0.022222	20457.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	1259296.	0.022222	27984.
1969	42.50 - 43.50	1191873.	0.022222	26486.
1968	43.50 - 44.50	473151.	0.022222	10514.
1967	44.50 - 45.50	585416.	0.022222	13009.
1966	45.50 - 46.50	376815.	0.022222	8374.
1965	46.50 - 47.50	406593.	0.022222	9035.
1964	47.50 - 48.50	198125.	0.022222	4403.
1963	48.50 - 49.50	70235.	0.022222	1561.
1962	49.50 - 50.50	90389.	0.022222	2009.
1961	50.50 - 51.50	91347.	0.022222	2030.
1960	51.50 - 52.50	315348.	0.022222	7008.
1959	52.50 - 53.50	562337.	0.022222	12496.
1958	53.50 - 54.50	514520.	0.022222	11434.
1957	54.50 - 55.50	120382.	0.022222	2675.
1956	55.50 - 56.50	123708.	0.022222	2749.
1955	56.50 - 57.50	28111.	0.022222	625.
1954	57.50 - 58.50	103930.	0.022222	2310.
1953	58.50 - 59.50	38084.	0.022222	846.
1952	59.50 - 60.50	3851.	0.022222	86.
1951	60.50 - 61.50	43238.	0.022222	961.
1950	61.50 - 62.50	68578.	0.022222	1524.
1949	62.50 - 63.50	15453.	0.022222	343.
1948	63.50 - 64.50	130067.	0.022222	2890.
1947	64.50 - 65.50	37674.	0.022222	837.
1946	65.50 - 66.50	12430.	0.022222	276.
1945	66.50 - 67.50	535.	0.022222	12.
1944	67.50 - 68.50	0.	0.022222	0.
1943	68.50 - 69.50	0.	0.022222	0.
1942	69.50 - 70.50	1304.	0.022222	29.
1941	70.50 - 71.50	397.	0.022222	9.
1940	71.50 - 72.50	0.	0.022222	0.
1939	72.50 - 73.50	0.	0.022222	0.
1938	73.50 - 74.50	0.	0.022222	0.
1937	74.50 - 75.50	0.	0.022222	0.
1936	75.50 - 76.50	0.	0.022222	0.
1935	76.50 - 77.50	0.	0.022222	0.
1934	77.50 - 78.50	0.	0.022222	0.
1933	78.50 - 79.50	0.	0.022222	0.
1932	79.50 - 80.50	0.	0.022222	0.
1931	80.50 - 81.50	0.	0.022222	0.
1930	81.50 - 82.50	162.	0.022222	4.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 45.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1929	82.50 - 83.50	0.	0.022222	0.
1928	83.50 - 84.50	0.	0.022222	0.
1927	84.50 - 85.50	0.	0.022222	0.
1926	85.50 - 86.50	2760.	0.022222	61.
1925	86.50 - 87.50	1295.	0.022222	29.
SUBTOTAL :		197161162.	0.022222	4381304.
NET SALVAGE: -10.0 %				438130.
TOTAL :		197161162.	0.024444	4819434.

MONTHLY RATE: 0.002037

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA R1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	12020512.	44.6	536468494.
2010	1.50	9422475.	43.9	413561796.
2009	2.50	10106594.	43.2	436177845.
2008	3.50	16475419.	42.4	699043111.
2007	4.50	10032831.	41.7	418427865.
2006	5.50	7449524.	41.0	305333828.
2005	6.50	8568564.	40.3	345080730.
2004	7.50	2730801.	39.6	108038365.
2003	8.50	4389759.	38.9	170574177.
2002	9.50	7644539.	38.2	291681262.
2001	10.50	6004006.	37.5	224898509.
2000	11.50	6595910.	36.8	242492899.
1999	12.50	5934937.	36.1	214094062.
1998	13.50	4565539.	35.4	161557970.
1997	14.50	5275776.	34.7	183084805.
1996	15.50	1445031.	34.0	49163556.
1995	16.50	2304945.	33.3	76859607.
1994	17.50	3944374.	32.7	128871916.
1993	18.50	3199200.	32.0	102384579.
1992	19.50	7642262.	31.3	239493817.
1991	20.50	5338093.	30.7	163759541.
1990	21.50	3019144.	30.0	90640162.
1989	22.50	2732507.	29.4	80256891.
1988	23.50	4199497.	28.7	120633754.
1987	24.50	5310727.	28.1	149159623.
1986	25.50	7080855.	27.5	194388168.
1985	26.50	3344449.	26.8	89715180.
1984	27.50	2737869.	26.2	71743721.
1983	28.50	4220836.	25.6	108011974.
1982	29.50	1739561.	25.0	43458741.
1981	30.50	2981265.	24.4	72690373.
1980	31.50	1284775.	23.8	30563715.
1979	32.50	344334.	23.2	7989704.
1978	33.50	595300.	22.6	13468817.
1977	34.50	1094571.	22.1	24140004.
1976	35.50	2381912.	21.5	51190258.
1975	36.50	1894420.	20.9	39661180.
1974	37.50	701820.	20.4	14308935.
1973	38.50	880921.	19.8	17484830.
1972	39.50	1737326.	19.3	33558983.
1971	40.50	920578.	18.8	17299276.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA R1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	1259296.	18.3	23014223.
1969	42.50	1191873.	17.8	21175528.
1968	43.50	473151.	17.3	8169102.
1967	44.50	585416.	16.8	9818489.
1966	45.50	376815.	16.3	6136710.
1965	46.50	406593.	15.8	6427132.
1964	47.50	198125.	15.3	3038483.
1963	48.50	70235.	14.9	1044548.
1962	49.50	90389.	14.4	1303020.
1961	50.50	91347.	14.0	1275767.
1960	51.50	315348.	13.5	4264693.
1959	52.50	562337.	13.1	7359870.
1958	53.50	514520.	12.7	6513532.
1957	54.50	120382.	12.2	1473161.
1956	55.50	123708.	11.8	1462449.
1955	56.50	28111.	11.4	320827.
1954	57.50	103930.	11.0	1144311.
1953	58.50	38084.	10.6	404227.
1952	59.50	3851.	10.2	39372.
1951	60.50	43238.	9.8	425444.
1950	61.50	68578.	9.5	648850.
1949	62.50	15453.	9.1	140461.
1948	63.50	130067.	8.7	1134564.
1947	64.50	37674.	8.4	315022.
1946	65.50	12430.	8.0	99522.
1945	66.50	535.	7.7	4096.
1944	67.50	0.	7.3	0.
1943	68.50	0.	7.0	0.
1942	69.50	1304.	6.6	8658.
1941	70.50	397.	6.3	2505.
1940	71.50	0.	6.0	0.
1939	72.50	0.	5.7	0.
1938	73.50	0.	5.4	0.
1937	74.50	0.	5.0	0.
1936	75.50	0.	4.7	0.
1935	76.50	0.	4.4	0.
1934	77.50	0.	4.1	0.
1933	78.50	0.	3.8	0.
1932	79.50	0.	3.5	0.
1931	80.50	0.	3.2	0.
1930	81.50	162.	2.9	475.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 45.0 YRS CURVE: IOWA R1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1929	82.50	0.	2.6	0.
1928	83.50	0.	2.3	0.
1927	84.50	0.	1.9	0.
1926	85.50	2760.	1.6	4305.
1925	86.50	1295.	1.2	1508.
TOTAL:		197161162.	34.9	6888583876.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA R1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0111	99.71289	0.28711	49.92822	0.022222	1.10950	0.82239	0.008248
1.50	0.0333	99.12533	0.58756	99.41911	0.022222	2.20929	2.44412	0.024657
2.50	0.0556	98.51967	0.60567	98.82250	0.022222	2.19603	4.03448	0.040951
3.50	0.0778	97.89611	0.62355	98.20789	0.022222	2.18237	5.59330	0.057135
4.50	0.1000	97.25500	0.64111	97.57555	0.022222	2.16832	7.12050	0.073215
5.50	0.1222	96.59589	0.65911	96.92544	0.022222	2.15387	8.61526	0.089189
6.50	0.1444	95.91867	0.67722	96.25728	0.022222	2.13902	10.07707	0.105058
7.50	0.1667	95.22433	0.69434	95.57150	0.022222	2.12378	11.50652	0.120836
8.50	0.1889	94.51200	0.71233	94.86817	0.022222	2.10815	12.90234	0.136515
9.50	0.2111	93.78289	0.72911	94.14745	0.022222	2.09214	14.26537	0.152111
10.50	0.2333	93.03533	0.74755	93.40911	0.022222	2.07573	15.59354	0.167609
11.50	0.2556	92.27122	0.76411	92.65328	0.022222	2.05894	16.88837	0.183030
12.50	0.2778	91.49067	0.78055	91.88095	0.022222	2.04177	18.14959	0.198376
13.50	0.3000	90.69300	0.79767	91.09184	0.022222	2.02424	19.37616	0.213646
14.50	0.3222	89.87756	0.81545	90.28528	0.022222	2.00631	20.56703	0.228834
15.50	0.3444	89.04555	0.83200	89.46156	0.022222	1.98801	21.72303	0.243954
16.50	0.3667	88.19567	0.84989	88.62061	0.022222	1.96932	22.84247	0.258998
17.50	0.3889	87.32678	0.86889	87.76122	0.022222	1.95022	23.92380	0.273957
18.50	0.4111	86.43789	0.88889	86.88233	0.022222	1.93069	24.96561	0.288827
19.50	0.4333	85.52867	0.90922	85.98328	0.022222	1.91072	25.96710	0.303607
20.50	0.4556	84.59744	0.93122	85.06306	0.022222	1.89027	26.92615	0.318286
21.50	0.4778	83.64322	0.95422	84.12033	0.022222	1.86932	27.84124	0.332857
22.50	0.5000	82.66500	0.97822	83.15411	0.022222	1.84785	28.71087	0.347316
23.50	0.5222	81.66200	1.00300	82.16350	0.022222	1.82583	29.53370	0.361658
24.50	0.5444	80.63155	1.03045	81.14678	0.022222	1.80324	30.30649	0.375864
25.50	0.5667	79.57533	1.05622	80.10344	0.022222	1.78005	31.03032	0.389949
26.50	0.5889	78.49067	1.08467	79.03300	0.022222	1.75627	31.70192	0.403894
27.50	0.6111	77.37634	1.11433	77.93350	0.022222	1.73183	32.31943	0.417691
28.50	0.6333	76.23167	1.14467	76.80400	0.022222	1.70673	32.88149	0.431336
29.50	0.6556	75.05778	1.17389	75.64472	0.022222	1.68097	33.38857	0.444838
30.50	0.6778	73.85178	1.20600	74.45478	0.022222	1.65453	33.83710	0.458176
31.50	0.7000	72.61500	1.23678	73.23339	0.022222	1.62739	34.22771	0.471359
32.50	0.7222	71.34611	1.26889	71.98055	0.022222	1.59955	34.55837	0.484376
33.50	0.7444	70.04444	1.30167	70.69528	0.022222	1.57099	34.82769	0.497223
34.50	0.7667	68.71200	1.33244	69.37822	0.022222	1.54172	35.03697	0.509910
35.50	0.7889	67.34678	1.36523	68.02939	0.022222	1.51175	35.18349	0.522423
36.50	0.8111	65.95011	1.39666	66.64844	0.022222	1.48106	35.26788	0.534766
37.50	0.8333	64.52133	1.42878	65.23572	0.022222	1.44966	35.28877	0.546932
38.50	0.8556	63.06267	1.45867	63.79200	0.022222	1.41758	35.24768	0.558931

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA R1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.8778	61.57300	1.48967	62.31783	0.022222	1.38482	35.14284	0.570751
40.50	0.9000	60.05600	1.51700	60.81450	0.022222	1.35142	34.97726	0.582411
41.50	0.9222	58.50878	1.54722	59.28239	0.022222	1.31737	34.74741	0.593884
42.50	0.9444	56.93566	1.57311	57.72222	0.022222	1.28270	34.45699	0.605192
43.50	0.9667	55.33733	1.59833	56.13650	0.022222	1.24746	34.10612	0.616331
44.50	0.9889	53.71455	1.62278	54.52594	0.022222	1.21167	33.69502	0.627298
45.50	1.0111	52.07000	1.64456	52.89228	0.022222	1.17537	33.22583	0.638099
46.50	1.0333	50.40467	1.66533	51.23733	0.022222	1.13859	32.69909	0.648731
47.50	1.0556	48.72122	1.68345	49.56294	0.022222	1.10138	32.11703	0.659200
48.50	1.0778	47.02244	1.69878	47.87183	0.022222	1.06381	31.48206	0.669511
49.50	1.1000	45.30900	1.71344	46.16572	0.022222	1.02589	30.79451	0.679655
50.50	1.1222	43.58489	1.72411	44.44694	0.022222	0.98770	30.05809	0.689645
51.50	1.1444	41.85189	1.73300	42.71839	0.022222	0.94929	29.27437	0.699476
52.50	1.1667	40.11400	1.73789	40.98294	0.022222	0.91072	28.44721	0.709159
53.50	1.1889	38.37211	1.74189	39.24306	0.022222	0.87206	27.57738	0.718683
54.50	1.2111	36.63100	1.74111	37.50156	0.022222	0.83336	26.66962	0.728062
55.50	1.2333	34.89367	1.73733	35.76233	0.022222	0.79471	25.72700	0.737297
56.50	1.2556	33.16233	1.73133	34.02800	0.022222	0.75617	24.75183	0.746384
57.50	1.2778	31.44078	1.72155	32.30156	0.022222	0.71780	23.74808	0.755327
58.50	1.3000	29.73300	1.70778	30.58689	0.022222	0.67970	22.72001	0.764134
59.50	1.3222	28.04222	1.69078	28.88761	0.022222	0.64194	21.67117	0.772805
60.50	1.3444	26.37245	1.66978	27.20734	0.022222	0.60460	20.60599	0.781345
61.50	1.3667	24.72600	1.64645	25.54922	0.022222	0.56775	19.52729	0.789747
62.50	1.3889	23.10656	1.61944	23.91628	0.022222	0.53147	18.43932	0.798012
63.50	1.4111	21.51978	1.58678	22.31317	0.022222	0.49584	17.34838	0.806160
64.50	1.4333	19.96833	1.55144	20.74406	0.022222	0.46097	16.25791	0.814185
65.50	1.4556	18.45466	1.51367	19.21150	0.022222	0.42692	15.17116	0.822077
66.50	1.4778	16.98356	1.47111	17.71911	0.022222	0.39375	14.09380	0.829850
67.50	1.5000	15.55700	1.42656	16.27028	0.022222	0.36156	13.02880	0.837488
68.50	1.5222	14.18256	1.37444	14.86978	0.022222	0.33044	11.98479	0.845038
69.50	1.5444	12.85989	1.32267	13.52122	0.022222	0.30047	10.96260	0.852464
70.50	1.5667	11.59233	1.26756	12.22611	0.022222	0.27169	9.96673	0.859769
71.50	1.5889	10.38345	1.20889	10.98789	0.022222	0.24417	9.00201	0.866958
72.50	1.6111	9.23689	1.14656	9.81017	0.022222	0.21800	8.07346	0.874045
73.50	1.6333	8.15633	1.08056	8.69661	0.022222	0.19326	7.18616	0.881052
74.50	1.6556	7.14145	1.01489	7.64889	0.022222	0.16997	6.34124	0.887949
75.50	1.6778	6.19500	0.94645	6.66822	0.022222	0.14818	5.54298	0.894750
76.50	1.7000	5.31800	0.87700	5.75650	0.022222	0.12792	4.79390	0.901448
77.50	1.7222	4.51622	0.80178	4.91711	0.022222	0.10927	4.10139	0.908146
78.50	1.7444	3.78578	0.73044	4.15100	0.022222	0.09224	3.46319	0.914789

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200. Station Equipment

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 45.0 YEARS CURVE: IOWA R1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.7667	3.12800	0.65778	3.45689	0.022222	0.07682	2.88223	0.921428
80.50	1.7889	2.54200	0.58600	2.83500	0.022222	0.06300	2.35923	0.928099
81.50	1.8111	2.02767	0.51433	2.28483	0.022222	0.05077	1.89567	0.934901
82.50	1.8333	1.58300	0.44467	1.80533	0.022222	0.04012	1.49112	0.941957
83.50	1.8556	1.20278	0.38022	1.39289	0.022222	0.03095	1.14185	0.949343
84.50	1.8778	0.88200	0.32078	1.04239	0.022222	0.02316	0.84424	0.957183
85.50	1.9000	0.61100	0.27100	0.74650	0.022222	0.01659	0.58982	0.965342
86.50	1.9222	0.38889	0.22211	0.49994	0.022222	0.01111	0.37882	0.974115
87.50	1.9444	0.21622	0.17267	0.30256	0.022222	0.00672	0.21288	0.984538
88.50	1.9667	0.09333	0.12289	0.15478	0.022222	0.00344	0.09343	1.000000
89.50	1.9889	0.02078	0.07256	0.05706	0.022222	0.00127	0.02214	1.000000
90.50	2.0111	0.00000	0.02078	0.01039	0.022222	0.00023	0.00000	1.000000
		4500.05678	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 362.00 - Station Equipment
Annual

PER BOOKS

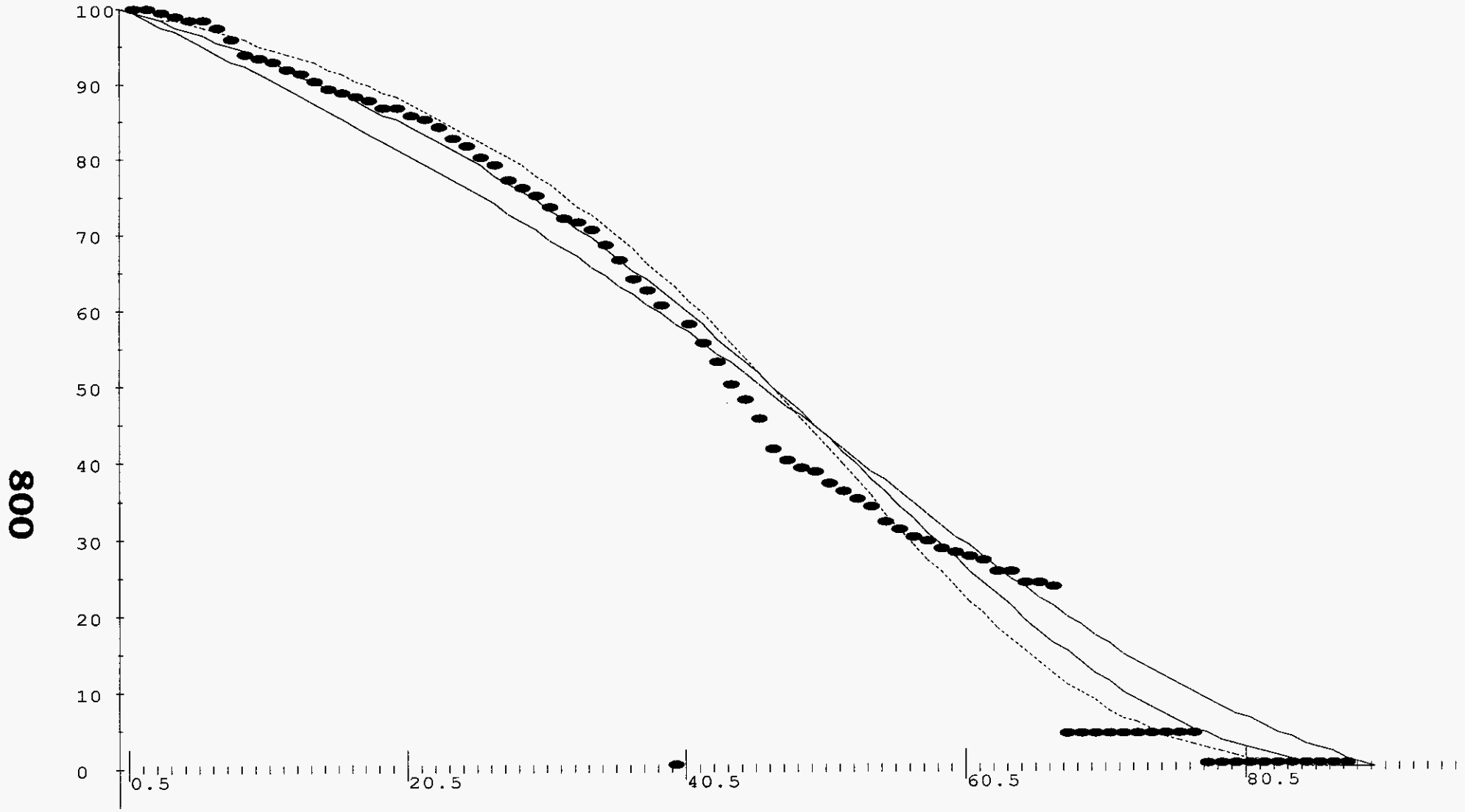
Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	1,208,464	(92,684)	(8)	92,672	8	(12)	(0)
2009	1,570,825	(262,389)	(17)	339	0	(262,050)	(17)
2008	2,097,406	(381,533)	(18)	220,386	11	(161,147)	(8)
2007	2,057,985	(137,382)	(7)	468,708	23	331,326	16
2006	1,244,453	(113,448)	(9)	245,277	20	131,829	11
2005	1,529,118	(289,191)	(19)	9,257	1	(279,934)	(18)
2004	930,953	(565,036)	(61)	34,107	4	(530,929)	(57)
2003	439,879	(453,687)	(103)	20,558	5	(433,129)	(98)
2002	954,304	(173,269)	(18)	84,607	9	(88,663)	(9)
2001	1,000,204	(101,649)	(10)	48,647	5	(53,003)	(5)
2000	1,215,502	(149,796)	(12)	70,267	6	(79,529)	(7)
1999	720,159	(83,683)	(12)	80,441	11	(3,242)	(0)
1998	1,013,219	(143,662)	(14)	250,501	25	106,839	11
1997	700,343	(140,172)	(20)	44,059	6	(96,113)	(14)
1996	627,643	(80,976)	(13)	42,264	7	(38,712)	(6)
1995	749,912	(91,358)	(12)	81,258	11	(10,100)	(1)
1994	910,213	(199,829)	(22)	209,678	23	9,849	1
1993	1,499,599	(194,996)	(13)	125,003	8	(69,993)	(5)
1992	1,089,161	(180,008)	(17)	712,004	65	531,996	49
1991	1,179,759	(147,472)	(13)	53,481	5	(93,991)	(8)
1990	1,249,535	(165,917)	(13)	70,988	6	(94,929)	(8)
1989	591,952	(109,402)	(18)	42,942	7	(66,460)	(11)
1988	1,962,772	(103,320)	(5)	100,908	5	(2,412)	(0)
1987	153,681	(651,359)	(424)	22,101	14	(629,258)	(409)
1986	180,460	(48,704)	(27)	11,567	6	(37,137)	(21)
1985	292,054	(45,899)	(16)	21,805	7	(24,093)	(8)
1984	222,746	(24,821)	(11)	42,926	19	18,105	8
1983	525,203	(42,890)	(8)	26,392	5	(16,498)	(3)
1982	184,580	(55,689)	(30)	111,553	60	55,864	30
	28,102,082	**(5,230,220)**	**(19)**	**3,344,695**	**12**	**(1,885,525)**	**(7)**

Tampa Electric Company
Net Salvage Analysis
Account - 362.00 - Station Equipment
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	8,179,133	(987,436)	(12)	1,027,382	13	39,946	0
2009	8,499,787	(1,183,943)	(14)	943,967	11	(239,976)	(3)
2008	7,859,915	(1,486,590)	(19)	977,735	12	(508,855)	(6)
2007	6,202,388	(1,558,744)	(25)	777,907	13	(780,837)	(13)
2006	5,098,707	(1,594,631)	(31)	393,806	8	(1,200,826)	(24)
2005	4,854,458	(1,582,833)	(33)	197,176	4	(1,385,657)	(29)
2004	4,540,842	(1,443,438)	(32)	258,185	6	(1,185,253)	(26)
2003	4,330,048	(962,085)	(22)	304,519	7	(657,566)	(15)
2002	4,903,388	(652,060)	(13)	534,462	11	(117,598)	(2)
2001	4,649,427	(618,962)	(13)	493,914	11	(125,049)	(3)
2000	4,276,866	(598,289)	(14)	487,531	11	(110,758)	(3)
1999	3,811,275	(539,851)	(14)	498,523	13	(41,328)	(1)
1998	4,001,330	(655,998)	(16)	627,760	16	(28,237)	(1)
1997	4,487,709	(707,331)	(16)	502,262	11	(205,069)	(5)
1996	4,876,527	(747,167)	(15)	1,170,207	24	423,040	9
1995	5,428,642	(813,663)	(15)	1,181,424	22	367,761	7
1994	5,928,266	(888,221)	(15)	1,171,154	20	282,932	5
1993	5,610,005	(797,795)	(14)	1,004,418	18	206,623	4
1992	6,073,178	(706,118)	(12)	980,323	16	274,205	5
1991	5,137,698	(1,177,469)	(23)	290,421	6	(887,049)	(17)
1990	4,138,400	(1,078,701)	(26)	248,506	6	(830,195)	(20)
1989	3,180,919	(958,683)	(30)	199,323	6	(759,360)	(24)
1988	2,811,713	(874,102)	(31)	199,307	7	(674,795)	(24)
1987	1,374,144	(813,672)	(59)	124,791	9	(688,881)	(50)
1986	1,405,043	(218,002)	(16)	214,243	15	(3,759)	(0)

TEC - 2011 CASE ACCT: 36200



Selection	ASL	Curve	Fitted Age	Diff SQ.
1	45.0	R1	45	0.390291
2	45.0	R0.5	45	0.394747
3	45.0	R1.5	45	0.442316

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	209972731.	15563.	0.00007412	0.99992588	1.00000000
0.5	199471764.	587617.	0.00294587	0.99705413	0.99992588
1.5	191412386.	878067.	0.00458731	0.99541269	0.99698023
2.5	182184585.	672113.	0.00368919	0.99631081	0.99240678
3.5	166352988.	693245.	0.00416731	0.99583269	0.98874561
4.5	156728397.	733543.	0.00468035	0.99531965	0.98462519
5.5	149390767.	781205.	0.00522927	0.99477073	0.98001681
6.5	140819194.	2652461.	0.01883593	0.98116407	0.97489203
7.5	135893882.	2671950.	0.01966203	0.98033797	0.95652903
8.5	129016912.	617391.	0.00478535	0.99521465	0.93772173
9.5	120926713.	938883.	0.00776407	0.99223593	0.93323440
10.5	114550080.	819261.	0.00715199	0.99284801	0.92598871
11.5	108003858.	769177.	0.00712175	0.99287825	0.91936605
12.5	102973124.	1367901.	0.01328406	0.98671594	0.91281855
13.5	98400534.	684507.	0.00695633	0.99304367	0.90069261
14.5	93673026.	551608.	0.00588865	0.99411135	0.89442709
15.5	92296694.	523795.	0.00567512	0.99432488	0.88916012
16.5	89805159.	682677.	0.00760176	0.99239824	0.88411403
17.5	85823165.	728074.	0.00848342	0.99151658	0.87739321
18.5	82718060.	420659.	0.00508546	0.99491454	0.86994991
19.5	75066335.	625904.	0.00833801	0.99166199	0.86552582
20.5	69580443.	329323.	0.00473298	0.99526702	0.85830906
21.5	66511871.	744649.	0.01119573	0.98880427	0.85424670
22.5	63248889.	1101973.	0.01742280	0.98257720	0.84468278
23.5	58327713.	716745.	0.01228824	0.98771176	0.82996604
24.5	52665486.	1049238.	0.01992269	0.98007731	0.81976721
25.5	44731071.	657665.	0.01470264	0.98529736	0.80343525
26.5	40763850.	860924.	0.02111979	0.97888021	0.79162263
27.5	37188297.	676057.	0.01817929	0.98182071	0.77490372
28.5	32301425.	406792.	0.01259362	0.98740638	0.76081652
29.5	30208371.	453387.	0.01500865	0.98499135	0.75123508
30.5	26806955.	549925.	0.02051427	0.97948573	0.73996005
31.5	25314085.	320916.	0.01267737	0.98732263	0.72478032
32.5	24685907.	343665.	0.01392151	0.98607849	0.71559201
33.5	23746942.	646216.	0.02721260	0.97278740	0.70562989
34.5	22006155.	611712.	0.02779731	0.97220269	0.68642787
35.5	19012531.	657602.	0.03458782	0.96541218	0.66734702
36.5	16460509.	487443.	0.02961288	0.97038712	0.64426494
37.5	15271246.	392455.	0.02569895	0.97430105	0.62518640
38.5	13997870.	556116.	0.03972862	0.96027138	0.60911977

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	11704428.	521910.	0.04459082	0.95540918	0.58492028
40.5	10261940.	507327.	0.04943773	0.95056227	0.55883821
41.5	8495497.	420634.	0.04951258	0.95048742	0.53121052
42.5	6882990.	291512.	0.04235252	0.95764748	0.50490891
43.5	6118327.	346979.	0.05671142	0.94328858	0.48352475
44.5	5185932.	445363.	0.08587907	0.91412093	0.45610337
45.5	4368221.	156399.	0.03580382	0.96419618	0.41693364
46.5	3871124.	86471.	0.02233744	0.97766256	0.40200582
47.5	3586528.	53665.	0.01496294	0.98503706	0.39302604
48.5	3462628.	142753.	0.04122678	0.95877322	0.38714522
49.5	3229486.	74668.	0.02312071	0.97687929	0.37118447
50.5	3063471.	64470.	0.02104476	0.97895524	0.36260242
51.5	2683653.	99249.	0.03698280	0.96301720	0.35497154
52.5	2022067.	122635.	0.06064834	0.93935166	0.34184370
53.5	1384912.	31957.	0.02307511	0.97692489	0.32111145
54.5	1232573.	47027.	0.03815352	0.96184648	0.31370176
55.5	1061838.	11703.	0.01102146	0.98897854	0.30173294
56.5	1022024.	30396.	0.02974098	0.97025902	0.29840740
57.5	887698.	26707.	0.03008568	0.96991432	0.28953247
58.5	822907.	5040.	0.00612463	0.99387537	0.28082169
59.5	814016.	14803.	0.01818515	0.98181485	0.27910176
60.5	755975.	41921.	0.05545289	0.94454711	0.27402625
61.5	645476.	6703.	0.01038458	0.98961542	0.25883071
62.5	623320.	32539.	0.05220272	0.94779728	0.25614286
63.5	460714.	4186.	0.00908590	0.99091410	0.24277150
64.5	418854.	4704.	0.01123064	0.98876936	0.24056571
65.5	401720.	326630.	0.81307876	0.18692124	0.23786400
66.5	74556.	0.	0.00000000	1.00000000	0.04446183
67.5	74556.	0.	0.00000000	1.00000000	0.04446183
68.5	74555.	2268.	0.03042049	0.96957951	0.04446183
69.5	70983.	44.	0.00061987	0.99938013	0.04310928
70.5	70543.	0.	0.00000000	1.00000000	0.04308256
71.5	70543.	0.	0.00000000	1.00000000	0.04308256
72.5	70543.	0.	0.00000000	1.00000000	0.04308256
73.5	70543.	0.	0.00000000	1.00000000	0.04308256
74.5	70543.	1400.	0.01984605	0.98015395	0.04308256
75.5	69143.	64456.	0.93221295	0.06778705	0.04222754
76.5	4687.	0.	0.00000000	1.00000000	0.00286248
77.5	4687.	0.	0.00000000	1.00000000	0.00286248
78.5	4687.	0.	0.00000000	1.00000000	0.00286248

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
79.5	4687.	0.	0.00000000	1.00000000	0.00286248
80.5	4686.	18.	0.00384123	0.99615877	0.00286248
81.5	4507.	0.	0.00000000	1.00000000	0.00285149
82.5	4507.	0.	0.00000000	1.00000000	0.00285149
83.5	4507.	0.	0.00000000	1.00000000	0.00285149
84.5	4506.	307.	0.06813138	0.93186862	0.00285149
85.5	1439.	144.	0.10006949	0.89993051	0.00265721
TOTAL		33965392.			43.09814707

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
2011	12020512.	0.	0.	0.	0.	0.	0.	0.	0
2010	9422475.	0.	0.	0.	0.	0.	0.	0.	0
2009	10106594.	0.	0.	0.	0.	0.	0.	0.	0
2008	16475419.	0.	16046.	3725.	0.	0.	0.	0.	0
2007	10032831.	0.	39978.	181194.	0.	0.	0.	0.	0
2006	7449524.	0.	9318.	0.	0.	0.	0.	0.	0
2005	8568564.	0.	10396.	4663.	0.	0.	2403.	0.	0
2004	2730801.	0.	3935.	0.	0.	0.	0.	0.	0
2003	4389759.	0.	41940.	3819.	0.	0.	0.	0.	0
2002	7644539.	0.	38527.	61660.	0.	0.	10992.	13175.	7246
2001	6004006.	0.	5232.	4872.	0.	0.	3746.	673.	0
2000	6595910.	0.	30490.	159621.	2097406.	2059426.	4612.	3377.	2060
1999	5934937.	0.	41314.	0.	0.	0.	43576.	5215.	36562
1998	4565539.	0.	40548.	2541.	0.	0.	32541.	9791.	0
1997	5275776.	0.	57128.	16625.	0.	0.	0.	3500.	6138
1996	1445031.	0.	45429.	5994.	0.	0.	1226.	8346.	0
1995	2304945.	0.	4514.	6137.	0.	0.	18539.	2565.	2927
1994	3944374.	0.	29554.	4760.	0.	0.	1260.	28433.	18417
1993	3199200.	0.	2947.	0.	0.	0.	29285.	1936.	7818
1992	7642262.	0.	89506.	6340.	0.	0.	6336.	521042.	2343
1991	5338093.	0.	8434.	5313.	0.	0.	32074.	49519.	71765
1990	3019144.	0.	3053.	38538.	0.	0.	62992.	118340.	95129
1989	2732507.	0.	74493.	38554.	0.	0.	17644.	85941.	21651
1988	4199497.	0.	38366.	12638.	0.	0.	4098.	242585.	6498
1987	5310727.	0.	55619.	51792.	0.	0.	6850.	74417.	24273
1986	7080855.	0.	167932.	547854.	0.	0.	115516.	0.	129191
1985	3344449.	0.	12964.	0.	0.	0.	3149.	24487.	6003
1984	2737869.	0.	7924.	0.	0.	0.	0.	6860.	0
1983	4220836.	0.	3687.	3286.	0.	0.	12300.	14907.	800
1982	1739561.	0.	4274.	247477.	0.	0.	5446.	110759.	12700
1981	2981265.	0.	746.	7715.	0.	0.	244159.	2697.	51317
1980	1284775.	0.	22038.	905.	0.	0.	1727.	214459.	6462
1979	344334.	0.	12692.	0.	0.	0.	2944.	1353.	2857
1978	595300.	0.	0.	0.	0.	0.	60.	76287.	1676
1977	1094571.	0.	0.	0.	0.	0.	64739.	176670.	1704
1976	2381912.	255237.	1823.	5026.	0.	0.	15355.	35634.	5034
1975	1894420.	210491.	28436.	11171.	0.	0.	0.	0.	656
1974	701820.	77980.	19194.	14862.	0.	0.	2301.	2008.	54690
1973	880921.	97880.	3155.	0.	0.	0.	1062.	3158.	0
1972	1737326.	193036.	61977.	9319.	0.	0.	122859.	21429.	2968

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
1971	920578.	102286.	9277.	294.	0.	0.	8080.	5657.	14935
1970	1259296.	139922.	5276.	7262.	0.	0.	0.	228.	11742
1969	1191873.	132431.	27564.	15279.	0.	0.	9662.	0.	34071
1968	473151.	52572.	3782.	9624.	0.	0.	0.	3670.	35461
1967	585416.	65046.	1054.	0.	0.	0.	0.	26998.	2130
1966	376815.	41868.	640.	0.	0.	0.	9966.	0.	0
1965	406593.	45177.	0.	0.	0.	0.	0.	40266.	4205
1964	198125.	22014.	0.	0.	0.	0.	0.	3294.	0
1963	70235.	7804.	4740.	0.	0.	0.	0.	0.	0
1962	90389.	10043.	904.	0.	0.	0.	0.	3800.	0
1961	91347.	10150.	0.	13937.	0.	0.	4329.	0.	0
1960	315348.	35039.	40214.	0.	0.	0.	212.	214.	0
1959	562337.	62482.	14277.	8804.	0.	0.	0.	0.	249946
1958	514520.	57169.	14049.	0.	0.	0.	0.	3192.	0
1957	120382.	13376.	26838.	0.	0.	0.	13488.	0.	0
1956	123708.	13745.	11731.	1601.	0.	0.	771.	775.	0
1955	28111.	3123.	0.	0.	0.	0.	295.	399.	0
1954	103930.	11548.	3917.	0.	0.	0.	483.	0.	0
1953	38084.	4232.	3040.	4663.	0.	0.	0.	0.	0
1952	3851.	428.	0.	11942.	0.	0.	0.	0.	0
1951	43238.	4804.	0.	0.	0.	0.	0.	0.	0
1950	68578.	7620.	0.	0.	0.	0.	0.	0.	0
1949	15453.	1717.	0.	0.	0.	0.	0.	0.	0
1948	130067.	14452.	0.	11529.	0.	0.	0.	0.	0
1947	37674.	4186.	3387.	4986.	0.	0.	0.	0.	0
1946	12430.	1381.	0.	14700.	0.	0.	808.	0.	0
1945	535.	59.	2042.	0.	0.	0.	0.	9191.	0
1944	0.	0.	0.	1281.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	1304.	145.	0.	0.	0.	0.	0.	0.	0
1941	397.	44.	2123.	0.	0.	0.	0.	0.	0
1940	0.	0.	0.	0.	0.	0.	326571.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	162.	18.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	2760.	307.	0.	0.	0.	0.	0.	0.	0
1925	1295.	144.	0.	0.	0.	0.	0.	0.	0
TOTAL	197161162.	1699956.	1208464.	1562303.	2097406.	2059426.	1244456.	1957247.	931375

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2003	2002	2001	2000	1999	1998	1997	1996
2011	12020512.	0.	0.	0.	0.	0.	0.	0.	0
2010	9422475.	0.	0.	0.	0.	0.	0.	0.	0
2009	10106594.	0.	0.	0.	0.	0.	0.	0.	0
2008	16475419.	0.	0.	0.	0.	0.	0.	0.	0
2007	10032831.	0.	0.	0.	0.	0.	0.	0.	0
2006	7449524.	0.	0.	0.	0.	0.	0.	0.	0
2005	8568564.	0.	0.	0.	0.	0.	0.	0.	0
2004	2730801.	0.	0.	0.	0.	0.	0.	0.	0
2003	4389759.	0.	0.	0.	0.	0.	0.	0.	0
2002	7644539.	5745.	0.	0.	0.	0.	0.	0.	0
2001	6004006.	0.	427.	0.	0.	0.	0.	0.	0
2000	6595910.	32732.	67819.	1500.	0.	0.	0.	0.	0
1999	5934937.	600.	3193.	141.	3030.	0.	0.	0.	0
1998	4565539.	0.	500.	13344.	3105.	38385.	13339.	0.	0
1997	5275776.	0.	0.	0.	1802.	23989.	14613.	0.	0
1996	1445031.	3192.	14883.	4004.	19715.	12369.	3800.	0.	0
1995	2304945.	161099.	2824.	9179.	100522.	5842.	70707.	1492.	1566
1994	3944374.	1703.	9924.	6150.	228.	46157.	27891.	120133.	21406
1993	3199200.	5577.	4535.	6625.	16796.	7046.	68768.	1774.	1660
1992	7642262.	4882.	301163.	16449.	0.	38846.	19390.	14276.	59981
1991	5338093.	4624.	3827.	101314.	25077.	282.	7887.	4517.	12434
1990	3019144.	9808.	8954.	158686.	67312.	19368.	28955.	6480.	4013
1989	2732507.	0.	42339.	18434.	70208.	26399.	5086.	36662.	4879
1988	4199497.	10481.	8457.	12770.	263107.	33222.	20263.	0.	34521
1987	5310727.	0.	1269.	79544.	0.	0.	17474.	69516.	0
1986	7080855.	82996.	24547.	98667.	59665.	1839.	32531.	16113.	16220
1985	3344449.	883.	3239.	6846.	3721.	0.	93351.	0.	12926
1984	2737869.	0.	6302.	6337.	1775.	1019.	91403.	191223.	68286
1983	4220836.	4765.	0.	1319.	27826.	707.	8093.	2361.	2909
1982	1739561.	3594.	1186.	57017.	14628.	0.	1628.	0.	11058
1981	2981265.	21547.	3093.	30864.	29117.	0.	2727.	0.	16378
1980	1284775.	26568.	738.	95.	5119.	12377.	5775.	18484.	6131
1979	344334.	107.	1440.	0.	0.	363.	1530.	967.	54091
1978	595300.	0.	30367.	994.	0.	0.	656.	0.	2163
1977	1094571.	0.	0.	1123.	52566.	0.	1965.	2000.	535
1976	2381912.	20180.	29664.	19564.	52628.	525.	5864.	2704.	5524
1975	1894420.	517.	65152.	633.	9361.	707.	3526.	0.	8096
1974	701820.	562.	0.	427.	4469.	0.	22279.	490.	5780
1973	880921.	974.	0.	5508.	3898.	473.	4154.	7200.	750
1972	1737326.	836.	88204.	10158.	89801.	20278.	13686.	47356.	8747

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2003	2002	2001	2000	1999	1998	1997	1996
1971	920578.	0.	9033.	0.	33996.	5968.	45003.	212.	72496
1970	1259296.	0.	5661.	44537.	6448.	0.	85804.	563.	11008
1969	1191873.	0.	0.	10868.	633.	0.	3981.	1646.	9423
1968	473151.	468.	6377.	4944.	0.	18076.	4811.	9673.	7805
1967	585416.	6060.	703.	0.	1711.	4687.	77507.	52010.	26313
1966	376815.	1043.	0.	0.	1336.	656.	19038.	888.	7578
1965	406593.	0.	0.	4678.	0.	68617.	7092.	0.	9265
1964	198125.	0.	0.	10665.	0.	537.	2459.	0.	746
1963	70235.	0.	0.	0.	0.	0.	1263.	0.	11161
1962	90389.	0.	0.	2879.	0.	0.	0.	4286.	634
1961	91347.	1721.	0.	14205.	0.	0.	839.	58.	7643
1960	315348.	0.	0.	11603.	7993.	0.	6772.	178.	56334
1959	562337.	100.	4008.	25215.	886.	60226.	113171.	13149.	723
1958	514520.	3967.	95732.	8672.	36424.	89543.	13033.	21745.	18928
1957	120382.	22998.	109166.	13852.	55592.	40406.	7965.	4716.	0
1956	123708.	0.	0.	3314.	12352.	19411.	5538.	0.	0
1955	28111.	0.	0.	0.	0.	38320.	0.	0.	10740
1954	103930.	0.	0.	16228.	10409.	3542.	0.	22390.	431
1953	38084.	0.	0.	23146.	1096.	5255.	63.	0.	13894
1952	3851.	0.	0.	0.	2809.	15616.	9865.	4830.	2469
1951	43238.	0.	0.	3148.	77243.	0.	2110.	11341.	0
1950	68578.	0.	0.	11685.	0.	24991.	734.	0.	0
1949	15453.	0.	0.	6232.	3174.	3109.	0.	0.	0
1948	130067.	0.	0.	24561.	898.	0.	4345.	0.	0
1947	37674.	0.	0.	940.	10802.	4386.	0.	0.	0
1946	12430.	0.	0.	12151.	0.	0.	10295.	0.	0
1945	535.	0.	0.	0.	0.	5910.	0.	0.	0
1944	0.	0.	0.	0.	0.	21131.	0.	0.	0
1943	0.	0.	0.	0.	3866.	0.	0.	0.	0
1942	1304.	0.	0.	0.	13565.	0.	0.	0.	0
1941	397.	0.	0.	0.	0.	0.	0.	0.	0
1940	0.	0.	0.	13557.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	9215.	0.	4612.	8910.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	162.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	2760.	0.	0.	1400.	0.	0.	0.	0.	0
1925	1295.	0.	0.	64456.	0.	0.	0.	0.	0
TOTAL	197161162.	440329.	954726.	1000628.	1215924.	720580.	1013641.	700343.	627645

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
2011	12020512.	0.	0.	0.	0.	0.	0.	0.	0
2010	9422475.	0.	0.	0.	0.	0.	0.	0.	0
2009	10106594.	0.	0.	0.	0.	0.	0.	0.	0
2008	16475419.	0.	0.	0.	0.	0.	0.	0.	0
2007	10032831.	0.	0.	0.	0.	0.	0.	0.	0
2006	7449524.	0.	0.	0.	0.	0.	0.	0.	0
2005	8568564.	0.	0.	0.	0.	0.	0.	0.	0
2004	2730801.	0.	0.	0.	0.	0.	0.	0.	0
2003	4389759.	0.	0.	0.	0.	0.	0.	0.	0
2002	7644539.	0.	0.	0.	0.	0.	0.	0.	0
2001	6004006.	0.	0.	0.	0.	0.	0.	0.	0
2000	6595910.	0.	0.	0.	0.	0.	0.	0.	0
1999	5934937.	0.	0.	0.	0.	0.	0.	0.	0
1998	4565539.	0.	0.	0.	0.	0.	0.	0.	0
1997	5275776.	0.	0.	0.	0.	0.	0.	0.	0
1996	1445031.	0.	0.	0.	0.	0.	0.	0.	0
1995	2304945.	0.	0.	0.	0.	0.	0.	0.	0
1994	3944374.	40289.	0.	0.	0.	0.	0.	0.	0
1993	3199200.	2420.	4473.	0.	0.	0.	0.	0.	0
1992	7642262.	13257.	1413.	617.	0.	0.	0.	0.	0
1991	5338093.	10301.	54107.	274350.	48049.	0.	0.	0.	0
1990	3019144.	28704.	23027.	153176.	0.	36934.	0.	0.	0
1989	2732507.	17710.	7953.	26020.	500.	24511.	2668.	0.	0
1988	4199497.	3824.	15297.	6011.	11556.	10427.	5503.	0.	0
1987	5310727.	73767.	28684.	21200.	92466.	48631.	1472.	580.	4046
1986	7080855.	40429.	12595.	10819.	168753.	90671.	31859.	7160.	130244
1985	3344449.	9224.	36725.	865.	11928.	129980.	7192.	20041.	9684
1984	2737869.	13636.	2438.	605.	8084.	29157.	5832.	500.	98378
1983	4220836.	2600.	5006.	11153.	17566.	33341.	1655.	7522.	42464
1982	1739561.	16121.	32965.	14124.	8157.	21711.	4199.	80405.	104898
1981	2981265.	80838.	14321.	46604.	25690.	41608.	24837.	10365.	68170
1980	1284775.	160.	4099.	6382.	12827.	14775.	7716.	13315.	6907
1979	344334.	5102.	991.	5512.	8763.	81041.	62804.	21577.	4746
1978	595300.	0.	35.	3704.	1128.	16658.	18327.	7375.	2384
1977	1094571.	773.	0.	532.	7535.	8561.	1395.	1779.	23571
1976	2381912.	1500.	22250.	2588.	80612.	3674.	5713.	1519.	40254
1975	1894420.	12653.	2101.	22591.	11154.	104814.	7482.	36419.	69584
1974	701820.	16145.	14740.	5898.	2704.	2145.	6625.	40572.	17677
1973	880921.	8180.	410.	14536.	186.	9238.	22095.	6986.	18361
1972	1737326.	23654.	8069.	9726.	16454.	3951.	222331.	58937.	15700

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1971	920578.	49823.	5088.	12164.	7386.	35194.	70814.	11385.	9735
1970	1259296.	18286.	29977.	14504.	80329.	17038.	7322.	2070.	5854
1969	1191873.	9451.	108882.	9190.	18132.	5085.	7037.	6363.	42783
1968	473151.	21593.	14705.	1240.	80001.	19301.	90082.	16276.	64392
1967	585416.	9390.	79590.	2493.	8523.	13488.	2818.	55568.	10625
1966	376815.	20582.	612.	69826.	125956.	3281.	1280.	3814.	44575
1965	406593.	0.	209.	20222.	800.	92819.	1340.	23075.	5980
1964	198125.	18558.	0.	6008.	5956.	0.	1489.	2004.	28186
1963	70235.	13938.	241.	394.	8470.	19367.	5052.	0.	18130
1962	90389.	0.	0.	1187.	0.	1284.	5539.	171.	13942
1961	91347.	0.	91958.	4606.	634.	6177.	6327.	51144.	41139
1960	315348.	0.	6213.	7415.	81099.	32801.	11858.	668.	33670
1959	562337.	0.	2923.	83837.	5376.	22162.	32255.	0.	67794
1958	514520.	24421.	19057.	40142.	29790.	22052.	38662.	457.	33584
1957	120382.	36707.	90704.	137091.	0.	56401.	75957.	340.	216404
1956	123708.	21670.	30960.	0.	0.	2073.	59852.	2616.	55718
1955	28111.	7603.	6841.	55915.	3789.	402.	47321.	5643.	26306
1954	103930.	0.	9016.	43442.	0.	23906.	46294.	331.	97186
1953	38084.	17125.	93928.	91379.	13825.	10142.	62210.	65838.	117973
1952	3851.	9141.	28214.	42077.	39911.	15589.	16251.	11700.	52157
1951	43238.	11685.	0.	38063.	0.	9436.	63876.	1123.	136673
1950	68578.	9848.	11499.	26055.	16210.	2496.	22983.	2083.	600
1949	15453.	6585.	2508.	33511.	500.	1737.	12655.	12507.	26981
1948	130067.	637.	15985.	4323.	14208.	7781.	35603.	308.	55797
1947	37674.	3488.	8210.	20712.	105.	38716.	66642.	1216.	47678
1946	12430.	14753.	0.	12628.	5070.	6361.	8849.	0.	36518
1945	535.	3728.	0.	0.	0.	2790.	979.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	1304.	0.	200.	0.	0.	50.	843.	0.	0
1941	397.	0.	0.	0.	0.	0.	1210.	0.	0
1940	0.	0.	0.	662.	224.	0.	0.	200.	0
1939	0.	0.	0.	0.	1002.	0.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	162.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	2760.	0.	0.	0.	0.	0.	0.	0.	0
1925	1295.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	197161162.	750299.	949219.	1416099.	1081408.	1179757.	1243105.	591952.	1947448

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1987	1986	1985	1984	1983	1982	1981	1980
2011	12020512.	0.	0.	0.	0.	0.	0.	0.	0
2010	9422475.	0.	0.	0.	0.	0.	0.	0.	0
2009	10106594.	0.	0.	0.	0.	0.	0.	0.	0
2008	16475419.	0.	0.	0.	0.	0.	0.	0.	0
2007	10032831.	0.	0.	0.	0.	0.	0.	0.	0
2006	7449524.	0.	0.	0.	0.	0.	0.	0.	0
2005	8568564.	0.	0.	0.	0.	0.	0.	0.	0
2004	2730801.	0.	0.	0.	0.	0.	0.	0.	0
2003	4389759.	0.	0.	0.	0.	0.	0.	0.	0
2002	7644539.	0.	0.	0.	0.	0.	0.	0.	0
2001	6004006.	0.	0.	0.	0.	0.	0.	0.	0
2000	6595910.	0.	0.	0.	0.	0.	0.	0.	0
1999	5934937.	0.	0.	0.	0.	0.	0.	0.	0
1998	4565539.	0.	0.	0.	0.	0.	0.	0.	0
1997	5275776.	0.	0.	0.	0.	0.	0.	0.	0
1996	1445031.	0.	0.	0.	0.	0.	0.	0.	0
1995	2304945.	0.	0.	0.	0.	0.	0.	0.	0
1994	3944374.	0.	0.	0.	0.	0.	0.	0.	0
1993	3199200.	0.	0.	0.	0.	0.	0.	0.	0
1992	7642262.	0.	0.	0.	0.	0.	0.	0.	0
1991	5338093.	0.	0.	0.	0.	0.	0.	0.	0
1990	3019144.	0.	0.	0.	0.	0.	0.	0.	0
1989	2732507.	0.	0.	0.	0.	0.	0.	0.	0
1988	4199497.	0.	0.	0.	0.	0.	0.	0.	0
1987	5310727.	0.	0.	0.	0.	0.	0.	0.	0
1986	7080855.	0.	0.	0.	0.	0.	0.	0.	0
1985	3344449.	0.	0.	0.	0.	0.	0.	0.	0
1984	2737869.	7778.	3529.	0.	0.	0.	0.	0.	0
1983	4220836.	16894.	0.	0.	66.	0.	0.	0.	0
1982	1739561.	156.	0.	2820.	0.	6386.	0.	0.	0
1981	2981265.	0.	0.	0.	1431.	6091.	0.	0.	0
1980	1284775.	0.	2739.	173.	1101.	3914.	10337.	11443.	0
1979	344334.	0.	0.	0.	0.	0.	8037.	5352.	11014
1978	595300.	133.	6918.	406.	0.	0.	576.	1069.	859
1977	1094571.	8005.	6050.	0.	4276.	2391.	27531.	1645.	24129
1976	2381912.	2292.	75.	1566.	0.	1760.	3443.	10161.	176392
1975	1894420.	6660.	39050.	1822.	0.	0.	5107.	5477.	10848
1974	701820.	0.	13259.	4898.	1868.	107766.	0.	7537.	2163
1973	880921.	4343.	2335.	0.	0.	5336.	2178.	297.	6930
1972	1737326.	9857.	555.	0.	18773.	6382.	7011.	1223.	4544

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
1971	920578.	100.	2369.	617.	6104.	1774.	0.	3006.	6401
1970	1259296.	2774.	8628.	138.	13444.	1882.	4824.	80099.	13645
1969	1191873.	1205.	1140.	751.	500.	11486.	0.	1290.	11225
1968	473151.	14577.	4146.	28675.	10717.	10366.	6829.	8777.	8446
1967	585416.	13556.	0.	0.	500.	234.	7458.	0.	1296
1966	376815.	2497.	14426.	0.	180.	0.	0.	1159.	2608
1965	406593.	0.	4114.	0.	0.	454.	0.	4308.	388
1964	198125.	0.	3058.	47483.	323.	0.	1529.	0.	16211
1963	70235.	0.	0.	207.	0.	1658.	0.	0.	740
1962	90389.	10003.	0.	0.	0.	0.	152.	0.	669
1961	91347.	0.	292.	68778.	0.	73343.	2581.	2600.	1654
1960	315348.	9397.	0.	88224.	41.	8425.	4265.	2700.	21561
1959	562337.	7961.	13685.	12320.	11468.	9471.	6747.	0.	4596
1958	514520.	8859.	4417.	420.	70000.	42020.	20645.	8869.	390
1957	120382.	0.	3434.	0.	30640.	48104.	2440.	0.	27961
1956	123708.	4678.	11300.	2232.	34246.	35395.	879.	5946.	9550
1955	28111.	5638.	9559.	5682.	584.	22103.	9901.	0.	425
1954	103930.	3666.	3361.	3738.	4259.	27043.	8206.	267.	10529
1953	38084.	3769.	2400.	285.	6675.	41830.	18588.	3409.	14866
1952	3851.	0.	17580.	3316.	451.	13649.	35.	559.	1187
1951	43238.	0.	0.	2831.	0.	5410.	833.	0.	97
1950	68578.	0.	54.	0.	0.	4944.	0.	513.	0
1949	15453.	3799.	1000.	0.	3725.	11282.	1163.	3363.	10581
1948	130067.	5087.	989.	8940.	105.	6697.	1173.	0.	8969
1947	37674.	0.	0.	5731.	0.	1116.	13334.	0.	5466
1946	12430.	0.	0.	0.	0.	0.	391.	0.	18950
1945	535.	0.	0.	0.	0.	0.	1343.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	310
1942	1304.	0.	0.	0.	0.	0.	0.	0.	447
1941	397.	0.	0.	0.	0.	0.	7044.	0.	5022
1940	0.	0.	0.	0.	0.	0.	0.	0.	0
1939	0.	0.	0.	0.	0.	0.	0.	0.	0
1938	0.	0.	0.	0.	0.	0.	0.	0.	0
1937	0.	0.	0.	0.	0.	0.	0.	0.	0
1936	0.	0.	0.	0.	0.	0.	0.	0.	0
1935	0.	0.	0.	0.	0.	0.	0.	0.	0
1934	0.	0.	0.	0.	0.	0.	0.	0.	0
1933	0.	0.	0.	0.	0.	0.	0.	0.	0
1932	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1987	1986	1985	1984	1983	1982	1981	1980
1931	0.	0.	0.	0.	0.	0.	0.	0.	0
1930	162.	0.	0.	0.	0.	0.	0.	0.	0
1929	0.	0.	0.	0.	0.	0.	0.	0.	0
1928	0.	0.	0.	0.	0.	0.	0.	0.	0
1927	0.	0.	0.	0.	0.	0.	0.	0.	0
1926	2760.	0.	0.	0.	0.	0.	0.	0.	0
1925	1295.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	197161162.	153684.	180462.	292053.	221477.	518712.	184580.	171069.	441069

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1979	1978	1977	1976	1975	1974	1973	1972
2011	12020512.	0.	0.	0.	0.	0.	0.	0.	0.
2010	9422475.	0.	0.	0.	0.	0.	0.	0.	0.
2009	10106594.	0.	0.	0.	0.	0.	0.	0.	0.
2008	16475419.	0.	0.	0.	0.	0.	0.	0.	0.
2007	10032831.	0.	0.	0.	0.	0.	0.	0.	0.
2006	7449524.	0.	0.	0.	0.	0.	0.	0.	0.
2005	8568564.	0.	0.	0.	0.	0.	0.	0.	0.
2004	2730801.	0.	0.	0.	0.	0.	0.	0.	0.
2003	4389759.	0.	0.	0.	0.	0.	0.	0.	0.
2002	7644539.	0.	0.	0.	0.	0.	0.	0.	0.
2001	6004006.	0.	0.	0.	0.	0.	0.	0.	0.
2000	6595910.	0.	0.	0.	0.	0.	0.	0.	0.
1999	5934937.	0.	0.	0.	0.	0.	0.	0.	0.
1998	4565539.	0.	0.	0.	0.	0.	0.	0.	0.
1997	5275776.	0.	0.	0.	0.	0.	0.	0.	0.
1996	1445031.	0.	0.	0.	0.	0.	0.	0.	0.
1995	2304945.	0.	0.	0.	0.	0.	0.	0.	0.
1994	3944374.	0.	0.	0.	0.	0.	0.	0.	0.
1993	3199200.	0.	0.	0.	0.	0.	0.	0.	0.
1992	7642262.	0.	0.	0.	0.	0.	0.	0.	0.
1991	5338093.	0.	0.	0.	0.	0.	0.	0.	0.
1990	3019144.	0.	0.	0.	0.	0.	0.	0.	0.
1989	2732507.	0.	0.	0.	0.	0.	0.	0.	0.
1988	4199497.	0.	0.	0.	0.	0.	0.	0.	0.
1987	5310727.	0.	0.	0.	0.	0.	0.	0.	0.
1986	7080855.	0.	0.	0.	0.	0.	0.	0.	0.
1985	3344449.	0.	0.	0.	0.	0.	0.	0.	0.
1984	2737869.	0.	0.	0.	0.	0.	0.	0.	0.
1983	4220836.	0.	0.	0.	0.	0.	0.	0.	0.
1982	1739561.	0.	0.	0.	0.	0.	0.	0.	0.
1981	2981265.	0.	0.	0.	0.	0.	0.	0.	0.
1980	1284775.	0.	0.	0.	0.	0.	0.	0.	0.
1979	344334.	0.	0.	0.	0.	0.	0.	0.	0.
1978	595300.	27736.	2224.	0.	0.	0.	0.	0.	0.
1977	1094571.	7213.	35433.	0.	0.	0.	0.	0.	0.
1976	2381912.	26996.	7189.	908.	0.	0.	0.	0.	0.
1975	1894420.	5938.	5122.	46460.	250.	0.	0.	0.	0.
1974	701820.	36256.	26837.	2463.	6688.	266490.	0.	0.	0.
1973	880921.	5981.	26029.	4471.	13615.	7104.	1058.	0.	0.
1972	1737326.	12780.	35579.	11459.	7744.	3831.	2299.	8250.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1979	1978	1977	1976	1975	1974	1973	1972
1971	920578.	9383.	38555.	1585.	5157.	14034.	5225.	1281.	10113.
1970	1259296.	8687.	15457.	4557.	2116.	7170.	21396.	4364.	8406.
1969	1191873.	8820.	44306.	364.	6625.	18501.	3725.	125.	2443.
1968	473151.	47585.	114871.	1592.	5553.	7586.	98072.	7869.	2270.
1967	585416.	5729.	4425.	2280.	12899.	2966.	2103.	5103.	10806.
1966	376815.	14814.	3709.	3762.	204.	10869.	2078.	9351.	50026.
1965	406593.	5125.	9272.	0.	2595.	2580.	4223.	14138.	661.
1964	198125.	64834.	9584.	1685.	468.	2749.	3871.	899.	5215.
1963	70235.	12045.	4237.	0.	805.	3150.	781.	0.	321.
1962	90389.	174.	5662.	139.	23.	16155.	1913.	1013.	770.
1961	91347.	6405.	19326.	4205.	3003.	0.	7128.	1286.	29441.
1960	315348.	22095.	36570.	8012.	10977.	302.	730.	5168.	2851.
1959	562337.	109574.	20794.	68.	10861.	583.	12377.	4920.	118284.
1958	514520.	26334.	46199.	12571.	11736.	0.	0.	13993.	9258.
1957	120382.	28087.	21668.	0.	1289.	5077.	3908.	742.	17042.
1956	123708.	59530.	70104.	7216.	499.	10157.	1133.	0.	1607.
1955	28111.	6329.	9297.	15203.	2592.	525.	2939.	1196.	10424.
1954	103930.	71788.	34024.	5230.	34106.	0.	2747.	17022.	26018.
1953	38084.	89480.	22116.	9966.	4572.	284.	1836.	8343.	27857.
1952	3851.	8504.	50065.	0.	898.	443.	47659.	0.	0.
1951	43238.	41052.	1548.	18815.	1203.	0.	0.	0.	3576.
1950	68578.	30960.	1358.	4171.	9519.	1864.	4390.	4543.	12197.
1949	15453.	22502.	1533.	4903.	2195.	172.	2195.	10735.	8357.
1948	130067.	17609.	2538.	0.	3715.	585.	2190.	0.	1203.
1947	37674.	11349.	451.	42565.	9600.	5198.	9889.	7220.	198.
1946	12430.	22531.	1483.	3341.	8719.	1647.	1266.	0.	1406.
1945	535.	3325.	275.	0.	0.	115.	0.	334.	4267.
1944	0.	828.	0.	0.	0.	0.	0.	0.	0.
1943	0.	1284.	39.	0.	0.	1285.	286.	0.	2951.
1942	1304.	3083.	1537.	17736.	4460.	208.	0.	0.	9721.
1941	397.	3410.	0.	0.	616.	0.	0.	13370.	0.
1940	0.	0.	383.	0.	0.	0.	233.	0.	0.
1939	0.	32.	125.	0.	0.	0.	2160.	11016.	0.
1938	0.	0.	0.	0.	0.	0.	0.	0.	0.
1937	0.	0.	0.	0.	0.	0.	0.	0.	0.
1936	0.	0.	0.	0.	0.	0.	0.	0.	0.
1935	0.	0.	0.	0.	0.	0.	0.	0.	0.
1934	0.	0.	0.	0.	0.	0.	0.	0.	0.
1933	0.	0.	0.	0.	0.	0.	0.	0.	0.
1932	0.	0.	0.	0.	0.	0.	0.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36200 Station Equipment

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1979	1978	1977	1976	1975	1974	1973	1972
1931	0.	0.	0.	0.	0.	0.	0.	0.	0.
1930	162.	0.	0.	0.	0.	0.	0.	0.	0.
1929	0.	0.	0.	0.	0.	0.	0.	0.	0.
1928	0.	0.	0.	0.	0.	0.	0.	0.	0.
1927	0.	0.	0.	0.	0.	0.	0.	0.	0.
1926	2760.	0.	0.	0.	0.	0.	0.	0.	0.
1925	1295.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	197161162.	886187.	729924.	235727.	185302.	391630.	249810.	152281.	377689.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -50.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	13451109.	0.014478	194739.	13256370.
2010	1.50	9752932.	0.043345	422738.	9330194.
2009	2.50	12620259.	0.072088	909774.	11710485.
2008	3.50	14157528.	0.100694	1425572.	12731956.
2007	4.50	11580859.	0.129130	1495436.	10085423.
2006	5.50	7468591.	0.157386	1175455.	6293136.
2005	6.50	9270666.	0.185431	1719066.	7551600.
2004	7.50	8218294.	0.213252	1752571.	6465724.
2003	8.50	6071963.	0.240825	1462284.	4609680.
2002	9.50	7087383.	0.268116	1900241.	5187142.
2001	10.50	7835502.	0.295121	2312420.	5523082.
2000	11.50	6729890.	0.321802	2165690.	4564200.
1999	12.50	6321753.	0.348142	2200870.	4120883.
1998	13.50	7178835.	0.374136	2685864.	4492972.
1997	14.50	6717766.	0.399748	2685416.	4032350.
1996	15.50	7072843.	0.424977	3005793.	4067050.
1995	16.50	5179479.	0.449798	2329717.	2849762.
1994	17.50	6799498.	0.474198	3224305.	3575193.
1993	18.50	6953691.	0.498166	3464090.	3489601.
1992	19.50	6943514.	0.521688	3622351.	3321163.
1991	20.50	3816271.	0.544747	2078901.	1737369.
1990	21.50	6035385.	0.567330	3424058.	2611327.
1989	22.50	7169387.	0.589413	4225732.	2943655.
1988	23.50	5303209.	0.610974	3240124.	2063084.
1987	24.50	6318941.	0.631990	3993508.	2325433.
1986	25.50	2842980.	0.652431	1854849.	988132.
1985	26.50	4337668.	0.672256	2916022.	1421646.
1984	27.50	3869603.	0.691435	2675579.	1194025.
1983	28.50	3213879.	0.709934	2281642.	932236.
1982	29.50	2855621.	0.727717	2078085.	777536.
1981	30.50	2544914.	0.744746	1895314.	649601.
1980	31.50	2251607.	0.760994	1713460.	538147.
1979	32.50	1928155.	0.776435	1497087.	431068.
1978	33.50	1585016.	0.791058	1253839.	331177.
1977	34.50	1455983.	0.804853	1171853.	284130.
1976	35.50	1432879.	0.817825	1171844.	261034.
1975	36.50	1421951.	0.829993	1180210.	241741.
1974	37.50	967141.	0.841383	813736.	153405.
1973	38.50	815927.	0.852036	695199.	120728.
1972	39.50	795944.	0.862006	686108.	109835.
1971	40.50	789556.	0.871361	687988.	101568.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -50.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	888668.	0.880176	782185.	106484.
1969	42.50	670780.	0.888541	596015.	74765.
1968	43.50	626144.	0.896564	561378.	64766.
1967	44.50	618523.	0.904343	559357.	59166.
1966	45.50	443483.	0.911966	404442.	39041.
1965	46.50	379974.	0.919511	349391.	30584.
1964	47.50	352309.	0.927022	326598.	25711.
1963	48.50	282622.	0.934515	264115.	18507.
1962	49.50	271496.	0.941990	255747.	15750.
1961	50.50	256240.	0.949404	243276.	12965.
1960	51.50	235788.	0.956701	225579.	10209.
1959	52.50	229270.	0.963861	220985.	8286.
1958	53.50	120168.	0.970924	116674.	3494.
1957	54.50	65489.	0.977969	64047.	1443.
1956	55.50	50995.	0.987326	50349.	646.
1955	56.50	38177.	1.000000	38177.	0.
1954	57.50	36228.	1.000000	36228.	0.
1953	58.50	25167.	1.000000	25167.	0.
1952	59.50	19576.	1.000000	19576.	0.
1951	60.50	22758.	1.000000	22758.	0.
1950	61.50	20645.	1.000000	20645.	0.
1949	62.50	16489.	1.000000	16489.	0.
1948	63.50	13190.	1.000000	13190.	0.
SUBTOTAL :			0.370034	86901891.	147946659.
NET SALVAGE: -50.0%				43450945.	-43450945.
TOTAL :		234848550.	0.555051	130352836.	104495714.

WEIGHTED AGE: 14.4 YEARS
REMAINING LIFE: 21.4 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -50.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	13451109.	0.029412	395621.
2010	1.50 - 2.50	9752932.	0.029412	286851.
2009	2.50 - 3.50	12620259.	0.029412	371185.
2008	3.50 - 4.50	14157528.	0.029412	416398.
2007	4.50 - 5.50	11580859.	0.029412	340614.
2006	5.50 - 6.50	7468591.	0.029412	219665.
2005	6.50 - 7.50	9270666.	0.029412	272667.
2004	7.50 - 8.50	8218294.	0.029412	241715.
2003	8.50 - 9.50	6071963.	0.029412	178587.
2002	9.50 - 10.50	7087383.	0.029412	208453.
2001	10.50 - 11.50	7835502.	0.029412	230456.
2000	11.50 - 12.50	6729890.	0.029412	197938.
1999	12.50 - 13.50	6321753.	0.029412	185934.
1998	13.50 - 14.50	7178835.	0.029412	211142.
1997	14.50 - 15.50	6717766.	0.029412	197582.
1996	15.50 - 16.50	7072843.	0.029412	208025.
1995	16.50 - 17.50	5179479.	0.029412	152338.
1994	17.50 - 18.50	6799498.	0.029412	199986.
1993	18.50 - 19.50	6953691.	0.029412	204521.
1992	19.50 - 20.50	6943514.	0.029412	204221.
1991	20.50 - 21.50	3816271.	0.029412	112243.
1990	21.50 - 22.50	6035385.	0.029412	177512.
1989	22.50 - 23.50	7169387.	0.029412	210865.
1988	23.50 - 24.50	5303209.	0.029412	155977.
1987	24.50 - 25.50	6318941.	0.029412	185851.
1986	25.50 - 26.50	2842980.	0.029412	83617.
1985	26.50 - 27.50	4337668.	0.029412	127579.
1984	27.50 - 28.50	3869603.	0.029412	113812.
1983	28.50 - 29.50	3213879.	0.029412	94526.
1982	29.50 - 30.50	2855621.	0.029412	83989.
1981	30.50 - 31.50	2544914.	0.029412	74851.
1980	31.50 - 32.50	2251607.	0.029412	66224.
1979	32.50 - 33.50	1928155.	0.029412	56711.
1978	33.50 - 34.50	1585016.	0.029412	46618.
1977	34.50 - 35.50	1455983.	0.029412	42823.
1976	35.50 - 36.50	1432879.	0.029412	42144.
1975	36.50 - 37.50	1421951.	0.029412	41822.
1974	37.50 - 38.50	967141.	0.029412	28445.
1973	38.50 - 39.50	815927.	0.029412	23998.
1972	39.50 - 40.50	795944.	0.029412	23410.
1971	40.50 - 41.50	789556.	0.029412	23222.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -50.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	888668.	0.029412	26137.
1969	42.50 - 43.50	670780.	0.029412	19729.
1968	43.50 - 44.50	626144.	0.029412	18416.
1967	44.50 - 45.50	618523.	0.029412	18192.
1966	45.50 - 46.50	443483.	0.029412	13044.
1965	46.50 - 47.50	379974.	0.029412	11176.
1964	47.50 - 48.50	352309.	0.029412	10362.
1963	48.50 - 49.50	282622.	0.029412	8312.
1962	49.50 - 50.50	271496.	0.029412	7985.
1961	50.50 - 51.50	256240.	0.029412	7536.
1960	51.50 - 52.50	235788.	0.029412	6935.
1959	52.50 - 53.50	229270.	0.029412	6743.
1958	53.50 - 54.50	120168.	0.029412	3534.
1957	54.50 - 55.50	65489.	0.029412	1926.
1956	55.50 - 56.50	50995.	0.029412	1500.
1955	56.50 - 57.50	38177.	0.029412	1123.
1954	57.50 - 58.50	36228.	0.029412	1066.
1953	58.50 - 59.50	25167.	0.029412	740.
1952	59.50 - 60.50	19576.	0.029412	576.
1951	60.50 - 61.50	22758.	0.029412	669.
1950	61.50 - 62.50	20645.	0.029412	607.
1949	62.50 - 63.50	16489.	0.029412	485.
1948	63.50 - 64.50	13190.	0.029412	388.
SUBTOTAL :		234848550.	0.029412	6907320.
NET SALVAGE: -50.0 %				3453660.
TOTAL :		234848550.	0.044118	10360979.

MONTHLY RATE: 0.003676

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 34.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	13451109.	33.5	450715978.
2010	1.50	9752932.	32.5	317226159.
2009	2.50	12620259.	31.5	398155967.
2008	3.50	14157528.	30.6	432885929.
2007	4.50	11580859.	29.6	342903931.
2006	5.50	7468591.	28.6	213966331.
2005	6.50	9270666.	27.7	256754058.
2004	7.50	8218294.	26.7	219834316.
2003	8.50	6071963.	25.8	156728903.
2002	9.50	7087383.	24.9	176362601.
2001	10.50	7835502.	24.0	187784535.
2000	11.50	6729890.	23.1	155182577.
1999	12.50	6321753.	22.2	140109819.
1998	13.50	7178835.	21.3	152760829.
1997	14.50	6717766.	20.4	137099698.
1996	15.50	7072843.	19.6	138279504.
1995	16.50	5179479.	18.7	96891767.
1994	17.50	6799498.	17.9	121556392.
1993	18.50	6953691.	17.1	118646274.
1992	19.50	6943514.	16.3	112919394.
1991	20.50	3816271.	15.5	59070482.
1990	21.50	6035385.	14.7	88785009.
1989	22.50	7169387.	14.0	100084123.
1988	23.50	5303209.	13.2	70144766.
1987	24.50	6318941.	12.5	79064618.
1986	25.50	2842980.	11.8	33596426.
1985	26.50	4337668.	11.1	48335886.
1984	27.50	3869603.	10.5	40596789.
1983	28.50	3213879.	9.9	31695992.
1982	29.50	2855621.	9.3	26436188.
1981	30.50	2544914.	8.7	22086392.
1980	31.50	2251607.	8.1	18296968.
1979	32.50	1928155.	7.6	14656299.
1978	33.50	1585016.	7.1	11260003.
1977	34.50	1455983.	6.6	9660408.
1976	35.50	1432879.	6.2	8875152.
1975	36.50	1421951.	5.8	8219191.
1974	37.50	967141.	5.4	5215775.
1973	38.50	815927.	5.0	4104748.
1972	39.50	795944.	4.7	3734401.
1971	40.50	789556.	4.4	3453302.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 34.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	888668.	4.1	3620436.
1969	42.50	670780.	3.8	2541998.
1968	43.50	626144.	3.5	2202042.
1967	44.50	618523.	3.3	2011640.
1966	45.50	443483.	3.0	1327409.
1965	46.50	379974.	2.7	1039851.
1964	47.50	352309.	2.5	874162.
1963	48.50	282622.	2.2	629254.
1962	49.50	271496.	2.0	535486.
1961	50.50	256240.	1.7	440802.
1960	51.50	235788.	1.5	347122.
1959	52.50	229270.	1.2	281709.
1958	53.50	120168.	1.0	118795.
1957	54.50	65489.	0.7	49054.
1956	55.50	50995.	0.4	21974.
1955	56.50	38177.	0.0	0.
1954	57.50	36228.	0.0	0.
1953	58.50	25167.	0.0	0.
1952	59.50	19576.	0.0	0.
1951	60.50	22758.	0.0	0.
1950	61.50	20645.	0.0	0.
1949	62.50	16489.	0.0	0.
1948	63.50	13190.	0.0	0.
TOTAL:		234848550.	21.4	5030179610.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36400. Poles, Towers, & Fixtures

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 38.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	13453724.	99.9796	13450983.	2741.	126.	13451109.
2010	1.50	9759357.	99.9310	9752623.	6734.	308.	9752932.
2009	2.50	12635870.	99.8705	12619510.	16360.	749.	12620259.
2008	3.50	14185076.	99.7965	14156206.	28870.	1323.	14157528.
2007	4.50	11613345.	99.7068	11579300.	34045.	1560.	11580859.
2006	5.50	7497300.	99.5987	7467212.	30088.	1378.	7468591.
2005	6.50	9317858.	99.4692	9268400.	49458.	2266.	9270666.
2004	7.50	8272339.	99.3153	8215700.	56639.	2595.	8218294.
2003	8.50	6122593.	99.1334	6069533.	53060.	2431.	6071963.
2002	9.50	7161112.	98.9210	7083844.	77268.	3540.	7087383.
2001	10.50	7936126.	98.6712	7830671.	105455.	4831.	7835502.
2000	11.50	6835309.	98.3837	6724829.	110480.	5061.	6729890.
1999	12.50	6441547.	98.0510	6316001.	125546.	5751.	6321753.
1998	13.50	7342110.	97.6694	7170996.	171114.	7839.	7178835.
1997	14.50	6899823.	97.2347	6709025.	190798.	8741.	6717766.
1996	15.50	7299884.	96.7405	7061942.	237942.	10900.	7072843.
1995	16.50	5375368.	96.1808	5170074.	205294.	9405.	5179479.
1994	17.50	7100775.	95.5534	6785033.	315742.	14465.	6799498.
1993	18.50	7313226.	94.8477	6936429.	376797.	17262.	6953691.
1992	19.50	7360667.	94.0606	6923486.	437181.	20028.	6943514.
1991	20.50	4081649.	93.1861	3803530.	278119.	12741.	3816271.
1990	21.50	6519762.	92.2139	6012130.	507632.	23255.	6035385.
1989	22.50	7831399.	91.1408	7137603.	693796.	31784.	7169387.
1988	23.50	5865237.	89.9576	5276225.	589012.	26983.	5303209.
1987	24.50	7086086.	88.6542	6282110.	803976.	36831.	6318941.
1986	25.50	3237667.	87.2243	2824031.	413636.	18949.	2842980.
1985	26.50	5025523.	85.6556	4304643.	720880.	33024.	4337668.
1984	27.50	4569960.	83.9390	3835979.	733981.	33625.	3869603.
1983	28.50	3877350.	82.0670	3182025.	695325.	31854.	3213879.
1982	29.50	3528305.	80.0193	2823325.	704980.	32296.	2855621.
1981	30.50	3229112.	77.7943	2512066.	717046.	32849.	2544914.
1980	31.50	2942997.	75.3794	2218413.	724584.	33194.	2251607.
1979	32.50	2605275.	72.7618	1895646.	709629.	32509.	1928155.
1978	33.50	2222466.	69.9408	1554411.	668055.	30604.	1585016.
1977	34.50	2127823.	66.9101	1423727.	704096.	32255.	1455983.
1976	35.50	2193103.	63.6714	1396380.	796723.	36499.	1432879.
1975	36.50	2291313.	60.2367	1380212.	911101.	41739.	1421951.
1974	37.50	1650385.	56.6134	934339.	716046.	32803.	967141.
1973	38.50	1483772.	52.8291	783863.	699909.	32064.	815927.
1972	39.50	1552956.	48.9131	759599.	793357.	36345.	795944.
1971	40.50	1664874.	44.9002	747531.	917343.	42025.	789556.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36400. Poles, Towers, & Fixtures

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 38.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	2040592.	40.8393	833364.	1207228.	55305.	888668.
1969	42.50	1690718.	36.7780	621812.	1068906.	48968.	670780.
1968	43.50	1746406.	32.7736	572360.	1174046.	53785.	626144.
1967	44.50	1924743.	28.8771	555810.	1368933.	62713.	618523.
1966	45.50	1552014.	25.1455	390262.	1161752.	53221.	443483.
1965	46.50	1506905.	21.6251	325870.	1181035.	54105.	379974.
1964	47.50	1594844.	18.3500	292654.	1302190.	59655.	352309.
1963	48.50	1468826.	15.3641	225672.	1243154.	56950.	282622.
1962	49.50	1628310.	12.6729	206355.	1421955.	65142.	271496.
1961	50.50	1779828.	10.2871	183092.	1596736.	73148.	256240.
1960	51.50	1899048.	8.2112	155934.	1743114.	79854.	235788.
1959	52.50	2141046.	6.4214	137484.	2003562.	91786.	229270.
1958	53.50	1296861.	4.9098	63674.	1233187.	56494.	120168.
1957	54.50	811845.	3.6529	29656.	782189.	35833.	65489.
1956	55.50	719833.	2.6234	18884.	700949.	32111.	50995.
1955	56.50	605366.	1.8081	10946.	594420.	27231.	38177.
1954	57.50	635116.	1.1769	7475.	627641.	28753.	36228.
1953	58.50	478639.	0.7093	3395.	475244.	21772.	25167.
1952	59.50	395426.	0.3871	1531.	393895.	18045.	19576.
1951	60.50	478803.	0.1802	863.	477940.	21895.	22758.
1950	61.50	444605.	0.0652	290.	444315.	20355.	20645.
1949	62.50	358789.	0.0153	55.	358734.	16434.	16489.
1948	63.50	287863.	0.0009	3.	287860.	13187.	13190.
1947	64.50	269457.	0.0000	0.	269457.	0.	0.
1946	65.50	165880.	0.0000	0.	165880.	0.	0.
1945	66.50	103177.	0.0000	0.	103177.	0.	0.
1944	67.50	55976.	0.0000	0.	55976.	0.	0.
1943	68.50	30701.	0.0000	0.	30701.	0.	0.
1942	69.50	41443.	0.0000	0.	41443.	0.	0.
1941	70.50	71830.	0.0000	0.	71830.	0.	0.
1940	71.50	76119.	0.0000	0.	76119.	0.	0.
1939	72.50	73488.	0.0000	0.	73488.	0.	0.
1938	73.50	76099.	0.0000	0.	76099.	0.	0.
1937	74.50	95206.	0.0000	0.	95206.	0.	0.
1936	75.50	76300.	0.0000	0.	76300.	0.	0.
1935	76.50	59606.	0.0000	0.	59606.	0.	0.
1934	77.50	47566.	0.0000	0.	47566.	0.	0.
1933	78.50	30473.	0.0000	0.	30473.	0.	0.
1932	79.50	67305.	0.0000	0.	67305.	0.	0.
1931	80.50	101970.	0.0000	0.	101970.	0.	0.
1930	81.50	72938.	0.0000	0.	72938.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 38.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	83420.	0.0000	0.	83420.	0.	0.
1928	83.50	172284.	0.0000	0.	172284.	0.	0.
1927	84.50	306198.	0.0000	0.	306198.	0.	0.
1926	85.50	249208.	0.0000	0.	249208.	0.	0.
1925	86.50	87876.	0.0000	0.	87876.	0.	0.
1924	87.50	46403.	0.0000	0.	46403.	0.	0.
1923	88.50	110554.	0.0000	0.	110554.	0.	0.
1922	89.50	33641.	0.0000	0.	33641.	0.	0.
1921	90.50	23778.	0.0000	0.	23778.	0.	0.
1920	91.50	15040.	0.0000	0.	15040.	0.	0.
1919	92.50	7010.	0.0000	0.	7010.	0.	0.
1918	93.50	5471.	0.0000	0.	5471.	0.	0.
1917	94.50	9100.	0.0000	0.	9100.	0.	0.
1916	95.50	10000.	0.0000	0.	10000.	0.	0.
1915	96.50	8000.	0.0000	0.	8000.	0.	0.
1914	97.50	9292.	0.0000	0.	9292.	0.	0.
1913	98.50	14344.	0.0000	0.	14344.	0.	0.
1912	99.50	7527.	0.0000	0.	7527.	0.	0.
1911	100.50	3923.	0.0000	0.	3923.	0.	0.
1910	101.50	4300.	0.0000	0.	4300.	0.	0.
1909	102.50	4442.	0.0000	0.	4442.	0.	0.
1908	103.50	5926.	0.0000	0.	5926.	0.	0.
1907	104.50	17250.	0.0000	0.	17250.	0.	0.
1906	105.50	1939.	0.0000	0.	1939.	0.	0.
1905	106.50	1300.	0.0000	0.	1300.	0.	0.
1904	107.50	1077.	0.0000	0.	1077.	0.	0.
1903	108.50	1300.	0.0000	0.	1300.	0.	0.
1902	109.50	606.	0.0000	0.	606.	0.	0.
1901	110.50	2697.	0.0000	0.	2697.	0.	0.
1900	111.50	1974.	0.0000	0.	1974.	0.	0.
1899	112.50	39611.	0.0000	0.	39611.	0.	0.
TOTALS	:	275797874.		233017025.	42780849.	1831525.	234848550.

ACTUAL SURVIVORS :234848550.

INDICATED SURVIVORS:233017025.

DIFFERENCE : 1831525. PERCENT DIFFERENCE : 0.8

TOTAL FOR PRORATION: 39979824.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 34.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0147	99.97700	0.02300	49.99425	0.029412	1.47042	1.44742	0.014478
1.50	0.0441	99.92094	0.05606	99.94897	0.029412	2.93968	4.33104	0.043345
2.50	0.0735	99.85012	0.07082	99.88553	0.029412	2.93781	7.19803	0.072088
3.50	0.1029	99.76200	0.08812	99.80606	0.029412	2.93548	10.04539	0.100694
4.50	0.1324	99.65212	0.10988	99.70706	0.029412	2.93256	12.86807	0.129130
5.50	0.1618	99.51783	0.13429	99.58497	0.029412	2.92897	15.66275	0.157386
6.50	0.1912	99.35371	0.16412	99.43577	0.029412	2.92459	18.42322	0.185431
7.50	0.2206	99.15659	0.19712	99.25515	0.029412	2.91927	21.14537	0.213252
8.50	0.2500	98.92100	0.23559	99.03879	0.029412	2.91291	23.82270	0.240825
9.50	0.2794	98.63994	0.28106	98.78047	0.029412	2.90531	26.44695	0.268116
10.50	0.3088	98.31000	0.32994	98.47497	0.029412	2.89633	29.01333	0.295121
11.50	0.3382	97.92253	0.38747	98.11626	0.029412	2.88578	31.51164	0.321802
12.50	0.3676	97.47135	0.45118	97.69694	0.029412	2.87344	33.93391	0.348142
13.50	0.3971	96.95129	0.52006	97.21132	0.029412	2.85916	36.27301	0.374136
14.50	0.4265	96.35223	0.59906	96.65176	0.029412	2.84270	38.51665	0.399748
15.50	0.4559	95.66871	0.68353	96.01047	0.029412	2.82384	40.65697	0.424977
16.50	0.4853	94.89123	0.77747	95.27997	0.029412	2.80236	42.68185	0.449798
17.50	0.5147	94.01135	0.87988	94.45129	0.029412	2.77798	44.57995	0.474198
18.50	0.5441	93.02059	0.99076	93.51597	0.029412	2.75047	46.33966	0.498166
19.50	0.5735	91.90947	1.11112	92.46503	0.029412	2.71956	47.94810	0.521688
20.50	0.6029	90.66694	1.24253	91.28820	0.029412	2.68495	49.39053	0.544747
21.50	0.6324	89.28312	1.38382	89.97503	0.029412	2.64633	50.65303	0.567330
22.50	0.6618	87.74453	1.53859	88.51382	0.029412	2.60335	51.71780	0.589413
23.50	0.6912	86.03829	1.70624	86.89141	0.029412	2.55563	52.56719	0.610974
24.50	0.7206	84.15077	1.88753	85.09453	0.029412	2.50278	53.18245	0.631990
25.50	0.7500	82.06700	2.08376	83.10888	0.029412	2.44438	53.54307	0.652431
26.50	0.7794	79.76947	2.29753	80.91824	0.029412	2.37995	53.62549	0.672256
27.50	0.8088	77.24447	2.52500	78.50697	0.029412	2.30903	53.40952	0.691435
28.50	0.8382	74.47871	2.76576	75.86159	0.029412	2.23123	52.87498	0.709934
29.50	0.8676	71.46088	3.01783	72.96979	0.029412	2.14617	52.00333	0.727717
30.50	0.8971	68.18282	3.27806	69.82185	0.029412	2.05359	50.77886	0.744746
31.50	0.9265	64.64535	3.53747	66.41409	0.029412	1.95336	49.19474	0.760994
32.50	0.9559	60.85482	3.79053	62.75009	0.029412	1.84559	47.24981	0.776435
33.50	0.9853	56.83070	4.02412	58.84276	0.029412	1.73067	44.95636	0.791058
34.50	1.0147	52.60171	4.22900	54.71620	0.029412	1.60930	42.33666	0.804853
35.50	1.0441	48.20935	4.39235	50.40553	0.029412	1.48252	39.42683	0.817825
36.50	1.0735	43.70876	4.50059	45.95906	0.029412	1.35174	36.27798	0.829993
37.50	1.1029	39.16388	4.54488	41.43632	0.029412	1.21872	32.95181	0.841383
38.50	1.1324	34.64759	4.51629	36.90573	0.029412	1.08546	29.52098	0.852036

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 34.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	1.1618	30.23629	4.41129	32.44194	0.029412	0.95418	26.06387	0.862006
40.50	1.1912	26.00559	4.23070	28.12094	0.029412	0.82709	22.66025	0.871361
41.50	1.2206	22.02418	3.98141	24.01488	0.029412	0.70632	19.38516	0.880176
42.50	1.2500	18.35000	3.67418	20.18709	0.029412	0.59374	16.30472	0.888541
43.50	1.2794	15.02788	3.32211	16.68894	0.029412	0.49085	13.47346	0.896564
44.50	1.3088	12.08224	2.94565	13.55506	0.029412	0.39868	10.92649	0.904343
45.50	1.3382	9.51988	2.56235	10.80106	0.029412	0.31768	8.68181	0.911966
46.50	1.3676	7.33306	2.18683	8.42647	0.029412	0.24784	6.74282	0.919511
47.50	1.3971	5.50153	1.83153	6.41729	0.029412	0.18874	5.10004	0.927022
48.50	1.4265	3.99776	1.50376	4.74965	0.029412	0.13970	3.73597	0.934515
49.50	1.4559	2.79171	1.20606	3.39474	0.029412	0.09985	2.62976	0.941990
50.50	1.4853	1.85129	0.94041	2.32150	0.029412	0.06828	1.75763	0.949404
51.50	1.5147	1.14547	0.70582	1.49838	0.029412	0.04407	1.09587	0.956701
52.50	1.5441	0.64418	0.50129	0.89482	0.029412	0.02632	0.62090	0.963861
53.50	1.5735	0.31535	0.32882	0.47976	0.029412	0.01411	0.30618	0.970924
54.50	1.6029	0.12335	0.19200	0.21935	0.029412	0.00645	0.12064	0.977969
55.50	1.6324	0.03300	0.09035	0.07818	0.029412	0.00230	0.03258	0.987326
56.50	1.6618	0.00347	0.02953	0.01824	0.029412	0.00054	0.00359	1.000000
57.50	1.6912	0.00000	0.00347	0.00174	0.029412	0.00005	0.00000	1.000000
		3399.99540	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 364.00 - Poles, Towers and Fixtures
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	2,462,260	(1,591,713)	(65)	1,948,465	79	356,752	14
2009	1,581,892	(1,729,310)	(109)	310,538	20	(1,418,772)	(90)
2008	1,604,879	(6,608,266)	(412)	118,096	7	(6,490,170)	(404)
2007	1,439,068	(1,555,647)	(108)	29,133	2	(1,526,514)	(106)
2006	1,184,575	(1,206,934)	(102)	12,981	1	(1,193,953)	(101)
2005	1,065,199	1,511,042	142	42,391	4	1,553,433	146
2004	859,076	(303,969)	(35)	31,167	4	(272,802)	(32)
2003	810,067	(344,327)	(43)	94,381	12	(249,946)	(31)
2002	748,862	(702,005)	(94)	67,753	9	(634,252)	(85)
2001	957,202	(840,885)	(88)	167,575	18	(673,310)	(70)
2000	968,544	(682,484)	(70)	81,106	8	(601,378)	(62)
1999	947,156	(549,150)	(58)	92,101	10	(457,049)	(48)
1998	637,785	(659,654)	(103)	93,073	15	(566,581)	(89)
1997	770,960	(582,738)	(76)	141,564	18	(441,173)	(57)
1996	673,232	(520,580)	(77)	91,726	14	(428,853)	(64)
1995	657,425	(436,632)	(66)	83,355	13	(353,277)	(54)
1994	1,039,489	(757,712)	(73)	104,995	10	(652,717)	(63)
1993	1,173,553	(733,629)	(63)	101,577	9	(632,052)	(54)
1992	1,187,393	(634,453)	(53)	106,721	9	(527,732)	(44)
1991	1,151,550	(604,594)	(53)	111,967	10	(492,627)	(43)
1990	1,140,119	(645,534)	(57)	131,770	12	(513,764)	(45)
1989	1,339,250	(310,708)	(23)	160,527	12	(150,181)	(11)
1988	704,087	(541,620)	(77)	409,997	58	(131,623)	(19)
1987	648,224	(392,757)	(61)	286,996	44	(105,761)	(16)
1986	698,230	(132,781)	(19)	496,422	71	363,641	52
1985	538,747	(120,504)	(22)	426,558	79	306,055	57
1984	621,872	(178,232)	(29)	436,518	70	258,286	42
1983	622,433	(127,407)	(20)	369,242	59	241,836	39
1982	498,591	(117,638)	(24)	474,666	95	357,029	72
	28,731,723	**(22,100,819)**	**(77)**	**7,023,363**	**24**	**(15,077,456)**	**(52)**

Tampa Electric Company
Net Salvage Analysis
Account - 364.00 - Poles, Towers and Fixtures
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	8,272,674	(12,691,870)	(153)	2,419,213	29	(10,272,657)	(124)
2009	6,875,613	(9,589,115)	(139)	513,139	7	(9,075,976)	(132)
2008	6,152,797	(8,163,774)	(133)	233,768	4	(7,930,006)	(129)
2007	5,357,985	(1,899,835)	(35)	210,053	4	(1,689,782)	(32)
2006	4,667,779	(1,046,193)	(22)	248,673	5	(797,520)	(17)
2005	4,440,406	(680,144)	(15)	403,268	9	(276,877)	(6)
2004	4,343,751	(2,873,670)	(66)	441,982	10	(2,431,688)	(56)
2003	4,431,831	(3,118,851)	(70)	502,917	11	(2,615,934)	(59)
2002	4,259,549	(3,434,178)	(81)	501,608	12	(2,932,570)	(69)
2001	4,281,647	(3,314,911)	(77)	575,420	13	(2,739,491)	(64)
2000	3,997,677	(2,994,605)	(75)	499,571	12	(2,495,035)	(62)
1999	3,686,558	(2,748,753)	(75)	501,819	14	(2,246,933)	(61)
1998	3,778,892	(2,957,315)	(78)	514,713	14	(2,442,602)	(65)
1997	4,314,659	(3,031,290)	(70)	523,218	12	(2,508,073)	(58)
1996	4,731,092	(3,083,006)	(65)	488,374	10	(2,594,632)	(55)
1995	5,209,411	(3,167,020)	(61)	508,615	10	(2,658,405)	(51)
1994	5,692,105	(3,375,922)	(59)	557,030	10	(2,818,892)	(50)
1993	5,991,866	(2,928,919)	(49)	612,563	10	(2,316,356)	(39)
1992	5,522,401	(2,736,910)	(50)	920,982	17	(1,815,927)	(33)
1991	4,983,231	(2,495,213)	(50)	1,101,257	22	(1,393,955)	(28)
1990	4,529,911	(2,023,400)	(45)	1,485,712	33	(537,688)	(12)
1989	3,928,538	(1,498,370)	(38)	1,780,501	45	282,131	7
1988	3,211,160	(1,365,893)	(43)	2,056,491	64	690,598	22
1987	3,129,506	(951,679)	(30)	2,015,736	64	1,064,057	34
1986	2,979,874	(676,560)	(23)	2,203,406	74	1,526,846	51

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36400 Poles, Towers, & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	13453724.	1375123.	234848550.
2010	9759357.	2462260.	222769949.
2009	12635870.	1581892.	215472851.
2008	14185076.	1604879.	204302718.
2007	11613345.	1439068.	191722521.
2006	7497300.	1184575.	181544236.
2005	9317858.	1065199.	175307264.
2004	8272339.	859076.	164961747.
2003	6122593.	810067.	157518937.
2002	7161112.	748862.	152178844.
2001	7936126.	957202.	145758114.
2000	6835309.	968544.	138703306.
1999	6441547.	947156.	132837408.
1998	7342110.	637785.	127345194.
1997	6899823.	770960.	120690082.
1996	7299884.	673232.	114483441.
1995	5375368.	657425.	107856788.
1994	7100775.	1039489.	103138846.
1993	7313226.	1173553.	97077559.
1992	7360667.	1187393.	90937886.
1991	4081649.	1151550.	84764612.
1990	6519762.	1140119.	81834513.
1989	7831399.	1339250.	76454871.
1988	5865237.	704087.	69962722.
1987	7086086.	648224.	64801572.
1986	3237667.	698230.	58363710.
1985	5025523.	538746.	55824273.
1984	4569960.	621873.	51337496.
1983	3877350.	622433.	47389409.
1982	3528305.	498592.	44134492.
1981	3229112.	476809.	41104779.
1980	2942997.	510397.	38352476.
1979	2605275.	335953.	35919876.
1978	2222466.	425245.	33650554.
1977	2127823.	519546.	31853333.
1976	2193103.	673551.	30245056.
1975	2291313.	673180.	28725504.
1974	1650385.	508537.	27107371.
1973	1483772.	487092.	25965523.
1972	1552956.	583276.	24968843.
1971	1664874.	566237.	23999163.
1970	2040592.	584280.	22900526.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36400 Poles, Towers, & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	1690718.	477132.	21444214.
1968	1746406.	593733.	20230628.
1967	1924743.	681512.	19077955.
1966	1552014.	605380.	17834724.
1965	1506905.	428000.	16888090.
1964	1594844.	395379.	15809185.
1963	1468826.	336267.	14609720.
1962	1628310.	346003.	13477161.
1961	1779828.	455363.	12194854.
1960	1899048.	435025.	10870389.
1959	2141046.	371359.	9406366.
1958	1296861.	197547.	7636679.
1957	811845.	166856.	6537365.
1956	719833.	136268.	5892376.
1955	605366.	137319.	5308811.
1954	635116.	121038.	4840764.
1953	478639.	93811.	4326686.
1952	395426.	90672.	3941858.
1951	478803.	79691.	3637104.
1950	444605.	57526.	3237992.
1949	358789.	51627.	2850913.
1948	287863.	18074.	2543751.
1947	269457.	13019.	2273962.
1946	165880.	10373.	2017524.
1945	103177.	6650.	1862017.
1944	55976.	7980.	1765490.
1943	30701.	13261.	1717494.
1942	41443.	14676.	1700054.
1941	71830.	23928.	1673287.
1940	76119.	26228.	1625385.
1939	73488.	23554.	1575494.
1938	76099.	29562.	1525560.
1937	95206.	29001.	1479023.
1936	76300.	24534.	1412818.
1935	59606.	19846.	1361052.
1934	47566.	12956.	1321292.
1933	30473.	7799.	1286682.
1932	67305.	19115.	1264008.
1931	101970.	20661.	1215818.
1930	72938.	21385.	1134509.
1929	83420.	15437.	1082956.
1928	172284.	11659.	1014973.
1927	306198.	35632.	854348.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36400 Poles, Towers, & Fixtures

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	249208.	76737.	583782.
1925	87876.	27933.	411311.
1924	46403.	1665.	351368.
1923	110554.	26677.	306630.
1922	33641.	90.	222753.
1921	23778.	1283.	189202.
1920	15040.	0.	166707.
1919	7010.	0.	151667.
1918	5471.	421.	144657.
1917	9100.	0.	139607.
1916	10000.	0.	130507.
1915	8000.	0.	120507.
1914	9292.	0.	112507.
1913	14344.	3955.	103215.
1912	7527.	529.	92826.
1911	3923.	0.	85828.
1910	4300.	0.	81905.
1909	4442.	0.	77605.
1908	5926.	517.	73163.
1907	17250.	0.	67754.
1906	1939.	0.	50504.
1905	1300.	0.	48565.
1904	1077.	0.	47265.
1903	1300.	0.	46188.
1902	606.	0.	44888.
1901	2697.	0.	44282.
1900	1974.	0.	41585.
1899	39611.	0.	39611.
	275797874.	43253592.	4336854635.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	12223683.	0.009761	119318.	12104365.
2010	1.50	5614878.	0.029174	163809.	5451069.
2009	2.50	4343905.	0.048419	210328.	4133577.
2008	3.50	10040810.	0.067513	677889.	9362921.
2007	4.50	6494124.	0.086465	561512.	5932612.
2006	5.50	6401610.	0.105266	673872.	5727738.
2005	6.50	6512054.	0.123940	807104.	5704951.
2004	7.50	5614116.	0.142475	799874.	4814242.
2003	8.50	6494701.	0.160887	1044913.	5449788.
2002	9.50	6093760.	0.179182	1091894.	5001866.
2001	10.50	7361369.	0.197367	1452890.	5908479.
2000	11.50	6828092.	0.215443	1471067.	5357024.
1999	12.50	5355500.	0.233420	1250080.	4105420.
1998	13.50	5097975.	0.251285	1281045.	3816930.
1997	14.50	4760826.	0.269044	1280874.	3479952.
1996	15.50	3177668.	0.286677	910965.	2266703.
1995	16.50	6802072.	0.304186	2069092.	4732980.
1994	17.50	5036041.	0.321555	1619365.	3416676.
1993	18.50	5737861.	0.338767	1943800.	3794061.
1992	19.50	5030949.	0.355818	1790100.	3240849.
1991	20.50	5540508.	0.372695	2064920.	3475589.
1990	21.50	4696260.	0.389392	1828685.	2867574.
1989	22.50	4552789.	0.405894	1847951.	2704838.
1988	23.50	5334332.	0.422195	2252129.	3082203.
1987	24.50	1301657.	0.438278	570488.	731170.
1986	25.50	8683700.	0.454153	3943729.	4739970.
1985	26.50	4848268.	0.469797	2277702.	2570566.
1984	27.50	4949105.	0.485220	2401403.	2547703.
1983	28.50	5040370.	0.500409	2522245.	2518125.
1982	29.50	4790887.	0.515355	2469009.	2321877.
1981	30.50	3973795.	0.530068	2106382.	1867413.
1980	31.50	3730706.	0.544537	2031507.	1699199.
1979	32.50	3321601.	0.558765	1855996.	1465605.
1978	33.50	3278688.	0.572748	1877860.	1400828.
1977	34.50	3043709.	0.586492	1785111.	1258598.
1976	35.50	3167343.	0.599995	1900389.	1266953.
1975	36.50	3721276.	0.613262	2282115.	1439160.
1974	37.50	2714066.	0.626281	1699768.	1014298.
1973	38.50	2429188.	0.639070	1552421.	876767.
1972	39.50	2590929.	0.651629	1688325.	902604.
1971	40.50	2808622.	0.663953	1864794.	943828.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	2086207.	0.676055	1410390.	675816.
1969	42.50	1599857.	0.687932	1100593.	499264.
1968	43.50	1692983.	0.699587	1184388.	508595.
1967	44.50	1669320.	0.711033	1186942.	482378.
1966	45.50	1285718.	0.722264	928627.	357091.
1965	46.50	1299353.	0.733284	952794.	346559.
1964	47.50	1144832.	0.744102	851872.	292961.
1963	48.50	814783.	0.754722	614934.	199848.
1962	49.50	921961.	0.765148	705436.	216524.
1961	50.50	1202762.	0.775379	932596.	270166.
1960	51.50	1180127.	0.785426	926902.	253225.
1959	52.50	1433996.	0.795287	1140438.	293558.
1958	53.50	879933.	0.804965	708315.	171618.
1957	54.50	643710.	0.814472	524284.	119426.
1956	55.50	604896.	0.823792	498309.	106588.
1955	56.50	563063.	0.832959	469009.	94054.
1954	57.50	463609.	0.841954	390338.	73272.
1953	58.50	421360.	0.850777	358483.	62876.
1952	59.50	277292.	0.859457	238320.	38971.
1951	60.50	269624.	0.867973	234026.	35598.
1950	61.50	306427.	0.876342	268535.	37892.
1949	62.50	250189.	0.884587	221313.	28875.
1948	63.50	196489.	0.892680	175402.	21087.
1947	64.50	151930.	0.900680	136840.	15090.
1946	65.50	99368.	0.908612	90287.	9081.
1945	66.50	49931.	0.916450	45759.	4172.
1944	67.50	27086.	0.924379	25038.	2048.
1943	68.50	15886.	0.932410	14812.	1074.
1942	69.50	25344.	0.940699	23841.	1503.
1941	70.50	42948.	0.949534	40781.	2167.
1940	71.50	36808.	0.959025	35300.	1508.
1939	72.50	33023.	0.969261	32008.	1015.
1938	73.50	31752.	0.981190	31155.	597.
1937	74.50	39839.	0.999675	39827.	13.
1936	75.50	29525.	1.000000	29525.	0.
1935	76.50	27426.	1.000000	27426.	0.
1934	77.50	21983.	1.000000	21983.	0.
1933	78.50	14095.	1.000000	14095.	0.
1932	79.50	28309.	1.000000	28309.	0.
1931	80.50	44799.	1.000000	44799.	0.
1930	81.50	26061.	1.000000	26061.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1929	82.50	36385.	1.000000	36385.	0.
1928	83.50	75147.	1.000000	75147.	0.
1927	84.50	110968.	1.000000	110968.	0.
1926	85.50	67882.	1.000000	67882.	0.
1925	86.50	24565.	1.000000	24565.	0.
1924	87.50	15162.	1.000000	15162.	0.
1923	88.50	37778.	1.000000	37778.	0.
1922	89.50	8508.	1.000000	8508.	0.
1921	90.50	7695.	1.000000	7695.	0.
1920	91.50	5860.	1.000000	5860.	0.
1919	92.50	1634.	1.000000	1634.	0.
1918	93.50	2645.	1.000000	2645.	0.
1917	94.50	3787.	1.000000	3787.	0.
1916	95.50	3537.	1.000000	3537.	0.
1915	96.50	1926.	1.000000	1926.	0.
1914	97.50	1530.	1.000000	1530.	0.
1913	98.50	4176.	1.000000	4176.	0.
1912	99.50	1388.	1.000000	1388.	0.
1911	100.50	829.	1.000000	829.	0.
1910	101.50	616.	1.000000	616.	0.
1909	102.50	1180.	1.000000	1180.	0.
1908	103.50	2179.	1.000000	2179.	0.
1907	104.50	3104.	1.000000	3104.	0.
1906	105.50	186.	1.000000	186.	0.
1905	106.50	280.	1.000000	280.	0.
1904	107.50	146.	1.000000	146.	0.
1903	108.50	204.	1.000000	204.	0.
1902	109.50	51.	1.000000	51.	0.
1901	110.50	818.	1.000000	818.	0.
1900	111.50	162.	1.000000	162.	0.
1899	112.50	3221.	1.000000	3221.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

	I	II	III	IV	V	VI
	YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
SUBTOTAL :				0.350108	81196363.	150721581.
NET SALVAGE: -20.0%					16239273.	-16239273.
TOTAL :			231917944.	0.420130	97435636.	134482308.

WEIGHTED AGE: 20.4 YEARS
REMAINING LIFE: 24.7 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	12223683.	0.026315	321672.
2010	1.50 - 2.50	5614878.	0.026315	147758.
2009	2.50 - 3.50	4343905.	0.026315	114312.
2008	3.50 - 4.50	10040810.	0.026315	264229.
2007	4.50 - 5.50	6494124.	0.026315	170896.
2006	5.50 - 6.50	6401610.	0.026315	168462.
2005	6.50 - 7.50	6512054.	0.026315	171368.
2004	7.50 - 8.50	5614116.	0.026315	147738.
2003	8.50 - 9.50	6494701.	0.026315	170911.
2002	9.50 - 10.50	6093760.	0.026315	160360.
2001	10.50 - 11.50	7361369.	0.026315	193718.
2000	11.50 - 12.50	6828092.	0.026315	179685.
1999	12.50 - 13.50	5355500.	0.026315	140933.
1998	13.50 - 14.50	5097975.	0.026315	134156.
1997	14.50 - 15.50	4760826.	0.026315	125283.
1996	15.50 - 16.50	3177668.	0.026315	83622.
1995	16.50 - 17.50	6802072.	0.026315	179000.
1994	17.50 - 18.50	5036041.	0.026315	132526.
1993	18.50 - 19.50	5737861.	0.026315	150995.
1992	19.50 - 20.50	5030949.	0.026315	132392.
1991	20.50 - 21.50	5540508.	0.026315	145801.
1990	21.50 - 22.50	4696260.	0.026315	123584.
1989	22.50 - 23.50	4552789.	0.026315	119809.
1988	23.50 - 24.50	5334332.	0.026315	140376.
1987	24.50 - 25.50	1301657.	0.026315	34254.
1986	25.50 - 26.50	8683700.	0.026315	228516.
1985	26.50 - 27.50	4848268.	0.026315	127585.
1984	27.50 - 28.50	4949105.	0.026315	130238.
1983	28.50 - 29.50	5040370.	0.026315	132640.
1982	29.50 - 30.50	4790887.	0.026315	126075.
1981	30.50 - 31.50	3973795.	0.026315	104572.
1980	31.50 - 32.50	3730706.	0.026315	98175.
1979	32.50 - 33.50	3321601.	0.026315	87410.
1978	33.50 - 34.50	3278688.	0.026315	86280.
1977	34.50 - 35.50	3043709.	0.026315	80097.
1976	35.50 - 36.50	3167343.	0.026315	83350.
1975	36.50 - 37.50	3721276.	0.026315	97927.
1974	37.50 - 38.50	2714066.	0.026315	71422.
1973	38.50 - 39.50	2429188.	0.026315	63925.
1972	39.50 - 40.50	2590929.	0.026315	68182.
1971	40.50 - 41.50	2808622.	0.026315	73910.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	2086207.	0.026315	54900.
1969	42.50 - 43.50	1599857.	0.026315	42101.
1968	43.50 - 44.50	1692983.	0.026315	44552.
1967	44.50 - 45.50	1669320.	0.026315	43929.
1966	45.50 - 46.50	1285718.	0.026315	33834.
1965	46.50 - 47.50	1299353.	0.026315	34193.
1964	47.50 - 48.50	1144832.	0.026315	30127.
1963	48.50 - 49.50	814783.	0.026315	21441.
1962	49.50 - 50.50	921961.	0.026315	24262.
1961	50.50 - 51.50	1202762.	0.026315	31651.
1960	51.50 - 52.50	1180127.	0.026315	31056.
1959	52.50 - 53.50	1433996.	0.026315	37736.
1958	53.50 - 54.50	879933.	0.026315	23156.
1957	54.50 - 55.50	643710.	0.026315	16940.
1956	55.50 - 56.50	604896.	0.026315	15918.
1955	56.50 - 57.50	563063.	0.026315	14817.
1954	57.50 - 58.50	463609.	0.026315	12200.
1953	58.50 - 59.50	421360.	0.026315	11088.
1952	59.50 - 60.50	277292.	0.026315	7297.
1951	60.50 - 61.50	269624.	0.026315	7095.
1950	61.50 - 62.50	306427.	0.026315	8064.
1949	62.50 - 63.50	250189.	0.026315	6584.
1948	63.50 - 64.50	196489.	0.026315	5171.
1947	64.50 - 65.50	151930.	0.026315	3998.
1946	65.50 - 66.50	99368.	0.026315	2615.
1945	66.50 - 67.50	49931.	0.026315	1314.
1944	67.50 - 68.50	27086.	0.026315	713.
1943	68.50 - 69.50	15886.	0.026315	418.
1942	69.50 - 70.50	25344.	0.026315	667.
1941	70.50 - 71.50	42948.	0.026315	1130.
1940	71.50 - 72.50	36808.	0.026315	969.
1939	72.50 - 73.50	33023.	0.026315	869.
1938	73.50 - 74.50	31752.	0.026315	836.
1937	74.50 - 75.50	39839.	0.026315	1048.
1936	75.50 - 76.50	29525.	0.026315	777.
1935	76.50 - 77.50	27426.	0.026315	722.
1934	77.50 - 78.50	21983.	0.026315	579.
1933	78.50 - 79.50	14095.	0.026315	371.
1932	79.50 - 80.50	28309.	0.026315	745.
1931	80.50 - 81.50	44799.	0.026315	1179.
1930	81.50 - 82.50	26061.	0.026315	686.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1929	82.50 - 83.50	36385.	0.026315	957.
1928	83.50 - 84.50	75147.	0.026315	1978.
1927	84.50 - 85.50	110968.	0.026315	2920.
1926	85.50 - 86.50	67882.	0.026315	1786.
1925	86.50 - 87.50	24565.	0.026315	646.
1924	87.50 - 88.50	15162.	0.026315	399.
1923	88.50 - 89.50	37778.	0.026315	994.
1922	89.50 - 90.50	8508.	0.026315	224.
1921	90.50 - 91.50	7695.	0.026315	203.
1920	91.50 - 92.50	5860.	0.026315	154.
1919	92.50 - 93.50	1634.	0.026315	43.
1918	93.50 - 94.50	2645.	0.026315	70.
1917	94.50 - 95.50	3787.	0.026315	100.
1916	95.50 - 96.50	3537.	0.026315	93.
1915	96.50 - 97.50	1926.	0.026315	51.
1914	97.50 - 98.50	1530.	0.026315	40.
1913	98.50 - 99.50	4176.	0.026315	110.
1912	99.50 -100.50	1388.	0.026315	37.
1911	100.50 -101.50	829.	0.026315	22.
1910	101.50 -102.50	616.	0.026315	16.
1909	102.50 -103.50	1180.	0.026315	31.
1908	103.50 -104.50	2179.	0.026315	57.
1907	104.50 -105.50	3104.	0.026315	82.
1906	105.50 -106.50	186.	0.026315	5.
1905	106.50 -107.50	280.	0.026315	7.
1904	107.50 -108.50	146.	0.026315	4.
1903	108.50 -109.50	204.	0.026315	5.
1902	109.50 -110.50	51.	0.026315	1.
1901	110.50 -111.50	818.	0.026315	22.
1900	111.50 -112.50	162.	0.026315	4.
1899	112.50 -113.50	3221.	0.026315	85.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA R1 O.C. SALVAGE %: -20.

	I	II	III	IV	V
	YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
SUBTOTAL :			231917944.	0.026315	6103035.
NET SALVAGE: -20.0 %					1220607.
TOTAL :			231917944.	0.031579	7323642.

MONTHLY RATE: 0.002632

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 38.0 YRS CURVE: IOWA R1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	12223683.	37.6	459971069.
2010	1.50	5614878.	36.9	207142958.
2009	2.50	4343905.	36.2	157077702.
2008	3.50	10040810.	35.4	355795005.
2007	4.50	6494124.	34.7	225441803.
2006	5.50	6401610.	34.0	217656489.
2005	6.50	6512054.	33.3	216790576.
2004	7.50	5614116.	32.6	182943254.
2003	8.50	6494701.	31.9	207094294.
2002	9.50	6093760.	31.2	190073075.
2001	10.50	7361369.	30.5	224524724.
2000	11.50	6828092.	29.8	203569231.
1999	12.50	5355500.	29.1	156007716.
1998	13.50	5097975.	28.5	145044963.
1997	14.50	4760826.	27.8	132239672.
1996	15.50	3177668.	27.1	86135685.
1995	16.50	6802072.	26.4	179855264.
1994	17.50	5036041.	25.8	129835165.
1993	18.50	5737861.	25.1	144175955.
1992	19.50	5030949.	24.5	123153642.
1991	20.50	5540508.	23.8	132073864.
1990	21.50	4696260.	23.2	108969054.
1989	22.50	4552789.	22.6	102784994.
1988	23.50	5334332.	22.0	117125024.
1987	24.50	1301657.	21.3	27784757.
1986	25.50	8683700.	20.7	180120914.
1985	26.50	4848268.	20.1	97682630.
1984	27.50	4949105.	19.6	96813806.
1983	28.50	5040370.	19.0	95689822.
1982	29.50	4790887.	18.4	88232339.
1981	30.50	3973795.	17.9	70962490.
1980	31.50	3730706.	17.3	64570303.
1979	32.50	3321601.	16.8	55693626.
1978	33.50	3278688.	16.2	53232047.
1977	34.50	3043709.	15.7	47827278.
1976	35.50	3167343.	15.2	48144773.
1975	36.50	3721276.	14.7	54688708.
1974	37.50	2714066.	14.2	38543771.
1973	38.50	2429188.	13.7	33317528.
1972	39.50	2590929.	13.2	34299325.
1971	40.50	2808622.	12.8	35865869.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 38.0 YRS CURVE: IOWA R1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	2086207.	12.3	25681314.
1969	42.50	1599857.	11.9	18972251.
1968	43.50	1692983.	11.4	19326822.
1967	44.50	1669320.	11.0	18330561.
1966	45.50	1285718.	10.6	13569599.
1965	46.50	1299353.	10.1	13169379.
1964	47.50	1144832.	9.7	11132633.
1963	48.50	814783.	9.3	7594320.
1962	49.50	921961.	8.9	8228013.
1961	50.50	1202762.	8.5	10266422.
1960	51.50	1180127.	8.2	9622660.
1959	52.50	1433996.	7.8	11155335.
1958	53.50	879933.	7.4	6521546.
1957	54.50	643710.	7.1	4538241.
1956	55.50	604896.	6.7	4050381.
1955	56.50	563063.	6.3	3574110.
1954	57.50	463609.	6.0	2784357.
1953	58.50	421360.	5.7	2389332.
1952	59.50	277292.	5.3	1480925.
1951	60.50	269624.	5.0	1352726.
1950	61.50	306427.	4.7	1439918.
1949	62.50	250189.	4.4	1097267.
1948	63.50	196489.	4.1	801325.
1947	64.50	151930.	3.8	573414.
1946	65.50	99368.	3.5	345083.
1945	66.50	49931.	3.2	158527.
1944	67.50	27086.	2.9	77835.
1943	68.50	15886.	2.6	40802.
1942	69.50	25344.	2.3	57111.
1941	70.50	42948.	1.9	82363.
1940	71.50	36808.	1.6	57313.
1939	72.50	33023.	1.2	38573.
1938	73.50	31752.	0.7	22696.
1937	74.50	39839.	0.0	492.
1936	75.50	29525.	0.0	0.
1935	76.50	27426.	0.0	0.
1934	77.50	21983.	0.0	0.
1933	78.50	14095.	0.0	0.
1932	79.50	28309.	0.0	0.
1931	80.50	44799.	0.0	0.
1930	81.50	26061.	0.0	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 38.0 YRS CURVE: IOWA R1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1929	82.50	36385.	0.0	0.
1928	83.50	75147.	0.0	0.
1927	84.50	110968.	0.0	0.
1926	85.50	67882.	0.0	0.
1925	86.50	24565.	0.0	0.
1924	87.50	15162.	0.0	0.
1923	88.50	37778.	0.0	0.
1922	89.50	8508.	0.0	0.
1921	90.50	7695.	0.0	0.
1920	91.50	5860.	0.0	0.
1919	92.50	1634.	0.0	0.
1918	93.50	2645.	0.0	0.
1917	94.50	3787.	0.0	0.
1916	95.50	3537.	0.0	0.
1915	96.50	1926.	0.0	0.
1914	97.50	1530.	0.0	0.
1913	98.50	4176.	0.0	0.
1912	99.50	1388.	0.0	0.
1911	100.50	829.	0.0	0.
1910	101.50	616.	0.0	0.
1909	102.50	1180.	0.0	0.
1908	103.50	2179.	0.0	0.
1907	104.50	3104.	0.0	0.
1906	105.50	186.	0.0	0.
1905	106.50	280.	0.0	0.
1904	107.50	146.	0.0	0.
1903	108.50	204.	0.0	0.
1902	109.50	51.	0.0	0.
1901	110.50	818.	0.0	0.
1900	111.50	162.	0.0	0.
1899	112.50	3221.	0.0	0.
TOTAL:		231917944.	24.7	5727484810.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 63.0R1	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	12247461.	99.7952	12222383.	25078.	1300.	12223683.
2010	1.50	5648132.	99.3790	5613060.	35072.	1818.	5614878.
2009	2.50	4387396.	98.9545	4341527.	45869.	2378.	4343905.
2008	3.50	10183748.	98.5197	10032994.	150754.	7815.	10040810.
2007	4.50	6614768.	98.0764	6487528.	127240.	6596.	6494124.
2006	5.50	6549186.	97.6234	6393541.	155645.	8069.	6401610.
2005	6.50	6692153.	97.1617	6502207.	189946.	9847.	6512054.
2004	7.50	5795940.	96.6914	5604174.	191766.	9941.	5614116.
2003	8.50	6736728.	96.2109	6481468.	255260.	13233.	6494701.
2002	9.50	6351372.	95.7222	6079675.	271697.	14085.	6093760.
2001	10.50	7710508.	95.2243	7342280.	368228.	19089.	7361369.
2000	11.50	7188104.	94.7177	6808408.	379696.	19684.	6828092.
1999	12.50	5667056.	94.2017	5338466.	328590.	17034.	5355500.
1998	13.50	5423109.	93.6769	5080198.	342911.	17777.	5097975.
1997	14.50	5091845.	93.1436	4742727.	349118.	18099.	4760826.
1996	15.50	3417431.	92.6005	3164558.	252873.	13109.	3177668.
1995	16.50	7356592.	92.0501	6771753.	584839.	30319.	6802072.
1994	17.50	5478019.	91.4907	5011876.	466143.	24165.	5036041.
1993	18.50	6278241.	90.9222	5708315.	569926.	29545.	5737861.
1992	19.50	5537894.	90.3454	5003232.	534662.	27717.	5030949.
1991	20.50	6136304.	89.7598	5507933.	628371.	32575.	5540508.
1990	21.50	5233912.	89.1659	4666863.	567049.	29396.	4696260.
1989	22.50	5106594.	88.5621	4522509.	584085.	30279.	4552789.
1988	23.50	6022451.	87.9494	5296708.	725743.	37623.	5334332.
1987	24.50	1479429.	87.3268	1291938.	187491.	9720.	1301657.
1986	25.50	9937472.	86.6936	8615149.	1322323.	68550.	8683700.
1985	26.50	5587230.	86.0510	4807865.	779365.	40403.	4848268.
1984	27.50	5744490.	85.3969	4905618.	838872.	43488.	4949105.
1983	28.50	5893546.	84.7320	4993722.	899824.	46648.	5040370.
1982	29.50	5644205.	84.0549	4744231.	899974.	46655.	4790887.
1981	30.50	4717872.	83.3662	3933112.	784760.	40683.	3973795.
1980	31.50	4464508.	82.6650	3690586.	773922.	40121.	3730706.
1979	32.50	4007403.	81.9510	3284105.	723298.	37496.	3321601.
1978	33.50	3988808.	81.2238	3239862.	748946.	38826.	3278688.
1977	34.50	3734866.	80.4827	3005920.	728946.	37789.	3043709.
1976	35.50	3921000.	79.7280	3126136.	794864.	41206.	3167343.
1975	36.50	4648706.	78.9589	3670568.	978138.	50708.	3721276.
1974	37.50	3422268.	78.1746	2675345.	746923.	38721.	2714066.
1973	38.50	3092570.	77.3763	2392917.	699653.	36271.	2429188.
1972	39.50	3331229.	76.5619	2550453.	780776.	40476.	2590929.
1971	40.50	3648025.	75.7321	2762728.	885297.	45895.	2808622.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 63.0R1	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	2738172.	74.8879	2050561.	687611.	35646.	2086207.
1969	42.50	2122607.	74.0257	1571276.	551331.	28582.	1599857.
1968	43.50	2271203.	73.1493	1661369.	609834.	31614.	1692983.
1967	44.50	2265225.	72.2550	1636738.	628487.	32581.	1669320.
1966	45.50	1765331.	71.3461	1259495.	505836.	26223.	1285718.
1965	46.50	1805829.	70.4198	1271661.	534168.	27692.	1299353.
1964	47.50	1611087.	69.4773	1119340.	491747.	25493.	1144832.
1963	48.50	1161460.	68.5196	795828.	365632.	18955.	814783.
1962	49.50	1331815.	67.5433	899552.	432263.	22409.	921961.
1961	50.50	1761344.	66.5527	1172222.	589122.	30541.	1202762.
1960	51.50	1752719.	65.5450	1148820.	603899.	31307.	1180127.
1959	52.50	2160916.	64.5213	1394252.	766664.	39745.	1433996.
1958	53.50	1345953.	63.4831	854453.	491500.	25480.	879933.
1957	54.50	999931.	62.4277	624234.	375697.	19476.	643710.
1956	55.50	954677.	61.3581	585772.	368905.	19124.	604896.
1955	56.50	903312.	60.2738	544460.	358852.	18603.	563063.
1954	57.50	756406.	59.1747	447601.	308805.	16009.	463609.
1953	58.50	699509.	58.0624	406152.	293357.	15208.	421360.
1952	59.50	468650.	56.9357	266829.	201821.	10463.	277292.
1951	60.50	464160.	55.7970	258987.	205173.	10636.	269624.
1950	61.50	537630.	54.6447	293786.	243844.	12641.	306427.
1949	62.50	447626.	53.4807	239394.	208232.	10795.	250189.
1948	63.50	358697.	52.3061	187620.	171077.	8869.	196489.
1947	64.50	283164.	51.1203	144754.	138410.	7175.	151930.
1946	65.50	189193.	49.9259	94456.	94737.	4911.	99368.
1945	66.50	97180.	48.7212	47347.	49833.	2583.	49931.
1944	67.50	53923.	47.5094	25619.	28304.	1467.	27086.
1943	68.50	32371.	46.2898	14984.	17387.	901.	15886.
1942	69.50	52897.	45.0633	23837.	29060.	1506.	25344.
1941	70.50	91880.	43.8320	40273.	51607.	2675.	42948.
1940	71.50	80770.	42.5952	34404.	46366.	2404.	36808.
1939	72.50	74382.	41.3559	30761.	43621.	2261.	33023.
1938	73.50	73468.	40.1140	29471.	43997.	2281.	31752.
1937	74.50	94768.	38.8699	36836.	57932.	3003.	39839.
1936	75.50	72260.	37.6263	27189.	45071.	2337.	29525.
1935	76.50	69118.	36.3824	25147.	43971.	2280.	27426.
1934	77.50	57094.	35.1416	20064.	37030.	1920.	21983.
1933	78.50	37757.	33.9031	12801.	24956.	1294.	14095.
1932	79.50	78289.	32.6694	25577.	52712.	2733.	28309.
1931	80.50	128015.	31.4408	40249.	87766.	4550.	44799.
1930	81.50	77019.	30.2200	23275.	53744.	2786.	26061.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 63.0R1	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	111315.	29.0063	32288.	79027.	4097.	36385.
1928	83.50	238220.	27.8025	66231.	171989.	8916.	75147.
1927	84.50	364860.	26.6093	97087.	267773.	13882.	110968.
1926	85.50	231726.	25.4280	58923.	172803.	8958.	67882.
1925	86.50	87149.	24.2608	21143.	66006.	3422.	24565.
1924	87.50	55965.	23.1066	12932.	43033.	2231.	15162.
1923	88.50	145212.	21.9704	31904.	113308.	5874.	37778.
1922	89.50	34097.	20.8498	7109.	26988.	1399.	8508.
1921	90.50	32184.	19.7496	6356.	25828.	1339.	7695.
1920	91.50	25606.	18.6680	4780.	20826.	1080.	5860.
1919	92.50	7470.	17.6088	1315.	6155.	319.	1634.
1918	93.50	12659.	16.5718	2098.	10561.	548.	2645.
1917	94.50	18995.	15.5570	2955.	16040.	832.	3787.
1916	95.50	18614.	14.5708	2712.	15902.	824.	3537.
1915	96.50	10646.	13.6085	1449.	9197.	477.	1926.
1914	97.50	8893.	12.6748	1127.	7766.	403.	1530.
1913	98.50	25551.	11.7698	3007.	22544.	1169.	4176.
1912	99.50	8946.	10.8937	975.	7971.	413.	1388.
1911	100.50	5637.	10.0506	567.	5070.	263.	829.
1910	101.50	4421.	9.2369	408.	4013.	208.	616.
1909	102.50	8936.	8.4587	756.	8180.	424.	1180.
1908	103.50	17436.	7.7127	1345.	16091.	834.	2179.
1907	104.50	26257.	7.0011	1838.	24419.	1266.	3104.
1906	105.50	1662.	6.3264	105.	1557.	81.	186.
1905	106.50	2644.	5.6847	150.	2494.	129.	280.
1904	107.50	1456.	5.0831	74.	1382.	72.	146.
1903	108.50	2158.	4.5162	97.	2061.	107.	204.
1902	109.50	565.	3.9863	23.	542.	28.	51.
1901	110.50	9622.	3.4951	336.	9286.	481.	818.
1900	111.50	2005.	3.0385	61.	1944.	101.	162.
1899	112.50	42000.	2.6220	1101.	40899.	2120.	3221.
TOTALS	:	264009285.		230163340.	33845945.	1754604.	231917944.

ACTUAL SURVIVORS :231917944.

INDICATED SURVIVORS:230163340.

DIFFERENCE : 1754604. PERCENT DIFFERENCE : 0.8

TOTAL FOR PRORATION: 33845945.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36500. Overhead Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 38.0 YEARS CURVE: IOWA R1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0132	99.65926	0.34074	49.91482	0.026315	1.31353	0.97280	0.009761
1.50	0.0395	98.96016	0.69911	99.30971	0.026315	2.61338	2.88707	0.029174
2.50	0.0658	98.23489	0.72526	98.59753	0.026315	2.59464	4.75645	0.048419
3.50	0.0921	97.48474	0.75016	97.85981	0.026315	2.57523	6.58152	0.067513
4.50	0.1184	96.71005	0.77469	97.09739	0.026315	2.55517	8.36200	0.086465
5.50	0.1447	95.90963	0.80042	96.30984	0.026315	2.53444	10.09603	0.105266
6.50	0.1711	95.08542	0.82421	95.49753	0.026315	2.51306	11.78488	0.123940
7.50	0.1974	94.23579	0.84963	94.66061	0.026315	2.49104	13.42629	0.142475
8.50	0.2237	93.36184	0.87395	93.79882	0.026315	2.46836	15.02070	0.160887
9.50	0.2500	92.46400	0.89784	92.91292	0.026315	2.44505	16.56791	0.179182
10.50	0.2763	91.54242	0.92158	92.00321	0.026315	2.42111	18.06744	0.197367
11.50	0.3026	90.59695	0.94547	91.06969	0.026315	2.39654	19.51851	0.215443
12.50	0.3289	89.62805	0.96890	90.11250	0.026315	2.37135	20.92097	0.233420
13.50	0.3553	88.63395	0.99410	89.13100	0.026315	2.34553	22.27239	0.251285
14.50	0.3816	87.61479	1.01916	88.12437	0.026315	2.31904	23.57227	0.269044
15.50	0.4079	86.56763	1.04716	87.09121	0.026315	2.29185	24.81696	0.286677
16.50	0.4342	85.49226	1.07537	86.02995	0.026315	2.26392	26.00551	0.304186
17.50	0.4605	84.38642	1.10584	84.93934	0.026315	2.23522	27.13489	0.321555
18.50	0.4868	83.24731	1.13910	83.81687	0.026315	2.20568	28.20147	0.338767
19.50	0.5132	82.07395	1.17337	82.66063	0.026315	2.17526	29.20336	0.355818
20.50	0.5395	80.86447	1.20948	81.46921	0.026315	2.14390	30.13778	0.372695
21.50	0.5658	79.61752	1.24695	80.24100	0.026315	2.11158	31.00242	0.389392
22.50	0.5921	78.33095	1.28658	78.97424	0.026315	2.07825	31.79408	0.405894
23.50	0.6184	77.00353	1.32742	77.66724	0.026315	2.04385	32.51052	0.422195
24.50	0.6447	75.63289	1.37063	76.31821	0.026315	2.00835	33.14824	0.438278
25.50	0.6711	74.22032	1.41258	74.92661	0.026315	1.97173	33.70739	0.454153
26.50	0.6974	72.76263	1.45769	73.49147	0.026315	1.93396	34.18367	0.469797
27.50	0.7237	71.26131	1.50132	72.01197	0.026315	1.89503	34.57738	0.485220
28.50	0.7500	69.71500	1.54632	70.48816	0.026315	1.85493	34.88600	0.500409
29.50	0.7763	68.12284	1.59216	68.91892	0.026315	1.81364	35.10747	0.515355
30.50	0.8026	66.48669	1.63616	67.30476	0.026315	1.77116	35.24247	0.530068
31.50	0.8289	64.80589	1.68079	65.64629	0.026315	1.72751	35.28920	0.544537
32.50	0.8553	63.08205	1.72384	63.94397	0.026315	1.68272	35.24807	0.558765
33.50	0.8816	61.31547	1.76658	62.19876	0.026315	1.63679	35.11828	0.572748
34.50	0.9079	59.50890	1.80658	60.41218	0.026315	1.58978	34.90148	0.586492
35.50	0.9342	57.66347	1.84542	58.58618	0.026315	1.54172	34.59779	0.599995
36.50	0.9605	55.78189	1.88158	56.72268	0.026315	1.49269	34.20889	0.613262
37.50	0.9868	53.86479	1.91711	54.82334	0.026315	1.44270	33.73449	0.626281
38.50	1.0132	51.91710	1.94768	52.89095	0.026315	1.39185	33.17866	0.639070

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36500. Overhead Conductors & Devices

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 38.0 YEARS CURVE: IOWA R1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	1.0395	49.94168	1.97542	50.92939	0.026315	1.34023	32.54347	0.651629
40.50	1.0658	47.94068	2.00100	48.94118	0.026315	1.28791	31.83038	0.663953
41.50	1.0921	45.91926	2.02142	46.92997	0.026315	1.23499	31.04395	0.676055
42.50	1.1184	43.88068	2.03858	44.89997	0.026315	1.18156	30.18693	0.687932
43.50	1.1447	41.82905	2.05163	42.85487	0.026315	1.12775	29.26304	0.699587
44.50	1.1711	39.77047	2.05858	40.79976	0.026315	1.07367	28.27813	0.711033
45.50	1.1974	37.70805	2.06242	38.73926	0.026315	1.01944	27.23516	0.722264
46.50	1.2237	35.64727	2.06079	36.67766	0.026315	0.96519	26.13956	0.733284
47.50	1.2500	33.59400	2.05327	34.62063	0.026315	0.91106	24.99735	0.744102
48.50	1.2763	31.55379	2.04021	32.57390	0.026315	0.85720	23.81434	0.754722
49.50	1.3026	29.53221	2.02158	30.54300	0.026315	0.80375	22.59651	0.765148
50.50	1.3289	27.53448	1.99774	28.53334	0.026315	0.75087	21.34965	0.775379
51.50	1.3553	25.56748	1.96700	26.55098	0.026315	0.69870	20.08135	0.785426
52.50	1.3816	23.63653	1.93095	24.60200	0.026315	0.64741	18.79782	0.795287
53.50	1.4079	21.74768	1.88885	22.69211	0.026315	0.59715	17.50613	0.804965
54.50	1.4342	19.90789	1.83979	20.82779	0.026315	0.54809	16.21443	0.814472
55.50	1.4605	18.12110	1.78679	19.01450	0.026315	0.50038	14.92801	0.823792
56.50	1.4868	16.39669	1.72442	17.25889	0.026315	0.45418	13.65777	0.832959
57.50	1.5132	14.73779	1.65890	15.56724	0.026315	0.40966	12.40854	0.841954
58.50	1.5395	13.15021	1.58758	13.94400	0.026315	0.36694	11.18790	0.850777
59.50	1.5658	11.64137	1.50884	12.39579	0.026315	0.32620	10.00526	0.859457
60.50	1.5921	10.21411	1.42726	10.92774	0.026315	0.28757	8.86557	0.867973
61.50	1.6184	8.87432	1.33979	9.54421	0.026315	0.25116	7.77694	0.876342
62.50	1.6447	7.62700	1.24732	8.25066	0.026315	0.21712	6.74674	0.884587
63.50	1.6711	6.47342	1.15358	7.05021	0.026315	0.18553	5.77869	0.892680
64.50	1.6974	5.41932	1.05410	5.94637	0.026315	0.15648	4.88107	0.900680
65.50	1.7237	4.46637	0.95295	4.94284	0.026315	0.13007	4.05819	0.908612
66.50	1.7500	3.61300	0.85337	4.03968	0.026315	0.10631	3.31113	0.916450
67.50	1.7763	2.86474	0.74826	3.23887	0.026315	0.08523	2.64810	0.924379
68.50	1.8026	2.21605	0.64868	2.54039	0.026315	0.06685	2.06627	0.932410
69.50	1.8289	1.66474	0.55132	1.94039	0.026315	0.05106	1.56602	0.940699
70.50	1.8553	1.20737	0.45737	1.43605	0.026315	0.03779	1.14644	0.949534
71.50	1.8816	0.83211	0.37526	1.01974	0.026315	0.02683	0.79801	0.959025
72.50	1.9079	0.52732	0.30479	0.67971	0.026315	0.01789	0.51111	0.969261
73.50	1.9342	0.29000	0.23732	0.40866	0.026315	0.01075	0.28455	0.981190
74.50	1.9605	0.12158	0.16842	0.20579	0.026315	0.00542	0.12154	0.999675
75.50	1.9868	0.02589	0.09568	0.07374	0.026315	0.00194	0.02780	1.000000
76.50	2.0132	0.00000	0.02589	0.01295	0.026315	0.00034	0.00000	1.000000
		3800.04295	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 365.00 - Overhead Conductors and Devices
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	990,642	(629,654)	(64)	18,854	2	(610,800)	(62)
2009	672,240	(710,289)	(106)	142,358	21	(567,931)	(84)
2008	11,965,843	(810,940)	(7)	132,161	1	(678,779)	(6)
2007	633,497	(619,282)	(98)	132,507	21	(486,775)	(77)
2006	1,383,585	(627,487)	(45)	515,107	37	(112,380)	(8)
2005	1,506,181	(503,694)	(33)	526,150	35	22,456	1
2004	960,221	(255,030)	(27)	696,036	72	441,006	46
2003	895,169	(985,712)	(110)	264,957	30	(720,755)	(81)
2002	639,344	(568,750)	(89)	285,630	45	(283,120)	(44)
2001	649,459	(706,046)	(109)	128,380	20	(577,666)	(89)
2000	758,332	(624,247)	(82)	178,956	24	(445,291)	(59)
1999	727,224	(422,421)	(58)	315,625	43	(106,796)	(15)
1998	421,571	(475,084)	(113)	349,891	83	(125,193)	(30)
1997	661,293	(439,780)	(67)	499,222	75	59,441	9
1996	745,338	(471,231)	(63)	658,138	88	186,907	25
1995	707,509	(484,261)	(68)	773,462	109	289,201	41
1994	563,716	(483,419)	(86)	345,560	61	(137,859)	(24)
1993	934,595	(683,291)	(73)	499,685	53	(183,605)	(20)
1992	670,945	(486,754)	(73)	407,014	61	(79,740)	(12)
1991	866,992	(641,550)	(74)	330,219	38	(311,331)	(36)
1990	811,244	(576,970)	(71)	507,888	63	(69,082)	(9)
1989	1,108,067	(539,428)	(49)	429,306	39	(110,122)	(10)
1988	577,160	(471,761)	(82)	612,157	106	140,397	24
1987	737,305	(436,746)	(59)	411,342	56	(25,403)	(3)
1986	1,003,852	(876,335)	(87)	729,713	73	(146,622)	(15)
1985	704,919	(458,089)	(65)	562,563	80	104,474	15
1984	972,394	(275,776)	(28)	681,733	70	405,957	42
1983	908,857	(312,822)	(34)	492,275	54	179,452	20
1982	546,904	(207,447)	(38)	500,328	91	292,881	54
	34,724,398	**(15,784,296)**	**(45)**	**12,127,217**	**35**	**(3,657,080)**	**(11)**

Tampa Electric Company
Net Salvage Analysis
Account - 365.00 - Overhead Conductors and Devices
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	15,645,807	(3,397,652)	(22)	940,987	6	(2,456,665)	(16)
2009	16,161,346	(3,271,692)	(20)	1,448,283	9	(1,823,409)	(11)
2008	16,449,327	(2,816,433)	(17)	2,001,961	12	(814,472)	(5)
2007	5,378,653	(2,991,205)	(56)	2,134,757	40	(856,448)	(16)
2006	5,384,500	(2,940,673)	(55)	2,287,880	42	(652,793)	(12)
2005	4,650,373	(3,019,232)	(65)	1,901,153	41	(1,118,079)	(24)
2004	3,902,524	(3,139,785)	(80)	1,553,959	40	(1,585,826)	(41)
2003	3,669,527	(3,307,177)	(90)	1,173,548	32	(2,133,628)	(58)
2002	3,195,929	(2,796,549)	(88)	1,258,482	39	(1,538,066)	(48)
2001	3,217,878	(2,667,579)	(83)	1,472,074	46	(1,195,505)	(37)
2000	3,313,758	(2,432,764)	(73)	2,001,832	60	(430,931)	(13)
1999	3,262,935	(2,292,778)	(70)	2,596,338	80	303,560	9
1998	3,099,427	(2,353,776)	(76)	2,626,272	85	272,497	9
1997	3,612,451	(2,561,982)	(71)	2,776,067	77	214,084	6
1996	3,622,104	(2,608,956)	(72)	2,683,859	74	74,903	2
1995	3,743,758	(2,779,275)	(74)	2,355,940	63	(423,335)	(11)
1994	3,847,493	(2,871,984)	(75)	2,090,366	54	(781,618)	(20)
1993	4,391,844	(2,927,993)	(67)	2,174,113	50	(753,880)	(17)
1992	4,034,409	(2,716,464)	(67)	2,286,585	57	(429,878)	(11)
1991	4,100,768	(2,666,455)	(65)	2,290,913	56	(375,542)	(9)
1990	4,237,628	(2,901,240)	(68)	2,690,407	63	(210,833)	(5)
1989	4,131,303	(2,782,358)	(67)	2,745,081	66	(37,277)	(1)
1988	3,995,629	(2,518,706)	(63)	2,997,508	75	478,802	12
1987	4,327,326	(2,359,767)	(55)	2,877,625	66	517,858	12
1986	4,136,925	(2,130,468)	(51)	2,966,610	72	836,142	20

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36500 Overhead Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	12247461.	1078269.	231917944.
2010	5648132.	990642.	220748752.
2009	4387396.	672240.	216091262.
2008	10183748.	1195843.	212376106.
2007	6614768.	633497.	203388201.
2006	6549186.	1383585.	197406929.
2005	6692153.	1506181.	192275863.
2004	5795940.	960221.	181484411.
2003	6736728.	895169.	176648693.
2002	6351372.	639344.	170779253.
2001	7710508.	649459.	165067225.
2000	7188104.	758332.	158004600.
1999	5667056.	727224.	151574828.
1998	5423109.	421571.	146635665.
1997	5091845.	661293.	141634127.
1996	3417431.	745338.	137203575.
1995	7356592.	707509.	134531482.
1994	5478019.	563716.	127882399.
1993	6278241.	934595.	122968097.
1992	5537894.	670945.	117624451.
1991	6136304.	866992.	112757502.
1990	5233912.	811244.	107488190.
1989	5106594.	1108068.	103065522.
1988	6022451.	577160.	99066996.
1987	1479429.	737305.	93621705.
1986	9937472.	1003852.	92879581.
1985	5587230.	704919.	83945961.
1984	5744490.	972394.	79063650.
1983	5893546.	908856.	74291554.
1982	5644205.	546905.	69306864.
1981	4717872.	469126.	64209564.
1980	4464508.	891696.	59960818.
1979	4007403.	372417.	56388006.
1978	3988808.	512058.	52753020.
1977	3734866.	540315.	49276270.
1976	3921000.	624070.	46081719.
1975	4648706.	687746.	42784789.
1974	3422268.	512810.	38823829.
1973	3092570.	492929.	35914371.
1972	3331229.	782240.	33314730.
1971	3648025.	731269.	30765741.
1970	2738172.	670594.	27848985.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36500 Overhead Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	2122607.	437492.	25781407.
1968	2271203.	493961.	24096292.
1967	2265225.	557356.	22319050.
1966	1765331.	530961.	20611181.
1965	1805829.	352076.	19376811.
1964	1611087.	376672.	17923058.
1963	1161460.	275487.	16688643.
1962	1331815.	321275.	15802670.
1961	1761344.	354961.	14792130.
1960	1752719.	212645.	13385747.
1959	2160916.	161116.	11845673.
1958	1345953.	107373.	9845873.
1957	999931.	82175.	8607293.
1956	954677.	63659.	7689537.
1955	903312.	62925.	6798519.
1954	756406.	57372.	5958132.
1953	699509.	61528.	5259098.
1952	468650.	43465.	4621117.
1951	464160.	55365.	4195932.
1950	537630.	55779.	3787137.
1949	447626.	49732.	3305286.
1948	358697.	32592.	2907392.
1947	283164.	23254.	2581287.
1946	189193.	14163.	2321377.
1945	97180.	11342.	2146347.
1944	53923.	3312.	2060509.
1943	32371.	9306.	2009898.
1942	52897.	11769.	1986833.
1941	91880.	28718.	1945705.
1940	80770.	30223.	1882543.
1939	74382.	29890.	1831996.
1938	73468.	29818.	1787504.
1937	94768.	24733.	1743854.
1936	72260.	24878.	1673819.
1935	69118.	29859.	1626437.
1934	57094.	22777.	1587178.
1933	37757.	16888.	1552861.
1932	78289.	23988.	1531992.
1931	128015.	19762.	1477691.
1930	77019.	27374.	1369438.
1929	111315.	30043.	1319793.
1928	238220.	22982.	1238521.
1927	364860.	38043.	1023283.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36500 Overhead Conductors & Devices

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	231726.	51537.	696466.
1925	87149.	22534.	516277.
1924	55965.	6328.	451662.
1923	145212.	45477.	402025.
1922	34097.	2997.	302290.
1921	32184.	8427.	271190.
1920	25606.	0.	247433.
1919	7470.	0.	221827.
1918	12659.	200.	214357.
1917	18995.	0.	201898.
1916	18614.	0.	182903.
1915	10646.	2800.	164289.
1914	8893.	0.	156443.
1913	25551.	5500.	147550.
1912	8946.	5000.	127499.
1911	5637.	0.	123553.
1910	4421.	0.	117916.
1909	8936.	0.	113495.
1908	17436.	500.	104559.
1907	26257.	0.	87623.
1906	1662.	0.	61366.
1905	2644.	0.	59704.
1904	1456.	0.	57060.
1903	2158.	0.	55604.
1902	565.	0.	53446.
1901	9622.	746.	52881.
1900	2005.	0.	44005.
1899	42000.	0.	42000.
	264009285.	37691073.	5167427395.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	6456942.	0.008209	53004.	6403938.
2010	1.50	2788221.	0.024590	68563.	2719659.
2009	2.50	2333962.	0.040946	95565.	2238396.
2008	3.50	5777102.	0.057255	330770.	5446333.
2007	4.50	10926985.	0.073521	803364.	10123621.
2006	5.50	11556197.	0.089745	1037107.	10519091.
2005	6.50	11814767.	0.105922	1251438.	10563329.
2004	7.50	8050750.	0.122036	982479.	7068271.
2003	8.50	5180061.	0.138100	715367.	4464694.
2002	9.50	6380466.	0.154102	983243.	5397223.
2001	10.50	6516705.	0.170032	1108047.	5408658.
2000	11.50	6724479.	0.185898	1250065.	5474414.
1999	12.50	5424743.	0.201692	1094125.	4330618.
1998	13.50	4495364.	0.217404	977312.	3518051.
1997	14.50	4401805.	0.233041	1025802.	3376002.
1996	15.50	3826901.	0.248589	951324.	2875576.
1995	16.50	4915092.	0.264039	1297778.	3617314.
1994	17.50	3776578.	0.279411	1055217.	2721361.
1993	18.50	3771181.	0.294677	1111280.	2659900.
1992	19.50	3226411.	0.309835	999655.	2226755.
1991	20.50	2661186.	0.324899	864618.	1796568.
1990	21.50	3276479.	0.339847	1113502.	2162977.
1989	22.50	4070500.	0.354680	1443726.	2626773.
1988	23.50	3935982.	0.369409	1453986.	2481996.
1987	24.50	3191744.	0.384011	1225666.	1966078.
1986	25.50	3463973.	0.398485	1380342.	2083631.
1985	26.50	3207745.	0.412845	1324303.	1883442.
1984	27.50	2986026.	0.427075	1275258.	1710768.
1983	28.50	1384664.	0.441169	610871.	773792.
1982	29.50	1246581.	0.455137	567365.	679216.
1981	30.50	1351576.	0.468966	633843.	717733.
1980	31.50	1127356.	0.482651	544119.	583236.
1979	32.50	1137412.	0.496206	564391.	573022.
1978	33.50	756625.	0.509614	385587.	371038.
1977	34.50	633694.	0.522872	331341.	302353.
1976	35.50	2053765.	0.535987	1100792.	952974.
1975	36.50	2287320.	0.548950	1255624.	1031696.
1974	37.50	956072.	0.561753	537076.	418996.
1973	38.50	1207339.	0.574407	693503.	513835.
1972	39.50	932858.	0.586893	547488.	385370.
1971	40.50	762903.	0.599204	457135.	305768.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	725716.	0.611360	443674.	282042.
1969	42.50	349666.	0.623334	217959.	131707.
1968	43.50	276408.	0.635122	175553.	100855.
1967	44.50	326419.	0.646735	211107.	115313.
1966	45.50	215981.	0.658149	142148.	73833.
1965	46.50	143901.	0.669357	96321.	47580.
1964	47.50	194702.	0.680375	132470.	62232.
1963	48.50	303428.	0.691171	209721.	93707.
1962	49.50	76963.	0.701745	54008.	22955.
1961	50.50	44978.	0.712108	32029.	12949.
1960	51.50	101009.	0.722234	72952.	28057.
1959	52.50	157439.	0.732112	115263.	42176.
1958	53.50	57606.	0.741760	42730.	14876.
1957	54.50	10565.	0.751153	7936.	2629.
1956	55.50	15711.	0.760288	11945.	3766.
1955	56.50	13452.	0.769172	10347.	3105.
1954	57.50	10040.	0.777792	7809.	2231.
1953	58.50	57698.	0.786143	45359.	12339.
1952	59.50	21852.	0.794241	17356.	4496.
1951	60.50	48305.	0.802066	38744.	9561.
1950	61.50	14663.	0.809624	11872.	2791.
1949	62.50	123737.	0.816925	101084.	22653.
1948	63.50	2364.	0.823965	1948.	416.
1947	64.50	292.	0.830748	242.	49.
1946	65.50	47.	0.837286	39.	8.
1945	66.50	5.	0.843579	4.	1.
1944	67.50	0.	0.849641	0.	0.
1943	68.50	0.	0.855477	0.	0.
1942	69.50	5.	0.861102	5.	1.
1941	70.50	3.	0.866536	2.	0.
1940	71.50	8.	0.871769	7.	1.
1939	72.50	697.	0.876834	611.	86.
1938	73.50	40.	0.881760	35.	5.
1937	74.50	5.	0.886525	4.	1.
1936	75.50	0.	0.891179	0.	0.
1935	76.50	42.	0.895746	38.	4.
1934	77.50	8.	0.900200	7.	1.
1933	78.50	4.	0.904600	4.	0.
1932	79.50	0.	0.908975	0.	0.
1931	80.50	0.	0.913272	0.	0.
1930	81.50	3.	0.917569	2.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1929	82.50	25.	0.921878	23.	2.
1928	83.50	1.	0.926131	1.	0.
1927	84.50	10978.	0.930403	10214.	764.
1926	85.50	247.	0.934709	231.	16.
1925	86.50	1.	0.938950	1.	0.
1924	87.50	2656.	0.943212	2505.	151.
1923	88.50	0.	0.947508	0.	0.
1922	89.50	52.	0.951688	50.	3.
SUBTOTAL :			0.229580	37716401.	126567831.
NET SALVAGE: -5.0%				1885820.	-1885820.
TOTAL :		164284232.	0.241059	39602221.	124682011.

WEIGHTED AGE: 14.6 YEARS
REMAINING LIFE: 46.2 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	6456942.	0.016667	107616.
2010	1.50 - 2.50	2788221.	0.016667	46470.
2009	2.50 - 3.50	2333962.	0.016667	38899.
2008	3.50 - 4.50	5777102.	0.016667	96285.
2007	4.50 - 5.50	10926985.	0.016667	182116.
2006	5.50 - 6.50	11556197.	0.016667	192603.
2005	6.50 - 7.50	11814767.	0.016667	196913.
2004	7.50 - 8.50	8050750.	0.016667	134179.
2003	8.50 - 9.50	5180061.	0.016667	86334.
2002	9.50 - 10.50	6380466.	0.016667	106341.
2001	10.50 - 11.50	6516705.	0.016667	108612.
2000	11.50 - 12.50	6724479.	0.016667	112075.
1999	12.50 - 13.50	5424743.	0.016667	90412.
1998	13.50 - 14.50	4495364.	0.016667	74923.
1997	14.50 - 15.50	4401805.	0.016667	73363.
1996	15.50 - 16.50	3826901.	0.016667	63782.
1995	16.50 - 17.50	4915092.	0.016667	81918.
1994	17.50 - 18.50	3776578.	0.016667	62943.
1993	18.50 - 19.50	3771181.	0.016667	62853.
1992	19.50 - 20.50	3226411.	0.016667	53774.
1991	20.50 - 21.50	2661186.	0.016667	44353.
1990	21.50 - 22.50	3276479.	0.016667	54608.
1989	22.50 - 23.50	4070500.	0.016667	67842.
1988	23.50 - 24.50	3935982.	0.016667	65600.
1987	24.50 - 25.50	3191744.	0.016667	53196.
1986	25.50 - 26.50	3463973.	0.016667	57733.
1985	26.50 - 27.50	3207745.	0.016667	53462.
1984	27.50 - 28.50	2986026.	0.016667	49767.
1983	28.50 - 29.50	1384664.	0.016667	23078.
1982	29.50 - 30.50	1246581.	0.016667	20776.
1981	30.50 - 31.50	1351576.	0.016667	22526.
1980	31.50 - 32.50	1127356.	0.016667	18789.
1979	32.50 - 33.50	1137412.	0.016667	18957.
1978	33.50 - 34.50	756625.	0.016667	12610.
1977	34.50 - 35.50	633694.	0.016667	10562.
1976	35.50 - 36.50	2053765.	0.016667	34229.
1975	36.50 - 37.50	2287320.	0.016667	38122.
1974	37.50 - 38.50	956072.	0.016667	15935.
1973	38.50 - 39.50	1207339.	0.016667	20122.
1972	39.50 - 40.50	932858.	0.016667	15548.
1971	40.50 - 41.50	762903.	0.016667	12715.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	725716.	0.016667	12095.
1969	42.50 - 43.50	349666.	0.016667	5828.
1968	43.50 - 44.50	276408.	0.016667	4607.
1967	44.50 - 45.50	326419.	0.016667	5440.
1966	45.50 - 46.50	215981.	0.016667	3600.
1965	46.50 - 47.50	143901.	0.016667	2398.
1964	47.50 - 48.50	194702.	0.016667	3245.
1963	48.50 - 49.50	303428.	0.016667	5057.
1962	49.50 - 50.50	76963.	0.016667	1283.
1961	50.50 - 51.50	44978.	0.016667	750.
1960	51.50 - 52.50	101009.	0.016667	1683.
1959	52.50 - 53.50	157439.	0.016667	2624.
1958	53.50 - 54.50	57606.	0.016667	960.
1957	54.50 - 55.50	10565.	0.016667	176.
1956	55.50 - 56.50	15711.	0.016667	262.
1955	56.50 - 57.50	13452.	0.016667	224.
1954	57.50 - 58.50	10040.	0.016667	167.
1953	58.50 - 59.50	57698.	0.016667	962.
1952	59.50 - 60.50	21852.	0.016667	364.
1951	60.50 - 61.50	48305.	0.016667	805.
1950	61.50 - 62.50	14663.	0.016667	244.
1949	62.50 - 63.50	123737.	0.016667	2062.
1948	63.50 - 64.50	2364.	0.016667	39.
1947	64.50 - 65.50	292.	0.016667	5.
1946	65.50 - 66.50	47.	0.016667	1.
1945	66.50 - 67.50	5.	0.016667	0.
1944	67.50 - 68.50	0.	0.016667	0.
1943	68.50 - 69.50	0.	0.016667	0.
1942	69.50 - 70.50	5.	0.016667	0.
1941	70.50 - 71.50	3.	0.016667	0.
1940	71.50 - 72.50	8.	0.016667	0.
1939	72.50 - 73.50	697.	0.016667	12.
1938	73.50 - 74.50	40.	0.016667	1.
1937	74.50 - 75.50	5.	0.016667	0.
1936	75.50 - 76.50	0.	0.016667	0.
1935	76.50 - 77.50	42.	0.016667	1.
1934	77.50 - 78.50	8.	0.016667	0.
1933	78.50 - 79.50	4.	0.016667	0.
1932	79.50 - 80.50	0.	0.016667	0.
1931	80.50 - 81.50	0.	0.016667	0.
1930	81.50 - 82.50	3.	0.016667	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 60.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1929	82.50 - 83.50	25.	0.016667	0.
1928	83.50 - 84.50	1.	0.016667	0.
1927	84.50 - 85.50	10978.	0.016667	183.
1926	85.50 - 86.50	247.	0.016667	4.
1925	86.50 - 87.50	1.	0.016667	0.
1924	87.50 - 88.50	2656.	0.016667	44.
1923	88.50 - 89.50	0.	0.016667	0.
1922	89.50 - 90.50	52.	0.016667	1.
SUBTOTAL :		164284232.	0.016667	2738070.
NET SALVAGE: -5.0 %				136904.
TOTAL :		164284232.	0.017500	2874974.

MONTHLY RATE: 0.001458

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	6456942.	59.5	384236325.
2010	1.50	2788221.	58.5	163179532.
2009	2.50	2333962.	57.5	134303796.
2008	3.50	5777102.	56.6	326780000.
2007	4.50	10926985.	55.6	607417323.
2006	5.50	11556197.	54.6	631145514.
2005	6.50	11814767.	53.6	633799834.
2004	7.50	8050750.	52.7	424096307.
2003	8.50	5180061.	51.7	267881668.
2002	9.50	6380466.	50.8	323833416.
2001	10.50	6516705.	49.8	324519517.
2000	11.50	6724479.	48.8	328464884.
1999	12.50	5424743.	47.9	259837103.
1998	13.50	4495364.	47.0	211083103.
1997	14.50	4401805.	46.0	202560151.
1996	15.50	3826901.	45.1	172534587.
1995	16.50	4915092.	44.2	217038874.
1994	17.50	3776578.	43.2	163281650.
1993	18.50	3771181.	42.3	159594042.
1992	19.50	3226411.	41.4	133605339.
1991	20.50	2661186.	40.5	107794087.
1990	21.50	3276479.	39.6	129778604.
1989	22.50	4070500.	38.7	157606415.
1988	23.50	3935982.	37.8	148919799.
1987	24.50	3191744.	37.0	117964679.
1986	25.50	3463973.	36.1	125017866.
1985	26.50	3207745.	35.2	113006559.
1984	27.50	2986026.	34.4	102646093.
1983	28.50	1384664.	33.5	46427554.
1982	29.50	1246581.	32.7	40752948.
1981	30.50	1351576.	31.9	43063998.
1980	31.50	1127356.	31.0	34994185.
1979	32.50	1137412.	30.2	34381296.
1978	33.50	756625.	29.4	22262303.
1977	34.50	633694.	28.6	18141198.
1976	35.50	2053765.	27.8	57178420.
1975	36.50	2287320.	27.1	61901766.
1974	37.50	956072.	26.3	25139768.
1973	38.50	1207339.	25.5	30830129.
1972	39.50	932858.	24.8	23122175.
1971	40.50	762903.	24.0	18346103.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	725716.	23.3	16922508.
1969	42.50	349666.	22.6	7902426.
1968	43.50	276408.	21.9	6051318.
1967	44.50	326419.	21.2	6918761.
1966	45.50	215981.	20.5	4430004.
1965	46.50	143901.	19.8	2854803.
1964	47.50	194702.	19.2	3733900.
1963	48.50	303428.	18.5	5622435.
1962	49.50	76963.	17.9	1377277.
1961	50.50	44978.	17.3	776934.
1960	51.50	101009.	16.7	1683408.
1959	52.50	157439.	16.1	2530563.
1958	53.50	57606.	15.5	892565.
1957	54.50	10565.	14.9	157740.
1956	55.50	15711.	14.4	225960.
1955	56.50	13452.	13.8	186299.
1954	57.50	10040.	13.3	133857.
1953	58.50	57698.	12.8	740344.
1952	59.50	21852.	12.3	269779.
1951	60.50	48305.	11.9	573669.
1950	61.50	14663.	11.4	167490.
1949	62.50	123737.	11.0	1359189.
1948	63.50	2364.	10.6	24968.
1947	64.50	292.	10.2	2963.
1946	65.50	47.	9.8	458.
1945	66.50	5.	9.4	48.
1944	67.50	0.	9.0	0.
1943	68.50	0.	8.7	0.
1942	69.50	5.	8.3	45.
1941	70.50	3.	8.0	21.
1940	71.50	8.	7.7	58.
1939	72.50	697.	7.4	5149.
1938	73.50	40.	7.1	281.
1937	74.50	5.	6.8	34.
1936	75.50	0.	6.5	0.
1935	76.50	42.	6.3	265.
1934	77.50	8.	6.0	48.
1933	78.50	4.	5.7	23.
1932	79.50	0.	5.5	0.
1931	80.50	0.	5.2	0.
1930	81.50	3.	4.9	13.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 60.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1929	82.50	25.	4.7	118.
1928	83.50	1.	4.4	6.
1927	84.50	10978.	4.2	45840.
1926	85.50	247.	3.9	969.
1925	86.50	1.	3.7	5.
1924	87.50	2656.	3.4	9049.
1923	88.50	0.	3.1	0.
1922	89.50	52.	2.9	151.
TOTAL:		164284232.	46.2	7594070654.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 60.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	6457736.	99.9875	6456929.	807.	13.	6456942.
2010	1.50	2789360.	99.9585	2788202.	1158.	19.	2788221.
2009	2.50	2335654.	99.9263	2333933.	1721.	28.	2333962.
2008	3.50	5783426.	99.8888	5776997.	6429.	106.	5777102.
2007	4.50	10943561.	99.8460	10926708.	16853.	277.	10926985.
2006	5.50	11579222.	99.7978	11555813.	23409.	385.	11556197.
2005	6.50	11844630.	99.7437	11814268.	30362.	499.	11814767.
2004	7.50	8076050.	99.6815	8050328.	25722.	423.	8050750.
2003	8.50	5199879.	99.6125	5179730.	20149.	331.	5180061.
2002	9.50	6409782.	99.5350	6379977.	29805.	490.	6380466.
2001	10.50	6552312.	99.4475	6516111.	36201.	595.	6516705.
2000	11.50	6767702.	99.3507	6723757.	43945.	722.	6724479.
1999	12.50	5465427.	99.2432	5424063.	41364.	680.	5424743.
1998	13.50	4534455.	99.1235	4494710.	39745.	653.	4495364.
1997	14.50	4445890.	98.9918	4401068.	44822.	737.	4401805.
1996	15.50	3870836.	98.8460	3826166.	44670.	734.	3826901.
1995	16.50	4979521.	98.6845	4914015.	65506.	1076.	4915092.
1994	17.50	3832779.	98.5092	3775639.	57140.	939.	3776578.
1993	18.50	3834702.	98.3158	3770119.	64583.	1061.	3771181.
1992	19.50	3287738.	98.1035	3225386.	62352.	1025.	3226411.
1991	20.50	2718035.	97.8735	2660236.	57799.	950.	2661186.
1990	21.50	3354954.	97.6218	3275168.	79786.	1311.	3276479.
1989	22.50	4179519.	97.3480	4068678.	110841.	1822.	4070500.
1988	23.50	4053489.	97.0527	3934019.	119470.	1963.	3935982.
1987	24.50	3297749.	96.7318	3189973.	107776.	1771.	3191744.
1986	25.50	3591715.	96.3840	3461839.	129876.	2134.	3463973.
1985	26.50	3338750.	96.0107	3205556.	133194.	2189.	3207745.
1984	27.50	3120835.	95.6082	2983773.	137062.	2252.	2986026.
1983	28.50	1453657.	95.1745	1383511.	70146.	1153.	1384664.
1982	29.50	1314999.	94.7102	1245438.	69561.	1143.	1246581.
1981	30.50	1433167.	94.2118	1350213.	82954.	1363.	1351576.
1980	31.50	1202110.	93.6775	1126107.	76003.	1249.	1127356.
1979	32.50	1220117.	93.1083	1136031.	84086.	1382.	1137412.
1978	33.50	816885.	92.5000	755619.	61266.	1007.	756625.
1977	34.50	688915.	91.8505	632772.	56143.	923.	633694.
1976	35.50	2249343.	91.1598	2050497.	198846.	3268.	2053765.
1975	36.50	2525132.	90.4248	2283346.	241786.	3973.	2287320.
1974	37.50	1064518.	89.6425	954261.	110257.	1812.	956072.
1973	38.50	1356601.	88.8135	1204845.	151756.	2494.	1207339.
1972	39.50	1058490.	87.9327	930758.	127732.	2099.	932858.
1971	40.50	874787.	86.9965	761034.	113753.	1869.	762903.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36600. Underground Conduit

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 60.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	841527.	86.0080	723781.	117746.	1935.	725716.
1969	42.50	410373.	84.9597	348652.	61721.	1014.	349666.
1968	43.50	328610.	83.8490	275536.	53074.	872.	276408.
1967	44.50	393458.	82.6770	325299.	68159.	1120.	326419.
1966	45.50	264223.	81.4370	215175.	49048.	806.	215981.
1965	46.50	178866.	80.1255	143317.	35549.	584.	143901.
1964	47.50	246163.	78.7455	193842.	52321.	860.	194702.
1963	48.50	390707.	77.2880	301970.	88737.	1458.	303428.
1962	49.50	101067.	75.7520	76560.	24507.	403.	76963.
1961	50.50	60321.	74.1400	44722.	15599.	256.	44978.
1960	51.50	138562.	72.4450	100381.	38181.	627.	101009.
1959	52.50	221288.	70.6645	156372.	64916.	1067.	157439.
1958	53.50	83105.	68.8040	57180.	25925.	426.	57606.
1957	54.50	15674.	66.8582	10479.	5195.	85.	10565.
1956	55.50	24020.	64.8280	15572.	8448.	139.	15711.
1955	56.50	21240.	62.7185	13321.	7919.	130.	13452.
1954	57.50	16411.	60.5293	9933.	6478.	106.	10040.
1953	58.50	97876.	58.2640	57026.	40850.	671.	57698.
1952	59.50	38570.	55.9320	21573.	16997.	279.	21852.
1951	60.50	88962.	53.5345	47625.	41337.	679.	48305.
1950	61.50	28261.	51.0805	14436.	13825.	227.	14663.
1949	62.50	250347.	48.5812	121621.	128726.	2115.	123737.
1948	63.50	5037.	46.0445	2319.	2718.	45.	2364.
1947	64.50	657.	43.4820	286.	371.	6.	292.
1946	65.50	112.	40.9072	46.	66.	1.	47.
1945	66.50	13.	38.3313	5.	8.	0.	5.
1944	67.50	0.	35.7700	0.	0.	0.	0.
1943	68.50	0.	33.2353	0.	0.	0.	0.
1942	69.50	17.	30.7428	5.	12.	0.	5.
1941	70.50	9.	28.3075	3.	6.	0.	3.
1940	71.50	28.	25.9375	7.	21.	0.	8.
1939	72.50	2798.	23.6492	662.	2136.	35.	697.
1938	73.50	174.	21.4555	37.	137.	2.	40.
1937	74.50	24.	19.3592	5.	19.	0.	5.
1936	75.50	0.	17.3742	0.	0.	0.	0.
1935	76.50	251.	15.5070	39.	212.	3.	42.
1934	77.50	53.	13.7557	7.	46.	1.	8.
1933	78.50	29.	12.1290	4.	25.	0.	4.
1932	79.50	0.	10.6285	0.	0.	0.	0.
1931	80.50	0.	9.2455	0.	0.	0.	0.
1930	81.50	27.	7.9855	2.	25.	0.	3.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36600. Underground Conduit

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 60.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	300.	6.8440	21.	279.	5.	25.
1928	83.50	19.	5.8105	1.	18.	0.	1.
1927	84.50	170210.	4.8863	8317.	161893.	2660.	10978.
1926	85.50	4386.	4.0660	178.	4208.	69.	247.
1925	86.50	30.	3.3378	1.	29.	0.	1.
1924	87.50	61745.	2.7020	1668.	60077.	987.	2656.
1923	88.50	0.	2.1525	0.	0.	0.	0.
1922	89.50	1585.	1.6780	27.	1558.	26.	52.
TOTALS	:	168391564.		164215606.	4175958.	68626.	164284232.

ACTUAL SURVIVORS :164284232.

INDICATED SURVIVORS:164215606.

DIFFERENCE : 68626. PERCENT DIFFERENCE : 0.0

TOTAL FOR PRORATION: 4175958.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0083	99.98750	0.01250	49.99687	0.016667	0.83328	0.82078	0.008209
1.50	0.0250	99.95850	0.02900	99.97300	0.016667	1.66622	2.45800	0.024590
2.50	0.0417	99.92633	0.03217	99.94242	0.016667	1.66571	4.09154	0.040946
3.50	0.0583	99.88883	0.03750	99.90758	0.016667	1.66513	5.71916	0.057255
4.50	0.0750	99.84600	0.04283	99.86742	0.016667	1.66446	7.34079	0.073521
5.50	0.0917	99.79783	0.04817	99.82192	0.016667	1.66370	8.95632	0.089745
6.50	0.1083	99.74367	0.05417	99.77075	0.016667	1.66285	10.56500	0.105922
7.50	0.1250	99.68150	0.06217	99.71258	0.016667	1.66188	12.16471	0.122036
8.50	0.1417	99.61250	0.06900	99.64700	0.016667	1.66078	13.75649	0.138100
9.50	0.1583	99.53500	0.07750	99.57375	0.016667	1.65956	15.33855	0.154102
10.50	0.1750	99.44750	0.08750	99.49125	0.016667	1.65819	16.90924	0.170032
11.50	0.1917	99.35067	0.09683	99.39908	0.016667	1.65665	18.46906	0.185898
12.50	0.2083	99.24317	0.10750	99.29692	0.016667	1.65495	20.01651	0.201692
13.50	0.2250	99.12350	0.11967	99.18333	0.016667	1.65306	21.54989	0.217404
14.50	0.2417	98.99183	0.13167	99.05766	0.016667	1.65096	23.06919	0.233041
15.50	0.2583	98.84600	0.14583	98.91891	0.016667	1.64865	24.57200	0.248589
16.50	0.2750	98.68450	0.16150	98.76525	0.016667	1.64609	26.05659	0.264039
17.50	0.2917	98.50916	0.17533	98.59683	0.016667	1.64328	27.52454	0.279411
18.50	0.3083	98.31583	0.19333	98.41250	0.016667	1.64021	28.97141	0.294677
19.50	0.3250	98.10350	0.21233	98.20967	0.016667	1.63683	30.39591	0.309835
20.50	0.3417	97.87350	0.23000	97.98850	0.016667	1.63314	31.79905	0.324899
21.50	0.3583	97.62183	0.25167	97.74767	0.016667	1.62913	33.17651	0.339847
22.50	0.3750	97.34800	0.27383	97.48492	0.016667	1.62475	34.52743	0.354680
23.50	0.3917	97.05266	0.29534	97.20033	0.016667	1.62001	35.85210	0.369409
24.50	0.4083	96.73183	0.32083	96.89225	0.016667	1.61487	37.14613	0.384011
25.50	0.4250	96.38400	0.34783	96.55792	0.016667	1.60930	38.40760	0.398485
26.50	0.4417	96.01067	0.37333	96.19733	0.016667	1.60329	39.63756	0.412845
27.50	0.4583	95.60817	0.40250	95.80942	0.016667	1.59682	40.83188	0.427075
28.50	0.4750	95.17450	0.43367	95.39133	0.016667	1.58986	41.98807	0.441169
29.50	0.4917	94.71017	0.46433	94.94233	0.016667	1.58237	43.10611	0.455137
30.50	0.5083	94.21183	0.49833	94.46100	0.016667	1.57435	44.18212	0.468966
31.50	0.5250	93.67750	0.53433	93.94467	0.016667	1.56574	45.21353	0.482651
32.50	0.5417	93.10834	0.56916	93.39292	0.016667	1.55655	46.20092	0.496206
33.50	0.5583	92.50000	0.60833	92.80417	0.016667	1.54674	47.13932	0.509614
34.50	0.5750	91.85050	0.64950	92.17525	0.016667	1.53625	48.02607	0.522872
35.50	0.5917	91.15983	0.69066	91.50517	0.016667	1.52509	48.86049	0.535987
36.50	0.6083	90.42483	0.73500	90.79233	0.016667	1.51321	49.63870	0.548950
37.50	0.6250	89.64250	0.78233	90.03367	0.016667	1.50056	50.35693	0.561753
38.50	0.6417	88.81350	0.82900	89.22800	0.016667	1.48713	51.01506	0.574407

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.6583	87.93267	0.88083	88.37308	0.016667	1.47288	51.60711	0.586893
40.50	0.6750	86.99650	0.93617	87.46458	0.016667	1.45774	52.12868	0.599204
41.50	0.6917	86.00800	0.98850	86.50225	0.016667	1.44170	52.58189	0.611360
42.50	0.7083	84.95967	1.04833	85.48383	0.016667	1.42473	52.95829	0.623334
43.50	0.7250	83.84900	1.11067	84.40433	0.016667	1.40674	53.25436	0.635122
44.50	0.7417	82.67700	1.17200	83.26300	0.016667	1.38772	53.47007	0.646735
45.50	0.7583	81.43700	1.24000	82.05700	0.016667	1.36762	53.59769	0.658149
46.50	0.7750	80.12550	1.31150	80.78125	0.016667	1.34635	53.63254	0.669357
47.50	0.7917	78.74550	1.38000	79.43550	0.016667	1.32392	53.57647	0.680375
48.50	0.8083	77.28800	1.45750	78.01675	0.016667	1.30028	53.41925	0.691171
49.50	0.8250	75.75200	1.53600	76.52000	0.016667	1.27533	53.15858	0.701745
50.50	0.8417	74.14000	1.61200	74.94600	0.016667	1.24910	52.79568	0.712108
51.50	0.8583	72.44500	1.69500	73.29250	0.016667	1.22154	52.32222	0.722234
52.50	0.8750	70.66450	1.78050	71.55475	0.016667	1.19258	51.73430	0.732112
53.50	0.8917	68.80400	1.86050	69.73425	0.016667	1.16224	51.03604	0.741760
54.50	0.9083	66.85817	1.94583	67.83108	0.016667	1.13052	50.22072	0.751153
55.50	0.9250	64.82800	2.03017	65.84308	0.016667	1.09738	49.28794	0.760288
56.50	0.9417	62.71850	2.10950	63.77325	0.016667	1.06289	48.24133	0.769172
57.50	0.9583	60.52933	2.18917	61.62392	0.016667	1.02707	47.07923	0.777792
58.50	0.9750	58.26400	2.26533	59.39667	0.016667	0.98994	45.80384	0.786143
59.50	0.9917	55.93200	2.33200	57.09800	0.016667	0.95163	44.42347	0.794241
60.50	1.0083	53.53450	2.39750	54.73325	0.016667	0.91222	42.93820	0.802066
61.50	1.0250	51.08050	2.45400	52.30750	0.016667	0.87179	41.35598	0.809624
62.50	1.0417	48.58117	2.49933	49.83083	0.016667	0.83051	39.68717	0.816925
63.50	1.0583	46.04450	2.53667	47.31283	0.016667	0.78855	37.93904	0.823965
64.50	1.0750	43.48200	2.56250	44.76325	0.016667	0.74605	36.12260	0.830748
65.50	1.0917	40.90717	2.57483	42.19458	0.016667	0.70324	34.25101	0.837286
66.50	1.1083	38.33133	2.57583	39.61925	0.016667	0.66032	32.33550	0.843579
67.50	1.1250	35.77000	2.56133	37.05067	0.016667	0.61751	30.39167	0.849641
68.50	1.1417	33.23534	2.53466	34.50267	0.016667	0.57504	28.43205	0.855477
69.50	1.1583	30.74283	2.49250	31.98908	0.016667	0.53315	26.47270	0.861102
70.50	1.1750	28.30750	2.43533	29.52517	0.016667	0.49209	24.52946	0.866536
71.50	1.1917	25.93750	2.37000	27.12250	0.016667	0.45204	22.61150	0.871769
72.50	1.2083	23.64917	2.28834	24.79333	0.016667	0.41322	20.73639	0.876834
73.50	1.2250	21.45550	2.19367	22.55233	0.016667	0.37587	18.91859	0.881760
74.50	1.2417	19.35917	2.09633	20.40733	0.016667	0.34012	17.16238	0.886525
75.50	1.2583	17.37417	1.98500	18.36667	0.016667	0.30611	15.48349	0.891179
76.50	1.2750	15.50700	1.86717	16.44058	0.016667	0.27401	13.89034	0.895746
77.50	1.2917	13.75567	1.75133	14.63133	0.016667	0.24386	12.38286	0.900200
78.50	1.3083	12.12900	1.62667	12.94233	0.016667	0.21571	10.97190	0.904600

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36600. Underground Conduit

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 60.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
79.50	1.3250	10.62850	1.50050	11.37875	0.016667	0.18965	9.66104	0.908975
80.50	1.3417	9.24550	1.38300	9.93700	0.016667	0.16562	8.44366	0.913272
81.50	1.3583	7.98550	1.26000	8.61550	0.016667	0.14359	7.32725	0.917569
82.50	1.3750	6.84400	1.14150	7.41475	0.016667	0.12358	6.30933	0.921878
83.50	1.3917	5.81050	1.03350	6.32725	0.016667	0.10545	5.38128	0.926131
84.50	1.4083	4.88633	0.92417	5.34842	0.016667	0.08914	4.54626	0.930403
85.50	1.4250	4.06600	0.82033	4.47617	0.016667	0.07460	3.80053	0.934709
86.50	1.4417	3.33783	0.72817	3.70192	0.016667	0.06170	3.13406	0.938950
87.50	1.4583	2.70200	0.63583	3.01992	0.016667	0.05033	2.54856	0.943212
88.50	1.4750	2.15250	0.54950	2.42725	0.016667	0.04045	2.03951	0.947508
89.50	1.4917	1.67800	0.47450	1.91525	0.016667	0.03192	1.59693	0.951688
90.50	1.5083	1.27883	0.39917	1.47842	0.016667	0.02464	1.22241	0.955876
91.50	1.5250	0.94850	0.33033	1.11367	0.016667	0.01856	0.91063	0.960078
92.50	1.5417	0.67800	0.27050	0.81325	0.016667	0.01355	0.65369	0.964142
93.50	1.5583	0.46467	0.21333	0.57133	0.016667	0.00952	0.44988	0.968172
94.50	1.5750	0.30300	0.16167	0.38383	0.016667	0.00640	0.29461	0.972302
95.50	1.5917	0.18267	0.12033	0.24283	0.016667	0.00405	0.17832	0.976213
96.50	1.6083	0.10017	0.08250	0.14142	0.016667	0.00236	0.09818	0.980151
97.50	1.6250	0.04850	0.05167	0.07433	0.016667	0.00124	0.04775	0.984551
98.50	1.6417	0.01833	0.03017	0.03342	0.016667	0.00056	0.01814	0.989508
99.50	1.6583	0.00500	0.01333	0.01167	0.016667	0.00019	0.00500	1.000000
100.50	1.6750	0.00050	0.00450	0.00275	0.016667	0.00005	0.00055	1.000000
101.50	1.6917	0.00000	0.00050	0.00025	0.016667	0.00000	0.00000	1.000000
		6000.00064	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 366.00 - Underground Conduit
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	2,244,317	(181,056)	(8)	190,386	8	9,330	0
2009	825,686	(376,664)	(46)	440,606	53	63,942	8
2008	193,447	(153,380)	(79)	613	0	(152,767)	(79)
2007	44,865	(24,825)	(55)	4,414	10	(20,411)	(45)
2006	46,184	(30,552)	(66)	3,378	7	(27,174)	(59)
2005	74,846	(43,657)	(58)	4,177	6	(39,480)	(53)
2004	56,346	(51,809)	(92)	5,135	9	(46,674)	(83)
2003	48,428	(110,183)	(228)	12,072	25	(98,111)	(203)
2002	90,100	(16,192)	(18)	5,692	6	(10,500)	(12)
2001	29,334	(40,311)	(137)	4,507	15	(35,804)	(122)
2000	94,333	(24,233)	(26)	6,106	6	(18,126)	(19)
1999	78,669	(46,926)	(60)	4,997	6	(41,929)	(53)
1998	1,970	(4,884)	(248)	3,643	185	(1,241)	(63)
1997	9,983	(9,103)	(91)	7,020	70	(2,083)	(21)
1996	13,558	(8,510)	(63)	5,325	39	(3,186)	(23)
1995	8,970	(9,562)	(107)	5,667	63	(3,895)	(43)
1994	21,646	(11,337)	(52)	1,589	7	(9,748)	(45)
1993	27,362	(8,388)	(31)	3,747	14	(4,641)	(17)
1992	1,343	(5,234)	(390)	3,763	280	(1,471)	(110)
1991	7,640	(7,070)	(93)	5,186	68	(1,883)	(25)
1990	14,642	(9,144)	(62)	5,593	38	(3,551)	(24)
1989	17,210	987	6	29,605	172	30,593	178
1988	8,659	(7,254)	(84)	15,930	184	8,677	100
1987	7,232	(6,149)	(85)	60,625	838	54,476	753
1986	1,495	(3,404)	(228)	68,694	4,595	65,290	4,367
1985	3,368	0	0	1,334	40	1,334	40
1984	1,140	(750)	(66)	62,510	5,485	61,760	5,419
1983	6,683	(57)	(1)	88,501	1,324	88,444	1,323
1982	12,425	(122)	(1)	62,230	501	62,108	500
	3,991,882	**(1,189,767)**	**(30)**	**1,113,045**	**28**	**(76,722)**	**(2)**

Tampa Electric Company
Net Salvage Analysis
Account - 366.00 - Underground Conduit
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	3,354,499	(766,477)	(23)	639,397	19	(127,080)	(4)
2009	1,185,028	(629,078)	(53)	453,188	38	(175,890)	(15)
2008	415,688	(304,223)	(73)	17,717	4	(286,506)	(69)
2007	270,669	(261,026)	(96)	29,176	11	(231,850)	(86)
2006	315,904	(252,393)	(80)	30,454	10	(221,939)	(70)
2005	299,054	(262,153)	(88)	31,583	11	(230,569)	(77)
2004	318,541	(242,728)	(76)	33,513	11	(209,216)	(66)
2003	340,865	(237,845)	(70)	33,375	10	(204,470)	(60)
2002	294,407	(132,546)	(45)	24,946	8	(107,600)	(37)
2001	214,290	(125,457)	(59)	26,274	12	(99,183)	(46)
2000	198,514	(93,656)	(47)	27,091	14	(66,564)	(34)
1999	113,151	(78,985)	(70)	26,652	24	(52,333)	(46)
1998	56,127	(43,397)	(77)	23,244	41	(20,152)	(36)
1997	81,519	(46,901)	(58)	23,348	29	(23,553)	(29)
1996	72,879	(43,031)	(59)	20,091	28	(22,940)	(31)
1995	66,961	(41,591)	(62)	19,952	30	(21,638)	(32)
1994	72,633	(41,172)	(57)	19,878	27	(21,295)	(29)
1993	68,197	(28,848)	(42)	47,894	70	19,046	28
1992	49,494	(27,714)	(56)	60,077	121	32,364	65
1991	55,383	(28,629)	(52)	116,939	211	88,311	159
1990	49,238	(24,963)	(51)	180,447	366	155,484	316
1989	37,964	(15,819)	(42)	176,189	464	160,369	422
1988	21,894	(17,556)	(80)	209,093	955	191,537	875
1987	19,918	(10,359)	(52)	281,663	1,414	271,304	1,362
1986	25,111	(4,332)	(17)	283,268	1,128	278,936	1,111

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36600 Underground Conduit

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	6457736.	237006.	164284232.
2010	2789360.	2244317.	158063502.
2009	2335654.	825686.	157518459.
2008	5783426.	193447.	156008491.
2007	10943561.	44867.	150418511.
2006	11579222.	46184.	139519816.
2005	11844630.	74846.	127957971.
2004	8076050.	56346.	115565233.
2003	5199879.	48428.	107534026.
2002	6409782.	90100.	102379459.
2001	6552312.	29334.	96059777.
2000	6767702.	94333.	89536799.
1999	5465427.	78669.	82863430.
1998	4534455.	1970.	77475611.
1997	4445890.	9983.	72943127.
1996	3870836.	13558.	68588840.
1995	4979521.	8970.	64731562.
1994	3832779.	21646.	59761012.
1993	3834702.	27362.	55949878.
1992	3287738.	1343.	52142538.
1991	2718035.	7640.	48856143.
1990	3354954.	14642.	46145748.
1989	4179519.	17210.	42805436.
1988	4053489.	8659.	38643127.
1987	3297749.	7232.	34598297.
1986	3591715.	1495.	31307780.
1985	3338750.	3369.	27717560.
1984	3120835.	1140.	24382179.
1983	1453657.	6683.	21262484.
1982	1314999.	12425.	19815510.
1981	1433167.	61790.	18512936.
1980	1202110.	11818.	17141559.
1979	1220117.	12241.	15951267.
1978	816885.	43694.	14743391.
1977	688915.	266722.	13970200.
1976	2249343.	0.	13548007.
1975	2525132.	406.	11298664.
1974	1064518.	307.	8773938.
1973	1356601.	3634.	7709727.
1972	1058490.	9824.	6356760.
1971	874787.	2431.	5308094.
1970	841527.	5780.	4435738.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36600 Underground Conduit

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	410373.	1874.	3599991.
1968	328610.	0.	3191492.
1967	393458.	19748.	2862882.
1966	264223.	1920.	2489172.
1965	178866.	5096.	2226869.
1964	246163.	3188.	2053099.
1963	390707.	3473.	1810124.
1962	101067.	990.	1422890.
1961	60321.	1428.	1322813.
1960	138562.	0.	1263920.
1959	221288.	5028.	1125358.
1958	83105.	1208.	909098.
1957	15674.	0.	827201.
1956	24020.	0.	811527.
1955	21240.	0.	787507.
1954	16411.	44.	766267.
1953	97876.	249.	749900.
1952	38570.	0.	652273.
1951	88962.	265.	613703.
1950	28261.	0.	525006.
1949	250347.	0.	496745.
1948	5037.	0.	246398.
1947	657.	0.	241361.
1946	112.	0.	240704.
1945	13.	0.	240592.
1944	0.	0.	240579.
1943	0.	0.	240579.
1942	17.	0.	240579.
1941	9.	14.	240562.
1940	28.	0.	240567.
1939	2798.	158.	240539.
1938	174.	0.	237899.
1937	24.	0.	237725.
1936	0.	0.	237701.
1935	251.	0.	237701.
1934	53.	66.	237450.
1933	29.	29.	237463.
1932	0.	0.	237463.
1931	0.	0.	237463.
1930	27.	0.	237463.
1929	300.	0.	237436.
1928	19.	0.	237136.
1927	170210.	75.	237117.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36600 Underground Conduit

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	4386.	749.	66982.
1925	30.	15.	63345.
1924	61745.	0.	63330.
1923	0.	0.	1585.
1922	1585.	0.	1585.
	168391564.	4693154.	2608553960.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R1.5 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	10809832.	0.011766	127188.	10682644.
2010	1.50	13527824.	0.035153	475544.	13052280.
2009	2.50	10117454.	0.058362	590475.	9526979.
2008	3.50	11182167.	0.081382	910024.	10272144.
2007	4.50	14225028.	0.104205	1482320.	12742708.
2006	5.50	13154604.	0.126833	1668434.	11486170.
2005	6.50	11218632.	0.149279	1674709.	9543923.
2004	7.50	8850636.	0.171525	1518106.	7332530.
2003	8.50	9980724.	0.193586	1932132.	8048592.
2002	9.50	9735799.	0.215453	2097610.	7638188.
2001	10.50	10321510.	0.237118	2447416.	7874094.
2000	11.50	9921479.	0.258584	2565532.	7355947.
1999	12.50	7720630.	0.279840	2160538.	5560092.
1998	13.50	6589675.	0.300885	1982735.	4606940.
1997	14.50	5956246.	0.321699	1916116.	4040130.
1996	15.50	5435225.	0.342276	1860349.	3574876.
1995	16.50	4141441.	0.362605	1501706.	2639735.
1994	17.50	4308798.	0.382671	1648852.	2659946.
1993	18.50	3155239.	0.402452	1269831.	1885408.
1992	19.50	3405912.	0.421944	1437106.	1968806.
1991	20.50	3036880.	0.441133	1339668.	1697212.
1990	21.50	2714248.	0.460006	1248571.	1465676.
1989	22.50	3233381.	0.478552	1547340.	1686040.
1988	23.50	3717655.	0.496763	1846791.	1870863.
1987	24.50	3988492.	0.514619	2052552.	1935940.
1986	25.50	3296715.	0.532109	1754211.	1542504.
1985	26.50	2846600.	0.549224	1563420.	1283180.
1984	27.50	1913083.	0.565960	1082728.	830354.
1983	28.50	1665067.	0.582304	969575.	695492.
1982	29.50	1398282.	0.598243	836513.	561769.
1981	30.50	1544455.	0.613779	947953.	596502.
1980	31.50	1460769.	0.628900	918678.	542091.
1979	32.50	1032924.	0.643592	664782.	368142.
1978	33.50	881243.	0.657856	579731.	301512.
1977	34.50	741785.	0.671698	498255.	243529.
1976	35.50	964172.	0.685108	660562.	303610.
1975	36.50	943843.	0.698089	658886.	284956.
1974	37.50	699313.	0.710647	496965.	202348.
1973	38.50	752006.	0.722789	543542.	208464.
1972	39.50	403544.	0.734511	296408.	107137.
1971	40.50	279705.	0.745841	208615.	71090.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R1.5 O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	221262.	0.756783	167447.	53815.
1969	42.50	151971.	0.767358	116616.	35355.
1968	43.50	78756.	0.777586	61240.	17516.
1967	44.50	126918.	0.787484	99946.	26972.
1966	45.50	59710.	0.797081	47594.	12116.
1965	46.50	55470.	0.806410	44732.	10738.
1964	47.50	27858.	0.815492	22718.	5140.
1963	48.50	20409.	0.824354	16825.	3585.
1962	49.50	14591.	0.833008	12155.	2437.
1961	50.50	11665.	0.841475	9815.	1849.
1960	51.50	12991.	0.849766	11039.	1952.
1959	52.50	12316.	0.857875	10566.	1750.
1958	53.50	7449.	0.865846	6450.	999.
1957	54.50	897.	0.873621	784.	113.
1956	55.50	2532.	0.881202	2231.	301.
1955	56.50	751.	0.888543	667.	84.
1954	57.50	267.	0.895642	239.	28.
1953	58.50	939.	0.902509	847.	92.
1952	59.50	487.	0.909123	443.	44.
1951	60.50	1034.	0.915697	947.	87.
1950	61.50	312.	0.922344	288.	24.
1949	62.50	1164.	0.929352	1082.	82.
1948	63.50	182.	0.937168	170.	11.
SUBTOTAL :			0.248098	52617311.	159465637.
NET SALVAGE: -5.0%				2630866.	-2630866.
TOTAL :		212082948.	0.260503	55248177.	156834771.

WEIGHTED AGE: 11.5 YEARS
REMAINING LIFE: 26.3 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R1.5 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	10809832.	0.028571	308852.
2010	1.50 - 2.50	13527824.	0.028571	386508.
2009	2.50 - 3.50	10117454.	0.028571	289069.
2008	3.50 - 4.50	11182167.	0.028571	319490.
2007	4.50 - 5.50	14225028.	0.028571	406428.
2006	5.50 - 6.50	13154604.	0.028571	375845.
2005	6.50 - 7.50	11218632.	0.028571	320532.
2004	7.50 - 8.50	8850636.	0.028571	252875.
2003	8.50 - 9.50	9980724.	0.028571	285163.
2002	9.50 - 10.50	9735799.	0.028571	278165.
2001	10.50 - 11.50	10321510.	0.028571	294900.
2000	11.50 - 12.50	9921479.	0.028571	283470.
1999	12.50 - 13.50	7720630.	0.028571	220589.
1998	13.50 - 14.50	6589675.	0.028571	188276.
1997	14.50 - 15.50	5956246.	0.028571	170178.
1996	15.50 - 16.50	5435225.	0.028571	155292.
1995	16.50 - 17.50	4141441.	0.028571	118327.
1994	17.50 - 18.50	4308798.	0.028571	123108.
1993	18.50 - 19.50	3155239.	0.028571	90149.
1992	19.50 - 20.50	3405912.	0.028571	97312.
1991	20.50 - 21.50	3036880.	0.028571	86768.
1990	21.50 - 22.50	2714248.	0.028571	77550.
1989	22.50 - 23.50	3233381.	0.028571	92382.
1988	23.50 - 24.50	3717655.	0.028571	106218.
1987	24.50 - 25.50	3988492.	0.028571	113957.
1986	25.50 - 26.50	3296715.	0.028571	94192.
1985	26.50 - 27.50	2846600.	0.028571	81331.
1984	27.50 - 28.50	1913083.	0.028571	54659.
1983	28.50 - 29.50	1665067.	0.028571	47573.
1982	29.50 - 30.50	1398282.	0.028571	39951.
1981	30.50 - 31.50	1544455.	0.028571	44127.
1980	31.50 - 32.50	1460769.	0.028571	41736.
1979	32.50 - 33.50	1032924.	0.028571	29512.
1978	33.50 - 34.50	881243.	0.028571	25178.
1977	34.50 - 35.50	741785.	0.028571	21194.
1976	35.50 - 36.50	964172.	0.028571	27548.
1975	36.50 - 37.50	943843.	0.028571	26967.
1974	37.50 - 38.50	699313.	0.028571	19980.
1973	38.50 - 39.50	752006.	0.028571	21486.
1972	39.50 - 40.50	403544.	0.028571	11530.
1971	40.50 - 41.50	279705.	0.028571	7992.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R1.5 O.C. SALVAGE %: -5.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	221262.	0.028571	6322.
1969	42.50 - 43.50	151971.	0.028571	4342.
1968	43.50 - 44.50	78756.	0.028571	2250.
1967	44.50 - 45.50	126918.	0.028571	3626.
1966	45.50 - 46.50	59710.	0.028571	1706.
1965	46.50 - 47.50	55470.	0.028571	1585.
1964	47.50 - 48.50	27858.	0.028571	796.
1963	48.50 - 49.50	20409.	0.028571	583.
1962	49.50 - 50.50	14591.	0.028571	417.
1961	50.50 - 51.50	11665.	0.028571	333.
1960	51.50 - 52.50	12991.	0.028571	371.
1959	52.50 - 53.50	12316.	0.028571	352.
1958	53.50 - 54.50	7449.	0.028571	213.
1957	54.50 - 55.50	897.	0.028571	26.
1956	55.50 - 56.50	2532.	0.028571	72.
1955	56.50 - 57.50	751.	0.028571	21.
1954	57.50 - 58.50	267.	0.028571	8.
1953	58.50 - 59.50	939.	0.028571	27.
1952	59.50 - 60.50	487.	0.028571	14.
1951	60.50 - 61.50	1034.	0.028571	30.
1950	61.50 - 62.50	312.	0.028571	9.
1949	62.50 - 63.50	1164.	0.028571	33.
1948	63.50 - 64.50	182.	0.028571	5.
SUBTOTAL :		212082948.	0.028571	6059499.
NET SALVAGE: -5.0 %				302975.
TOTAL :		212082948.	0.030000	6362474.

MONTHLY RATE: 0.002500

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 35.0 YRS CURVE: IOWA R1.5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	10809832.	34.6	373893361.
2010	1.50	13527824.	33.8	456830823.
2009	2.50	10117454.	33.0	333444992.
2008	3.50	11182167.	32.2	359525824.
2007	4.50	14225028.	31.4	445995764.
2006	5.50	13154604.	30.6	402016831.
2005	6.50	11218632.	29.8	334038036.
2004	7.50	8850636.	29.0	256639107.
2003	8.50	9980724.	28.2	281701330.
2002	9.50	9735799.	27.5	267337185.
2001	10.50	10321510.	26.7	275593900.
2000	11.50	9921479.	25.9	257458712.
1999	12.50	7720630.	25.2	194603664.
1998	13.50	6589675.	24.5	161243246.
1997	14.50	5956246.	23.7	141404870.
1996	15.50	5435225.	23.0	125120937.
1995	16.50	4141441.	22.3	92390922.
1994	17.50	4308798.	21.6	93098316.
1993	18.50	3155239.	20.9	65989428.
1992	19.50	3405912.	20.2	68908373.
1991	20.50	3036880.	19.6	59402542.
1990	21.50	2714248.	18.9	51298785.
1989	22.50	3233381.	18.3	59011541.
1988	23.50	3717655.	17.6	65480357.
1987	24.50	3988492.	17.0	67758047.
1986	25.50	3296715.	16.4	53987759.
1985	26.50	2846600.	15.8	44911410.
1984	27.50	1913083.	15.2	29062470.
1983	28.50	1665067.	14.6	24342273.
1982	29.50	1398282.	14.1	19661953.
1981	30.50	1544455.	13.5	20877606.
1980	31.50	1460769.	13.0	18973219.
1979	32.50	1032924.	12.5	12885010.
1978	33.50	881243.	12.0	10552950.
1977	34.50	741785.	11.5	8523548.
1976	35.50	964172.	11.0	10626390.
1975	36.50	943843.	10.6	9973487.
1974	37.50	699313.	10.1	7082210.
1973	38.50	752006.	9.7	7296268.
1972	39.50	403544.	9.3	3749786.
1971	40.50	279705.	8.9	2488142.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 35.0 YRS CURVE: IOWA R1.5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	221262.	8.5	1883513.
1969	42.50	151971.	8.1	1237425.
1968	43.50	78756.	7.8	613077.
1967	44.50	126918.	7.4	944026.
1966	45.50	59710.	7.1	424073.
1965	46.50	55470.	6.8	375847.
1964	47.50	27858.	6.5	179902.
1963	48.50	20409.	6.1	125469.
1962	49.50	14591.	5.8	85282.
1961	50.50	11665.	5.5	64720.
1960	51.50	12991.	5.3	68308.
1959	52.50	12316.	5.0	61265.
1958	53.50	7449.	4.7	34978.
1957	54.50	897.	4.4	3968.
1956	55.50	2532.	4.2	10529.
1955	56.50	751.	3.9	2928.
1954	57.50	267.	3.7	974.
1953	58.50	939.	3.4	3204.
1952	59.50	487.	3.2	1548.
1951	60.50	1034.	3.0	3052.
1950	61.50	312.	2.7	849.
1949	62.50	1164.	2.5	2879.
1948	63.50	182.	2.2	400.
TOTAL:		212082948.	26.3	5581309591.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 32.0R1.5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	10839771.	99.7227	10809718.	30053.	114.	10809832.
2010	1.50	13644397.	99.1424	13527379.	117018.	445.	13527824.
2009	2.50	10268142.	98.5269	10116879.	151263.	575.	10117454.
2008	3.50	11424078.	97.8744	11181245.	242833.	923.	11182167.
2007	4.50	14635498.	97.1847	14223463.	412035.	1566.	14225028.
2006	5.50	13636336.	96.4538	13152766.	483570.	1837.	13154604.
2005	6.50	11722865.	95.6823	11216709.	506156.	1923.	11218632.
2004	7.50	9327529.	94.8678	8848817.	478712.	1819.	8850636.
2003	8.50	10614212.	94.0089	9978308.	635904.	2416.	9980724.
2002	9.50	10454021.	93.1035	9733059.	720962.	2739.	9735799.
2001	10.50	11197108.	92.1503	10318170.	878938.	3340.	10321510.
2000	11.50	10881303.	91.1455	9917818.	963485.	3661.	9921479.
1999	12.50	8566606.	90.0871	7717404.	849202.	3227.	7720630.
1998	13.50	7403237.	88.9688	6586572.	816665.	3103.	6589675.
1997	14.50	6781112.	87.7894	5953100.	828012.	3146.	5956246.
1996	15.50	6276622.	86.5436	5432016.	844606.	3209.	5435225.
1995	16.50	4856051.	85.2280	4138715.	717336.	2726.	4141441.
1994	17.50	5135702.	83.8375	4305644.	830058.	3154.	4308798.
1993	18.50	3827502.	82.3690	3152675.	674827.	2564.	3155239.
1992	19.50	4210521.	80.8176	3402843.	807678.	3069.	3405912.
1991	20.50	3831675.	79.1781	3033848.	797827.	3031.	3036880.
1990	21.50	3500691.	77.4489	2711248.	789443.	3000.	2714248.
1989	22.50	4270287.	75.6255	3229426.	1040861.	3955.	3233381.
1988	23.50	5037044.	73.7064	3712622.	1324422.	5032.	3717655.
1987	24.50	5555331.	71.6882	3982516.	1572815.	5976.	3988492.
1986	25.50	4730756.	69.5712	3291246.	1439510.	5469.	3296715.
1985	26.50	4218585.	67.3536	2841367.	1377218.	5233.	2846600.
1984	27.50	2935576.	65.0361	1909183.	1026393.	3900.	1913083.
1983	28.50	2652963.	62.6205	1661299.	991664.	3768.	1665067.
1982	29.50	2320345.	60.1102	1394765.	925580.	3517.	1398282.
1981	30.50	2677978.	57.5110	1540132.	1137846.	4323.	1544455.
1980	31.50	2655916.	54.8289	1456210.	1199706.	4558.	1460769.
1979	32.50	1976707.	52.0727	1029324.	947383.	3600.	1032924.
1978	33.50	1782227.	49.2534	877807.	904420.	3436.	881243.
1977	34.50	1592230.	46.3841	738541.	853689.	3244.	741785.
1976	35.50	2206694.	43.4783	959433.	1247261.	4739.	964172.
1975	36.50	2314570.	40.5524	938615.	1375955.	5228.	943843.
1974	37.50	1846964.	37.6259	694936.	1152028.	4377.	699313.
1973	38.50	2150741.	34.7169	746671.	1404070.	5335.	752006.
1972	39.50	1256958.	31.8459	400289.	856669.	3255.	403544.
1971	40.50	954559.	29.0324	277131.	677428.	2574.	279705.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 32.0R1.5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	832571.	26.2957	218930.	613641.	2332.	221262.
1969	42.50	634693.	23.6540	150130.	484563.	1841.	151971.
1968	43.50	367616.	21.1237	77654.	289962.	1102.	78756.
1967	44.50	666954.	18.7207	124858.	542096.	2060.	126918.
1966	45.50	355996.	16.4553	58580.	297416.	1130.	59710.
1965	46.50	378325.	14.3366	54239.	324086.	1231.	55470.
1964	47.50	219300.	12.3702	27128.	192172.	730.	27858.
1963	48.50	187248.	10.5598	19773.	167475.	636.	20409.
1962	49.50	157700.	8.9064	14045.	143655.	546.	14591.
1961	50.50	150246.	7.4119	11136.	139110.	529.	11665.
1960	51.50	202017.	6.0736	12270.	189747.	721.	12991.
1959	52.50	234425.	4.8924	11469.	222956.	847.	12316.
1958	53.50	176027.	3.8668	6807.	169220.	643.	7449.
1957	54.50	26705.	2.9906	799.	25906.	98.	897.
1956	55.50	96195.	2.2611	2175.	94020.	357.	2532.
1955	56.50	36744.	1.6689	613.	36131.	137.	751.
1954	57.50	16908.	1.2016	203.	16705.	63.	267.
1953	58.50	76905.	0.8441	649.	76256.	290.	939.
1952	59.50	51310.	0.5709	293.	51017.	194.	487.
1951	60.50	140157.	0.3594	504.	139653.	531.	1034.
1950	61.50	54307.	0.1959	106.	54201.	206.	312.
1949	62.50	252626.	0.0813	205.	252421.	959.	1164.
1948	63.50	45958.	0.0157	7.	45951.	175.	182.
1947	64.50	5942.	0.0000	0.	5942.	0.	0.
1946	65.50	2734.	0.0000	0.	2734.	0.	0.
1945	66.50	55.	0.0000	0.	55.	0.	0.
1944	67.50	0.	0.0000	0.	0.	0.	0.
1943	68.50	0.	0.0000	0.	0.	0.	0.
1942	69.50	1366.	0.0000	0.	1366.	0.	0.
1941	70.50	255.	0.0000	0.	255.	0.	0.
1940	71.50	1265.	0.0000	0.	1265.	0.	0.
1939	72.50	8452.	0.0000	0.	8452.	0.	0.
1938	73.50	178.	0.0000	0.	178.	0.	0.
1937	74.50	320.	0.0000	0.	320.	0.	0.
1936	75.50	2636.	0.0000	0.	2636.	0.	0.
1935	76.50	1795.	0.0000	0.	1795.	0.	0.
1934	77.50	186.	0.0000	0.	186.	0.	0.
1933	78.50	1177.	0.0000	0.	1177.	0.	0.
1932	79.50	0.	0.0000	0.	0.	0.	0.
1931	80.50	76511.	0.0000	0.	76511.	0.	0.
1930	81.50	384.	0.0000	0.	384.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36700. Underground Conductors and Devic

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 32.0R1.5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	4582.	0.0000	0.	4582.	0.	0.
1928	83.50	22788.	0.0000	0.	22788.	0.	0.
1927	84.50	132002.	0.0000	0.	132002.	0.	0.
1926	85.50	20754.	0.0000	0.	20754.	0.	0.
1925	86.50	1089.	0.0000	0.	1089.	0.	0.
1924	87.50	412.	0.0000	0.	412.	0.	0.
1923	88.50	3643.	0.0000	0.	3643.	0.	0.
1922	89.50	9488.	0.0000	0.	9488.	0.	0.
1921	90.50	1172.	0.0000	0.	1172.	0.	0.
1920	91.50	1930.	0.0000	0.	1930.	0.	0.
1919	92.50	0.	0.0000	0.	0.	0.	0.
1918	93.50	0.	0.0000	0.	0.	0.	0.
1917	94.50	1809.	0.0000	0.	1809.	0.	0.
1916	95.50	0.	0.0000	0.	0.	0.	0.
1915	96.50	0.	0.0000	0.	0.	0.	0.
1914	97.50	0.	0.0000	0.	0.	0.	0.
1913	98.50	1128.	0.0000	0.	1128.	0.	0.
1912	99.50	5466.	0.0000	0.	5466.	0.	0.
1911	100.50	522.	0.0000	0.	522.	0.	0.
TOTALS	:	251842384.		211932487.	39909897.	150461.	212082948.

ACTUAL SURVIVORS :212082948.

INDICATED SURVIVORS:211932487.

DIFFERENCE : 150461. PERCENT DIFFERENCE : 0.1

TOTAL FOR PRORATION: 39599856.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36700. Underground Conductors and Devic

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 35.0 YEARS CURVE: IOWA R1.5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0143	99.74686	0.25314	49.93671	0.028571	1.42676	1.17362	0.011766
1.50	0.0429	99.21872	0.52814	99.48279	0.028571	2.84236	3.48784	0.035153
2.50	0.0714	98.66214	0.55657	98.94043	0.028571	2.82686	5.75812	0.058362
3.50	0.1000	98.07500	0.58714	98.36857	0.028571	2.81052	7.98151	0.081382
4.50	0.1286	97.45557	0.61943	97.76529	0.028571	2.79329	10.15537	0.104205
5.50	0.1571	96.80286	0.65271	97.12922	0.028571	2.77511	12.27777	0.126833
6.50	0.1857	96.11743	0.68543	96.46014	0.028571	2.75600	14.34834	0.149279
7.50	0.2143	95.39600	0.72143	95.75672	0.028571	2.73590	16.36281	0.171525
8.50	0.2429	94.63929	0.75671	95.01764	0.028571	2.71478	18.32088	0.193586
9.50	0.2714	93.84500	0.79429	94.24214	0.028571	2.69263	20.21922	0.215453
10.50	0.3000	93.01100	0.83400	93.42800	0.028571	2.66937	22.05458	0.237118
11.50	0.3286	92.13643	0.87457	92.57371	0.028571	2.64496	23.82497	0.258584
12.50	0.3571	91.21871	0.91772	91.67757	0.028571	2.61935	25.52661	0.279840
13.50	0.3857	90.25643	0.96228	90.73757	0.028571	2.59250	27.15682	0.300885
14.50	0.4143	89.24543	1.01100	89.75093	0.028571	2.56431	28.71013	0.321699
15.50	0.4429	88.18386	1.06157	88.71464	0.028571	2.53470	30.18325	0.342276
16.50	0.4714	87.06843	1.11543	87.62614	0.028571	2.50360	31.57142	0.362605
17.50	0.5000	85.89600	1.17243	86.48221	0.028571	2.47091	32.86991	0.382671
18.50	0.5286	84.66186	1.23414	85.27893	0.028571	2.43654	34.07230	0.402452
19.50	0.5571	83.36428	1.29757	84.01307	0.028571	2.40037	35.17510	0.421944
20.50	0.5857	81.99957	1.36471	82.68193	0.028571	2.36234	36.17272	0.441133
21.50	0.6143	80.56486	1.43472	81.28222	0.028571	2.32234	37.06035	0.460006
22.50	0.6429	79.05714	1.50772	79.81100	0.028571	2.28031	37.83294	0.478552
23.50	0.6714	77.47443	1.58271	78.26579	0.028571	2.23616	38.48639	0.496763
24.50	0.7000	75.81300	1.66143	76.64372	0.028571	2.18982	39.01478	0.514619
25.50	0.7286	74.07071	1.74229	74.94186	0.028571	2.14119	39.41368	0.532109
26.50	0.7571	72.24600	1.82471	73.15836	0.028571	2.09023	39.67920	0.549224
27.50	0.7857	70.33885	1.90715	71.29243	0.028571	2.03692	39.80898	0.565960
28.50	0.8143	68.34786	1.99100	69.34336	0.028571	1.98123	39.79921	0.582304
29.50	0.8429	66.27271	2.07514	67.31028	0.028571	1.92315	39.64722	0.598243
30.50	0.8714	64.11557	2.15714	65.19414	0.028571	1.86269	39.35276	0.613779
31.50	0.9000	61.87800	2.23757	62.99679	0.028571	1.79990	38.91510	0.628900
32.50	0.9286	59.56114	2.31686	60.71957	0.028571	1.73484	38.33308	0.643592
33.50	0.9571	57.17029	2.39085	58.36571	0.028571	1.66759	37.60981	0.657856
34.50	0.9857	54.71228	2.45800	55.94129	0.028571	1.59832	36.75013	0.671698
35.50	1.0143	52.19229	2.52000	53.45228	0.028571	1.52720	35.75733	0.685108
36.50	1.0429	49.61900	2.57328	50.90564	0.028571	1.45444	34.63849	0.698089
37.50	1.0714	47.00214	2.61686	48.31057	0.028571	1.38030	33.40193	0.710647
38.50	1.1000	44.35300	2.64914	45.67757	0.028571	1.30507	32.05786	0.722789

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36700. Underground Conductors and Devic

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 35.0 YEARS CURVE: IOWA R1.5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	1.1286	41.68186	2.67114	43.01743	0.028571	1.22907	30.61579	0.734511
40.50	1.1571	39.00471	2.67714	40.34329	0.028571	1.15266	29.09131	0.745841
41.50	1.1857	36.33443	2.67028	37.66957	0.028571	1.07627	27.49729	0.756783
42.50	1.2143	33.68629	2.64814	35.01036	0.028571	1.00029	25.84944	0.767358
43.50	1.2429	31.07572	2.61057	32.38100	0.028571	0.92517	24.16404	0.777586
44.50	1.2714	28.51714	2.55857	29.79643	0.028571	0.85132	22.45679	0.787484
45.50	1.3000	26.02600	2.49114	27.27157	0.028571	0.77919	20.74483	0.797081
46.50	1.3286	23.61686	2.40914	24.82143	0.028571	0.70918	19.04487	0.806410
47.50	1.3571	21.30143	2.31543	22.45914	0.028571	0.64169	17.37113	0.815492
48.50	1.3857	19.09100	2.21043	20.19621	0.028571	0.57703	15.73774	0.824354
49.50	1.4143	16.99343	2.09757	18.04221	0.028571	0.51549	14.15566	0.833008
50.50	1.4429	15.01643	1.97700	16.00493	0.028571	0.45728	12.63594	0.841475
51.50	1.4714	13.16543	1.85100	14.09093	0.028571	0.40260	11.18754	0.849766
52.50	1.5000	11.44300	1.72243	12.30421	0.028571	0.35155	9.81666	0.857875
53.50	1.5286	9.85500	1.58800	10.64900	0.028571	0.30426	8.53291	0.865846
54.50	1.5571	8.39800	1.45700	9.12650	0.028571	0.26076	7.33667	0.873621
55.50	1.5857	7.07343	1.32457	7.73571	0.028571	0.22102	6.23312	0.881202
56.50	1.6143	5.87914	1.19429	6.47629	0.028571	0.18504	5.22387	0.888543
57.50	1.6429	4.81514	1.06400	5.34714	0.028571	0.15278	4.31265	0.895642
58.50	1.6714	3.88014	0.93500	4.34764	0.028571	0.12422	3.50186	0.902509
59.50	1.7000	3.07000	0.81014	3.47507	0.028571	0.09929	2.79101	0.909123
60.50	1.7286	2.38500	0.68500	2.72750	0.028571	0.07793	2.18394	0.915697
61.50	1.7571	1.81629	0.56871	2.10064	0.028571	0.06002	1.67524	0.922344
62.50	1.7857	1.35514	0.46114	1.58571	0.028571	0.04531	1.25940	0.929352
63.50	1.8143	0.99043	0.36471	1.17279	0.028571	0.03351	0.92820	0.937168
64.50	1.8429	0.70643	0.28400	0.84843	0.028571	0.02424	0.66844	0.946223
65.50	1.8714	0.48343	0.22300	0.59493	0.028571	0.01700	0.46244	0.956577
66.50	1.9000	0.30500	0.17843	0.39421	0.028571	0.01126	0.29527	0.968103
67.50	1.9286	0.16714	0.13786	0.23607	0.028571	0.00674	0.16416	0.982149
68.50	1.9571	0.07000	0.09714	0.11857	0.028571	0.00339	0.07040	1.000000
69.50	1.9857	0.01414	0.05586	0.04207	0.028571	0.00120	0.01575	1.000000
70.50	2.0143	0.00000	0.01414	0.00707	0.028571	0.00020	0.00000	1.000000
		3500.00772	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 367.00 - Underground Conductors and Devices
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	10,093,373	(805,606)	(8)	624,263	6	(181,343)	(2)
2009	3,316,702	(877,322)	(26)	1,119,124	34	241,802	7
2008	2,205,221	(367,727)	(17)	74,600	3	(293,127)	(13)
2007	2,000,861	(645,696)	(32)	89,375	4	(556,321)	(28)
2006	2,060,943	(552,293)	(27)	439,161	21	(113,132)	(5)
2005	2,258,897	(368,030)	(16)	262,334	12	(105,696)	(5)
2004	1,254,432	(363,818)	(29)	538,319	43	174,501	14
2003	1,117,371	(413,420)	(37)	220,110	20	(193,310)	(17)
2002	967,079	(431,496)	(45)	107,908	11	(323,588)	(33)
2001	1,517,717	(673,965)	(44)	73,234	5	(600,731)	(40)
2000	1,083,516	(512,700)	(47)	226,802	21	(285,898)	(26)
1999	1,544,912	(443,484)	(29)	293,278	19	(150,206)	(10)
1998	514,408	(360,013)	(70)	154,607	30	(205,406)	(40)
1997	670,002	(291,356)	(43)	139,765	21	(151,591)	(23)
1996	566,438	(249,827)	(44)	103,194	18	(146,633)	(26)
1995	632,887	(217,422)	(34)	145,920	23	(71,502)	(11)
1994	515,077	(256,467)	(50)	74,204	14	(182,262)	(35)
1993	428,540	(180,864)	(42)	27,591	6	(153,273)	(36)
1992	488,808	(187,736)	(38)	250,532	51	62,796	13
1991	358,739	(162,906)	(45)	120,187	34	(42,719)	(12)
1990	284,729	(81,732)	(29)	150,666	53	68,934	24
1989	679,256	(136,137)	(20)	95,981	14	(40,156)	(6)
1988	318,875	(62,751)	(20)	139,666	44	76,915	24
1987	414,932	(40,734)	(10)	140,072	34	99,337	24
1986	165,933	(124,315)	(75)	170,615	103	46,300	28
1985	16,848	(9,958)	(59)	72,505	430	62,547	371
1984	50,357	(5,991)	(12)	118,585	235	112,594	224
1983	125,854	(13,942)	(11)	137,919	110	123,977	99
1982	69,293	(11,031)	(16)	122,036	176	111,005	160
	35,722,000	**(8,848,738)**	**(25)**	**6,232,553**	**17**	**(2,616,185)**	**(7)**

Tampa Electric Company
Net Salvage Analysis
Account - 367.00 - Underground Conductors and Devices
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	19,677,100	(3,248,644)	(17)	2,346,523	12	(902,121)	(5)
2009	11,842,624	(2,811,068)	(24)	1,984,594	17	(826,474)	(7)
2008	9,780,354	(2,297,564)	(23)	1,403,789	14	(893,775)	(9)
2007	8,692,504	(2,343,257)	(27)	1,549,299	18	(793,958)	(9)
2006	7,658,722	(2,129,057)	(28)	1,567,832	20	(561,225)	(7)
2005	7,115,496	(2,250,729)	(32)	1,201,905	17	(1,048,824)	(15)
2004	5,940,116	(2,395,399)	(40)	1,166,373	20	(1,229,026)	(21)
2003	6,230,595	(2,475,065)	(40)	921,333	15	(1,553,732)	(25)
2002	5,627,632	(2,421,658)	(43)	855,830	15	(1,565,828)	(28)
2001	5,330,555	(2,281,518)	(43)	887,687	17	(1,393,831)	(26)
2000	4,379,276	(1,857,380)	(42)	917,647	21	(939,732)	(21)
1999	3,928,646	(1,562,102)	(40)	836,765	21	(725,337)	(18)
1998	2,898,811	(1,375,085)	(47)	617,691	21	(757,394)	(26)
1997	2,812,943	(1,195,935)	(43)	490,674	17	(705,261)	(25)
1996	2,631,750	(1,092,316)	(42)	601,442	23	(490,874)	(19)
1995	2,424,051	(1,005,395)	(41)	618,434	26	(386,961)	(16)
1994	2,075,892	(869,704)	(42)	623,179	30	(246,525)	(12)
1993	2,240,071	(749,374)	(33)	644,955	29	(104,419)	(5)
1992	2,130,407	(631,261)	(30)	757,031	36	125,770	6
1991	2,056,531	(484,259)	(24)	646,570	31	162,311	8
1990	1,863,725	(445,669)	(24)	696,999	37	251,330	13
1989	1,595,845	(373,895)	(23)	618,839	39	244,944	15
1988	966,946	(243,750)	(25)	641,443	66	397,694	41
1987	773,925	(194,941)	(25)	639,696	83	444,756	57
1986	428,286	(165,237)	(39)	621,661	145	456,423	107

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36700 Underground Conductors and Devic

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	10839771.	2368525.	212082948.
2010	13644397.	10093373.	203611701.
2009	10268142.	3316702.	200060378.
2008	11424078.	2205221.	193108937.
2007	14635498.	2000861.	184006085.
2006	13636336.	2060943.	171371448.
2005	11722865.	2258897.	159790328.
2004	9327529.	1254432.	159790328.
2003	10614212.	1117371.	141596438.
2002	10454021.	967079.	132117165.
2001	11197108.	1517717.	122630223.
2000	10881303.	1083516.	112952409.
1999	8566606.	1544912.	103954622.
1998	7403237.	514408.	96933319.
1997	6781112.	670002.	90044490.
1996	6276622.	566438.	83933380.
1995	4856051.	632887.	78223196.
1994	5135702.	515077.	74000032.
1993	3827502.	428540.	69379407.
1992	4210521.	488808.	65980444.
1991	3831675.	358739.	62258731.
1990	3500691.	284729.	58785795.
1989	4270287.	679256.	55569833.
1988	5037044.	318875.	51978802.
1987	5555331.	414932.	47260633.
1986	4730756.	165934.	42120234.
1985	4218585.	16848.	37555412.
1984	2935576.	50357.	33353675.
1983	2652963.	125854.	30468456.
1982	2320345.	69294.	27941347.
1981	2677978.	133384.	25690296.
1980	2655916.	196575.	23145702.
1979	1976707.	48075.	20686361.
1978	1782227.	94233.	18757729.
1977	1592230.	149569.	17069735.
1976	2206694.	24383.	15627074.
1975	2314570.	0.	13444763.
1974	1846964.	62668.	11130193.
1973	2150741.	61412.	9345897.
1972	1256958.	12177.	7256568.
1971	954559.	298798.	6011787.
1970	832571.	30683.	5356026.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36700 Underground Conductors and Devic

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	634693.	19841.	4554138.
1968	367616.	4968.	3939286.
1967	666954.	26741.	3576638.
1966	355996.	13621.	2936425.
1965	378325.	31125.	2594050.
1964	219300.	13365.	2246850.
1963	187248.	17427.	2040915.
1962	157700.	6969.	1871094.
1961	150246.	36893.	1720363.
1960	202017.	5817.	1607010.
1959	234425.	27244.	1410810.
1958	176027.	5435.	1203629.
1957	26705.	1169.	1033037.
1956	96195.	637.	1007501.
1955	36744.	9073.	911943.
1954	16908.	2906.	884272.
1953	76905.	1221.	870270.
1952	51310.	8407.	794586.
1951	140157.	6294.	751683.
1950	54307.	75.	617820.
1949	252626.	1289.	563588.
1948	45958.	0.	312251.
1947	5942.	0.	266293.
1946	2734.	12252.	260351.
1945	55.	0.	269869.
1944	0.	0.	269814.
1943	0.	0.	269814.
1942	1366.	0.	269814.
1941	255.	1489.	268448.
1940	1265.	252.	269682.
1939	8452.	2924.	268669.
1938	178.	5702.	263141.
1937	320.	187.	268665.
1936	2636.	2085.	268532.
1935	1795.	207.	267981.
1934	186.	1161.	266393.
1933	1177.	149.	267368.
1932	0.	849.	266340.
1931	76511.	0.	267189.
1930	384.	3295.	190678.
1929	4582.	671.	193589.
1928	22788.	0.	189678.
1927	132002.	4282.	166890.

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TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36700 Underground Conductors and Devic

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	20754.	6983.	39170.
1925	1089.	290.	25399.
1924	412.	0.	24600.
1923	3643.	0.	24188.
1922	9488.	0.	20545.
1921	1172.	0.	11057.
1920	1930.	0.	9885.
1919	0.	0.	7955.
1918	0.	0.	7955.
1917	1809.	0.	7955.
1916	0.	0.	6146.
1915	0.	0.	6146.
1914	0.	0.	6146.
1913	1128.	0.	6146.
1912	5466.	970.	5018.
1911	522.	0.	522.
	251842384.	39486749.	3319328517.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36800. Line Transformers - OH

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA S5 O.C. SALVAGE %: 10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	22095784.	0.025000	552395.	21543389.
2010	1.50	32252300.	0.075000	2418923.	29833377.
2009	2.50	29139730.	0.125000	3642466.	25497264.
2008	3.50	25769947.	0.175000	4509741.	21260206.
2007	4.50	24408959.	0.225000	5492016.	18916943.
2006	5.50	19038200.	0.275000	5235505.	13802695.
2005	6.50	16130595.	0.325000	5242443.	10888152.
2004	7.50	13603739.	0.375000	5101402.	8502337.
2003	8.50	17142500.	0.425000	7285563.	9856937.
2002	9.50	15926617.	0.475000	7565143.	8361474.
2001	10.50	16258261.	0.524997	8535546.	7722715.
2000	11.50	19828778.	0.574970	11400962.	8427816.
1999	12.50	15838871.	0.624812	9896323.	5942548.
1998	13.50	15734408.	0.674151	10607363.	5127045.
1997	14.50	14437615.	0.722094	10425311.	4012303.
1996	15.50	15827027.	0.767184	12142241.	3684785.
1995	16.50	10604848.	0.807749	8566052.	2038797.
1994	17.50	13768495.	0.842561	11600792.	2167703.
1993	18.50	12806774.	0.871241	11157784.	1648990.
1992	19.50	12461449.	0.894203	11143067.	1318382.
1991	20.50	11261107.	0.912304	10273552.	987555.
1990	21.50	11412774.	0.926505	10573991.	838783.
1989	22.50	11663854.	0.937675	10936907.	726946.
1988	23.50	10122288.	0.946523	9580976.	541313.
1987	24.50	9117361.	0.953573	8694066.	423294.
1986	25.50	4758132.	0.959238	4564181.	193951.
1985	26.50	4362871.	0.963699	4204496.	158375.
1984	27.50	2688541.	0.967391	2600872.	87670.
1983	28.50	1215998.	0.971154	1180921.	35077.
1982	29.50	766509.	0.975000	747347.	19163.
1981	30.50	457837.	1.000000	457837.	0.
1980	31.50	215555.	1.000000	215555.	0.
1979	32.50	188190.	1.000000	188190.	0.
1978	33.50	160326.	1.000000	160326.	0.
1977	34.50	126846.	1.000000	126846.	0.
1976	35.50	112918.	1.000000	112918.	0.
1975	36.50	137222.	1.000000	137222.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36800. Line Transformers - OH

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA S5 O.C. SALVAGE %: 10.

	I	II	III	IV	V	VI
	YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
SUBTOTAL :				0.503139	217277239.	214565986.
NET SALVAGE: 10.0%					-21727724.	21727724.
TOTAL :			431843225.	0.452825	195549515.	236293710.

WEIGHTED AGE: 10.9 YEARS
REMAINING LIFE: 9.9 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36800. Line Transformers - OH

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA S5 O.C. SALVAGE %: 10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	22095784.	0.050000	1104789.
2010	1.50 - 2.50	32252300.	0.050000	1612615.
2009	2.50 - 3.50	29139730.	0.050000	1456987.
2008	3.50 - 4.50	25769947.	0.050000	1288497.
2007	4.50 - 5.50	24408959.	0.050000	1220448.
2006	5.50 - 6.50	19038200.	0.050000	951910.
2005	6.50 - 7.50	16130595.	0.050000	806530.
2004	7.50 - 8.50	13603739.	0.050000	680187.
2003	8.50 - 9.50	17142500.	0.050000	857125.
2002	9.50 - 10.50	15926617.	0.050000	796331.
2001	10.50 - 11.50	16258261.	0.050000	812913.
2000	11.50 - 12.50	19828778.	0.050000	991439.
1999	12.50 - 13.50	15838871.	0.050000	791944.
1998	13.50 - 14.50	15734408.	0.050000	786720.
1997	14.50 - 15.50	14437615.	0.050000	721881.
1996	15.50 - 16.50	15827027.	0.050000	791351.
1995	16.50 - 17.50	10604848.	0.050000	530242.
1994	17.50 - 18.50	13768495.	0.050000	688425.
1993	18.50 - 19.50	12806774.	0.050000	640339.
1992	19.50 - 20.50	12461449.	0.050000	623072.
1991	20.50 - 21.50	11261107.	0.050000	563055.
1990	21.50 - 22.50	11412774.	0.050000	570639.
1989	22.50 - 23.50	11663854.	0.050000	583193.
1988	23.50 - 24.50	10122288.	0.050000	506114.
1987	24.50 - 25.50	9117361.	0.050000	455868.
1986	25.50 - 26.50	4758132.	0.050000	237907.
1985	26.50 - 27.50	4362871.	0.050000	218144.
1984	27.50 - 28.50	2688541.	0.050000	134427.
1983	28.50 - 29.50	1215998.	0.050000	60800.
1982	29.50 - 30.50	766509.	0.050000	38325.
1981	30.50 - 31.50	457837.	0.050000	22892.
1980	31.50 - 32.50	215555.	0.050000	10778.
1979	32.50 - 33.50	188190.	0.050000	9410.
1978	33.50 - 34.50	160326.	0.050000	8016.
1977	34.50 - 35.50	126846.	0.050000	6342.
1976	35.50 - 36.50	112918.	0.050000	5646.
1975	36.50 - 37.50	137222.	0.050000	6861.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36800. Line Transformers - OH

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA S5 O.C. SALVAGE %: 10.

	I	II	III	IV	V
	YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
SUBTOTAL :			431843225.	0.050000	21592161.
NET SALVAGE:	10.0 %				-2159216.
TOTAL :			431843225.	0.045000	19432945.

MONTHLY RATE: 0.003750

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36800. Line Transformers - OH

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 20.0 YRS CURVE: IOWA S5

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	22095784.	19.5	430867787.
2010	1.50	32252300.	18.5	596667549.
2009	2.50	29139730.	17.5	509945274.
2008	3.50	25769947.	16.5	425204125.
2007	4.50	24408959.	15.5	378338864.
2006	5.50	19038200.	14.5	276053899.
2005	6.50	16130595.	13.5	217763032.
2004	7.50	13603739.	12.5	170046737.
2003	8.50	17142500.	11.5	197138749.
2002	9.50	15926617.	10.5	167229478.
2001	10.50	16258261.	9.5	154454293.
2000	11.50	19828778.	8.5	168556312.
1999	12.50	15838871.	7.5	118850955.
1998	13.50	15734408.	6.5	102540898.
1997	14.50	14437615.	5.6	80246069.
1996	15.50	15827027.	4.7	73695709.
1995	16.50	10604848.	3.8	40775935.
1994	17.50	13768495.	3.1	43354066.
1993	18.50	12806774.	2.6	32979797.
1992	19.50	12461449.	2.1	26367636.
1991	20.50	11261107.	1.8	19751097.
1990	21.50	11412774.	1.5	16775662.
1989	22.50	11663854.	1.2	14538925.
1988	23.50	10122288.	1.1	10826256.
1987	24.50	9117361.	0.9	8465888.
1986	25.50	4758132.	0.8	3879026.
1985	26.50	4362871.	0.7	3167500.
1984	27.50	2688541.	0.7	1753397.
1983	28.50	1215998.	0.6	701537.
1982	29.50	766509.	0.5	383255.
1981	30.50	457837.	0.0	0.
1980	31.50	215555.	0.0	0.
1979	32.50	188190.	0.0	0.
1978	33.50	160326.	0.0	0.
1977	34.50	126846.	0.0	0.
1976	35.50	112918.	0.0	0.
1975	36.50	137222.	0.0	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36800. Line Transformers - OH

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 20.0 YRS CURVE: IOWA S5

	I	II	III	IV	V
	YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
TOTAL:			431843225.	9.9	4291319709.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36800. Line Transformers - OH

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 25.0S5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	22095784.	100.0000	22095784.	0.	0.	22095784.
2010	1.50	32252300.	100.0000	32252300.	0.	0.	32252300.
2009	2.50	29139730.	100.0000	29139730.	0.	0.	29139730.
2008	3.50	25769947.	100.0000	25769947.	0.	0.	25769947.
2007	4.50	24408959.	100.0000	24408959.	0.	0.	24408959.
2006	5.50	19038200.	100.0000	19038200.	0.	0.	19038200.
2005	6.50	16130595.	100.0000	16130595.	0.	0.	16130595.
2004	7.50	13603739.	100.0000	13603739.	0.	0.	13603739.
2003	8.50	17142500.	100.0000	17142500.	0.	0.	17142500.
2002	9.50	15926617.	100.0000	15926617.	0.	0.	15926617.
2001	10.50	16258261.	100.0000	16258261.	0.	0.	16258261.
2000	11.50	19828778.	100.0000	19828778.	0.	0.	19828778.
1999	12.50	15838871.	100.0000	15838871.	0.	0.	15838871.
1998	13.50	15734561.	99.9990	15734403.	158.	5.	15734408.
1997	14.50	14438735.	99.9920	14437580.	1155.	35.	14437615.
1996	15.50	15832863.	99.9620	15826847.	6016.	180.	15827027.
1995	16.50	10619993.	99.8530	10604381.	15612.	467.	10604848.
1994	17.50	13832098.	99.5260	13766534.	65564.	1961.	13768495.
1993	18.50	12970217.	98.7010	12801734.	168483.	5040.	12806774.
1992	19.50	12845634.	96.9170	12449603.	396031.	11846.	12461449.
1991	20.50	12011510.	93.5600	11237969.	773541.	23138.	11261107.
1990	21.50	12915668.	88.0050	11366434.	1549234.	46340.	11412774.
1989	22.50	14497949.	79.8490	11576467.	2921482.	87387.	11663854.
1988	23.50	14442794.	69.1630	9989070.	4453724.	133219.	10122288.
1987	24.50	15743014.	56.6160	8913065.	6829949.	204296.	9117361.
1986	25.50	10555453.	43.3840	4579377.	5976076.	178755.	4758132.
1985	26.50	13258675.	30.8370	4088578.	9170097.	274294.	4362871.
1984	27.50	11928173.	20.1510	2403646.	9524527.	284895.	2688541.
1983	28.50	8313163.	11.9950	997164.	7315999.	218834.	1215998.
1982	29.50	8296864.	6.4400	534318.	7762546.	232191.	766509.
1981	30.50	7653627.	3.0830	235961.	7417666.	221875.	457837.
1980	31.50	5070304.	1.2990	65863.	5004441.	149692.	215555.
1979	32.50	5453218.	0.4740	25848.	5427370.	162342.	188190.
1978	33.50	5116050.	0.1470	7521.	5108529.	152805.	160326.
1977	34.50	4189034.	0.0380	1592.	4187442.	125254.	126846.
1976	35.50	3765265.	0.0080	301.	3764964.	112617.	112918.
1975	36.50	4586075.	0.0010	46.	4586029.	137176.	137222.
1974	37.50	3827996.	0.0000	0.	3827996.	0.	0.
1973	38.50	4616922.	0.0000	0.	4616922.	0.	0.
1972	39.50	4001325.	0.0000	0.	4001325.	0.	0.
1971	40.50	3974585.	0.0000	0.	3974585.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36800. Line Transformers - OH

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 25.0S5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	3463709.	0.0000	0.	3463709.	0.	0.
1969	42.50	2032746.	0.0000	0.	2032746.	0.	0.
1968	43.50	2112047.	0.0000	0.	2112047.	0.	0.
1967	44.50	2568125.	0.0000	0.	2568125.	0.	0.
1966	45.50	1861699.	0.0000	0.	1861699.	0.	0.
1965	46.50	1751284.	0.0000	0.	1751284.	0.	0.
1964	47.50	1693058.	0.0000	0.	1693058.	0.	0.
1963	48.50	1242763.	0.0000	0.	1242763.	0.	0.
1962	49.50	1312788.	0.0000	0.	1312788.	0.	0.
1961	50.50	1986472.	0.0000	0.	1986472.	0.	0.
1960	51.50	2123346.	0.0000	0.	2123346.	0.	0.
1959	52.50	2337072.	0.0000	0.	2337072.	0.	0.
1958	53.50	1763413.	0.0000	0.	1763413.	0.	0.
1957	54.50	1182160.	0.0000	0.	1182160.	0.	0.
1956	55.50	1111442.	0.0000	0.	1111442.	0.	0.
1955	56.50	851256.	0.0000	0.	851256.	0.	0.
1954	57.50	573673.	0.0000	0.	573673.	0.	0.
1953	58.50	609861.	0.0000	0.	609861.	0.	0.
1952	59.50	318188.	0.0000	0.	318188.	0.	0.
1951	60.50	751339.	0.0000	0.	751339.	0.	0.
1950	61.50	433461.	0.0000	0.	433461.	0.	0.
1949	62.50	236115.	0.0000	0.	236115.	0.	0.
1948	63.50	418889.	0.0000	0.	418889.	0.	0.
1947	64.50	288304.	0.0000	0.	288304.	0.	0.
1946	65.50	158997.	0.0000	0.	158997.	0.	0.
1945	66.50	110285.	0.0000	0.	110285.	0.	0.
1944	67.50	68407.	0.0000	0.	68407.	0.	0.
1943	68.50	12131.	0.0000	0.	12131.	0.	0.
1942	69.50	15108.	0.0000	0.	15108.	0.	0.
1941	70.50	70700.	0.0000	0.	70700.	0.	0.
1940	71.50	54421.	0.0000	0.	54421.	0.	0.
1939	72.50	52644.	0.0000	0.	52644.	0.	0.
1938	73.50	51577.	0.0000	0.	51577.	0.	0.
1937	74.50	63461.	0.0000	0.	63461.	0.	0.
1936	75.50	49883.	0.0000	0.	49883.	0.	0.
1935	76.50	40773.	0.0000	0.	40773.	0.	0.
1934	77.50	12198.	0.0000	0.	12198.	0.	0.
1933	78.50	5450.	0.0000	0.	5450.	0.	0.
1932	79.50	8403.	0.0000	0.	8403.	0.	0.
1931	80.50	52478.	0.0000	0.	52478.	0.	0.
1930	81.50	8527.	0.0000	0.	8527.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36800. Line Transformers - OH

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 25.0S5	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	25220.	0.0000	0.	25220.	0.	0.
1928	83.50	35702.	0.0000	0.	35702.	0.	0.
1927	84.50	74748.	0.0000	0.	74748.	0.	0.
1926	85.50	215513.	0.0000	0.	215513.	0.	0.
1925	86.50	107601.	0.0000	0.	107601.	0.	0.
1924	87.50	70158.	0.0000	0.	70158.	0.	0.
1923	88.50	44137.	0.0000	0.	44137.	0.	0.
1922	89.50	20127.	0.0000	0.	20127.	0.	0.
1921	90.50	27667.	0.0000	0.	27667.	0.	0.
1920	91.50	9073.	0.0000	0.	9073.	0.	0.
1919	92.50	8398.	0.0000	0.	8398.	0.	0.
1918	93.50	10609.	0.0000	0.	10609.	0.	0.
1917	94.50	2249.	0.0000	0.	2249.	0.	0.
1916	95.50	3558.	0.0000	0.	3558.	0.	0.
1915	96.50	3496.	0.0000	0.	3496.	0.	0.
1914	97.50	2177.	0.0000	0.	2177.	0.	0.
1913	98.50	10930.	0.0000	0.	10930.	0.	0.
1912	99.50	5978.	0.0000	0.	5978.	0.	0.
1911	100.50	3084.	0.0000	0.	3084.	0.	0.
1910	101.50	2222.	0.0000	0.	2222.	0.	0.
1909	102.50	4343.	0.0000	0.	4343.	0.	0.
1908	103.50	710.	0.0000	0.	710.	0.	0.
1907	104.50	9547.	0.0000	0.	9547.	0.	0.
1906	105.50	1406.	0.0000	0.	1406.	0.	0.
1905	106.50	5971.	0.0000	0.	5971.	0.	0.
1904	107.50	5693.	0.0000	0.	5693.	0.	0.
1903	108.50	4785.	0.0000	0.	4785.	0.	0.
1902	109.50	2755.	0.0000	0.	2755.	0.	0.
1901	110.50	2218.	0.0000	0.	2218.	0.	0.
1900	111.50	1717.	0.0000	0.	1717.	0.	0.
1899	112.50	13330.	0.0000	0.	13330.	0.	0.
TOTALS	:	572519821.		429078583.	143441238.	2764642.	431843225.

ACTUAL SURVIVORS :431843225.

INDICATED SURVIVORS:429078583.

DIFFERENCE : 2764642. PERCENT DIFFERENCE : 0.6

TOTAL FOR PRORATION: 92426635.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36800. Line Transformers - OH

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 20.0 YEARS CURVE: IOWA S5

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0250	100.00000	0.00000	50.00000	0.050000	2.50000	2.50000	0.025000
1.50	0.0750	100.00000	0.00000	100.00000	0.050000	5.00000	7.50000	0.075000
2.50	0.1250	100.00000	0.00000	100.00000	0.050000	5.00000	12.50000	0.125000
3.50	0.1750	100.00000	0.00000	100.00000	0.050000	5.00000	17.50000	0.175000
4.50	0.2250	100.00000	0.00000	100.00000	0.050000	5.00000	22.50000	0.225000
5.50	0.2750	100.00000	0.00000	100.00000	0.050000	5.00000	27.50000	0.275000
6.50	0.3250	100.00000	0.00000	100.00000	0.050000	5.00000	32.50000	0.325000
7.50	0.3750	100.00000	0.00000	100.00000	0.050000	5.00000	37.50000	0.375000
8.50	0.4250	100.00000	0.00000	100.00000	0.050000	5.00000	42.50000	0.425000
9.50	0.4750	100.00000	0.00000	100.00000	0.050000	5.00000	47.50000	0.475000
10.50	0.5250	99.99950	0.00050	99.99975	0.050000	4.99999	52.49949	0.524997
11.50	0.5750	99.99350	0.00600	99.99650	0.050000	4.99982	57.49331	0.574970
12.50	0.6250	99.95400	0.03950	99.97375	0.050000	4.99869	62.45250	0.624812
13.50	0.6750	99.76550	0.18850	99.85975	0.050000	4.99299	67.25699	0.674151
14.50	0.7250	99.08800	0.67750	99.42675	0.050000	4.97134	71.55082	0.722094
15.50	0.7750	97.20100	1.88700	98.14450	0.050000	4.90722	74.57105	0.767184
16.50	0.8250	92.97950	4.22150	95.09025	0.050000	4.75451	75.10406	0.807749
17.50	0.8750	85.23900	7.74050	89.10925	0.050000	4.45546	71.81902	0.842561
18.50	0.9250	73.42000	11.81900	79.32950	0.050000	3.96647	63.96650	0.871241
19.50	0.9750	58.24300	15.17700	65.83150	0.050000	3.29158	52.08108	0.894203
20.50	1.0250	41.75700	16.48600	50.00000	0.050000	2.50000	38.09507	0.912304
21.50	1.0750	26.58000	15.17700	34.16850	0.050000	1.70842	24.62650	0.926505
22.50	1.1250	14.76100	11.81900	20.67050	0.050000	1.03353	13.84103	0.937675
23.50	1.1750	7.02050	7.74050	10.89075	0.050000	0.54454	6.64506	0.946523
24.50	1.2250	2.79900	4.22150	4.90975	0.050000	0.24549	2.66905	0.953573
25.50	1.2750	0.91200	1.88700	1.85550	0.050000	0.09278	0.87483	0.959238
26.50	1.3250	0.23450	0.67750	0.57325	0.050000	0.02866	0.22599	0.963699
27.50	1.3750	0.04600	0.18850	0.14025	0.050000	0.00701	0.04450	0.967391
28.50	1.4250	0.00650	0.03950	0.02625	0.050000	0.00131	0.00631	0.971154
29.50	1.4750	0.00050	0.00600	0.00350	0.050000	0.00018	0.00049	0.975000
30.50	1.5250	0.00000	0.00050	0.00025	0.050000	0.00001	0.00000	1.000000
		2000.00000	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 368.00 - Line Transformers and Capacitors
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	12,310,908	(5,313,403)	(43)	415,865	3	(4,897,538)	(40)
2009	8,858,873	(3,678,433)	(42)	916,379	10	(2,762,054)	(31)
2008	9,511,479	(985,083)	(10)	3,773,114	40	2,788,031	29
2007	8,013,433	(1,716,920)	(21)	2,415,832	30	698,912	9
2006	6,624,124	(1,391,828)	(21)	1,619,922	24	228,094	3
2005	6,699,330	(1,264,800)	(19)	1,400,611	21	135,811	2
2004	5,406,346	(1,231,482)	(23)	1,094,770	20	(136,712)	(3)
2003	4,958,327	(1,046,007)	(21)	1,241,055	25	195,048	4
2002	3,779,060	(966,095)	(26)	1,410,869	37	444,774	12
2001	4,598,538	(1,240,251)	(27)	1,661,509	36	421,259	9
2000	4,687,526	(1,002,049)	(21)	1,493,113	32	491,064	10
1999	3,412,145	(602,738)	(18)	1,774,144	52	1,171,406	34
1998	1,770,475	(1,005,082)	(57)	1,539,276	87	534,193	30
1997	2,049,906	(641,955)	(31)	1,794,601	88	1,152,645	56
1996	2,045,130	(686,928)	(34)	1,079,814	53	392,886	19
1995	1,998,727	(696,659)	(35)	1,408,648	70	711,989	36
1994	2,153,521	(753,567)	(35)	1,489,524	69	735,957	34
1993	3,117,326	(570,092)	(18)	1,501,541	48	931,449	30
1992	2,034,961	(532,113)	(26)	1,302,200	64	770,087	38
1991	1,996,815	(564,234)	(28)	1,854,936	93	1,290,702	65
1990	2,581,022	(562,856)	(22)	2,047,703	79	1,484,847	58
1989	5,423,133	(454,544)	(8)	2,018,182	37	1,563,639	29
1988	1,894,997	(646,651)	(34)	2,855,512	151	2,208,861	117
1987	1,804,321	(852,021)	(47)	1,624,445	90	772,424	43
1986	1,515,813	25,848	2	2,172,306	143	2,198,154	145
1985	1,488,386	(439,627)	(30)	2,241,259	151	1,801,631	121
1984	1,801,025	(737,266)	(41)	2,746,599	153	2,009,333	112
1983	2,039,513	(367,658)	(18)	1,933,370	95	1,565,712	77
1982	1,786,920	(355,453)	(20)	2,178,318	122	1,822,865	102
	116,362,082	**(30,279,948)**	**(26)**	**51,005,418**	**44**	**20,725,469**	**18**

Tampa Electric Company
Net Salvage Analysis
Account - 368.00 - Line Transformers and Capacitors
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	45,318,817	(13,085,667)	(29)	9,141,112	20	(3,944,555)	(9)
2009	39,707,239	(9,037,064)	(23)	10,125,858	26	1,088,794	3
2008	36,254,712	(6,590,113)	(18)	10,304,249	28	3,714,136	10
2007	31,701,560	(6,651,037)	(21)	7,772,190	25	1,121,153	4
2006	27,467,187	(5,900,212)	(21)	6,767,227	25	867,015	3
2005	25,441,602	(5,748,635)	(23)	6,808,814	27	1,060,179	4
2004	23,429,798	(5,485,883)	(23)	6,901,316	29	1,415,433	6
2003	21,435,597	(4,857,139)	(23)	7,580,690	35	2,723,551	13
2002	18,247,745	(4,816,215)	(26)	7,878,911	43	3,062,696	17
2001	16,518,590	(4,492,075)	(27)	8,262,643	50	3,770,568	23
2000	13,965,182	(3,938,752)	(28)	7,680,947	55	3,742,195	27
1999	11,276,383	(3,633,363)	(32)	7,596,482	67	3,963,120	35
1998	10,017,759	(3,784,192)	(38)	7,311,862	73	3,527,670	35
1997	11,364,610	(3,349,202)	(29)	7,274,128	64	3,924,926	35
1996	11,349,665	(3,239,359)	(29)	6,781,728	60	3,542,368	31
1995	11,301,350	(3,116,665)	(28)	7,556,849	67	4,440,184	39
1994	11,883,645	(2,982,863)	(25)	8,195,904	69	5,213,041	44
1993	15,153,257	(2,683,839)	(18)	8,724,562	58	6,040,724	40
1992	13,930,927	(2,760,397)	(20)	10,078,533	72	7,318,136	53
1991	13,700,288	(3,080,305)	(22)	10,400,778	76	7,320,473	53
1990	13,219,286	(2,490,224)	(19)	10,718,149	81	8,227,925	62
1989	12,126,651	(2,366,995)	(20)	10,911,705	90	8,544,710	70
1988	8,504,543	(2,649,718)	(31)	11,640,122	137	8,990,404	106
1987	8,649,060	(2,370,725)	(27)	10,717,979	124	8,347,255	97
1986	8,631,659	(1,874,157)	(22)	11,271,852	131	9,397,695	109

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36800 Line Transformers - OH

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	22095784.	7941448.	431843225.
2010	32252300.	12310908.	417688889.
2009	29139730.	8858873.	397747497.
2008	25769947.	9511479.	377466641.
2007	24408959.	8013433.	361208173.
2006	19038200.	6624124.	344812647.
2005	16130595.	6699330.	332398570.
2004	13603739.	5406346.	310394170.
2003	17142500.	4958327.	302196777.
2002	15926617.	3779060.	290012604.
2001	16258261.	4598538.	277865048.
2000	19828778.	4687526.	266205325.
1999	15838871.	3412145.	251064073.
1998	15734561.	1770475.	238637347.
1997	14438735.	2049906.	224673261.
1996	15832863.	2045130.	212202813.
1995	10619993.	1998727.	198415079.
1994	13832098.	2153521.	189793813.
1993	12970217.	3117326.	178115237.
1992	12845634.	2034961.	168262346.
1991	12011510.	1996815.	157451673.
1990	12915668.	2581022.	147436977.
1989	14497949.	5423133.	137102332.
1988	14442794.	2482854.	128027516.
1987	15743014.	1804321.	116067576.
1986	10555453.	1515813.	102128883.
1985	13258675.	1488386.	93089243.
1984	11928173.	1801025.	81318954.
1983	8313163.	2039513.	71191806.
1982	8296864.	1786921.	64918156.
1981	7653627.	1925172.	58408215.
1980	5070304.	1699255.	52679757.
1979	5453218.	1804914.	49308708.
1978	5116050.	1345068.	45660404.
1977	4189034.	1335192.	41889422.
1976	3765265.	1951954.	39035580.
1975	4586075.	2187677.	37222269.
1974	3827996.	1495863.	34823871.
1973	4616922.	1559503.	32491738.
1972	4001325.	1460203.	29434319.
1971	3974585.	1368286.	26893197.
1970	3463709.	2805355.	24286898.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36800 Line Transformers - OH

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	2032746.	627319.	23628544.
1968	2112047.	800911.	22223117.
1967	2568125.	632332.	20911981.
1966	1861699.	705111.	18976188.
1965	1751284.	683012.	17819600.
1964	1693058.	573958.	16751328.
1963	1242763.	528054.	15632228.
1962	1312788.	485705.	14917519.
1961	1986472.	646731.	14090436.
1960	2123346.	571563.	12750695.
1959	2337072.	324331.	11198912.
1958	1763413.	143629.	9186171.
1957	1182160.	113148.	7566387.
1956	1111442.	87561.	6497375.
1955	851256.	51584.	5473494.
1954	573673.	41525.	4673822.
1953	609861.	40577.	4141674.
1952	318188.	38408.	3572390.
1951	751339.	65225.	3292610.
1950	433461.	60770.	2606496.
1949	236115.	30418.	2233805.
1948	418889.	19039.	2028108.
1947	288304.	8515.	1628258.
1946	158997.	4375.	1348469.
1945	110285.	6422.	1193847.
1944	68407.	2313.	1089984.
1943	12131.	19846.	1023890.
1942	15108.	2675.	1031605.
1941	70700.	5262.	1019172.
1940	54421.	16996.	953734.
1939	52644.	4946.	916309.
1938	51577.	6841.	868611.
1937	63461.	5533.	823875.
1936	49883.	9534.	765947.
1935	40773.	11711.	725598.
1934	12198.	4523.	696536.
1933	5450.	764.	688861.
1932	8403.	10450.	684175.
1931	52478.	11504.	686222.
1930	8527.	8726.	645248.
1929	25220.	17344.	645447.
1928	35702.	12320.	637571.
1927	74748.	12527.	614189.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36800 Line Transformers - OH

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	215513.	21326.	551968.
1925	107601.	16959.	357781.
1924	70158.	6798.	267139.
1923	44137.	1912.	203779.
1922	20127.	1718.	161554.
1921	27667.	3814.	143145.
1920	9073.	0.	119292.
1919	8398.	0.	110219.
1918	10609.	0.	101821.
1917	2249.	0.	91212.
1916	3558.	0.	88963.
1915	3496.	0.	85405.
1914	2177.	0.	81909.
1913	10930.	0.	79732.
1912	5978.	0.	68802.
1911	3084.	728.	62824.
1910	2222.	0.	60468.
1909	4343.	0.	58246.
1908	710.	342.	53903.
1907	9547.	0.	47145.
1906	1406.	0.	37598.
1905	5971.	0.	36192.
1904	5693.	0.	30221.
1903	4785.	0.	24528.
1902	2755.	277.	19743.
1901	2218.	0.	17265.
1900	1717.	0.	15047.
1899	13330.	0.	13330.
	572519821.	153337740.	7603720688.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	1548661.	0.014064	21781.	1526880.
2010	1.50	1243490.	0.042111	52364.	1191126.
2009	2.50	1607837.	0.070042	112617.	1495221.
2008	3.50	1954026.	0.097843	191187.	1762838.
2007	4.50	1873924.	0.125484	235147.	1638776.
2006	5.50	2179037.	0.152959	333303.	1845733.
2005	6.50	1878810.	0.180237	338630.	1540180.
2004	7.50	2044652.	0.207308	423873.	1620779.
2003	8.50	2461819.	0.234151	576436.	1885383.
2002	9.50	2493640.	0.260734	650176.	1843463.
2001	10.50	2624335.	0.287054	753327.	1871008.
2000	11.50	2614978.	0.313068	818665.	1796313.
1999	12.50	2431664.	0.338775	823788.	1607876.
1998	13.50	2664401.	0.364154	970251.	1694150.
1997	14.50	2333462.	0.389184	908145.	1425316.
1996	15.50	2490046.	0.413854	1030515.	1459531.
1995	16.50	1996078.	0.438152	874585.	1121493.
1994	17.50	2114857.	0.462059	977189.	1137667.
1993	18.50	2115395.	0.485556	1027143.	1088253.
1992	19.50	1859447.	0.508642	945793.	913655.
1991	20.50	1775208.	0.531299	943167.	832041.
1990	21.50	1775958.	0.553515	983020.	792938.
1989	22.50	1889069.	0.575276	1086736.	802333.
1988	23.50	1875717.	0.596556	1118970.	756747.
1987	24.50	1741014.	0.617346	1074807.	666207.
1986	25.50	1659528.	0.637597	1058110.	601418.
1985	26.50	1834753.	0.657297	1205977.	628776.
1984	27.50	1694181.	0.676415	1145969.	548212.
1983	28.50	1521244.	0.694917	1057138.	464106.
1982	29.50	1382222.	0.712776	985215.	397007.
1981	30.50	1299186.	0.729955	948347.	350838.
1980	31.50	1167746.	0.746422	871632.	296114.
1979	32.50	1084949.	0.762136	826878.	258071.
1978	33.50	897277.	0.777087	697263.	200015.
1977	34.50	747315.	0.791269	591327.	155988.
1976	35.50	772679.	0.804672	621753.	150926.
1975	36.50	688859.	0.817298	563003.	125856.
1974	37.50	1055593.	0.829163	875259.	180334.
1973	38.50	978659.	0.840289	822357.	156302.
1972	39.50	954389.	0.850718	811915.	142473.
1971	40.50	695900.	0.860499	598822.	97079.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36901. Services - OH

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	607900.	0.869694	528687.	79213.
1969	42.50	492492.	0.878366	432588.	59904.
1968	43.50	423175.	0.886596	375185.	47990.
1967	44.50	346304.	0.894463	309756.	36548.
1966	45.50	263856.	0.902059	238014.	25842.
1965	46.50	231930.	0.909517	210945.	20986.
1964	47.50	200280.	0.916884	183634.	16646.
1963	48.50	157912.	0.924201	145942.	11969.
1962	49.50	137620.	0.931498	128193.	9427.
1961	50.50	108693.	0.938773	102038.	6655.
1960	51.50	107139.	0.946003	101354.	5785.
1959	52.50	95456.	0.953092	90979.	4478.
1958	53.50	72798.	0.960147	69897.	2901.
1957	54.50	55975.	0.967042	54130.	1845.
1956	55.50	48371.	0.973943	47110.	1260.
1955	56.50	32206.	0.981211	31601.	605.
1954	57.50	28836.	0.993572	28651.	185.
1953	58.50	20696.	1.000000	20696.	0.
1952	59.50	11714.	1.000000	11714.	0.
1951	60.50	8662.	1.000000	8662.	0.
1950	61.50	6884.	1.000000	6884.	0.
1949	62.50	4437.	1.000000	4437.	0.
1948	63.50	2892.	1.000000	2892.	0.
1947	64.50	1918.	1.000000	1918.	0.
1946	65.50	716.	1.000000	716.	0.
1945	66.50	244.	1.000000	244.	0.
1944	67.50	115.	1.000000	115.	0.
1943	68.50	32.	1.000000	32.	0.
1942	69.50	23.	1.000000	23.	0.
1941	70.50	23.	1.000000	23.	0.
1940	71.50	20.	1.000000	20.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -20.

	I	II	III	IV	V	VI
	YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
SUBTOTAL :				0.463860	34089659.	39401663.
NET SALVAGE: -20.0%					6817932.	-6817932.
TOTAL :			73491322.	0.556632	40907590.	32583732.

WEIGHTED AGE: 19.0 YEARS
REMAINING LIFE: 18.8 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36901. Services - OH

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -20.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	1548661.	0.028571	44247.
2010	1.50 - 2.50	1243490.	0.028571	35528.
2009	2.50 - 3.50	1607837.	0.028571	45938.
2008	3.50 - 4.50	1954026.	0.028571	55829.
2007	4.50 - 5.50	1873924.	0.028571	53541.
2006	5.50 - 6.50	2179037.	0.028571	62258.
2005	6.50 - 7.50	1878810.	0.028571	53680.
2004	7.50 - 8.50	2044652.	0.028571	58419.
2003	8.50 - 9.50	2461819.	0.028571	70338.
2002	9.50 - 10.50	2493640.	0.028571	71247.
2001	10.50 - 11.50	2624335.	0.028571	74981.
2000	11.50 - 12.50	2614978.	0.028571	74714.
1999	12.50 - 13.50	2431664.	0.028571	69476.
1998	13.50 - 14.50	2664401.	0.028571	76126.
1997	14.50 - 15.50	2333462.	0.028571	66670.
1996	15.50 - 16.50	2490046.	0.028571	71144.
1995	16.50 - 17.50	1996078.	0.028571	57031.
1994	17.50 - 18.50	2114857.	0.028571	60424.
1993	18.50 - 19.50	2115395.	0.028571	60440.
1992	19.50 - 20.50	1859447.	0.028571	53127.
1991	20.50 - 21.50	1775208.	0.028571	50720.
1990	21.50 - 22.50	1775958.	0.028571	50742.
1989	22.50 - 23.50	1889069.	0.028571	53973.
1988	23.50 - 24.50	1875717.	0.028571	53592.
1987	24.50 - 25.50	1741014.	0.028571	49743.
1986	25.50 - 26.50	1659528.	0.028571	47415.
1985	26.50 - 27.50	1834753.	0.028571	52422.
1984	27.50 - 28.50	1694181.	0.028571	48405.
1983	28.50 - 29.50	1521244.	0.028571	43464.
1982	29.50 - 30.50	1382222.	0.028571	39492.
1981	30.50 - 31.50	1299186.	0.028571	37120.
1980	31.50 - 32.50	1167746.	0.028571	33364.
1979	32.50 - 33.50	1084949.	0.028571	30999.
1978	33.50 - 34.50	897277.	0.028571	25636.
1977	34.50 - 35.50	747315.	0.028571	21352.
1976	35.50 - 36.50	772679.	0.028571	22077.
1975	36.50 - 37.50	688859.	0.028571	19682.
1974	37.50 - 38.50	1055593.	0.028571	30160.
1973	38.50 - 39.50	978659.	0.028571	27962.
1972	39.50 - 40.50	954389.	0.028571	27268.
1971	40.50 - 41.50	695900.	0.028571	19883.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -20.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	607900.	0.028571	17369.
1969	42.50 - 43.50	492492.	0.028571	14071.
1968	43.50 - 44.50	423175.	0.028571	12091.
1967	44.50 - 45.50	346304.	0.028571	9894.
1966	45.50 - 46.50	263856.	0.028571	7539.
1965	46.50 - 47.50	231930.	0.028571	6627.
1964	47.50 - 48.50	200280.	0.028571	5722.
1963	48.50 - 49.50	157912.	0.028571	4512.
1962	49.50 - 50.50	137620.	0.028571	3932.
1961	50.50 - 51.50	108693.	0.028571	3106.
1960	51.50 - 52.50	107139.	0.028571	3061.
1959	52.50 - 53.50	95456.	0.028571	2727.
1958	53.50 - 54.50	72798.	0.028571	2080.
1957	54.50 - 55.50	55975.	0.028571	1599.
1956	55.50 - 56.50	48371.	0.028571	1382.
1955	56.50 - 57.50	32206.	0.028571	920.
1954	57.50 - 58.50	28836.	0.028571	824.
1953	58.50 - 59.50	20696.	0.028571	591.
1952	59.50 - 60.50	11714.	0.028571	335.
1951	60.50 - 61.50	8662.	0.028571	247.
1950	61.50 - 62.50	6884.	0.028571	197.
1949	62.50 - 63.50	4437.	0.028571	127.
1948	63.50 - 64.50	2892.	0.028571	83.
1947	64.50 - 65.50	1918.	0.028571	55.
1946	65.50 - 66.50	716.	0.028571	20.
1945	66.50 - 67.50	244.	0.028571	7.
1944	67.50 - 68.50	115.	0.028571	3.
1943	68.50 - 69.50	32.	0.028571	1.
1942	69.50 - 70.50	23.	0.028571	1.
1941	70.50 - 71.50	23.	0.028571	1.
1940	71.50 - 72.50	20.	0.028571	1.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -20.

	I	II	III	IV	V
	YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
SUBTOTAL :			73491322.	0.028571	2099752.
NET SALVAGE: -20.0 %					419950.
TOTAL :			73491322.	0.034286	2519702.

MONTHLY RATE: 0.002857

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 35.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	1548661.	34.5	53440805.
2010	1.50	1243490.	33.5	41689417.
2009	2.50	1607837.	32.5	52332739.
2008	3.50	1954026.	31.6	61699351.
2007	4.50	1873924.	30.6	57357184.
2006	5.50	2179037.	29.6	64600676.
2005	6.50	1878810.	28.7	53906312.
2004	7.50	2044652.	27.7	56727275.
2003	8.50	2461819.	26.8	65988415.
2002	9.50	2493640.	25.9	64521223.
2001	10.50	2624335.	25.0	65485297.
2000	11.50	2614978.	24.0	62870949.
1999	12.50	2431664.	23.1	56275668.
1998	13.50	2664401.	22.3	59295245.
1997	14.50	2333462.	21.4	49886082.
1996	15.50	2490046.	20.5	51083577.
1995	16.50	1996078.	19.7	39252277.
1994	17.50	2114857.	18.8	39818361.
1993	18.50	2115395.	18.0	38088845.
1992	19.50	1859447.	17.2	31977925.
1991	20.50	1775208.	16.4	29121444.
1990	21.50	1775958.	15.6	27752845.
1989	22.50	1889069.	14.9	28081665.
1988	23.50	1875717.	14.1	26486138.
1987	24.50	1741014.	13.4	23317245.
1986	25.50	1659528.	12.7	21049625.
1985	26.50	1834753.	12.0	22007161.
1984	27.50	1694181.	11.3	19187406.
1983	28.50	1521244.	10.7	16243703.
1982	29.50	1382222.	10.1	13895251.
1981	30.50	1299186.	9.5	12279347.
1980	31.50	1167746.	8.9	10364008.
1979	32.50	1084949.	8.3	9032470.
1978	33.50	897277.	7.8	7000518.
1977	34.50	747315.	7.3	5459578.
1976	35.50	772679.	6.8	5282422.
1975	36.50	688859.	6.4	4404966.
1974	37.50	1055593.	6.0	6311707.
1973	38.50	978659.	5.6	5470576.
1972	39.50	954389.	5.2	4986558.
1971	40.50	695900.	4.9	3397750.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 35.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	607900.	4.6	2772455.
1969	42.50	492492.	4.3	2096639.
1968	43.50	423175.	4.0	1679644.
1967	44.50	346304.	3.7	1279173.
1966	45.50	263856.	3.4	904486.
1965	46.50	231930.	3.2	734500.
1964	47.50	200280.	2.9	582627.
1963	48.50	157912.	2.7	418932.
1962	49.50	137620.	2.4	329955.
1961	50.50	108693.	2.1	232924.
1960	51.50	107139.	1.9	202481.
1959	52.50	95456.	1.6	156719.
1958	53.50	72798.	1.4	101543.
1957	54.50	55975.	1.2	64569.
1956	55.50	48371.	0.9	44113.
1955	56.50	32206.	0.7	21179.
1954	57.50	28836.	0.2	6487.
1953	58.50	20696.	0.0	0.
1952	59.50	11714.	0.0	0.
1951	60.50	8662.	0.0	0.
1950	61.50	6884.	0.0	0.
1949	62.50	4437.	0.0	0.
1948	63.50	2892.	0.0	0.
1947	64.50	1918.	0.0	0.
1946	65.50	716.	0.0	0.
1945	66.50	244.	0.0	0.
1944	67.50	115.	0.0	0.
1943	68.50	32.	0.0	0.
1942	69.50	23.	0.0	0.
1941	70.50	23.	0.0	0.
1940	71.50	20.	0.0	0.
TOTAL:		73491322.	18.8	1379058432.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 43.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	1548936.	99.9822	1548661.	275.	0.	1548661.
2010	1.50	1244240.	99.9397	1243490.	750.	0.	1243490.
2009	2.50	1609619.	99.8893	1607837.	1782.	1.	1607837.
2008	3.50	1957392.	99.8280	1954024.	3368.	1.	1954026.
2007	4.50	1878502.	99.7562	1873922.	4580.	2.	1873924.
2006	5.50	2186245.	99.6702	2179034.	7211.	3.	2179037.
2005	6.50	1886932.	99.5694	1878807.	8125.	3.	1878810.
2004	7.50	2055941.	99.4507	2044648.	11293.	4.	2044652.
2003	8.50	2478832.	99.3134	2461813.	17019.	7.	2461819.
2002	9.50	2514907.	99.1540	2493631.	21276.	8.	2493640.
2001	10.50	2651625.	98.9704	2624324.	27301.	10.	2624335.
2000	11.50	2647810.	98.7596	2614965.	32845.	13.	2614978.
1999	12.50	2468176.	98.5201	2431650.	36526.	14.	2431664.
1998	13.50	2711945.	98.2462	2664383.	47562.	18.	2664401.
1997	14.50	2382601.	97.9368	2333443.	49158.	19.	2333462.
1996	15.50	2551555.	97.5884	2490022.	61533.	24.	2490046.
1995	16.50	2053632.	97.1964	1996056.	57576.	22.	1996078.
1994	17.50	2185677.	96.7586	2114830.	70847.	27.	2114857.
1993	18.50	2197307.	96.2707	2115364.	81943.	31.	2115395.
1992	19.50	1942398.	95.7278	1859416.	82982.	32.	1859447.
1991	20.50	1866097.	95.1276	1775173.	90924.	35.	1775208.
1990	21.50	1879955.	94.4660	1775918.	104037.	40.	1775958.
1989	22.50	2015273.	93.7352	1889021.	126252.	48.	1889069.
1988	23.50	2018254.	92.9349	1875662.	142592.	55.	1875717.
1987	24.50	1891111.	92.0600	1740957.	150154.	58.	1741014.
1986	25.50	1821565.	91.1011	1659466.	162099.	62.	1659528.
1985	26.50	2037229.	90.0574	1834675.	202554.	78.	1834753.
1984	27.50	1905125.	88.9233	1694100.	211025.	81.	1694181.
1983	28.50	1734758.	87.6873	1521162.	213596.	82.	1521244.
1982	29.50	1600679.	86.3470	1382139.	218540.	84.	1382222.
1981	30.50	1530192.	84.8977	1299097.	231095.	89.	1299186.
1980	31.50	1401313.	83.3259	1167656.	233657.	90.	1167746.
1979	32.50	1329032.	81.6275	1084855.	244177.	94.	1084949.
1978	33.50	1124340.	79.7971	897190.	227150.	87.	897277.
1977	34.50	960189.	77.8215	747233.	212956.	82.	747315.
1976	35.50	1020626.	75.6971	772584.	248042.	95.	772679.
1975	36.50	938095.	73.4215	688764.	249331.	96.	688859.
1974	37.50	1486890.	70.9822	1055428.	431462.	165.	1055593.
1973	38.50	1430957.	68.3798	978486.	452471.	173.	978659.
1972	39.50	1454167.	65.6181	954197.	499970.	192.	954389.
1971	40.50	1109754.	62.6933	695742.	414012.	159.	695900.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 43.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	1019441.	59.6153	607742.	411699.	158.	607900.
1969	42.50	872976.	56.3986	492346.	380630.	146.	492492.
1968	43.50	797362.	53.0539	423031.	374331.	143.	423175.
1967	44.50	697879.	49.6030	346169.	351710.	135.	346304.
1966	45.50	572421.	46.0741	263738.	308683.	118.	263856.
1965	46.50	545496.	42.4953	231810.	313686.	120.	231930.
1964	47.50	514552.	38.8999	200160.	314392.	120.	200280.
1963	48.50	446709.	35.3252	157801.	288908.	111.	157912.
1962	49.50	432289.	31.8091	137507.	294782.	113.	137620.
1961	50.50	382467.	28.3914	108588.	273879.	105.	108693.
1960	51.50	426309.	25.1030	107016.	319293.	122.	107139.
1959	52.50	433695.	21.9801	95327.	338368.	130.	95456.
1958	53.50	381438.	19.0541	72679.	308759.	118.	72798.
1957	54.50	341917.	16.3388	55865.	286052.	110.	55975.
1956	55.50	348356.	13.8524	48256.	300100.	115.	48371.
1955	56.50	276575.	11.6106	32112.	244463.	94.	32206.
1954	57.50	299166.	9.6041	28732.	270434.	104.	28836.
1953	58.50	263103.	7.8308	20603.	242500.	93.	20696.
1952	59.50	185159.	6.2903	11647.	173512.	66.	11714.
1951	60.50	173391.	4.9590	8599.	164792.	63.	8662.
1950	61.50	178310.	3.8240	6819.	171491.	66.	6884.
1949	62.50	152119.	2.8793	4380.	147739.	57.	4437.
1948	63.50	135346.	2.0990	2841.	132505.	51.	2892.
1947	64.50	127365.	1.4680	1870.	125495.	48.	1918.
1946	65.50	70333.	0.9797	689.	69644.	27.	716.
1945	66.50	37608.	0.6111	230.	37378.	14.	244.
1944	67.50	29933.	0.3473	104.	29829.	11.	115.
1943	68.50	15229.	0.1751	27.	15202.	6.	32.
1942	69.50	21209.	0.0723	15.	21194.	8.	23.
1941	70.50	39421.	0.0208	8.	39413.	15.	23.
1940	71.50	48675.	0.0032	2.	48673.	19.	20.
1939	72.50	36206.	0.0000	0.	36206.	0.	0.
1938	73.50	32308.	0.0000	0.	32308.	0.	0.
1937	74.50	40117.	0.0000	0.	40117.	0.	0.
1936	75.50	30048.	0.0000	0.	30048.	0.	0.
1935	76.50	28843.	0.0000	0.	28843.	0.	0.
1934	77.50	19561.	0.0000	0.	19561.	0.	0.
1933	78.50	10289.	0.0000	0.	10289.	0.	0.
1932	79.50	13615.	0.0000	0.	13615.	0.	0.
1931	80.50	19904.	0.0000	0.	19904.	0.	0.
1930	81.50	15580.	0.0000	0.	15580.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 43.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	23136.	0.0000	0.	23136.	0.	0.
1928	83.50	30209.	0.0000	0.	30209.	0.	0.
1927	84.50	45791.	0.0000	0.	45791.	0.	0.
1926	85.50	60815.	0.0000	0.	60815.	0.	0.
1925	86.50	28173.	0.0000	0.	28173.	0.	0.
1924	87.50	15946.	0.0000	0.	15946.	0.	0.
1923	88.50	5518.	0.0000	0.	5518.	0.	0.
1922	89.50	0.	0.0000	0.	0.	0.	0.
1921	90.50	0.	0.0000	0.	0.	0.	0.
1920	91.50	0.	0.0000	0.	0.	0.	0.
1919	92.50	0.	0.0000	0.	0.	0.	0.
1918	93.50	0.	0.0000	0.	0.	0.	0.
1917	94.50	0.	0.0000	0.	0.	0.	0.
1916	95.50	0.	0.0000	0.	0.	0.	0.
1915	96.50	0.	0.0000	0.	0.	0.	0.
1914	97.50	0.	0.0000	0.	0.	0.	0.
1913	98.50	0.	0.0000	0.	0.	0.	0.
1912	99.50	0.	0.0000	0.	0.	0.	0.
1911	100.50	0.	0.0000	0.	0.	0.	0.
1910	101.50	0.	0.0000	0.	0.	0.	0.
1909	102.50	670.	0.0000	0.	670.	0.	0.
1908	103.50	1523.	0.0000	0.	1523.	0.	0.
1907	104.50	2600.	0.0000	0.	2600.	0.	0.
1906	105.50	0.	0.0000	0.	0.	0.	0.
1905	106.50	0.	0.0000	0.	0.	0.	0.
1904	107.50	0.	0.0000	0.	0.	0.	0.
1903	108.50	0.	0.0000	0.	0.	0.	0.
1902	109.50	0.	0.0000	0.	0.	0.	0.
1901	110.50	0.	0.0000	0.	0.	0.	0.
1900	111.50	0.	0.0000	0.	0.	0.	0.
1899	112.50	15000.	0.0000	0.	15000.	0.	0.
TOTALS	:	86451974.		73486536.	12965438.	4786.	73491322.

ACTUAL SURVIVORS : 73491322.

INDICATED SURVIVORS: 73486536.

DIFFERENCE : 4786. PERCENT DIFFERENCE : 0.0

TOTAL FOR PRORATION: 12489586.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 35.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0143	99.97771	0.02229	49.99443	0.028571	1.42841	1.40612	0.014064
1.50	0.0429	99.92371	0.05400	99.95071	0.028571	2.85573	4.20786	0.042111
2.50	0.0714	99.85600	0.06771	99.88986	0.028571	2.85400	6.99414	0.070042
3.50	0.1000	99.77200	0.08400	99.81400	0.028571	2.85183	9.76197	0.097843
4.50	0.1286	99.66757	0.10443	99.71979	0.028571	2.84914	12.50668	0.125484
5.50	0.1571	99.54072	0.12686	99.60414	0.028571	2.84583	15.22565	0.152959
6.50	0.1857	99.38629	0.15443	99.46350	0.028571	2.84181	17.91304	0.180237
7.50	0.2143	99.20157	0.18472	99.29393	0.028571	2.83697	20.56529	0.207308
8.50	0.2429	98.98171	0.21986	99.09164	0.028571	2.83119	23.17662	0.234151
9.50	0.2714	98.72057	0.26114	98.85114	0.028571	2.82432	25.73980	0.260734
10.50	0.3000	98.41500	0.30557	98.56778	0.028571	2.81622	28.25045	0.287054
11.50	0.3286	98.05600	0.35900	98.23550	0.028571	2.80673	30.69818	0.313068
12.50	0.3571	97.64029	0.41571	97.84814	0.028571	2.79566	33.07813	0.338775
13.50	0.3857	97.16071	0.47957	97.40050	0.028571	2.78287	35.38142	0.364154
14.50	0.4143	96.61028	0.55043	96.88550	0.028571	2.76816	37.59915	0.389184
15.50	0.4429	95.98257	0.62771	96.29643	0.028571	2.75133	39.72277	0.413854
16.50	0.4714	95.27057	0.71200	95.62657	0.028571	2.73219	41.74295	0.438152
17.50	0.5000	94.46600	0.80457	94.86829	0.028571	2.71052	43.64890	0.462059
18.50	0.5286	93.55928	0.90672	94.01264	0.028571	2.68608	45.42826	0.485556
19.50	0.5571	92.54429	1.01500	93.05179	0.028571	2.65862	47.07189	0.508642
20.50	0.5857	91.41114	1.13314	91.97771	0.028571	2.62793	48.56668	0.531299
21.50	0.6143	90.15029	1.26086	90.78072	0.028571	2.59373	49.89956	0.553515
22.50	0.6429	88.75171	1.39857	89.45100	0.028571	2.55574	51.05672	0.575276
23.50	0.6714	87.20257	1.54914	87.97714	0.028571	2.51363	52.02121	0.596556
24.50	0.7000	85.49300	1.70957	86.34778	0.028571	2.46708	52.77872	0.617346
25.50	0.7286	83.60472	1.88828	84.54886	0.028571	2.41568	53.30612	0.637597
26.50	0.7571	81.52700	2.07772	82.56586	0.028571	2.35902	53.58743	0.657297
27.50	0.7857	79.24600	2.28100	80.38650	0.028571	2.29676	53.60318	0.676415
28.50	0.8143	76.74743	2.49857	77.99671	0.028571	2.22848	53.33309	0.694917
29.50	0.8429	74.02071	2.72671	75.38407	0.028571	2.15383	52.76021	0.712776
30.50	0.8714	71.05486	2.96586	72.53778	0.028571	2.07251	51.86685	0.729955
31.50	0.9000	67.84400	3.21086	69.44943	0.028571	1.98427	50.64027	0.746422
32.50	0.9286	64.38443	3.45957	66.11421	0.028571	1.88898	49.06967	0.762136
33.50	0.9571	60.68743	3.69700	62.53593	0.028571	1.78674	47.15941	0.777087
34.50	0.9857	56.77171	3.91571	58.72957	0.028571	1.67799	44.92169	0.791269
35.50	1.0143	52.66343	4.10828	54.71757	0.028571	1.56336	42.37676	0.804672
36.50	1.0429	48.40057	4.26286	50.53200	0.028571	1.44377	39.55768	0.817298
37.50	1.0714	44.03271	4.36786	46.21664	0.028571	1.32048	36.51029	0.829163
38.50	1.1000	39.61800	4.41472	41.82535	0.028571	1.19501	33.29059	0.840289

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36901. Services - OH

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 35.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	1.1286	35.22357	4.39443	37.42078	0.028571	1.06917	29.96532	0.850718
40.50	1.1571	30.91986	4.30371	33.07171	0.028571	0.94491	26.60652	0.860499
41.50	1.1857	26.77629	4.14357	28.84807	0.028571	0.82423	23.28718	0.869694
42.50	1.2143	22.85600	3.92029	24.81614	0.028571	0.70903	20.07592	0.878366
43.50	1.2429	19.21500	3.64100	21.03550	0.028571	0.60101	17.03594	0.886596
44.50	1.2714	15.89486	3.32014	17.55493	0.028571	0.50157	14.21736	0.894463
45.50	1.3000	12.92400	2.97086	14.40943	0.028571	0.41170	11.65820	0.902059
46.50	1.3286	10.31957	2.60443	11.62178	0.028571	0.33205	9.38583	0.909517
47.50	1.3571	8.07300	2.24657	9.19628	0.028571	0.26275	7.40200	0.916884
48.50	1.3857	6.16829	1.90471	7.12064	0.028571	0.20345	5.70074	0.924201
49.50	1.4143	4.58314	1.58514	5.37571	0.028571	0.15359	4.26919	0.931498
50.50	1.4429	3.29057	1.29257	3.93686	0.028571	0.11248	3.08910	0.938773
51.50	1.4714	2.26214	1.02843	2.77636	0.028571	0.07932	2.13999	0.946003
52.50	1.5000	1.46800	0.79414	1.86507	0.028571	0.05329	1.39914	0.953092
53.50	1.5286	0.88457	0.58343	1.17629	0.028571	0.03361	0.84932	0.960147
54.50	1.5571	0.47871	0.40586	0.68164	0.028571	0.01948	0.46294	0.967042
55.50	1.5857	0.22157	0.25714	0.35014	0.028571	0.01000	0.21580	0.973943
56.50	1.6143	0.07886	0.14271	0.15021	0.028571	0.00429	0.07738	0.981211
57.50	1.6429	0.01714	0.06171	0.04800	0.028571	0.00137	0.01703	0.993572
58.50	1.6714	0.00086	0.01629	0.00900	0.028571	0.00026	0.00100	1.000000
59.50	1.7000	0.00000	0.00086	0.00043	0.028571	0.00001	0.00000	1.000000
		3500.00055	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 369.00 - Overhead Services
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	120,251	(1,501)	(1)	1	0	(1,500)	(1)
2009	130,144	(95,776)	(74)	737	1	(95,039)	(73)
2008	105,355	(174,599)	(166)	3,782	4	(170,817)	(162)
2007	1,429,252	(26,473)	(2)	4,847	0	(21,626)	(2)
2006	123,872	(9,681)	(8)	116	0	(9,565)	(8)
2005	131,215	(9,643)	(7)	42	0	(9,601)	(7)
2004	59,236	(17,159)	(29)	439	1	(16,720)	(28)
2003	202,178	(54,500)	(27)	4,705	2	(49,795)	(25)
2002	211,177	(41,590)	(20)	4,084	2	(37,507)	(18)
2001	175,135	(32,426)	(19)	4,168	2	(28,258)	(16)
2000	206,103	(43,612)	(21)	11,173	5	(32,439)	(16)
1999	226,223	(20,398)	(9)	6,709	3	(13,688)	(6)
1998	73,862	(21,519)	(29)	15,092	20	(6,427)	(9)
1997	111,716	(17,757)	(16)	9,067	8	(8,690)	(8)
1996	154,730	(24,693)	(16)	10,975	7	(13,717)	(9)
1995	174,022	(26,685)	(15)	53,201	31	26,516	15
1994	180,387	(34,509)	(19)	70,298	39	35,789	20
1993	227,112	(37,553)	(17)	56,484	25	18,931	8
1992	240,286	(32,325)	(13)	52,951	22	20,625	9
1991	227,408	(25,370)	(11)	97,537	43	72,167	32
1990	521,798	(26,086)	(5)	157,125	30	131,040	25
1989	544,755	(69,080)	(13)	225,130	41	156,050	29
1988	523,081	(25,540)	(5)	259,362	50	233,822	45
1987	627,319	(45,498)	(7)	193,527	31	148,029	24
1986	664,553	(121,666)	(18)	148,344	22	26,678	4
1985	800,646	(120,376)	(15)	127,711	16	7,335	1
1984	728,590	(106,236)	(15)	89,223	12	(17,013)	(2)
1983	589,236	(107,390)	(18)	100,989	17	(6,401)	(1)
1982	494,071	(96,535)	(20)	11,080	2	(85,455)	(17)
	10,003,712	**(1,466,176)**	**(15)**	**1,718,899**	**17**	**252,724**	**(3)**

Tampa Electric Company
Net Salvage Analysis
Account - 369.00 - Overhead Services
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	1,908,874	(308,030)	(16)	9,483	0	(298,547)	(16)
2009	1,919,838	(316,172)	(16)	9,524	0	(306,648)	(16)
2008	1,848,930	(237,555)	(13)	9,226	0	(228,329)	(12)
2007	1,945,753	(117,456)	(6)	10,149	1	(107,307)	(6)
2006	727,678	(132,573)	(18)	9,386	1	(123,188)	(17)
2005	778,941	(155,319)	(20)	13,438	2	(141,881)	(18)
2004	853,829	(189,288)	(22)	24,569	3	(164,719)	(19)
2003	1,020,816	(192,527)	(19)	30,840	3	(161,687)	(16)
2002	892,500	(159,546)	(18)	41,227	5	(118,319)	(13)
2001	793,039	(135,713)	(17)	46,210	6	(89,503)	(11)
2000	772,634	(127,979)	(17)	53,017	7	(74,962)	(10)
1999	740,553	(111,052)	(15)	95,045	13	(16,007)	(2)
1998	694,717	(125,163)	(18)	158,634	23	33,471	5
1997	847,967	(141,196)	(17)	200,025	24	58,829	7
1996	976,537	(155,764)	(16)	243,909	25	88,144	9
1995	1,049,215	(156,441)	(15)	330,470	31	174,029	17
1994	1,396,991	(155,842)	(11)	434,395	31	278,553	20
1993	1,761,359	(190,413)	(11)	589,226	33	398,813	23
1992	2,057,328	(178,400)	(9)	792,104	39	613,704	30
1991	2,444,361	(191,572)	(8)	932,680	38	741,108	30
1990	2,881,506	(287,869)	(10)	983,488	34	695,618	24
1989	3,160,354	(382,159)	(12)	954,073	30	571,914	18
1988	3,344,189	(419,316)	(13)	818,167	24	398,851	12
1987	3,410,344	(501,166)	(15)	659,794	19	158,628	5
1986	3,277,096	(552,204)	(17)	477,348	15	(74,856)	(2)

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36901 Services - OH

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	1548936.	127968.	73491322.
2010	1244240.	120251.	72070354.
2009	1609619.	130144.	70946365.
2008	1957392.	105355.	69466890.
2007	1878502.	149252.	67614853.
2006	2186245.	123872.	65885603.
2005	1886932.	131215.	63826176.
2004	2055941.	59236.	61524734.
2003	2478832.	202178.	59528030.
2002	2514907.	211177.	57251376.
2001	2651625.	175135.	54947645.
2000	2647810.	206103.	52471155.
1999	2468176.	226223.	50029448.
1998	2711945.	73862.	47787494.
1997	2382601.	111716.	45149412.
1996	2551555.	154730.	42878526.
1995	2053632.	174022.	40470498.
1994	2185677.	180387.	38590888.
1993	2197307.	227112.	36585598.
1992	1942398.	240286.	34615403.
1991	1866097.	227408.	32913290.
1990	1879955.	256815.	31274602.
1989	2015273.	544755.	29651462.
1988	2018254.	523081.	30694331.
1987	1891111.	627319.	28933523.
1986	1821565.	664553.	27351161.
1985	2037229.	800646.	25856671.
1984	1905125.	728590.	24213498.
1983	1734758.	589236.	22666965.
1982	1600679.	494071.	21222213.
1981	1530192.	273408.	19864702.
1980	1401313.	227382.	18607918.
1979	1329032.	188832.	17433987.
1978	1124340.	243474.	16293787.
1977	960189.	216645.	15412921.
1976	1020626.	200277.	14669377.
1975	938095.	206292.	13849028.
1974	1486890.	227486.	13117225.
1973	1430957.	248427.	11857821.
1972	1454167.	350777.	10675291.
1971	1109754.	324378.	9571901.
1970	1019441.	203242.	8786525.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36901 Services - OH

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	872976.	177056.	7970326.
1968	797362.	168360.	7274406.
1967	697879.	154717.	6645404.
1966	572421.	158342.	6102242.
1965	545496.	135567.	5688163.
1964	514552.	99093.	5278234.
1963	446709.	124216.	4862775.
1962	432289.	114104.	4540282.
1961	382467.	94684.	4222097.
1960	426309.	77434.	3934314.
1959	433695.	72951.	3585439.
1958	381438.	59374.	3224695.
1957	341917.	59212.	2902631.
1956	348356.	35066.	2619926.
1955	276575.	29752.	2306636.
1954	299166.	28018.	2059813.
1953	263103.	17803.	1788665.
1952	185159.	27476.	1543365.
1951	173391.	16199.	1385682.
1950	178310.	11903.	1228490.
1949	152119.	10318.	1062083.
1948	135346.	8611.	920282.
1947	127365.	7480.	793547.
1946	70333.	4390.	673662.
1945	37608.	2499.	607719.
1944	29933.	1341.	572610.
1943	15229.	2004.	544018.
1942	21209.	2664.	530793.
1941	39421.	8344.	512248.
1940	48675.	7913.	481171.
1939	36206.	6664.	440409.
1938	32308.	5523.	410867.
1937	40117.	5154.	384082.
1936	30048.	3845.	349119.
1935	28843.	3277.	322916.
1934	19561.	2716.	297350.
1933	10289.	2080.	280505.
1932	13615.	861.	272296.
1931	19904.	772.	259542.
1930	15580.	166.	240410.
1929	23136.	36.	224996.
1928	30209.	29.	201896.
1927	45791.	520.	171716.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

36901 Services - OH

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	60815.	3500.	126445.
1925	28173.	300.	69130.
1924	15946.	0.	41257.
1923	5518.	0.	25311.
1922	0.	0.	19793.
1921	0.	0.	19793.
1920	0.	0.	19793.
1919	0.	0.	19793.
1918	0.	0.	19793.
1917	0.	0.	19793.
1916	0.	0.	19793.
1915	0.	0.	19793.
1914	0.	0.	19793.
1913	0.	0.	19793.
1912	0.	0.	19793.
1911	0.	0.	19793.
1910	0.	0.	19793.
1909	670.	0.	19793.
1908	1523.	0.	19123.
1907	2600.	0.	17600.
1906	0.	0.	15000.
1905	0.	0.	15000.
1904	0.	0.	15000.
1903	0.	0.	15000.
1902	0.	0.	15000.
1901	0.	0.	15000.
1900	0.	0.	15000.
1899	15000.	0.	15000.
	86451974.	13249652.	1640463759.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	4530876.	0.012309	55769.	4475107.
2010	1.50	808865.	0.036860	29815.	779050.
2009	2.50	4975652.	0.061327	305141.	4670512.
2008	3.50	5429197.	0.085691	465234.	4963963.
2007	4.50	5290080.	0.109954	581666.	4708413.
2006	5.50	7849835.	0.134089	1052575.	6797260.
2005	6.50	5894962.	0.158090	931933.	4963029.
2004	7.50	4814073.	0.181936	875853.	3938221.
2003	8.50	5371987.	0.205625	1104612.	4267374.
2002	9.50	3993299.	0.229138	915017.	3078282.
2001	10.50	4268766.	0.252457	1077681.	3191085.
2000	11.50	4234987.	0.275574	1167053.	3067934.
1999	12.50	4125506.	0.298473	1231352.	2894154.
1998	13.50	4204734.	0.321139	1350304.	2854430.
1997	14.50	3644839.	0.343560	1252223.	2392617.
1996	15.50	3330036.	0.365733	1217904.	2112133.
1995	16.50	3302057.	0.387635	1279993.	2022064.
1994	17.50	2466314.	0.409260	1009364.	1456951.
1993	18.50	2524951.	0.430603	1087251.	1437699.
1992	19.50	2310023.	0.451649	1043320.	1266703.
1991	20.50	2022003.	0.472390	955175.	1066828.
1990	21.50	2294956.	0.492819	1130999.	1163957.
1989	22.50	2414918.	0.512930	1238683.	1176235.
1988	23.50	2322197.	0.532709	1237056.	1085141.
1987	24.50	2168274.	0.552150	1197213.	971062.
1986	25.50	2496548.	0.571241	1426131.	1070416.
1985	26.50	2217963.	0.589968	1308527.	909436.
1984	27.50	2122374.	0.608317	1291076.	831298.
1983	28.50	1680471.	0.626275	1052437.	628034.
1982	29.50	1178263.	0.643824	758594.	419669.
1981	30.50	1218167.	0.660941	805137.	413030.
1980	31.50	1022180.	0.677609	692639.	329542.
1979	32.50	813775.	0.693800	564597.	249178.
1978	33.50	600920.	0.709500	426352.	174567.
1977	34.50	3951132.	0.724683	2863317.	1087815.
1976	35.50	305332.	0.739322	225739.	79593.
1975	36.50	242420.	0.753407	182641.	59779.
1974	37.50	263736.	0.766916	202263.	61473.
1973	38.50	131918.	0.779838	102875.	29043.
1972	39.50	0.	0.792168	0.	0.
1971	40.50	14828.	0.803899	11920.	2908.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36902. Services - UG

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	49612.	0.815035	40436.	9177.
1969	42.50	31836.	0.825586	26283.	5553.
1968	43.50	39245.	0.835567	32792.	6453.
1967	44.50	13281.	0.844998	11222.	2059.
1966	45.50	0.	0.853909	0.	0.
1965	46.50	0.	0.862338	0.	0.
1964	47.50	412.	0.870325	358.	53.
1963	48.50	0.	0.877915	0.	0.
1962	49.50	684.	0.885166	606.	79.
1961	50.50	2058.	0.892138	1836.	222.
1960	51.50	1713.	0.898887	1540.	173.
1959	52.50	670.	0.905477	607.	63.
SUBTOTAL :			0.317039	35823109.	77169815.
NET SALVAGE: -10.0%				3582311.	-3582311.
TOTAL :		112992924.	0.348742	39405420.	73587504.

WEIGHTED AGE: 13.9 YEARS
REMAINING LIFE: 27.3 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	4530876.	0.025000	113272.
2010	1.50 - 2.50	808865.	0.025000	20222.
2009	2.50 - 3.50	4975652.	0.025000	124391.
2008	3.50 - 4.50	5429197.	0.025000	135730.
2007	4.50 - 5.50	5290080.	0.025000	132252.
2006	5.50 - 6.50	7849835.	0.025000	196246.
2005	6.50 - 7.50	5894962.	0.025000	147374.
2004	7.50 - 8.50	4814073.	0.025000	120352.
2003	8.50 - 9.50	5371987.	0.025000	134300.
2002	9.50 - 10.50	3993299.	0.025000	99832.
2001	10.50 - 11.50	4268766.	0.025000	106719.
2000	11.50 - 12.50	4234987.	0.025000	105875.
1999	12.50 - 13.50	4125506.	0.025000	103138.
1998	13.50 - 14.50	4204734.	0.025000	105118.
1997	14.50 - 15.50	3644839.	0.025000	91121.
1996	15.50 - 16.50	3330036.	0.025000	83251.
1995	16.50 - 17.50	3302057.	0.025000	82551.
1994	17.50 - 18.50	2466314.	0.025000	61658.
1993	18.50 - 19.50	2524951.	0.025000	63124.
1992	19.50 - 20.50	2310023.	0.025000	57751.
1991	20.50 - 21.50	2022003.	0.025000	50550.
1990	21.50 - 22.50	2294956.	0.025000	57374.
1989	22.50 - 23.50	2414918.	0.025000	60373.
1988	23.50 - 24.50	2322197.	0.025000	58055.
1987	24.50 - 25.50	2168274.	0.025000	54207.
1986	25.50 - 26.50	2496548.	0.025000	62414.
1985	26.50 - 27.50	2217963.	0.025000	55449.
1984	27.50 - 28.50	2122374.	0.025000	53059.
1983	28.50 - 29.50	1680471.	0.025000	42012.
1982	29.50 - 30.50	1178263.	0.025000	29457.
1981	30.50 - 31.50	1218167.	0.025000	30454.
1980	31.50 - 32.50	1022180.	0.025000	25555.
1979	32.50 - 33.50	813775.	0.025000	20344.
1978	33.50 - 34.50	600920.	0.025000	15023.
1977	34.50 - 35.50	3951132.	0.025000	98778.
1976	35.50 - 36.50	305332.	0.025000	7633.
1975	36.50 - 37.50	242420.	0.025000	6060.
1974	37.50 - 38.50	263736.	0.025000	6593.
1973	38.50 - 39.50	131918.	0.025000	3298.
1972	39.50 - 40.50	0.	0.025000	0.
1971	40.50 - 41.50	14828.	0.025000	371.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36902. Services - UG

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	49612.	0.025000	1240.
1969	42.50 - 43.50	31836.	0.025000	796.
1968	43.50 - 44.50	39245.	0.025000	981.
1967	44.50 - 45.50	13281.	0.025000	332.
1966	45.50 - 46.50	0.	0.025000	0.
1965	46.50 - 47.50	0.	0.025000	0.
1964	47.50 - 48.50	412.	0.025000	10.
1963	48.50 - 49.50	0.	0.025000	0.
1962	49.50 - 50.50	684.	0.025000	17.
1961	50.50 - 51.50	2058.	0.025000	51.
1960	51.50 - 52.50	1713.	0.025000	43.
1959	52.50 - 53.50	670.	0.025000	17.
SUBTOTAL :		112992924.	0.025000	2824823.
NET SALVAGE: -10.0 %				282482.
TOTAL :		112992924.	0.027500	3107305.

MONTHLY RATE: 0.002292

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 40.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	4530876.	39.5	179004296.
2010	1.50	808865.	38.5	31162007.
2009	2.50	4975652.	37.5	186820466.
2008	3.50	5429197.	36.6	198558504.
2007	4.50	5290080.	35.6	188336525.
2006	5.50	7849835.	34.6	271890390.
2005	6.50	5894962.	33.7	198521158.
2004	7.50	4814073.	32.7	157528826.
2003	8.50	5371987.	31.8	170694975.
2002	9.50	3993299.	30.8	123131262.
2001	10.50	4268766.	29.9	127643393.
2000	11.50	4234987.	29.0	122717378.
1999	12.50	4125506.	28.1	115766145.
1998	13.50	4204734.	27.2	114177211.
1997	14.50	3644839.	26.3	95704670.
1996	15.50	3330036.	25.4	84485306.
1995	16.50	3302057.	24.5	80882545.
1994	17.50	2466314.	23.6	58278021.
1993	18.50	2524951.	22.8	57507977.
1992	19.50	2310023.	21.9	50668114.
1991	20.50	2022003.	21.1	42673137.
1990	21.50	2294956.	20.3	46558279.
1989	22.50	2414918.	19.5	47049382.
1988	23.50	2322197.	18.7	43405642.
1987	24.50	2168274.	17.9	38842473.
1986	25.50	2496548.	17.2	42816656.
1985	26.50	2217963.	16.4	36377428.
1984	27.50	2122374.	15.7	33251923.
1983	28.50	1680471.	14.9	25121368.
1982	29.50	1178263.	14.2	16786754.
1981	30.50	1218167.	13.6	16521194.
1980	31.50	1022180.	12.9	13181673.
1979	32.50	813775.	12.2	9967109.
1978	33.50	600920.	11.6	6982695.
1977	34.50	3951132.	11.0	43512587.
1976	35.50	305332.	10.4	3183738.
1975	36.50	242420.	9.9	2391162.
1974	37.50	263736.	9.3	2458912.
1973	38.50	131918.	8.8	1161734.
1972	39.50	0.	8.3	0.
1971	40.50	14828.	7.8	116311.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 40.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	49612.	7.4	367060.
1969	42.50	31836.	7.0	222107.
1968	43.50	39245.	6.6	258126.
1967	44.50	13281.	6.2	82341.
1966	45.50	0.	5.8	0.
1965	46.50	0.	5.5	0.
1964	47.50	412.	5.2	2135.
1963	48.50	0.	4.9	0.
1962	49.50	684.	4.6	3143.
1961	50.50	2058.	4.3	8879.
1960	51.50	1713.	4.0	6929.
1959	52.50	670.	3.8	2534.
TOTAL:		112992924.	27.3	3086792578.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 40.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	4531607.	99.9807	4530735.	872.	142.	4530876.
2010	1.50	809307.	99.9348	808779.	528.	86.	808865.
2009	2.50	4980710.	99.8787	4974671.	6039.	982.	4975652.
2008	3.50	5437838.	99.8103	5427520.	10318.	1677.	5429197.
2007	4.50	5302124.	99.7288	5287742.	14382.	2337.	5290080.
2006	5.50	7874201.	99.6305	7845106.	29095.	4729.	7849835.
2005	6.50	5919053.	99.5140	5890286.	28767.	4675.	5894962.
2004	7.50	4839373.	99.3758	4809163.	30210.	4910.	4814073.
2003	8.50	5407571.	99.2142	5365081.	42490.	6906.	5371987.
2002	9.50	4026140.	99.0260	3986925.	39215.	6373.	3993299.
2001	10.50	4311846.	98.8070	4260406.	51440.	8360.	4268766.
2000	11.50	4286883.	98.5545	4224916.	61967.	10071.	4234987.
1999	12.50	4186352.	98.2645	4113698.	72654.	11808.	4125506.
1998	13.50	4278812.	97.9327	4190358.	88454.	14376.	4204734.
1997	14.50	3721024.	97.5553	3630054.	90970.	14785.	3644839.
1996	15.50	3412083.	97.1287	3314114.	97969.	15923.	3330036.
1995	16.50	3397452.	96.6472	3283544.	113908.	18513.	3302057.
1994	17.50	2549444.	96.1065	2450181.	99263.	16133.	2466314.
1993	18.50	2623776.	95.5025	2505772.	118004.	19179.	2524951.
1992	19.50	2414583.	94.8292	2289731.	124852.	20292.	2310023.
1991	20.50	2127452.	94.0815	2001539.	125913.	20464.	2022003.
1990	21.50	2432375.	93.2540	2268287.	164088.	26669.	2294956.
1989	22.50	2580426.	92.3413	2382798.	197628.	32120.	2414918.
1988	23.50	2503863.	91.3365	2286941.	216922.	35256.	2322197.
1987	24.50	2361419.	90.2335	2130791.	230628.	37483.	2168274.
1986	25.50	2749231.	89.0253	2447510.	301721.	49038.	2496548.
1985	26.50	2472590.	87.7035	2168548.	304042.	49415.	2217963.
1984	27.50	2398343.	86.2602	2068817.	329526.	53557.	2122374.
1983	28.50	1927672.	84.6875	1632497.	295175.	47974.	1680471.
1982	29.50	1374182.	82.9760	1140241.	233941.	38022.	1178263.
1981	30.50	1447016.	81.1155	1173754.	273262.	44412.	1218167.
1980	31.50	1239089.	79.0973	980085.	259004.	42095.	1022180.
1979	32.50	1008850.	76.9110	775917.	232933.	37858.	813775.
1978	33.50	763688.	74.5503	569331.	194357.	31588.	600920.
1977	34.50	5161030.	72.0075	3716329.	1444701.	234803.	3951132.
1976	35.50	411112.	69.2765	284804.	126308.	20528.	305332.
1975	36.50	337511.	66.3580	223966.	113545.	18454.	242420.
1974	37.50	380982.	63.2530	240983.	139999.	22754.	263736.
1973	38.50	198446.	59.9695	119007.	79439.	12911.	131918.
1972	39.50	0.	56.5210	0.	0.	0.	0.
1971	40.50	24478.	52.9258	12955.	11523.	1873.	14828.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 40.0R3	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	86335.	49.2098	42485.	43850.	7127.	49612.
1969	42.50	58653.	45.4057	26632.	32021.	5204.	31836.
1968	43.50	76874.	41.5515	31942.	44932.	7303.	39245.
1967	44.50	27774.	37.6892	10468.	17306.	2813.	13281.
1966	45.50	0.	33.8658	0.	0.	0.	0.
1965	46.50	0.	30.1285	0.	0.	0.	0.
1964	47.50	1070.	26.5233	284.	786.	128.	412.
1963	48.50	0.	23.0922	0.	0.	0.	0.
1962	49.50	2080.	19.8735	413.	1667.	271.	684.
1961	50.50	6769.	16.8968	1144.	5625.	914.	2058.
1960	51.50	6090.	14.1825	864.	5226.	849.	1713.
1959	52.50	2569.	11.7428	302.	2267.	369.	670.
TOTALS	:	118478148.		111928414.	6549734.	1064510.	112992924.

ACTUAL SURVIVORS :112992924.

INDICATED SURVIVORS:111928414.

DIFFERENCE : 1064510. PERCENT DIFFERENCE : 0.9

TOTAL FOR PRORATION: 6549734.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 36902. Services - UG

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 40.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0125	99.98075	0.01925	49.99519	0.025000	1.24988	1.23063	0.012309
1.50	0.0375	99.93475	0.04600	99.95775	0.025000	2.49894	3.68357	0.036860
2.50	0.0625	99.87875	0.05600	99.90675	0.025000	2.49767	6.12524	0.061327
3.50	0.0875	99.81025	0.06850	99.84450	0.025000	2.49611	8.55285	0.085691
4.50	0.1125	99.72875	0.08150	99.76950	0.025000	2.49424	10.96559	0.109954
5.50	0.1375	99.63050	0.09825	99.67963	0.025000	2.49199	13.35933	0.134089
6.50	0.1625	99.51400	0.11650	99.57225	0.025000	2.48931	15.73214	0.158090
7.50	0.1875	99.37575	0.13825	99.44488	0.025000	2.48612	18.08001	0.181936
8.50	0.2125	99.21425	0.16150	99.29500	0.025000	2.48238	20.40089	0.205625
9.50	0.2375	99.02600	0.18825	99.12012	0.025000	2.47800	22.69064	0.229138
10.50	0.2625	98.80700	0.21900	98.91650	0.025000	2.47291	24.94455	0.252457
11.50	0.2875	98.55450	0.25250	98.68075	0.025000	2.46702	27.15907	0.275574
12.50	0.3125	98.26450	0.29000	98.40950	0.025000	2.46024	29.32931	0.298473
13.50	0.3375	97.93275	0.33175	98.09862	0.025000	2.45247	31.45002	0.321139
14.50	0.3625	97.55525	0.37750	97.74400	0.025000	2.44360	33.51612	0.343560
15.50	0.3875	97.12875	0.42650	97.34200	0.025000	2.43355	35.52317	0.365733
16.50	0.4125	96.64725	0.48150	96.88800	0.025000	2.42220	37.46387	0.387635
17.50	0.4375	96.10650	0.54075	96.37687	0.025000	2.40942	39.33254	0.409260
18.50	0.4625	95.50250	0.60400	95.80450	0.025000	2.39511	41.12366	0.430603
19.50	0.4875	94.82925	0.67325	95.16587	0.025000	2.37915	42.82955	0.451649
20.50	0.5125	94.08150	0.74775	94.45537	0.025000	2.36138	44.44319	0.472390
21.50	0.5375	93.25400	0.82750	93.66775	0.025000	2.34169	45.95738	0.492819
22.50	0.5625	92.34125	0.91275	92.79763	0.025000	2.31994	47.36457	0.512930
23.50	0.5875	91.33650	1.00475	91.83888	0.025000	2.29597	48.65580	0.532709
24.50	0.6125	90.23350	1.10300	90.78500	0.025000	2.26963	49.82242	0.552150
25.50	0.6375	89.02525	1.20825	89.62938	0.025000	2.24073	50.85490	0.571241
26.50	0.6625	87.70350	1.32175	88.36438	0.025000	2.20911	51.74226	0.589968
27.50	0.6875	86.26025	1.44325	86.98187	0.025000	2.17455	52.47356	0.608317
28.50	0.7125	84.68750	1.57275	85.47387	0.025000	2.13685	53.03766	0.626275
29.50	0.7375	82.97600	1.71150	83.83175	0.025000	2.09579	53.42195	0.643824
30.50	0.7625	81.11550	1.86050	82.04575	0.025000	2.05114	53.61259	0.660941
31.50	0.7875	79.09725	2.01825	80.10637	0.025000	2.00266	53.59700	0.677609
32.50	0.8125	76.91100	2.18625	78.00412	0.025000	1.95010	53.36086	0.693800
33.50	0.8375	74.55025	2.36075	75.73062	0.025000	1.89327	52.89337	0.709500
34.50	0.8625	72.00750	2.54275	73.27887	0.025000	1.83197	52.18259	0.724683
35.50	0.8875	69.27650	2.73100	70.64200	0.025000	1.76605	51.21765	0.739322
36.50	0.9125	66.35800	2.91850	67.81725	0.025000	1.69543	49.99458	0.753407
37.50	0.9375	63.25300	3.10500	64.80550	0.025000	1.62014	48.50971	0.766916
38.50	0.9625	59.96950	3.28350	61.61125	0.025000	1.54028	46.76649	0.779838

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 36902. Services - UG

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 40.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.9875	56.52100	3.44850	58.24525	0.025000	1.45613	44.77413	0.792168
40.50	1.0125	52.92575	3.59525	54.72337	0.025000	1.36808	42.54696	0.803899
41.50	1.0375	49.20975	3.71600	51.06775	0.025000	1.27669	40.10766	0.815035
42.50	1.0625	45.40575	3.80400	47.30775	0.025000	1.18269	37.48635	0.825586
43.50	1.0875	41.55150	3.85425	43.47862	0.025000	1.08697	34.71906	0.835567
44.50	1.1125	37.68925	3.86225	39.62037	0.025000	0.99051	31.84732	0.844998
45.50	1.1375	33.86575	3.82350	35.77750	0.025000	0.89444	28.91826	0.853909
46.50	1.1625	30.12850	3.73725	31.99713	0.025000	0.79993	25.98094	0.862338
47.50	1.1875	26.52325	3.60525	28.32588	0.025000	0.70815	23.08384	0.870325
48.50	1.2125	23.09225	3.43100	24.80775	0.025000	0.62019	20.27303	0.877915
49.50	1.2375	19.87350	3.21875	21.48287	0.025000	0.53707	17.59135	0.885166
50.50	1.2625	16.89675	2.97675	18.38512	0.025000	0.45963	15.07423	0.892138
51.50	1.2875	14.18250	2.71425	15.53963	0.025000	0.38849	12.74847	0.898887
52.50	1.3125	11.74275	2.43975	12.96263	0.025000	0.32407	10.63279	0.905477
53.50	1.3375	9.58025	2.16250	10.66150	0.025000	0.26654	8.73682	0.911962
54.50	1.3625	7.68975	1.89050	8.63500	0.025000	0.21587	7.06220	0.918391
55.50	1.3875	6.05900	1.63075	6.87437	0.025000	0.17186	5.60331	0.924791
56.50	1.4125	4.67225	1.38675	5.36563	0.025000	0.13414	4.35070	0.931178
57.50	1.4375	3.51150	1.16075	4.09188	0.025000	0.10230	3.29225	0.937561
58.50	1.4625	2.55725	0.95425	3.03437	0.025000	0.07586	2.41385	0.943926
59.50	1.4875	1.78975	0.76750	2.17350	0.025000	0.05434	1.70069	0.950240
60.50	1.5125	1.19025	0.59950	1.49000	0.025000	0.03725	1.13844	0.956473
61.50	1.5375	0.74050	0.44975	0.96538	0.025000	0.02413	0.71283	0.962629
62.50	1.5625	0.42000	0.32050	0.58025	0.025000	0.01451	0.40683	0.968650
63.50	1.5875	0.20925	0.21075	0.31463	0.025000	0.00787	0.20395	0.974664
64.50	1.6125	0.08475	0.12450	0.14700	0.025000	0.00368	0.08312	0.980808
65.50	1.6375	0.02425	0.06050	0.05450	0.025000	0.00136	0.02399	0.989111
66.50	1.6625	0.00325	0.02100	0.01375	0.025000	0.00034	0.00333	1.000000
67.50	1.6875	0.00000	0.00325	0.00162	0.025000	0.00004	0.00000	1.000000
		3999.99999	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 369.02 - Underground Services
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	182,333	0	0	8	0	8	0
2009	62,559	(150,301)	(240)	0	0	(150,301)	(240)
2008	8,952	(8,583)	(96)	3,995	45	(4,588)	(51)
2007	6,870	(10,266)	(149)	9,612	140	(654)	(10)
2006	30,353	(54,453)	(179)	0	0	(54,453)	(179)
2005	48,021	(202,014)	(421)	24,420	51	(177,594)	(370)
2004	52,253	(96,988)	(186)	46,696	89	(50,292)	(96)
2003	29,678	(19,699)	(66)	21,846	74	2,147	7
2002	33,725	(23,290)	(69)	962	3	(22,328)	(66)
2001	37,772	(24,198)	(64)	4,874	13	(19,325)	(51)
2000	35,749	(18,983)	(53)	2,845	8	(16,138)	(45)
1999	45,192	(25,372)	(56)	659	1	(24,713)	(55)
1998	13,685	(21,873)	(160)	105	1	(21,768)	(159)
1997	17,757	(20,368)	(115)	1,731	10	(18,637)	(105)
1996	21,580	(21,691)	(101)	2,702	13	(18,990)	(88)
1995	34,212	(24,693)	(72)	280	1	(24,414)	(71)
1994	(5,739)	(28,731)	501	2,437	(42)	(26,293)	458
1993	(3,896)	(30,165)	774	(1,980)	51	(32,145)	825
1992	6,104	(26,610)	(436)	8,688	142	(17,922)	(294)
1991	37,684	(25,673)	(68)	5,581	15	(20,092)	(53)
1990	102,135	(29,341)	(29)	46,841	46	17,500	17
1989	37,158	15,446	42	61,764	166	77,210	208
1988	(10,284)	9,049	(88)	35,346	(344)	44,395	(432)
1987	9,666	(10,216)	(106)	5,833	60	(4,384)	(45)
1986	(6,959)	160	(2)	8,180	(118)	8,340	(120)
1985	12,291	0	0	0	0	0	0
1984	(14,138)	0	0	0	0	0	0
1983	(17,839)	0	0	0	0	0	0
1982	(62,002)	0	0	56,334	(91)	56,334	(91)
	744,870	**(848,855)**	**(114)**	**349,759**	**47**	**(499,095)**	**(67)**

Tampa Electric Company
Net Salvage Analysis
Account - 369.02 - Underground Services
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	291,067	(223,603)	(77)	13,615	5	(209,988)	(72)
2009	156,755	(425,617)	(272)	38,027	24	(387,590)	(247)
2008	146,449	(372,304)	(254)	84,723	58	(287,581)	(196)
2007	167,175	(383,420)	(229)	102,574	61	(280,846)	(168)
2006	194,030	(396,444)	(204)	93,924	48	(302,520)	(156)
2005	201,449	(366,189)	(182)	98,798	49	(267,391)	(133)
2004	189,177	(183,158)	(97)	77,223	41	(105,935)	(56)
2003	182,115	(111,542)	(61)	31,186	17	(80,356)	(44)
2002	166,122	(113,716)	(68)	9,446	6	(104,271)	(63)
2001	150,154	(110,795)	(74)	10,215	7	(100,580)	(67)
2000	133,962	(108,288)	(81)	8,043	6	(100,245)	(75)
1999	132,425	(113,998)	(86)	5,477	4	(108,521)	(82)
1998	81,495	(117,357)	(144)	7,255	9	(110,102)	(135)
1997	63,914	(125,649)	(197)	5,170	8	(120,479)	(189)
1996	52,261	(131,891)	(252)	12,127	23	(119,764)	(229)
1995	68,365	(135,873)	(199)	15,006	22	(120,867)	(177)
1994	136,288	(140,520)	(103)	61,568	45	(78,953)	(58)
1993	179,185	(96,344)	(54)	120,894	67	24,551	14
1992	172,797	(57,129)	(33)	158,220	92	101,091	59
1991	176,359	(40,735)	(23)	155,364	88	114,629	65
1990	131,715	(14,902)	(11)	157,964	120	143,062	109
1989	41,871	14,439	34	111,123	265	125,561	300
1988	(9,425)	(1,007)	11	49,359	(524)	48,351	(513)
1987	(16,980)	(10,057)	59	14,013	(83)	3,956	(23)
1986	(88,648)	160	(0)	64,515	(73)	64,674	(73)

36902 Services - UG

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	4531607.	31351.	112992924.
2010	809307.	182333.	108492668.
2009	4980710.	62559.	107865693.
2008	5437838.	8952.	102947542.
2007	5302124.	6870.	97518656.
2006	7874201.	30353.	92223402.
2005	5919053.	48021.	84379554.
2004	4839373.	52253.	78466096.
2003	5407571.	29678.	73678976.
2002	4026140.	33725.	68301084.
2001	4311846.	37772.	64308668.
2000	4286883.	35749.	60034594.
1999	4186352.	45192.	55783460.
1998	4278812.	13685.	51642299.
1997	3721024.	17757.	47377171.
1996	3412083.	21580.	43673904.
1995	3397452.	34212.	40294603.
1994	2549444.	16053.	36931363.
1993	2623776.	17896.	34397972.
1992	2414583.	27896.	31792092.
1991	2127452.	59476.	29405405.
1990	2432375.	134981.	27337429.
1989	2580426.	9894.	24905053.
1988	2503863.	0.	22369941.
1987	2361419.	0.	19866078.
1986	2749231.	0.	17507366.
1985	2472590.	0.	14758135.
1984	2398343.	0.	12287552.
1983	1927672.	0.	9889209.
1982	1374182.	0.	7961537.
1981	1447016.	0.	6587355.
1980	1239089.	0.	5140339.
1979	1008850.	0.	3901250.
1978	763688.	0.	2892400.
1977	5161030.	0.	2128712.
1976	411112.	0.	1612582.
1975	337511.	0.	1201470.
1974	380982.	0.	863959.
1973	198446.	684.	482977.
1972	0.	1468.	285215.
1971	24478.	2814.	286683.
1970	86335.	1478.	265019.

36902 Services - UG

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	58653.	0.	180162.
1968	76874.	0.	121509.
1967	27774.	0.	44635.
1966	0.	0.	16861.
1965	0.	0.	16861.
1964	1070.	1670.	16861.
1963	0.	0.	17461.
1962	2080.	47.	17461.
1961	6769.	0.	15428.
1960	6090.	0.	8659.
1959	2569.	0.	2569.
	118478148.	966399.	1605496854.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 18.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -30.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	5484928.	0.025093	137633.	5347295.
2010	1.50	9276252.	0.074678	692735.	8583517.
2009	2.50	4554245.	0.123422	562094.	3992151.
2008	3.50	8757815.	0.171254	1499811.	7258004.
2007	4.50	7711057.	0.218129	1682005.	6029053.
2006	5.50	7459537.	0.263956	1968989.	5490548.
2005	6.50	5335169.	0.308712	1647029.	3688141.
2004	7.50	5802895.	0.352301	2044364.	3758531.
2003	8.50	1997919.	0.394685	788549.	1209370.
2002	9.50	2302930.	0.435784	1003580.	1299350.
2001	10.50	2113314.	0.475531	1004946.	1108367.
2000	11.50	1900806.	0.513851	976731.	924074.
1999	12.50	1807460.	0.550661	995298.	812163.
1998	13.50	1614017.	0.585898	945650.	668367.
1997	14.50	1310871.	0.619455	812026.	498845.
1996	15.50	1119811.	0.651294	729326.	390484.
1995	16.50	959775.	0.681327	653921.	305854.
1994	17.50	890256.	0.709539	631671.	258585.
1993	18.50	601622.	0.735893	442729.	158893.
1992	19.50	513934.	0.760418	390805.	123129.
1991	20.50	501370.	0.783168	392657.	108713.
1990	21.50	440871.	0.804252	354572.	86300.
1989	22.50	292335.	0.823821	240832.	51503.
1988	23.50	218303.	0.842126	183839.	34464.
1987	24.50	203122.	0.859401	174563.	28559.
1986	25.50	167028.	0.876018	146319.	20708.
1985	26.50	89377.	0.892230	79745.	9632.
1984	27.50	51656.	0.908292	46918.	4737.
1983	28.50	25354.	0.924348	23436.	1918.
1982	29.50	32280.	0.940392	30356.	1924.
SUBTOTAL :			0.289423	21283128.	52253182.
NET SALVAGE: -30.0%				6384938.	-6384938.
TOTAL :		73536310.	0.376250	27668066.	45868244.

WEIGHTED AGE: 6.5 YEARS
REMAINING LIFE: 12.8 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37000. Meters

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 18.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -30.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	5484928.	0.055556	304722.
2010	1.50 - 2.50	9276252.	0.055556	515354.
2009	2.50 - 3.50	4554245.	0.055556	253017.
2008	3.50 - 4.50	8757815.	0.055556	486552.
2007	4.50 - 5.50	7711057.	0.055556	428398.
2006	5.50 - 6.50	7459537.	0.055556	414424.
2005	6.50 - 7.50	5335169.	0.055556	296402.
2004	7.50 - 8.50	5802895.	0.055556	322387.
2003	8.50 - 9.50	1997919.	0.055556	110997.
2002	9.50 - 10.50	2302930.	0.055556	127942.
2001	10.50 - 11.50	2113314.	0.055556	117408.
2000	11.50 - 12.50	1900806.	0.055556	105602.
1999	12.50 - 13.50	1807460.	0.055556	100416.
1998	13.50 - 14.50	1614017.	0.055556	89669.
1997	14.50 - 15.50	1310871.	0.055556	72827.
1996	15.50 - 16.50	1119811.	0.055556	62213.
1995	16.50 - 17.50	959775.	0.055556	53322.
1994	17.50 - 18.50	890256.	0.055556	49459.
1993	18.50 - 19.50	601622.	0.055556	33424.
1992	19.50 - 20.50	513934.	0.055556	28552.
1991	20.50 - 21.50	501370.	0.055556	27854.
1990	21.50 - 22.50	440871.	0.055556	24493.
1989	22.50 - 23.50	292335.	0.055556	16241.
1988	23.50 - 24.50	218303.	0.055556	12128.
1987	24.50 - 25.50	203122.	0.055556	11285.
1986	25.50 - 26.50	167028.	0.055556	9279.
1985	26.50 - 27.50	89377.	0.055556	4965.
1984	27.50 - 28.50	51656.	0.055556	2870.
1983	28.50 - 29.50	25354.	0.055556	1409.
1982	29.50 - 30.50	32280.	0.055556	1793.
SUBTOTAL :		73536310.	0.055556	4085404.
NET SALVAGE: -30.0 %				1225621.
TOTAL :		73536310.	0.072223	5311025.

MONTHLY RATE: 0.006019

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37000. Meters

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 18.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	5484928.	17.5	96250063.
2010	1.50	9276252.	16.7	154501310.
2009	2.50	4554245.	15.8	71857793.
2008	3.50	8757815.	14.9	130642384.
2007	4.50	7711057.	14.1	108521541.
2006	5.50	7459537.	13.2	98828588.
2005	6.50	5335169.	12.4	66385673.
2004	7.50	5802895.	11.7	67652673.
2003	8.50	1997919.	10.9	21768381.
2002	9.50	2302930.	10.2	23388001.
2001	10.50	2113314.	9.4	19950350.
2000	11.50	1900806.	8.8	16633125.
1999	12.50	1807460.	8.1	14618743.
1998	13.50	1614017.	7.5	12030453.
1997	14.50	1310871.	6.8	8979094.
1996	15.50	1119811.	6.3	7028629.
1995	16.50	959775.	5.7	5505301.
1994	17.50	890256.	5.2	4654469.
1993	18.50	601622.	4.8	2860030.
1992	19.50	513934.	4.3	2216301.
1991	20.50	501370.	3.9	1956813.
1990	21.50	440871.	3.5	1553376.
1989	22.50	292335.	3.2	927049.
1988	23.50	218303.	2.8	620349.
1987	24.50	203122.	2.5	514048.
1986	25.50	167028.	2.2	372746.
1985	26.50	89377.	1.9	173377.
1984	27.50	51656.	1.7	85269.
1983	28.50	25354.	1.4	34524.
1982	29.50	32280.	1.1	34634.
TOTAL:		73536310.	12.8	940545088.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37000. Meters

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 16.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	5501589.	99.6929	5484692.	16897.	236.	5484928.
2010	1.50	9371114.	98.9734	9274908.	96206.	1345.	9276252.
2009	2.50	4641394.	98.0958	4553010.	88384.	1235.	4554245.
2008	3.50	9021658.	97.0340	8754076.	267582.	3740.	8757815.
2007	4.50	8047679.	95.7579	7706286.	341393.	4771.	7711057.
2006	5.50	7908992.	94.2366	7453167.	455825.	6370.	7459537.
2005	6.50	5765151.	92.4360	5329075.	436076.	6094.	5335169.
2004	7.50	6415392.	90.3174	5794214.	621178.	8681.	5802895.
2003	8.50	2270128.	87.8391	1994061.	276067.	3858.	1997919.
2002	9.50	2703990.	84.9576	2297246.	406744.	5684.	2302930.
2001	10.50	2580796.	81.6294	2106688.	474108.	6626.	2113314.
2000	11.50	2433153.	77.8110	1893261.	539892.	7545.	1900806.
1999	12.50	2447912.	73.4660	1798383.	649529.	9077.	1807460.
1998	13.50	2338770.	68.5721	1603744.	735026.	10272.	1614017.
1997	14.50	2059651.	63.1300	1300258.	759393.	10613.	1310871.
1996	15.50	1938302.	57.1743	1108210.	830092.	11601.	1119811.
1995	16.50	1864835.	50.7791	946947.	917888.	12828.	959775.
1994	17.50	1984601.	44.0766	874745.	1109856.	15511.	890256.
1993	18.50	1578045.	37.2475	587782.	990263.	13839.	601622.
1992	19.50	1632137.	30.5174	498085.	1134052.	15849.	513934.
1991	20.50	1990164.	24.1321	480269.	1509895.	21102.	501370.
1990	21.50	2264689.	18.3257	415021.	1849668.	25850.	440871.
1989	22.50	2017552.	13.2776	267883.	1749669.	24453.	292335.
1988	23.50	2106894.	9.0909	191535.	1915359.	26768.	218303.
1987	24.50	2859538.	5.7866	165471.	2694067.	37651.	203122.
1986	25.50	3575537.	3.3202	118717.	3456820.	48311.	167028.
1985	26.50	2992062.	1.6121	48236.	2943826.	41141.	89377.
1984	27.50	2625151.	0.5783	15180.	2609971.	36476.	51656.
1983	28.50	1689585.	0.1045	1766.	1687819.	23588.	25354.
1982	29.50	2308102.	0.0010	23.	2308079.	32257.	32280.
1981	30.50	1653231.	0.0000	0.	1653231.	0.	0.
1980	31.50	1263041.	0.0000	0.	1263041.	0.	0.
1979	32.50	1087939.	0.0000	0.	1087939.	0.	0.
1978	33.50	860625.	0.0000	0.	860625.	0.	0.
1977	34.50	677378.	0.0000	0.	677378.	0.	0.
1976	35.50	748682.	0.0000	0.	748682.	0.	0.
1975	36.50	592770.	0.0000	0.	592770.	0.	0.
1974	37.50	941002.	0.0000	0.	941002.	0.	0.
1973	38.50	1016029.	0.0000	0.	1016029.	0.	0.
1972	39.50	863821.	0.0000	0.	863821.	0.	0.
1971	40.50	671193.	0.0000	0.	671193.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37000. Meters

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 16.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	565898.	0.0000	0.	565898.	0.	0.
1969	42.50	583027.	0.0000	0.	583027.	0.	0.
1968	43.50	416347.	0.0000	0.	416347.	0.	0.
1967	44.50	326641.	0.0000	0.	326641.	0.	0.
1966	45.50	429940.	0.0000	0.	429940.	0.	0.
1965	46.50	371090.	0.0000	0.	371090.	0.	0.
1964	47.50	306834.	0.0000	0.	306834.	0.	0.
1963	48.50	281564.	0.0000	0.	281564.	0.	0.
1962	49.50	349122.	0.0000	0.	349122.	0.	0.
1961	50.50	339537.	0.0000	0.	339537.	0.	0.
1960	51.50	442221.	0.0000	0.	442221.	0.	0.
1959	52.50	520183.	0.0000	0.	520183.	0.	0.
1958	53.50	357070.	0.0000	0.	357070.	0.	0.
1957	54.50	279641.	0.0000	0.	279641.	0.	0.
1956	55.50	365482.	0.0000	0.	365482.	0.	0.
1955	56.50	334708.	0.0000	0.	334708.	0.	0.
1954	57.50	240508.	0.0000	0.	240508.	0.	0.
1953	58.50	192542.	0.0000	0.	192542.	0.	0.
1952	59.50	173082.	0.0000	0.	173082.	0.	0.
1951	60.50	217809.	0.0000	0.	217809.	0.	0.
1950	61.50	268831.	0.0000	0.	268831.	0.	0.
1949	62.50	179398.	0.0000	0.	179398.	0.	0.
1948	63.50	211738.	0.0000	0.	211738.	0.	0.
1947	64.50	209311.	0.0000	0.	209311.	0.	0.
1946	65.50	132854.	0.0000	0.	132854.	0.	0.
1945	66.50	78755.	0.0000	0.	78755.	0.	0.
1944	67.50	50690.	0.0000	0.	50690.	0.	0.
1943	68.50	17624.	0.0000	0.	17624.	0.	0.
1942	69.50	20262.	0.0000	0.	20262.	0.	0.
1941	70.50	65862.	0.0000	0.	65862.	0.	0.
1940	71.50	54808.	0.0000	0.	54808.	0.	0.
1939	72.50	44070.	0.0000	0.	44070.	0.	0.
1938	73.50	30843.	0.0000	0.	30843.	0.	0.
1937	74.50	42399.	0.0000	0.	42399.	0.	0.
1936	75.50	33357.	0.0000	0.	33357.	0.	0.
1935	76.50	23180.	0.0000	0.	23180.	0.	0.
1934	77.50	9941.	0.0000	0.	9941.	0.	0.
1933	78.50	4192.	0.0000	0.	4192.	0.	0.
1932	79.50	8863.	0.0000	0.	8863.	0.	0.
1931	80.50	27272.	0.0000	0.	27272.	0.	0.
1930	81.50	8269.	0.0000	0.	8269.	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37000. Meters

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 16.0R2	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	12995.	0.0000	0.	12995.	0.	0.
1928	83.50	19075.	0.0000	0.	19075.	0.	0.
1927	84.50	35556.	0.0000	0.	35556.	0.	0.
1926	85.50	135095.	0.0000	0.	135095.	0.	0.
1925	86.50	76245.	0.0000	0.	76245.	0.	0.
1924	87.50	34113.	0.0000	0.	34113.	0.	0.
1923	88.50	51280.	0.0000	0.	51280.	0.	0.
1922	89.50	24688.	0.0000	0.	24688.	0.	0.
1921	90.50	24889.	0.0000	0.	24889.	0.	0.
1920	91.50	17315.	0.0000	0.	17315.	0.	0.
1919	92.50	8073.	0.0000	0.	8073.	0.	0.
1918	93.50	8473.	0.0000	0.	8473.	0.	0.
1917	94.50	3370.	0.0000	0.	3370.	0.	0.
1916	95.50	6115.	0.0000	0.	6115.	0.	0.
1915	96.50	4035.	0.0000	0.	4035.	0.	0.
1914	97.50	7938.	0.0000	0.	7938.	0.	0.
1913	98.50	8239.	0.0000	0.	8239.	0.	0.
1912	99.50	7550.	0.0000	0.	7550.	0.	0.
1911	100.50	9339.	0.0000	0.	9339.	0.	0.
1910	101.50	3008.	0.0000	0.	3008.	0.	0.
1909	102.50	6102.	0.0000	0.	6102.	0.	0.
1908	103.50	7926.	0.0000	0.	7926.	0.	0.
1907	104.50	13457.	0.0000	0.	13457.	0.	0.
1906	105.50	8437.	0.0000	0.	8437.	0.	0.
1905	106.50	6725.	0.0000	0.	6725.	0.	0.
1904	107.50	3942.	0.0000	0.	3942.	0.	0.
1903	108.50	4841.	0.0000	0.	4841.	0.	0.
1902	109.50	1747.	0.0000	0.	1747.	0.	0.
1901	110.50	3323.	0.0000	0.	3323.	0.	0.
1900	111.50	1271.	0.0000	0.	1271.	0.	0.
1899	112.50	7000.	0.0000	0.	7000.	0.	0.
TOTALS	:	126488201.		73062937.	53425264.	473373.	73536310.

ACTUAL SURVIVORS : 73536310.

INDICATED SURVIVORS: 73062937.

DIFFERENCE : 473373. PERCENT DIFFERENCE : 0.6

TOTAL FOR PRORATION: 33871626.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37000. Meters

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 18.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0278	99.72844	0.27156	49.93211	0.055556	2.77404	2.50249	0.025093
1.50	0.0833	99.10367	0.62478	99.41606	0.055556	5.52319	7.40090	0.074678
2.50	0.1389	98.35711	0.74656	98.73039	0.055556	5.48509	12.13943	0.123422
3.50	0.1944	97.47011	0.88700	97.91361	0.055556	5.43972	16.69215	0.171254
4.50	0.2500	96.42500	1.04511	96.94756	0.055556	5.38605	21.03308	0.218129
5.50	0.3056	95.19678	1.22823	95.81089	0.055556	5.32290	25.12775	0.263956
6.50	0.3611	93.76689	1.42989	94.48183	0.055556	5.24906	28.94692	0.308712
7.50	0.4167	92.10567	1.66122	92.93628	0.055556	5.16319	32.44890	0.352301
8.50	0.4722	90.18933	1.91634	91.14750	0.055556	5.06382	35.59638	0.394685
9.50	0.5278	87.98678	2.20256	89.08805	0.055556	4.94940	38.34322	0.435784
10.50	0.5833	85.46800	2.51878	86.72739	0.055556	4.81825	40.64270	0.475531
11.50	0.6389	82.60156	2.86644	84.03478	0.055556	4.66866	42.44491	0.513851
12.50	0.6944	79.35600	3.24556	80.97878	0.055556	4.49888	43.69824	0.550661
13.50	0.7500	75.70700	3.64900	77.53150	0.055556	4.30736	44.35660	0.585898
14.50	0.8056	71.62811	4.07889	73.66756	0.055556	4.09270	44.37040	0.619455
15.50	0.8611	67.11578	4.51233	69.37195	0.055556	3.85405	43.71212	0.651294
16.50	0.9167	62.17133	4.94445	64.64356	0.055556	3.59136	42.35903	0.681327
17.50	0.9722	56.82922	5.34211	59.50028	0.055556	3.30561	40.32253	0.709539
18.50	1.0278	51.14366	5.68556	53.98644	0.055556	2.99929	37.63626	0.735893
19.50	1.0833	45.20767	5.93600	48.17567	0.055556	2.67646	34.37672	0.760418
20.50	1.1389	39.14456	6.06311	42.17611	0.055556	2.34315	30.65676	0.783168
21.50	1.1944	33.10767	6.03689	36.12611	0.055556	2.00703	26.62690	0.804252
22.50	1.2500	27.26600	5.84167	30.18683	0.055556	1.67707	22.46230	0.823821
23.50	1.3056	21.79511	5.47089	24.53056	0.055556	1.36283	18.35424	0.842126
24.50	1.3611	16.83989	4.95522	19.31750	0.055556	1.07321	14.47222	0.859401
25.50	1.4167	12.51900	4.32089	14.67944	0.055556	0.81554	10.96687	0.876018
26.50	1.4722	8.88522	3.63378	10.70211	0.055556	0.59457	7.92766	0.892230
27.50	1.5278	5.94833	2.93689	7.41678	0.055556	0.41205	5.40282	0.908292
28.50	1.5833	3.67667	2.27167	4.81250	0.055556	0.26736	3.39852	0.924348
29.50	1.6389	2.01422	1.66244	2.84544	0.055556	0.15808	1.89416	0.940392
30.50	1.6944	0.90700	1.10722	1.46061	0.055556	0.08115	0.86808	0.957092
31.50	1.7500	0.28000	0.62700	0.59350	0.055556	0.03297	0.27406	0.978770
32.50	1.8056	0.03489	0.24511	0.15744	0.055556	0.00875	0.03769	1.000000
33.50	1.8611	0.00000	0.03489	0.01744	0.055556	0.00097	0.00000	1.000000
		1799.97667	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 370.00 - Meters
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	4,055,459	(3,454,116)	(85)	108,986	3	(3,345,130)	(82)
2009	5,875,160	(1,879,541)	(32)	35,045	1	(1,844,496)	(31)
2008	5,047,260	(3,066,441)	(61)	64,669	1	(3,001,772)	(59)
2007	2,527,333	(2,096,570)	(83)	23,386	1	(2,073,184)	(82)
2006	4,114,499	(2,375,388)	(58)	12,578	0	(2,362,810)	(57)
2005	1,939,673	(1,137,892)	(59)	348,473	18	(789,419)	(41)
2004	2,493,562	(1,040,129)	(42)	258,586	10	(781,543)	(31)
2003	2,497,927	(830,558)	(33)	107,126	4	(723,432)	(29)
2002	1,307,247	(478,980)	(37)	30,420	2	(448,560)	(34)
2001	1,491,969	(534,813)	(36)	321	0	(534,492)	(36)
2000	1,461,368	(560,485)	(38)	405	0	(560,080)	(38)
1999	684,547	(419,124)	(61)	1,727	0	(417,397)	(61)
1998	940,704	(395,936)	(42)	271	0	(395,664)	(42)
1997	429,686	(308,902)	(72)	2,224	1	(306,677)	(71)
1996	853,539	(368,104)	(43)	1,488	0	(366,616)	(43)
1995	587,815	(378,210)	(64)	2,421	0	(375,789)	(64)
1994	1,034,875	(359,271)	(35)	505	0	(358,765)	(35)
1993	1,423,967	(338,686)	(24)	5,720	0	(332,966)	(23)
1992	1,132,998	(254,004)	(22)	2,231	0	(251,773)	(22)
1991	685,827	(271,191)	(40)	17,409	3	(253,783)	(37)
1990	1,331,649	(262,852)	(20)	1,144	0	(261,708)	(20)
1989	998,862	(106,780)	(11)	813	0	(105,968)	(11)
1988	292,075	(54,183)	(19)	5,492	2	(48,690)	(17)
1987	345,183	(61,812)	(18)	1,774	1	(60,038)	(17)
1986	531,781	(99,053)	(19)	6,696	1	(92,357)	(17)
1985	385,254	(85,506)	(22)	4,629	1	(80,877)	(21)
1984	170,230	(35,737)	(21)	648	0	(35,089)	(21)
1983	371,501	(52,058)	(14)	551	0	(51,507)	(14)
1982	184,325	(41,142)	(22)	2,756	1	(38,386)	(21)
	45,196,272	**(21,347,464)**	**(47)**	**1,048,495**	**2**	**(20,298,969)**	**(45)**

Tampa Electric Company
Net Salvage Analysis
Account - 370.00 - Meters
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	21,619,711	(12,872,056)	(60)	244,664	1	(12,627,392)	(58)
2009	19,503,925	(10,555,832)	(54)	484,151	2	(10,071,681)	(52)
2008	16,122,327	(9,716,420)	(60)	707,692	4	(9,008,728)	(56)
2007	13,572,994	(7,480,537)	(55)	750,149	6	(6,730,388)	(50)
2006	12,352,908	(5,862,947)	(47)	757,183	6	(5,105,764)	(41)
2005	9,730,378	(4,022,372)	(41)	744,926	8	(3,277,446)	(34)
2004	9,252,072	(3,444,965)	(37)	396,857	4	(3,048,107)	(33)
2003	7,443,057	(2,823,960)	(38)	139,999	2	(2,683,961)	(36)
2002	5,885,834	(2,389,337)	(41)	33,144	1	(2,356,193)	(40)
2001	5,008,274	(2,219,259)	(44)	4,948	0	(2,214,311)	(44)
2000	4,369,844	(2,052,551)	(47)	6,116	0	(2,046,435)	(47)
1999	3,496,290	(1,870,276)	(53)	8,132	0	(1,862,144)	(53)
1998	3,846,618	(1,810,422)	(47)	6,910	0	(1,803,513)	(47)
1997	4,329,881	(1,753,172)	(40)	12,358	0	(1,740,814)	(40)
1996	5,033,193	(1,698,275)	(34)	12,366	0	(1,685,909)	(33)
1995	4,865,481	(1,601,362)	(33)	28,286	1	(1,573,075)	(32)
1994	5,609,316	(1,486,004)	(26)	27,010	0	(1,458,994)	(26)
1993	5,573,303	(1,233,514)	(22)	27,317	0	(1,206,197)	(22)
1992	4,441,410	(949,011)	(21)	27,089	1	(921,921)	(21)
1991	3,653,595	(756,818)	(21)	26,632	1	(730,186)	(20)
1990	3,499,550	(584,680)	(17)	15,919	0	(568,761)	(16)
1989	2,553,154	(407,334)	(16)	19,405	1	(387,929)	(15)
1988	1,724,522	(336,291)	(20)	19,240	1	(317,051)	(18)
1987	1,803,948	(334,167)	(19)	14,298	1	(319,868)	(18)
1986	1,643,090	(313,497)	(19)	15,280	1	(298,217)	(18)

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

37000 Meters

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	5501589.	3900785.	73536310.
2010	9371114.	4055459.	71935506.
2009	4641394.	5875160.	66619852.
2008	9021658.	5047260.	67853617.
2007	8047679.	2527333.	63879219.
2006	7908992.	4114499.	58358873.
2005	5765151.	1939673.	54564381.
2004	6415392.	2493562.	50738903.
2003	2270128.	2497927.	46817074.
2002	2703990.	1307247.	47044872.
2001	2580796.	1491969.	45648129.
2000	2433153.	1461368.	44559302.
1999	2447912.	684547.	43587517.
1998	2338770.	940704.	41824152.
1997	2059651.	429686.	40426086.
1996	1938302.	853539.	38796121.
1995	1864835.	587815.	37711358.
1994	1984601.	1034875.	36434338.
1993	1578045.	1423967.	35484612.
1992	1632137.	1132998.	35330534.
1991	1990164.	685827.	34831395.
1990	2264689.	1331649.	33527057.
1989	2017552.	998862.	32594017.
1988	2106894.	292075.	31575327.
1987	2859538.	345183.	29760508.
1986	3575537.	531781.	27246153.
1985	2992062.	385254.	24202397.
1984	2625151.	170230.	21595589.
1983	1689585.	371501.	19140668.
1982	2308102.	184325.	17822584.
1981	1653231.	219340.	15698807.
1980	1263041.	170240.	14264916.
1979	1087939.	186694.	13172115.
1978	860625.	206462.	12270870.
1977	677378.	150207.	11616707.
1976	748682.	140420.	11089536.
1975	592770.	147444.	10481274.
1974	941002.	223104.	10035948.
1973	1016029.	341968.	9318050.
1972	863821.	137094.	8643989.
1971	671193.	129783.	7917262.
1970	565898.	131917.	7375852.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

37000 Meters

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	583027.	137137.	6941871.
1968	416347.	157891.	6495981.
1967	326641.	119044.	6237525.
1966	429940.	90838.	6029928.
1965	371090.	79815.	5690826.
1964	306834.	105600.	5399551.
1963	281564.	47283.	5198317.
1962	349122.	87340.	4964036.
1961	339537.	107816.	4702254.
1960	442221.	101285.	4470533.
1959	520183.	87508.	4129597.
1958	357070.	67874.	3696922.
1957	279641.	47289.	3407726.
1956	365482.	44347.	3175374.
1955	334708.	35955.	2854239.
1954	240508.	39086.	2555486.
1953	192542.	27921.	2354064.
1952	173082.	29161.	2189443.
1951	217809.	24049.	2045522.
1950	268831.	23160.	1851762.
1949	179398.	31846.	1606091.
1948	211738.	22653.	1458539.
1947	209311.	11004.	1269454.
1946	132854.	5969.	1071147.
1945	78755.	6425.	944262.
1944	50690.	7407.	871932.
1943	17624.	5674.	828649.
1942	20262.	1458.	816699.
1941	65862.	5975.	797895.
1940	54808.	8540.	738008.
1939	44070.	7883.	691740.
1938	30843.	6859.	655553.
1937	42399.	8117.	631569.
1936	33357.	7792.	597287.
1935	23180.	6001.	571722.
1934	9941.	7766.	554543.
1933	4192.	6154.	552368.
1932	8863.	8620.	554330.
1931	27272.	11242.	554087.
1930	8269.	4391.	538057.
1929	12995.	12266.	534179.
1928	19075.	6839.	533450.
1927	35556.	4287.	521214.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

37000 Meters

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	135095.	1347.	489945.
1925	76245.	664.	356197.
1924	34113.	520.	280616.
1923	51280.	490.	247023.
1922	24688.	362.	196233.
1921	24889.	342.	171907.
1920	17315.	0.	147360.
1919	8073.	0.	130045.
1918	8473.	0.	121972.
1917	3370.	0.	113499.
1916	6115.	0.	110129.
1915	4035.	0.	104014.
1914	7938.	0.	99979.
1913	8239.	0.	92041.
1912	7550.	0.	83802.
1911	9339.	0.	76252.
1910	3008.	0.	66913.
1909	6102.	0.	63905.
1908	7926.	866.	57803.
1907	13457.	0.	50743.
1906	8437.	0.	37286.
1905	6725.	0.	28849.
1904	3942.	0.	22124.
1903	4841.	0.	18182.
1902	1747.	0.	13341.
1901	3323.	0.	11594.
1900	1271.	0.	8271.
1899	7000.	0.	7000.
	126488201.	52951891.	1510822534.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA L1 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	5205630.	0.023426	121947.	5083683.
2010	1.50	5667580.	0.068971	390897.	5276683.
2009	2.50	5973530.	0.112388	671354.	5302176.
2008	3.50	6629123.	0.153316	1016351.	5612772.
2007	4.50	10707065.	0.191481	2050197.	8656869.
2006	5.50	9008040.	0.226710	2042215.	6965825.
2005	6.50	9114671.	0.258957	2360305.	6754366.
2004	7.50	5870878.	0.288268	1692385.	4178493.
2003	8.50	6370152.	0.314823	2005468.	4364684.
2002	9.50	7639637.	0.338899	2589067.	5050571.
2001	10.50	8017062.	0.360904	2893390.	5123672.
2000	11.50	8168650.	0.381353	3115139.	5053510.
1999	12.50	7881918.	0.400882	3159720.	4722198.
1998	13.50	6789239.	0.419859	2850522.	3938716.
1997	14.50	5608950.	0.438319	2458509.	3150440.
1996	15.50	5355876.	0.456279	2443771.	2912105.
1995	16.50	4583603.	0.473759	2171524.	2412079.
1994	17.50	4469806.	0.490786	2193719.	2276087.
1993	18.50	4163476.	0.507370	2112423.	2051054.
1992	19.50	3157063.	0.523523	1652795.	1504267.
1991	20.50	2756944.	0.539275	1486751.	1270192.
1990	21.50	3008933.	0.554638	1668867.	1340066.
1989	22.50	4168486.	0.569622	2374462.	1794024.
1988	23.50	4115099.	0.584251	2404248.	1710850.
1987	24.50	2456507.	0.598537	1470310.	986197.
1986	25.50	2066552.	0.612480	1265721.	800831.
1985	26.50	2175362.	0.626116	1362029.	813334.
1984	27.50	2258914.	0.639443	1444447.	814467.
1983	28.50	1724422.	0.652478	1125148.	599275.
1982	29.50	1138466.	0.665229	757341.	381125.
1981	30.50	878838.	0.677715	595602.	283236.
1980	31.50	965177.	0.689933	665907.	299269.
1979	32.50	731079.	0.701911	513152.	217927.
1978	33.50	464341.	0.713656	331380.	132961.
1977	34.50	337559.	0.725172	244789.	92771.
1976	35.50	303550.	0.736452	223550.	80000.
1975	36.50	326802.	0.747542	244298.	82504.
1974	37.50	470304.	0.758425	356690.	113614.
1973	38.50	336709.	0.769136	258975.	77734.
1972	39.50	357387.	0.779655	278639.	78749.
1971	40.50	262865.	0.789994	207662.	55203.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA L1 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	256570.	0.800232	205315.	51254.
1969	42.50	158221.	0.810291	128205.	30016.
1968	43.50	157862.	0.820253	129487.	28375.
1967	44.50	189140.	0.830059	156997.	32143.
1966	45.50	190204.	0.839842	159741.	30463.
1965	46.50	184590.	0.849618	156831.	27759.
1964	47.50	123893.	0.859322	106464.	17429.
1963	48.50	135212.	0.869345	117546.	17666.
1962	49.50	97230.	0.879476	85511.	11718.
1961	50.50	83618.	0.890267	74443.	9176.
1960	51.50	37936.	0.901962	34217.	3719.
1959	52.50	99178.	0.915440	90791.	8386.
1958	53.50	69263.	0.932504	64588.	4675.
1957	54.50	64856.	0.955532	61972.	2884.
1956	55.50	51655.	0.991251	51204.	452.
1955	56.50	46468.	1.000000	46468.	0.
1954	57.50	20006.	1.000000	20006.	0.
1953	58.50	15111.	1.000000	15111.	0.
1952	59.50	8387.	1.000000	8387.	0.
1951	60.50	9003.	1.000000	9003.	0.
1950	61.50	1954.	1.000000	1954.	0.
1949	62.50	1500.	1.000000	1500.	0.
1948	63.50	1799.	1.000000	1799.	0.
1947	64.50	926.	1.000000	926.	0.
1946	65.50	113.	1.000000	113.	0.
1945	66.50	111.	1.000000	111.	0.
1944	67.50	40.	1.000000	40.	0.
1943	68.50	4.	1.000000	4.	0.
1942	69.50	70.	1.000000	70.	0.
1941	70.50	171.	1.000000	171.	0.
1940	71.50	38.	1.000000	38.	0.
1939	72.50	371.	1.000000	371.	0.
1938	73.50	37.	1.000000	37.	0.
1937	74.50	93.	1.000000	93.	0.
1936	75.50	32.	1.000000	32.	0.
1935	76.50	91.	1.000000	91.	0.
1934	77.50	11.	1.000000	11.	0.
1933	78.50	11.	1.000000	11.	0.
1932	79.50	21.	1.000000	21.	0.
1931	80.50	1387.	1.000000	1387.	0.
1930	81.50	29.	1.000000	29.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA L1 O.C. SALVAGE %: -10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1929	82.50	267.	1.000000	267.	0.
1928	83.50	413.	1.000000	413.	0.
1927	84.50	727.	1.000000	727.	0.
1926	85.50	584.	1.000000	584.	0.
1925	86.50	48.	1.000000	48.	0.
1924	87.50	72.	1.000000	72.	0.
1923	88.50	202.	1.000000	202.	0.
1922	89.50	457.	1.000000	457.	0.
1921	90.50	54.	1.000000	54.	0.
1920	91.50	0.	1.000000	0.	0.
1919	92.50	0.	1.000000	0.	0.
1918	93.50	0.	1.000000	0.	0.
1917	94.50	0.	1.000000	0.	0.
1916	95.50	112.	1.000000	112.	0.
1915	96.50	0.	1.000000	0.	0.
1914	97.50	0.	1.000000	0.	0.
1913	98.50	33.	1.000000	33.	0.
1912	99.50	37.	1.000000	37.	0.
1911	100.50	19.	1.000000	19.	0.
1910	101.50	9.	1.000000	9.	0.
1909	102.50	36.	1.000000	36.	0.
1908	103.50	15.	1.000000	15.	0.
1907	104.50	16.	1.000000	16.	0.
1906	105.50	17.	1.000000	17.	0.
SUBTOTAL :			0.372677	61005881.	102690694.
NET SALVAGE: -10.0%				6100588.	-6100588.
TOTAL :		163696575.	0.409944	67106469.	96590106.

WEIGHTED AGE: 12.9 YEARS
REMAINING LIFE: 12.5 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA L1 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	5205630.	0.049997	260268.
2010	1.50 - 2.50	5667580.	0.049997	283364.
2009	2.50 - 3.50	5973530.	0.049997	298660.
2008	3.50 - 4.50	6629123.	0.049997	331438.
2007	4.50 - 5.50	10707065.	0.049997	535324.
2006	5.50 - 6.50	9008040.	0.049997	450378.
2005	6.50 - 7.50	9114671.	0.049997	455709.
2004	7.50 - 8.50	5870878.	0.049997	293528.
2003	8.50 - 9.50	6370152.	0.049997	318490.
2002	9.50 - 10.50	7639637.	0.049997	381961.
2001	10.50 - 11.50	8017062.	0.049997	400832.
2000	11.50 - 12.50	8168650.	0.049997	408411.
1999	12.50 - 13.50	7881918.	0.049997	394075.
1998	13.50 - 14.50	6789239.	0.049997	339444.
1997	14.50 - 15.50	5608950.	0.049997	280432.
1996	15.50 - 16.50	5355876.	0.049997	267779.
1995	16.50 - 17.50	4583603.	0.049997	229168.
1994	17.50 - 18.50	4469806.	0.049997	223478.
1993	18.50 - 19.50	4163476.	0.049997	208163.
1992	19.50 - 20.50	3157063.	0.049997	157845.
1991	20.50 - 21.50	2756944.	0.049997	137840.
1990	21.50 - 22.50	3008933.	0.049997	150439.
1989	22.50 - 23.50	4168486.	0.049997	208413.
1988	23.50 - 24.50	4115099.	0.049997	205744.
1987	24.50 - 25.50	2456507.	0.049997	122819.
1986	25.50 - 26.50	2066552.	0.049997	103322.
1985	26.50 - 27.50	2175362.	0.049997	108762.
1984	27.50 - 28.50	2258914.	0.049997	112940.
1983	28.50 - 29.50	1724422.	0.049997	86216.
1982	29.50 - 30.50	1138466.	0.049997	56920.
1981	30.50 - 31.50	878838.	0.049997	43940.
1980	31.50 - 32.50	965177.	0.049997	48256.
1979	32.50 - 33.50	731079.	0.049997	36552.
1978	33.50 - 34.50	464341.	0.049997	23216.
1977	34.50 - 35.50	337559.	0.049997	16877.
1976	35.50 - 36.50	303550.	0.049997	15177.
1975	36.50 - 37.50	326802.	0.049997	16339.
1974	37.50 - 38.50	470304.	0.049997	23514.
1973	38.50 - 39.50	336709.	0.049997	16835.
1972	39.50 - 40.50	357387.	0.049997	17868.
1971	40.50 - 41.50	262865.	0.049997	13143.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA L1 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	256570.	0.049997	12828.
1969	42.50 - 43.50	158221.	0.049997	7911.
1968	43.50 - 44.50	157862.	0.049997	7893.
1967	44.50 - 45.50	189140.	0.049997	9456.
1966	45.50 - 46.50	190204.	0.049997	9510.
1965	46.50 - 47.50	184590.	0.049997	9229.
1964	47.50 - 48.50	123893.	0.049997	6194.
1963	48.50 - 49.50	135212.	0.049997	6760.
1962	49.50 - 50.50	97230.	0.049997	4861.
1961	50.50 - 51.50	83618.	0.049997	4181.
1960	51.50 - 52.50	37936.	0.049997	1897.
1959	52.50 - 53.50	99178.	0.049997	4959.
1958	53.50 - 54.50	69263.	0.049997	3463.
1957	54.50 - 55.50	64856.	0.049997	3243.
1956	55.50 - 56.50	51655.	0.049997	2583.
1955	56.50 - 57.50	46468.	0.049997	2323.
1954	57.50 - 58.50	20006.	0.049997	1000.
1953	58.50 - 59.50	15111.	0.049997	756.
1952	59.50 - 60.50	8387.	0.049997	419.
1951	60.50 - 61.50	9003.	0.049997	450.
1950	61.50 - 62.50	1954.	0.049997	98.
1949	62.50 - 63.50	1500.	0.049997	75.
1948	63.50 - 64.50	1799.	0.049997	90.
1947	64.50 - 65.50	926.	0.049997	46.
1946	65.50 - 66.50	113.	0.049997	6.
1945	66.50 - 67.50	111.	0.049997	6.
1944	67.50 - 68.50	40.	0.049997	2.
1943	68.50 - 69.50	4.	0.049997	0.
1942	69.50 - 70.50	70.	0.049997	4.
1941	70.50 - 71.50	171.	0.049997	9.
1940	71.50 - 72.50	38.	0.049997	2.
1939	72.50 - 73.50	371.	0.049997	19.
1938	73.50 - 74.50	37.	0.049997	2.
1937	74.50 - 75.50	93.	0.049997	5.
1936	75.50 - 76.50	32.	0.049997	2.
1935	76.50 - 77.50	91.	0.049997	5.
1934	77.50 - 78.50	11.	0.049997	1.
1933	78.50 - 79.50	11.	0.049997	1.
1932	79.50 - 80.50	21.	0.049997	1.
1931	80.50 - 81.50	1387.	0.049997	69.
1930	81.50 - 82.50	29.	0.049997	1.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 20.0 YRS CURVE: IOWA L1 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1929	82.50 - 83.50	267.	0.049997	13.
1928	83.50 - 84.50	413.	0.049997	21.
1927	84.50 - 85.50	727.	0.049997	36.
1926	85.50 - 86.50	584.	0.049997	29.
1925	86.50 - 87.50	48.	0.049997	2.
1924	87.50 - 88.50	72.	0.049997	4.
1923	88.50 - 89.50	202.	0.049997	10.
1922	89.50 - 90.50	457.	0.049997	23.
1921	90.50 - 91.50	54.	0.049997	3.
1920	91.50 - 92.50	0.	0.049997	0.
1919	92.50 - 93.50	0.	0.049997	0.
1918	93.50 - 94.50	0.	0.049997	0.
1917	94.50 - 95.50	0.	0.049997	0.
1916	95.50 - 96.50	112.	0.049997	6.
1915	96.50 - 97.50	0.	0.049997	0.
1914	97.50 - 98.50	0.	0.049997	0.
1913	98.50 - 99.50	33.	0.049997	2.
1912	99.50 -100.50	37.	0.049997	2.
1911	100.50 -101.50	19.	0.049997	1.
1910	101.50 -102.50	9.	0.049997	0.
1909	102.50 -103.50	36.	0.049997	2.
1908	103.50 -104.50	15.	0.049997	1.
1907	104.50 -105.50	16.	0.049997	1.
1906	105.50 -106.50	17.	0.049997	1.
SUBTOTAL :		163696575.	0.049997	8184389.
NET SALVAGE: -10.0 %				818439.
TOTAL :		163696575.	0.054997	9002828.

MONTHLY RATE: 0.004583

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 20.0 YRS CURVE: IOWA L1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	5205630.	19.5	101679128.
2010	1.50	5667580.	18.6	105539326.
2009	2.50	5973530.	17.8	106049229.
2008	3.50	6629123.	16.9	112261470.
2007	4.50	10707065.	16.2	173146677.
2006	5.50	9008040.	15.5	139323988.
2005	6.50	9114671.	14.8	135094583.
2004	7.50	5870878.	14.2	83574355.
2003	8.50	6370152.	13.7	87298371.
2002	9.50	7639637.	13.2	101016842.
2001	10.50	8017062.	12.8	102478943.
2000	11.50	8168650.	12.4	101075638.
1999	12.50	7881918.	12.0	94449039.
1998	13.50	6789239.	11.6	78778564.
1997	14.50	5608950.	11.2	63012196.
1996	15.50	5355876.	10.9	58245231.
1995	16.50	4583603.	10.5	48244176.
1994	17.50	4469806.	10.2	45524178.
1993	18.50	4163476.	9.9	41023280.
1992	19.50	3157063.	9.5	30086961.
1991	20.50	2756944.	9.2	25405208.
1990	21.50	3008933.	8.9	26802755.
1989	22.50	4168486.	8.6	35882400.
1988	23.50	4115099.	8.3	34218842.
1987	24.50	2456507.	8.0	19725002.
1986	25.50	2066552.	7.8	16017488.
1985	26.50	2175362.	7.5	16267548.
1984	27.50	2258914.	7.2	16290220.
1983	28.50	1724422.	7.0	11986139.
1982	29.50	1138466.	6.7	7622907.
1981	30.50	878838.	6.4	5665033.
1980	31.50	965177.	6.2	5985703.
1979	32.50	731079.	6.0	4358765.
1978	33.50	464341.	5.7	2659368.
1977	34.50	337559.	5.5	1855516.
1976	35.50	303550.	5.3	1600091.
1975	36.50	326802.	5.0	1650164.
1974	37.50	470304.	4.8	2272394.
1973	38.50	336709.	4.6	1554763.
1972	39.50	357387.	4.4	1575055.
1971	40.50	262865.	4.2	1104126.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 20.0 YRS CURVE: IOWA L1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	256570.	4.0	1025144.
1969	42.50	158221.	3.8	600351.
1968	43.50	157862.	3.6	567534.
1967	44.50	189140.	3.4	642885.
1966	45.50	190204.	3.2	609288.
1965	46.50	184590.	3.0	555212.
1964	47.50	123893.	2.8	348599.
1963	48.50	135212.	2.6	353342.
1962	49.50	97230.	2.4	234382.
1961	50.50	83618.	2.2	183524.
1960	51.50	37936.	2.0	74387.
1959	52.50	99178.	1.7	167738.
1958	53.50	69263.	1.3	93504.
1957	54.50	64856.	0.9	57684.
1956	55.50	51655.	0.2	9039.
1955	56.50	46468.	0.0	0.
1954	57.50	20006.	0.0	0.
1953	58.50	15111.	0.0	0.
1952	59.50	8387.	0.0	0.
1951	60.50	9003.	0.0	0.
1950	61.50	1954.	0.0	0.
1949	62.50	1500.	0.0	0.
1948	63.50	1799.	0.0	0.
1947	64.50	926.	0.0	0.
1946	65.50	113.	0.0	0.
1945	66.50	111.	0.0	0.
1944	67.50	40.	0.0	0.
1943	68.50	4.	0.0	0.
1942	69.50	70.	0.0	0.
1941	70.50	171.	0.0	0.
1940	71.50	38.	0.0	0.
1939	72.50	371.	0.0	0.
1938	73.50	37.	0.0	0.
1937	74.50	93.	0.0	0.
1936	75.50	32.	0.0	0.
1935	76.50	91.	0.0	0.
1934	77.50	11.	0.0	0.
1933	78.50	11.	0.0	0.
1932	79.50	21.	0.0	0.
1931	80.50	1387.	0.0	0.
1930	81.50	29.	0.0	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 20.0 YRS CURVE: IOWA L1

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1929	82.50	267.	0.0	0.
1928	83.50	413.	0.0	0.
1927	84.50	727.	0.0	0.
1926	85.50	584.	0.0	0.
1925	86.50	48.	0.0	0.
1924	87.50	72.	0.0	0.
1923	88.50	202.	0.0	0.
1922	89.50	457.	0.0	0.
1921	90.50	54.	0.0	0.
1920	91.50	0.	0.0	0.
1919	92.50	0.	0.0	0.
1918	93.50	0.	0.0	0.
1917	94.50	0.	0.0	0.
1916	95.50	112.	0.0	0.
1915	96.50	0.	0.0	0.
1914	97.50	0.	0.0	0.
1913	98.50	33.	0.0	0.
1912	99.50	37.	0.0	0.
1911	100.50	19.	0.0	0.
1910	101.50	9.	0.0	0.
1909	102.50	36.	0.0	0.
1908	103.50	15.	0.0	0.
1907	104.50	16.	0.0	0.
1906	105.50	17.	0.0	0.
TOTAL:		163696575.	12.5	2053924273.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 35.0L1	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
2011	0.50	5210026.	99.9141	5205553.	4473.	78.	5205630.
2010	1.50	5684345.	99.6999	5667284.	17061.	296.	5667580.
2009	2.50	6007924.	99.4174	5972924.	35000.	607.	5973530.
2008	3.50	6691325.	99.0540	6628025.	63300.	1098.	6629123.
2007	4.50	10856667.	98.5977	10704425.	152242.	2640.	10707065.
2006	5.50	9185010.	98.0393	9004918.	180092.	3122.	9008040.
2005	6.50	9356682.	97.3679	9110401.	246281.	4270.	9114671.
2004	7.50	6075263.	96.5764	5867272.	207991.	3606.	5870878.
2003	8.50	6654023.	95.6586	6365143.	288880.	5009.	6370152.
2002	9.50	8067048.	94.6083	7632096.	434952.	7541.	7639637.
2001	10.50	8570823.	93.4250	8007291.	563532.	9771.	8017062.
2000	11.50	8855549.	92.1064	8156530.	699019.	12120.	8168650.
1999	12.50	8678684.	90.6573	7867859.	810825.	14058.	7881918.
1998	13.50	7605199.	89.0817	6774841.	830358.	14397.	6789239.
1997	14.50	6402331.	87.3893	5594951.	807380.	13999.	5608950.
1996	15.50	6239454.	85.5890	5340286.	899168.	15590.	5355876.
1995	16.50	5458220.	83.6934	4568171.	890049.	15432.	4583603.
1994	17.50	5448789.	81.7160	4452532.	996257.	17273.	4469806.
1993	18.50	5202618.	79.6741	4145141.	1057477.	18335.	4163476.
1992	19.50	4048921.	77.5843	3141326.	907595.	15736.	3157063.
1991	20.50	3632756.	75.4659	2741491.	891265.	15453.	2756944.
1990	21.50	4077145.	73.3377	2990085.	1087060.	18848.	3008933.
1989	22.50	5813010.	71.2104	4139469.	1673541.	29016.	4168486.
1988	23.50	5910630.	69.0860	4083418.	1827212.	31681.	4115099.
1987	24.50	3637075.	66.9680	2435676.	1201399.	20830.	2456507.
1986	25.50	3156604.	64.8583	2047319.	1109285.	19233.	2066552.
1985	26.50	3430947.	62.7584	2153208.	1277739.	22154.	2175362.
1984	27.50	3681779.	60.6720	2233809.	1447970.	25105.	2258914.
1983	28.50	2907063.	58.6006	1703556.	1203507.	20867.	1724422.
1982	29.50	1986847.	56.5467	1123497.	863350.	14969.	1138466.
1981	30.50	1589204.	54.5119	866305.	722899.	12534.	878838.
1980	31.50	1810104.	52.4980	950268.	859836.	14908.	965177.
1979	32.50	1423243.	50.5090	718866.	704377.	12213.	731079.
1978	33.50	939253.	48.5451	455962.	483291.	8379.	464341.
1977	34.50	710141.	46.6084	330986.	379155.	6574.	337559.
1976	35.50	664805.	44.7013	297176.	367629.	6374.	303550.
1975	36.50	745840.	42.8253	319408.	426432.	7394.	326802.
1974	37.50	1119630.	40.9820	458847.	660783.	11457.	470304.
1973	38.50	837008.	39.1730	327881.	509127.	8827.	336709.
1972	39.50	928607.	37.4010	347308.	581299.	10079.	357387.
1971	40.50	714654.	35.6667	254894.	459760.	7971.	262865.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 35.0L1	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1970	41.50	730647.	33.9706	248205.	482442.	8365.	256570.
1969	42.50	472466.	32.3149	152677.	319789.	5545.	158221.
1968	43.50	494843.	30.6999	151916.	342927.	5946.	157862.
1967	44.50	623081.	29.1267	181483.	441598.	7657.	189140.
1966	45.50	659233.	27.5970	181929.	477304.	8276.	190204.
1965	46.50	673847.	26.1124	175958.	497889.	8633.	184590.
1964	47.50	476915.	24.6720	117664.	359251.	6229.	123893.
1963	48.50	549476.	23.2771	127902.	421574.	7309.	135212.
1962	49.50	417631.	21.9276	91576.	326055.	5653.	97230.
1961	50.50	380069.	20.6246	78388.	301681.	5231.	83618.
1960	51.50	182678.	19.3686	35382.	147296.	2554.	37936.
1959	52.50	506604.	18.1580	91989.	414615.	7189.	99178.
1958	53.50	375704.	16.9963	63856.	311848.	5407.	69263.
1957	54.50	374043.	15.8807	59401.	314642.	5455.	64856.
1956	55.50	317121.	14.8119	46972.	270149.	4684.	51655.
1955	56.50	304035.	13.7890	41923.	262112.	4545.	46468.
1954	57.50	139665.	12.8129	17895.	121770.	2111.	20006.
1953	58.50	112689.	11.8819	13390.	99299.	1722.	15111.
1952	59.50	66884.	10.9960	7355.	59529.	1032.	8387.
1951	60.50	76864.	10.1553	7806.	69058.	1197.	9003.
1950	61.50	17873.	9.3587	1673.	16200.	281.	1954.
1949	62.50	14719.	8.6041	1266.	13453.	233.	1500.
1948	63.50	18961.	7.8927	1497.	17464.	303.	1799.
1947	64.50	10485.	7.2224	757.	9728.	169.	926.
1946	65.50	1378.	6.5917	91.	1287.	22.	113.
1945	66.50	1449.	6.0010	87.	1362.	24.	111.
1944	67.50	569.	5.4480	31.	538.	9.	40.
1943	68.50	62.	4.9320	3.	59.	1.	4.
1942	69.50	1151.	4.4519	51.	1100.	19.	70.
1941	70.50	3014.	4.0057	121.	2893.	50.	171.
1940	71.50	726.	3.5926	26.	700.	12.	38.
1939	72.50	7583.	3.2119	244.	7339.	127.	371.
1938	73.50	812.	2.8600	23.	789.	14.	37.
1937	74.50	2188.	2.5386	56.	2132.	37.	93.
1936	75.50	804.	2.2443	18.	786.	14.	32.
1935	76.50	2471.	1.9756	49.	2422.	42.	91.
1934	77.50	333.	1.7313	6.	327.	6.	11.
1933	78.50	336.	1.5111	5.	331.	6.	11.
1932	79.50	705.	1.3117	9.	696.	12.	21.
1931	80.50	48716.	1.1330	552.	48164.	835.	1387.
1930	81.50	1063.	0.9737	10.	1053.	18.	29.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

AGING OF BALANCE AT 12/31/11

I	II	III	IV	V	VI	VII	VIII
YEAR	AGE	GROSS ADDITIONS	PERCENT SURVIVING 35.0L1	INDICATED SURVIVORS	INDICATED RETIREMENTS	PRORATED DIFFERENCE	PRORATED ACTUAL SURVIVORS
1929	82.50	10474.	0.8324	87.	10387.	180.	267.
1928	83.50	17000.	0.7066	120.	16880.	293.	413.
1927	84.50	31341.	0.5966	187.	31154.	540.	727.
1926	85.50	26258.	0.4991	131.	26127.	453.	584.
1925	86.50	2264.	0.4151	9.	2255.	39.	48.
1924	87.50	3475.	0.3420	12.	3463.	60.	72.
1923	88.50	10061.	0.2800	28.	10033.	174.	202.
1922	89.50	23380.	0.2269	53.	23327.	404.	457.
1921	90.50	2827.	0.1820	5.	2822.	49.	54.
1920	91.50	0.	0.1449	0.	0.	0.	0.
1919	92.50	0.	0.1131	0.	0.	0.	0.
1918	93.50	0.	0.0879	0.	0.	0.	0.
1917	94.50	0.	0.0670	0.	0.	0.	0.
1916	95.50	6305.	0.0499	3.	6302.	109.	112.
1915	96.50	20.	0.0371	0.	20.	0.	0.
1914	97.50	24.	0.0263	0.	24.	0.	0.
1913	98.50	1862.	0.0187	0.	1862.	32.	33.
1912	99.50	2096.	0.0127	0.	2096.	36.	37.
1911	100.50	1078.	0.0089	0.	1078.	19.	19.
1910	101.50	519.	0.0060	0.	519.	9.	9.
1909	102.50	2051.	0.0031	0.	2051.	36.	36.
1908	103.50	865.	0.0020	0.	865.	15.	15.
1907	104.50	901.	0.0010	0.	901.	16.	16.
1906	105.50	967.	0.0010	0.	967.	17.	17.
1905	106.50	624.	0.0000	0.	624.	0.	0.
1904	107.50	0.	0.0000	0.	0.	0.	0.
1903	108.50	1091.	0.0000	0.	1091.	0.	0.
1902	109.50	369.	0.0000	0.	369.	0.	0.
1901	110.50	18.	0.0000	0.	18.	0.	0.
1900	111.50	96.	0.0000	0.	96.	0.	0.
1899	112.50	7500.	0.0000	0.	7500.	0.	0.
TOTALS	:	198238605.		163087278.	35151327.	609297.	163696575.

ACTUAL SURVIVORS :163696575.

INDICATED SURVIVORS:163087278.

DIFFERENCE : 609297. PERCENT DIFFERENCE : 0.4

TOTAL FOR PRORATION: 35141629.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 20.0 YEARS CURVE: IOWA L1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0250	99.84100	0.15900	49.96025	0.049997	2.49788	2.33888	0.023426
1.50	0.0750	99.37600	0.46500	99.60850	0.049997	4.98016	6.85403	0.068971
2.50	0.1250	98.65950	0.71650	99.01775	0.049997	4.95062	11.08816	0.112388
3.50	0.1750	97.63300	1.02650	98.14625	0.049997	4.90705	14.96871	0.153316
4.50	0.2250	96.24700	1.38600	96.94000	0.049997	4.84674	18.42944	0.191481
5.50	0.2750	94.46650	1.78050	95.35675	0.049997	4.76758	21.41653	0.226710
6.50	0.3250	92.27750	2.18900	93.37200	0.049997	4.66835	23.89588	0.258957
7.50	0.3750	89.68650	2.59100	90.98200	0.049997	4.54886	25.85373	0.288268
8.50	0.4250	86.72600	2.96050	88.20625	0.049997	4.41008	27.30331	0.314823
9.50	0.4750	83.44950	3.27650	85.08775	0.049997	4.25416	28.28097	0.338899
10.50	0.5250	79.93200	3.51750	81.69075	0.049997	4.08432	28.84778	0.360904
11.50	0.5750	76.26250	3.66950	78.09725	0.049997	3.90465	29.08294	0.381353
12.50	0.6250	72.53950	3.72300	74.40100	0.049997	3.71985	29.07979	0.400882
13.50	0.6750	68.82100	3.71850	70.68025	0.049997	3.53382	28.89511	0.419859
14.50	0.7250	65.12150	3.69950	66.97125	0.049997	3.34838	28.54399	0.438319
15.50	0.7750	61.45300	3.66850	63.28725	0.049997	3.16419	28.03968	0.456279
16.50	0.8250	57.82800	3.62500	59.64050	0.049997	2.98186	27.39655	0.473759
17.50	0.8750	54.25900	3.56900	56.04350	0.049997	2.80202	26.62957	0.490786
18.50	0.9250	50.75650	3.50250	52.50775	0.049997	2.62525	25.75232	0.507370
19.50	0.9750	47.33100	3.42550	49.04375	0.049997	2.45206	24.77887	0.523523
20.50	1.0250	43.99400	3.33700	45.66250	0.049997	2.28300	23.72487	0.539275
21.50	1.0750	40.75450	3.23950	42.37425	0.049997	2.11860	22.60398	0.554638
22.50	1.1250	37.62100	3.13350	39.18775	0.049997	1.95928	21.42976	0.569622
23.50	1.1750	34.60200	3.01900	36.11150	0.049997	1.80548	20.21624	0.584251
24.50	1.2250	31.70450	2.89750	33.15325	0.049997	1.65757	18.97631	0.598537
25.50	1.2750	28.93350	2.77100	30.31900	0.049997	1.51587	17.72118	0.612480
26.50	1.3250	26.29600	2.63750	27.61475	0.049997	1.38066	16.46434	0.626116
27.50	1.3750	23.79500	2.50100	25.04550	0.049997	1.25221	15.21555	0.639443
28.50	1.4250	21.43400	2.36100	22.61450	0.049997	1.13066	13.98521	0.652478
29.50	1.4750	19.21500	2.21900	20.32450	0.049997	1.01617	12.78238	0.665229
30.50	1.5250	17.13950	2.07550	18.17725	0.049997	0.90881	11.61570	0.677715
31.50	1.5750	15.20700	1.93250	16.17325	0.049997	0.80862	10.49182	0.689933
32.50	1.6250	13.41750	1.78950	14.31225	0.049997	0.71557	9.41789	0.701911
33.50	1.6750	11.76900	1.64850	12.59325	0.049997	0.62963	8.39902	0.713656
34.50	1.7250	10.25850	1.51050	11.01375	0.049997	0.55066	7.43918	0.725172
35.50	1.7750	8.88200	1.37650	9.57025	0.049997	0.47849	6.54116	0.736452
36.50	1.8250	7.63650	1.24550	8.25925	0.049997	0.41294	5.70860	0.747542
37.50	1.8750	6.51600	1.12050	7.07625	0.049997	0.35379	4.94190	0.758425
38.50	1.9250	5.51550	1.00050	6.01575	0.049997	0.30077	4.24217	0.769136

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 37300. Street Lighting & Signal Systems

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 20.0 YEARS CURVE: IOWA L1

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	1.9750	4.62800	0.88750	5.07175	0.049997	0.25357	3.60824	0.779655
40.50	2.0250	3.84700	0.78100	4.23750	0.049997	0.21186	3.03911	0.789994
41.50	2.0750	3.16650	0.68050	3.50675	0.049997	0.17533	2.53393	0.800232
42.50	2.1250	2.57750	0.58900	2.87200	0.049997	0.14359	2.08853	0.810291
43.50	2.1750	2.07350	0.50400	2.32550	0.049997	0.11627	1.70080	0.820253
44.50	2.2250	1.64600	0.42750	1.85975	0.049997	0.09298	1.36628	0.830059
45.50	2.2750	1.28850	0.35750	1.46725	0.049997	0.07336	1.08214	0.839842
46.50	2.3250	0.99300	0.29550	1.14075	0.049997	0.05703	0.84367	0.849618
47.50	2.3750	0.75150	0.24150	0.87225	0.049997	0.04361	0.64578	0.859322
48.50	2.4250	0.55850	0.19300	0.65500	0.049997	0.03275	0.48553	0.869345
49.50	2.4750	0.40550	0.15300	0.48200	0.049997	0.02410	0.35663	0.879476
50.50	2.5250	0.28750	0.11800	0.34650	0.049997	0.01732	0.25595	0.890267
51.50	2.5750	0.19800	0.08950	0.24275	0.049997	0.01214	0.17859	0.901962
52.50	2.6250	0.13200	0.06600	0.16500	0.049997	0.00825	0.12084	0.915440
53.50	2.6750	0.08500	0.04700	0.10850	0.049997	0.00542	0.07926	0.932504
54.50	2.7250	0.05200	0.03300	0.06850	0.049997	0.00342	0.04969	0.955532
55.50	2.7750	0.03000	0.02200	0.04100	0.049997	0.00205	0.02974	0.991251
56.50	2.8250	0.01600	0.01400	0.02300	0.049997	0.00115	0.01689	1.000000
57.50	2.8750	0.00850	0.00750	0.01225	0.049997	0.00061	0.01000	1.000000
58.50	2.9250	0.00350	0.00500	0.00600	0.049997	0.00030	0.00530	1.000000
59.50	2.9750	0.00150	0.00200	0.00250	0.049997	0.00012	0.00342	1.000000
60.50	3.0250	0.00050	0.00100	0.00100	0.049997	0.00005	0.00247	1.000000
61.50	3.0750	0.00000	0.00050	0.00025	0.049997	0.00001	0.00000	1.000000
		2000.10750	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 373.00 - Street Lighting and Signal Systems
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	1,758,504	(426,023)	(24)	58,937	3	(367,086)	(21)
2009	843,532	(481,032)	(57)	125,819	15	(355,213)	(42)
2008	1,119,162	(46,651)	(4)	40,961	4	(5,690)	(1)
2007	1,820,826	(257,792)	(14)	69,738	4	(188,054)	(10)
2006	1,615,790	(218,647)	(14)	46,416	3	(172,231)	(11)
2005	2,543,661	(228,384)	(9)	104,707	4	(123,677)	(5)
2004	1,582,351	(200,926)	(13)	63,888	4	(137,038)	(9)
2003	1,940,450	(183,453)	(9)	185,642	10	2,189	0
2002	1,364,385	(176,948)	(13)	105,317	8	(71,631)	(5)
2001	1,526,929	(229,156)	(15)	95,516	6	(133,639)	(9)
2000	1,333,019	(220,327)	(17)	91,167	7	(129,160)	(10)
1999	1,037,188	(158,141)	(15)	134,957	13	(23,184)	(2)
1998	1,014,924	(141,128)	(14)	117,904	12	(23,224)	(2)
1997	848,295	(118,393)	(14)	121,724	14	3,331	0
1996	901,091	(116,640)	(13)	195,933	22	79,294	9
1995	881,937	(122,262)	(14)	151,810	17	29,547	3
1994	831,264	(136,487)	(16)	168,548	20	32,061	4
1993	(959,394)	(171,159)	18	152,099	(16)	(19,060)	2
1992	978,685	(159,685)	(16)	146,946	15	(12,739)	(1)
1991	541,287	(107,077)	(20)	166,562	31	59,484	11
1990	735,349	(93,549)	(13)	174,213	24	80,664	11
1989	1,884,440	(129,290)	(7)	733,690	39	604,400	32
1988	1,385,882	(80,055)	(6)	703,416	51	623,361	45
1987	687,074	(86,643)	(13)	453,971	66	367,328	53
1986	472,643	(31,223)	(7)	226,114	48	194,891	41
1985	331,769	(57,403)	(17)	113,916	34	56,513	17
1984	1,078,548	(63,070)	(6)	863,501	80	800,431	74
1983	810,774	(57,580)	(7)	643,166	79	585,586	72
1982	316,060	(39,639)	(13)	210,946	67	171,307	54
	31,226,423	**(4,538,763)**	**(15)**	**6,467,524**	**21**	**1,928,761**	**6**

Tampa Electric Company
Net Salvage Analysis
Account - 373.00 - Street Lighting and Signal Systems
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	7,157,814	(1,430,145)	(20)	341,871	5	(1,088,274)	(15)
2009	7,942,971	(1,232,506)	(16)	387,641	5	(844,865)	(11)
2008	8,681,790	(952,400)	(11)	325,710	4	(626,690)	(7)
2007	9,503,078	(1,089,202)	(11)	470,391	5	(618,811)	(7)
2006	9,046,637	(1,008,358)	(11)	505,970	6	(502,388)	(6)
2005	8,957,777	(1,018,867)	(11)	555,070	6	(463,797)	(5)
2004	7,747,135	(1,010,810)	(13)	541,530	7	(469,280)	(6)
2003	7,201,972	(968,025)	(13)	612,599	9	(355,426)	(5)
2002	6,276,446	(925,700)	(15)	544,860	9	(380,840)	(6)
2001	5,760,356	(867,144)	(15)	561,267	10	(305,877)	(5)
2000	5,134,517	(754,628)	(15)	661,684	13	(92,944)	(2)
1999	4,683,435	(656,564)	(14)	722,327	15	65,763	1
1998	4,477,511	(634,910)	(14)	755,919	17	121,009	3
1997	2,503,193	(664,941)	(27)	790,114	32	125,174	5
1996	2,633,583	(706,233)	(27)	815,336	31	109,103	4
1995	2,273,778	(696,671)	(31)	785,965	35	89,294	4
1994	2,127,190	(667,957)	(31)	808,368	38	140,411	7
1993	3,180,366	(660,760)	(21)	1,373,510	43	712,750	22
1992	5,525,642	(569,656)	(10)	1,924,826	35	1,355,170	25
1991	5,234,031	(496,614)	(9)	2,231,851	43	1,735,237	33
1990	5,165,387	(420,760)	(8)	2,291,404	44	1,870,644	36
1989	4,761,808	(384,614)	(8)	2,231,107	47	1,846,493	39
1988	3,955,916	(318,394)	(8)	2,360,918	60	2,042,525	52
1987	3,380,807	(295,919)	(9)	2,300,669	68	2,004,750	59
1986	3,009,793	(248,915)	(8)	2,057,644	68	1,808,729	60

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

37300 Street Lighting & Signal Systems

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	5210026.	1588594.	163696575.
2010	5684345.	1758504.	160075143.
2009	6007924.	843532.	156149302.
2008	6691325.	1119162.	150984910.
2007	10856667.	1820826.	145412748.
2006	9185010.	1615790.	136376907.
2005	9356682.	2543661.	128804741.
2004	6075263.	1582351.	117100036.
2003	6654023.	1940450.	112607124.
2002	8067048.	1364385.	107893551.
2001	8570823.	1526929.	101190889.
2000	8855549.	1333019.	94146995.
1999	8678684.	1037188.	86624466.
1998	7605199.	1014924.	78982969.
1997	6402331.	848295.	72392694.
1996	6239454.	901091.	66836540.
1995	5458220.	881937.	61498176.
1994	5448789.	831264.	56921893.
1993	5202618.	959394.	52304368.
1992	4048921.	978685.	48061144.
1991	3632756.	541287.	44990908.
1990	4077145.	735349.	41899438.
1989	5813010.	1884440.	38557641.
1988	5910630.	1385882.	34629071.
1987	3637075.	687074.	30104323.
1986	3156604.	472643.	27154322.
1985	3430947.	331770.	24470361.
1984	3681779.	1078548.	21371184.
1983	2907063.	810774.	18767953.
1982	1986847.	316059.	16671664.
1981	1589204.	1246951.	15000876.
1980	1810104.	181332.	14658623.
1979	1423243.	114537.	13029851.
1978	939253.	158925.	11721145.
1977	710141.	148509.	10940817.
1976	664805.	204827.	10379185.
1975	745840.	196173.	9919207.
1974	1119630.	175725.	9369540.
1973	837008.	237970.	8425635.
1972	928607.	194437.	7826597.
1971	714654.	58302.	7092427.
1970	730647.	67517.	6436075.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

37300 Street Lighting & Signal Systems

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1969	472466.	96142.	5772945.
1968	494843.	252617.	5396621.
1967	623081.	239813.	5154395.
1966	659233.	323403.	4771127.
1965	673847.	282515.	4435297.
1964	476915.	41351.	4043965.
1963	549476.	84804.	3608401.
1962	417631.	48957.	3143729.
1961	380069.	43580.	2775055.
1960	182678.	57351.	2438566.
1959	506604.	95214.	2313239.
1958	375704.	29032.	1901849.
1957	374043.	28496.	1555177.
1956	317121.	7199.	1209630.
1955	304035.	26282.	899708.
1954	139665.	809.	621955.
1953	112689.	3138.	483099.
1952	66884.	4808.	373548.
1951	76864.	7075.	311472.
1950	17873.	175.	241683.
1949	14719.	1374.	223985.
1948	18961.	162.	210640.
1947	10485.	122.	191841.
1946	1378.	21.	181478.
1945	1449.	304.	180121.
1944	569.	0.	178976.
1943	62.	30.	178407.
1942	1151.	49.	178375.
1941	3014.	670.	177273.
1940	726.	725.	174929.
1939	7583.	5135.	174928.
1938	812.	6092.	172480.
1937	2188.	1450.	177760.
1936	804.	1717.	177022.
1935	2471.	1125.	177935.
1934	333.	748.	176589.
1933	336.	718.	177004.
1932	705.	1649.	177386.
1931	48716.	91.	178330.
1930	1063.	1593.	129705.
1929	10474.	3988.	130235.
1928	17000.	0.	123749.
1927	31341.	5489.	106749.

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

37300 Street Lighting & Signal Systems

YEAR	ADDITIONS	RETIREMENTS	BALANCES
1926	26258.	5351.	80897.
1925	2264.	718.	59990.
1924	3475.	335.	58444.
1923	10061.	0.	55304.
1922	23380.	495.	45243.
1921	2827.	0.	22358.
1920	0.	0.	19531.
1919	0.	0.	19531.
1918	0.	0.	19531.
1917	0.	0.	19531.
1916	6305.	6790.	19531.
1915	20.	0.	20016.
1914	24.	0.	19996.
1913	1862.	0.	19972.
1912	2096.	0.	18110.
1911	1078.	0.	16014.
1910	519.	0.	14936.
1909	2051.	0.	14417.
1908	865.	65.	12366.
1907	901.	0.	11566.
1906	967.	0.	10665.
1905	624.	0.	9698.
1904	0.	0.	9074.
1903	1091.	0.	9074.
1902	369.	0.	7983.
1901	18.	0.	7614.
1900	96.	0.	7596.
1899	7500.	0.	7500.
	198238605.	39438779.	2577521860.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	3256865.	0.011311	36839.	3220026.
2010	1.50	1562505.	0.033830	52859.	1509646.
2009	2.50	1806811.	0.056178	101503.	1705308.
2008	3.50	2066578.	0.078367	161951.	1904627.
2007	4.50	2031157.	0.100383	203894.	1827263.
2006	5.50	3775094.	0.122221	461394.	3313700.
2005	6.50	1936685.	0.143874	278639.	1658046.
2004	7.50	1270910.	0.165339	210130.	1060780.
2003	8.50	851390.	0.186613	158880.	692510.
2002	9.50	2484344.	0.207684	515959.	1968385.
2001	10.50	2903660.	0.228549	663627.	2240033.
2000	11.50	2674662.	0.249203	666533.	2008129.
1999	12.50	1196687.	0.269640	322675.	874012.
1998	13.50	3365440.	0.289855	975491.	2389949.
1997	14.50	5362193.	0.309848	1661465.	3700728.
1996	15.50	2467054.	0.329602	813147.	1653907.
1995	16.50	2688749.	0.349117	938689.	1750060.
1994	17.50	2139123.	0.368391	788035.	1351088.
1993	18.50	2037446.	0.387410	789328.	1248118.
1992	19.50	2117188.	0.406178	859954.	1257234.
1991	20.50	2194242.	0.424682	931856.	1262386.
1990	21.50	1035585.	0.442911	458672.	576913.
1989	22.50	601926.	0.460870	277410.	324516.
1988	23.50	15980579.	0.478542	7647381.	8333198.
1987	24.50	962451.	0.495924	477302.	485149.
1986	25.50	4705616.	0.513012	2414035.	2291581.
1985	26.50	997617.	0.529798	528536.	469081.
1984	27.50	307815.	0.546269	168150.	139665.
1983	28.50	229093.	0.562425	128848.	100245.
1982	29.50	656928.	0.578252	379870.	277058.
1981	30.50	150452.	0.593748	89331.	61121.
1980	31.50	244489.	0.608905	148870.	95619.
1979	32.50	182288.	0.623719	113697.	68591.
1978	33.50	231011.	0.638179	147426.	83585.
1977	34.50	118940.	0.652282	77582.	41358.
1976	35.50	178933.	0.666021	119173.	59760.
1975	36.50	640484.	0.679394	435141.	205343.
1974	37.50	245858.	0.692400	170232.	75626.
1973	38.50	178911.	0.705031	126138.	52773.
1972	39.50	124206.	0.717290	89092.	35114.
1971	40.50	68911.	0.729174	50248.	18663.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1970	41.50	636362.	0.740687	471345.	165017.
1969	42.50	259439.	0.751835	195055.	64384.
1968	43.50	0.	0.762616	0.	0.
1967	44.50	206198.	0.773041	159399.	46799.
1966	45.50	76005.	0.783113	59521.	16484.
1965	46.50	107365.	0.792851	85124.	22241.
1964	47.50	225257.	0.802264	180716.	44541.
1963	48.50	28740.	0.811368	23319.	5421.
1962	49.50	44481.	0.820181	36482.	7999.
1961	50.50	168985.	0.828725	140042.	28943.
1960	51.50	34466.	0.837017	28849.	5617.
1959	52.50	27043.	0.845092	22854.	4189.
1958	53.50	452270.	0.852964	385770.	66500.
1957	54.50	16755.	0.860672	14421.	2334.
1956	55.50	9235.	0.868249	8018.	1217.
1955	56.50	345248.	0.875707	302336.	42912.
1954	57.50	324588.	0.883088	286640.	37948.
1953	58.50	0.	0.890409	0.	0.
1952	59.50	0.	0.897702	0.	0.
1951	60.50	0.	0.904963	0.	0.
1950	61.50	0.	0.912218	0.	0.
1949	62.50	0.	0.919452	0.	0.
1948	63.50	0.	0.926676	0.	0.
1947	64.50	0.	0.933860	0.	0.
1946	65.50	0.	0.941017	0.	0.
1945	66.50	0.	0.948120	0.	0.
1944	67.50	0.	0.955216	0.	0.
1943	68.50	0.	0.962323	0.	0.
1942	69.50	0.	0.969644	0.	0.
1941	70.50	2850.	0.977781	2787.	63.
SUBTOTAL :			0.346222	28042661.	52953502.
NET SALVAGE: -10.0%				2804266.	-2804266.
TOTAL :		80996163.	0.380844	30846927.	50149236.

WEIGHTED AGE: 17.1 YEARS
REMAINING LIFE: 26.2 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	3256865.	0.025000	81422.
2010	1.50 - 2.50	1562505.	0.025000	39063.
2009	2.50 - 3.50	1806811.	0.025000	45170.
2008	3.50 - 4.50	2066578.	0.025000	51665.
2007	4.50 - 5.50	2031157.	0.025000	50779.
2006	5.50 - 6.50	3775094.	0.025000	94378.
2005	6.50 - 7.50	1936685.	0.025000	48417.
2004	7.50 - 8.50	1270910.	0.025000	31773.
2003	8.50 - 9.50	851390.	0.025000	21285.
2002	9.50 - 10.50	2484344.	0.025000	62109.
2001	10.50 - 11.50	2903660.	0.025000	72592.
2000	11.50 - 12.50	2674662.	0.025000	66867.
1999	12.50 - 13.50	1196687.	0.025000	29917.
1998	13.50 - 14.50	3365440.	0.025000	84136.
1997	14.50 - 15.50	5362193.	0.025000	134055.
1996	15.50 - 16.50	2467054.	0.025000	61677.
1995	16.50 - 17.50	2688749.	0.025000	67219.
1994	17.50 - 18.50	2139123.	0.025000	53478.
1993	18.50 - 19.50	2037446.	0.025000	50936.
1992	19.50 - 20.50	2117188.	0.025000	52930.
1991	20.50 - 21.50	2194242.	0.025000	54856.
1990	21.50 - 22.50	1035585.	0.025000	25890.
1989	22.50 - 23.50	601926.	0.025000	15048.
1988	23.50 - 24.50	15980579.	0.025000	399516.
1987	24.50 - 25.50	962451.	0.025000	24061.
1986	25.50 - 26.50	4705616.	0.025000	117641.
1985	26.50 - 27.50	997617.	0.025000	24940.
1984	27.50 - 28.50	307815.	0.025000	7695.
1983	28.50 - 29.50	229093.	0.025000	5727.
1982	29.50 - 30.50	656928.	0.025000	16423.
1981	30.50 - 31.50	150452.	0.025000	3761.
1980	31.50 - 32.50	244489.	0.025000	6112.
1979	32.50 - 33.50	182288.	0.025000	4557.
1978	33.50 - 34.50	231011.	0.025000	5775.
1977	34.50 - 35.50	118940.	0.025000	2974.
1976	35.50 - 36.50	178933.	0.025000	4473.
1975	36.50 - 37.50	640484.	0.025000	16012.
1974	37.50 - 38.50	245858.	0.025000	6146.
1973	38.50 - 39.50	178911.	0.025000	4473.
1972	39.50 - 40.50	124206.	0.025000	3105.
1971	40.50 - 41.50	68911.	0.025000	1723.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
1970	41.50 - 42.50	636362.	0.025000	15909.
1969	42.50 - 43.50	259439.	0.025000	6486.
1968	43.50 - 44.50	0.	0.025000	0.
1967	44.50 - 45.50	206198.	0.025000	5155.
1966	45.50 - 46.50	76005.	0.025000	1900.
1965	46.50 - 47.50	107365.	0.025000	2684.
1964	47.50 - 48.50	225257.	0.025000	5631.
1963	48.50 - 49.50	28740.	0.025000	719.
1962	49.50 - 50.50	44481.	0.025000	1112.
1961	50.50 - 51.50	168985.	0.025000	4225.
1960	51.50 - 52.50	34466.	0.025000	862.
1959	52.50 - 53.50	27043.	0.025000	676.
1958	53.50 - 54.50	452270.	0.025000	11307.
1957	54.50 - 55.50	16755.	0.025000	419.
1956	55.50 - 56.50	9235.	0.025000	231.
1955	56.50 - 57.50	345248.	0.025000	8631.
1954	57.50 - 58.50	324588.	0.025000	8115.
1953	58.50 - 59.50	0.	0.025000	0.
1952	59.50 - 60.50	0.	0.025000	0.
1951	60.50 - 61.50	0.	0.025000	0.
1950	61.50 - 62.50	0.	0.025000	0.
1949	62.50 - 63.50	0.	0.025000	0.
1948	63.50 - 64.50	0.	0.025000	0.
1947	64.50 - 65.50	0.	0.025000	0.
1946	65.50 - 66.50	0.	0.025000	0.
1945	66.50 - 67.50	0.	0.025000	0.
1944	67.50 - 68.50	0.	0.025000	0.
1943	68.50 - 69.50	0.	0.025000	0.
1942	69.50 - 70.50	0.	0.025000	0.
1941	70.50 - 71.50	2850.	0.025000	71.
SUBTOTAL :		80996163.	0.025000	2024910.
NET SALVAGE: -10.0 %				202491.
TOTAL :		80996163.	0.027500	2227401.

MONTHLY RATE: 0.002292

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 40.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	3256865.	39.5	128800697.
2010	1.50	1562505.	38.6	60385670.
2009	2.50	1806811.	37.8	68212128.
2008	3.50	2066578.	36.9	76184865.
2007	4.50	2031157.	36.0	73090306.
2006	5.50	3775094.	35.1	132547637.
2005	6.50	1936685.	34.2	66321658.
2004	7.50	1270910.	33.4	42431064.
2003	8.50	851390.	32.5	27700310.
2002	9.50	2484344.	31.7	78735193.
2001	10.50	2903660.	30.9	89601068.
2000	11.50	2674662.	30.0	80324926.
1999	12.50	1196687.	29.2	34960373.
1998	13.50	3365440.	28.4	95597686.
1997	14.50	5362193.	27.6	148028697.
1996	15.50	2467054.	26.8	66156112.
1995	16.50	2688749.	26.0	70002200.
1994	17.50	2139123.	25.3	54043389.
1993	18.50	2037446.	24.5	49924602.
1992	19.50	2117188.	23.8	50289205.
1991	20.50	2194242.	23.0	50495320.
1990	21.50	1035585.	22.3	23076443.
1989	22.50	601926.	21.6	12980611.
1988	23.50	15980579.	20.9	333327003.
1987	24.50	962451.	20.2	19405895.
1986	25.50	4705616.	19.5	91662975.
1985	26.50	997617.	18.8	18763191.
1984	27.50	307815.	18.1	5586588.
1983	28.50	229093.	17.5	4009799.
1982	29.50	656928.	16.9	11082281.
1981	30.50	150452.	16.3	2444849.
1980	31.50	244489.	15.6	3824731.
1979	32.50	182288.	15.1	2743651.
1978	33.50	231011.	14.5	3343376.
1977	34.50	118940.	13.9	1654299.
1976	35.50	178933.	13.4	2390390.
1975	36.50	640484.	12.8	8213703.
1974	37.50	245858.	12.3	3025031.
1973	38.50	178911.	11.8	2110923.
1972	39.50	124206.	11.3	1404569.
1971	40.50	68911.	10.8	746513.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 40.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
1970	41.50	636362.	10.4	6600660.
1969	42.50	259439.	9.9	2575345.
1968	43.50	0.	9.5	0.
1967	44.50	206198.	9.1	1871937.
1966	45.50	76005.	8.7	659377.
1965	46.50	107365.	8.3	889619.
1964	47.50	225257.	7.9	1781649.
1963	48.50	28740.	7.5	216851.
1962	49.50	44481.	7.2	319940.
1961	50.50	168985.	6.9	1157715.
1960	51.50	34466.	6.5	224694.
1959	52.50	27043.	6.2	167567.
1958	53.50	452270.	5.9	2659984.
1957	54.50	16755.	5.6	93378.
1956	55.50	9235.	5.3	48669.
1955	56.50	345248.	5.0	1716474.
1954	57.50	324588.	4.7	1517924.
1953	58.50	0.	4.4	0.
1952	59.50	0.	4.1	0.
1951	60.50	0.	3.8	0.
1950	61.50	0.	3.5	0.
1949	62.50	0.	3.2	0.
1948	63.50	0.	2.9	0.
1947	64.50	0.	2.6	0.
1946	65.50	0.	2.4	0.
1945	66.50	0.	2.1	0.
1944	67.50	0.	1.8	0.
1943	68.50	0.	1.5	0.
1942	69.50	0.	1.2	0.
1941	70.50	2850.	0.9	2533.
TOTAL:		80996163.	26.2	2118134240.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 40.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0125	99.88050	0.11950	49.97013	0.025000	1.24926	1.12976	0.011311
1.50	0.0375	99.62725	0.25325	99.75388	0.025000	2.49385	3.37036	0.033830
2.50	0.0625	99.35100	0.27625	99.48912	0.025000	2.48723	5.58134	0.056178
3.50	0.0875	99.05200	0.29900	99.20150	0.025000	2.48004	7.76239	0.078367
4.50	0.1125	98.72800	0.32400	98.89000	0.025000	2.47226	9.91065	0.100383
5.50	0.1375	98.37725	0.35075	98.55262	0.025000	2.46382	12.02372	0.122221
6.50	0.1625	97.99825	0.37900	98.18775	0.025000	2.45470	14.09942	0.143874
7.50	0.1875	97.58925	0.40900	97.79375	0.025000	2.44485	16.13527	0.165339
8.50	0.2125	97.14900	0.44025	97.36912	0.025000	2.43423	18.12925	0.186613
9.50	0.2375	96.67475	0.47425	96.91188	0.025000	2.42280	20.07781	0.207684
10.50	0.2625	96.16475	0.51000	96.41975	0.025000	2.41050	21.97831	0.228549
11.50	0.2875	95.61725	0.54750	95.89100	0.025000	2.39728	23.82809	0.249203
12.50	0.3125	95.03000	0.58725	95.32362	0.025000	2.38310	25.62394	0.269640
13.50	0.3375	94.40075	0.62925	94.71537	0.025000	2.36789	27.36258	0.289855
14.50	0.3625	93.72800	0.67275	94.06437	0.025000	2.35162	29.04144	0.309848
15.50	0.3875	93.00800	0.72000	93.36800	0.025000	2.33421	30.65565	0.329602
16.50	0.4125	92.23900	0.76900	92.62350	0.025000	2.31559	32.20224	0.349117
17.50	0.4375	91.41900	0.82000	91.82900	0.025000	2.29573	33.67798	0.368391
18.50	0.4625	90.54425	0.87475	90.98163	0.025000	2.27455	35.07777	0.387410
19.50	0.4875	89.61350	0.93075	90.07887	0.025000	2.25198	36.39900	0.406178
20.50	0.5125	88.62325	0.99025	89.11837	0.025000	2.22797	37.63672	0.424682
21.50	0.5375	87.56975	1.05350	88.09650	0.025000	2.20242	38.78564	0.442911
22.50	0.5625	86.45200	1.11775	87.01087	0.025000	2.17528	39.84316	0.460870
23.50	0.5875	85.26550	1.18650	85.85875	0.025000	2.14647	40.80314	0.478542
24.50	0.6125	84.00800	1.25750	84.63675	0.025000	2.11592	41.66156	0.495924
25.50	0.6375	82.67725	1.33075	83.34263	0.025000	2.08357	42.41438	0.513012
26.50	0.6625	81.27050	1.40675	81.97388	0.025000	2.04935	43.05699	0.529798
27.50	0.6875	79.78375	1.48675	80.52713	0.025000	2.01318	43.58342	0.546269
28.50	0.7125	78.21600	1.56775	78.99987	0.025000	1.97500	43.99067	0.562425
29.50	0.7375	76.56375	1.65225	77.38987	0.025000	1.93475	44.27317	0.578252
30.50	0.7625	74.82600	1.73775	75.69487	0.025000	1.89238	44.42780	0.593748
31.50	0.7875	73.00100	1.82500	73.91350	0.025000	1.84784	44.45064	0.608905
32.50	0.8125	71.08850	1.91250	72.04475	0.025000	1.80112	44.33927	0.623719
33.50	0.8375	69.08675	2.00175	70.08763	0.025000	1.75220	44.08971	0.638179
34.50	0.8625	66.99675	2.09000	68.04175	0.025000	1.70105	43.70076	0.652282
35.50	0.8875	64.81925	2.17750	65.90800	0.025000	1.64770	43.17097	0.666021
36.50	0.9125	62.55675	2.26250	63.68800	0.025000	1.59220	42.50067	0.679394
37.50	0.9375	60.21275	2.34400	61.38475	0.025000	1.53462	41.69129	0.692400
38.50	0.9625	57.79050	2.42225	59.00163	0.025000	1.47504	40.74409	0.705031

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39000. Structures & Improvements

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 40.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
39.50	0.9875	55.29625	2.49425	56.54338	0.025000	1.41359	39.66343	0.717290
40.50	1.0125	52.73650	2.55975	54.01637	0.025000	1.35041	38.45409	0.729174
41.50	1.0375	50.11975	2.61675	51.42812	0.025000	1.28571	37.12305	0.740687
42.50	1.0625	47.45625	2.66350	48.78800	0.025000	1.21970	35.67925	0.751835
43.50	1.0875	44.75600	2.70025	46.10613	0.025000	1.15266	34.13166	0.762616
44.50	1.1125	42.03175	2.72425	43.39388	0.025000	1.08485	32.49225	0.773041
45.50	1.1375	39.29650	2.73525	40.66412	0.025000	1.01661	30.77361	0.783113
46.50	1.1625	36.56600	2.73050	37.93125	0.025000	0.94828	28.99140	0.792851
47.50	1.1875	33.85500	2.71100	35.21050	0.025000	0.88026	27.16066	0.802264
48.50	1.2125	31.17925	2.67575	32.51713	0.025000	0.81293	25.29784	0.811368
49.50	1.2375	28.55500	2.62425	29.86712	0.025000	0.74668	23.42027	0.820181
50.50	1.2625	25.99800	2.55700	27.27650	0.025000	0.68191	21.54518	0.828725
51.50	1.2875	23.52275	2.47525	24.76037	0.025000	0.61901	19.68895	0.837017
52.50	1.3125	21.14450	2.37825	22.33363	0.025000	0.55834	17.86904	0.845092
53.50	1.3375	18.87450	2.27000	20.00950	0.025000	0.50024	16.09928	0.852964
54.50	1.3625	16.72475	2.14975	17.79962	0.025000	0.44499	14.39452	0.860672
55.50	1.3875	14.70475	2.02000	15.71475	0.025000	0.39287	12.76739	0.868249
56.50	1.4125	12.81900	1.88575	13.76187	0.025000	0.34405	11.22568	0.875707
57.50	1.4375	11.07375	1.74525	11.94637	0.025000	0.29866	9.77910	0.883088
58.50	1.4625	9.47025	1.60350	10.27200	0.025000	0.25680	8.43240	0.890409
59.50	1.4875	8.00950	1.46075	8.73988	0.025000	0.21850	7.19014	0.897702
60.50	1.5125	6.68825	1.32125	7.34887	0.025000	0.18372	6.05262	0.904963
61.50	1.5375	5.50475	1.18350	6.09650	0.025000	0.15241	5.02153	0.912218
62.50	1.5625	4.45375	1.05100	4.97925	0.025000	0.12448	4.09501	0.919452
63.50	1.5875	3.53125	0.92250	3.99250	0.025000	0.09981	3.27232	0.926676
64.50	1.6125	2.73125	0.80000	3.13125	0.025000	0.07828	2.55061	0.933860
65.50	1.6375	2.04950	0.68175	2.39037	0.025000	0.05976	1.92862	0.941017
66.50	1.6625	1.47975	0.56975	1.76462	0.025000	0.04412	1.40298	0.948120
67.50	1.6875	1.01725	0.46250	1.24850	0.025000	0.03121	0.97169	0.955216
68.50	1.7125	0.65450	0.36275	0.83588	0.025000	0.02090	0.62984	0.962323
69.50	1.7375	0.38450	0.27000	0.51950	0.025000	0.01299	0.37283	0.969644
70.50	1.7625	0.19775	0.18675	0.29112	0.025000	0.00728	0.19336	0.977781
71.50	1.7875	0.08200	0.11575	0.13987	0.025000	0.00350	0.08110	0.989062
72.50	1.8125	0.02275	0.05925	0.05237	0.025000	0.00131	0.02316	1.000000
73.50	1.8375	0.00200	0.02075	0.01237	0.025000	0.00031	0.00272	1.000000
74.50	1.8625	0.00000	0.00200	0.00100	0.025000	0.00003	0.00000	1.000000
		3999.98899	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 390.00 - Structures & Improvements
Annual

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	398,327	(94,390)	(24)	0	0	(94,390)	(24)
2009	167,931	0	0	0	0	0	0
2008	867,270	(118,641)	(14)	0	0	(118,641)	(14)
2007	4,236,525	(146,133)	(3)	0	0	(146,133)	(3)
2006	685,756	(160,701)	(23)	0	0	(160,701)	(23)
2005	611,552	(130,019)	(21)	(2)	(0)	(130,021)	(21)
2004	613,891	(33,606)	(5)	229,200	37	195,594	32
2003	3,689,227	(78,104)	(2)	592,295	16	514,191	14
2002	3,541,738	(201,454)	(6)	561,128	16	359,674	10
2001	945,917	(36,744)	(4)	87,798	9	51,054	5
2000	258,586	(112,600)	(44)	93,261	36	(19,338)	(7)
1999	524,796		0		0	0	0
1998	143,931		0		0	0	0
1997	219,201		0		0	0	0
1996	240,986		0		0	0	0
1995			0		0	0	0
1994			0		0	0	0
1993			0		0	0	0
1992			0		0	0	0
1991			0		0	0	0
1990			0		0	0	0
1989			0		0	0	0
1988			0		0	0	0
1987			0		0	0	0
1986			0		0	0	0
1985			0		0	0	0
1984			0		0	0	0
1983			0		0	0	0
1982			0		0	0	0
	17,145,633	**(1,112,391)**	**(6)**	**1,563,680**	**9**	**451,288**	**3**

Tampa Electric Company
Net Salvage Analysis
Account - 390.00 - Structures & Improvements
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	6,355,809	(519,865)	(8)	0	0	(519,865)	(8)
2009	6,569,034	(555,494)	(8)	(2)	(0)	(555,496)	(8)
2008	7,014,994	(589,100)	(8)	229,198	3	(359,902)	(5)
2007	9,836,951	(548,563)	(6)	821,493	8	272,930	3
2006	9,142,164	(603,884)	(7)	1,382,621	15	778,737	9
2005	9,402,325	(479,927)	(5)	1,470,419	16	990,492	11
2004	9,049,359	(462,507)	(5)	1,563,682	17	1,101,174	12
2003	8,960,263	(428,901)	(5)	1,334,482	15	905,580	10
2002	5,414,967	(350,797)	(6)	742,187	14	391,389	7
2001	2,092,430	(149,343)	(7)	181,059	9	31,715	2
2000	1,387,499	(112,600)	(8)	93,261	7	(19,338)	(1)
1999	1,128,913	0	0	0	0	0	0
1998	604,118	0	0	0	0	0	0
1997	460,187	0	0	0	0	0	0
1996	240,986	0	0	0	0	0	0
1995	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

39000 Structures & Improvements

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	3256865.	1313807.	80872029.
2010	361641.	398327.	78928971.
2009	3569711.	167931.	78965657.
2008	1977289.	867270.	75193316.
2007	1948870.	4236525.	72959999.
2006	2327217.	685756.	75255131.
2005	2084031.	611552.	73613670.
2004	1052175.	613891.	72153711.
2003	800033.	3689227.	71464952.
2002	2483829.	3541738.	74481429.
2001	3340582.	945917.	75596658.
2000	3843668.	258586.	73201993.
1999	1548483.	524796.	69619248.
1998	4424775.	143931.	68595561.
1997	5779562.	219201.	64314717.
1996	3597742.	240986.	58484165.
1995	0.	0.	55127408.
	42396473.	18459441.	1218828615.

WARNING....INSUFFICIENT DATA FOR TEST INTERVAL

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39725. Fiber Optic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 16.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	1103531.	0.028218	31139.	1072392.
2010	1.50	319652.	0.083882	26813.	292839.
2009	2.50	321926.	0.138466	44576.	277350.
2008	3.50	669430.	0.191882	128452.	540978.
2007	4.50	1441467.	0.244030	351762.	1089705.
2006	5.50	2706323.	0.294832	797911.	1908412.
2005	6.50	3263880.	0.344206	1123446.	2140434.
2004	7.50	230157.	0.392056	90235.	139922.
2003	8.50	346696.	0.438287	151952.	194744.
2002	9.50	768235.	0.482796	370901.	397334.
2001	10.50	727667.	0.525484	382377.	345290.
2000	11.50	784946.	0.566233	444462.	340484.
1999	12.50	1773051.	0.604928	1072568.	700483.
1998	13.50	487974.	0.641463	313017.	174957.
1997	14.50	1600427.	0.675751	1081490.	518937.
1996	15.50	234091.	0.707731	165673.	68418.
1995	16.50	271573.	0.737359	200247.	71326.
1994	17.50	727160.	0.764674	556040.	171120.
1993	18.50	474226.	0.789758	374524.	99702.
1992	19.50	1584300.	0.812786	1287697.	296603.
1991	20.50	875580.	0.834020	730251.	145329.
1990	21.50	345795.	0.853833	295251.	50544.
1989	22.50	1393227.	0.872642	1215789.	177438.
1988	23.50	211218.	0.890882	188170.	23048.
SUBTOTAL :			0.504125	11424742.	11237790.
NET SALVAGE: -10.0%				1142474.	-1142474.
TOTAL :		22662532.	0.554537	12567217.	10095315.

WEIGHTED AGE: 11.0 YEARS
REMAINING LIFE: 7.9 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39725. Fiber Optic

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 16.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: -10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	1103531.	0.062501	68972.
2010	1.50 - 2.50	319652.	0.062501	19979.
2009	2.50 - 3.50	321926.	0.062501	20121.
2008	3.50 - 4.50	669430.	0.062501	41840.
2007	4.50 - 5.50	1441467.	0.062501	90093.
2006	5.50 - 6.50	2706323.	0.062501	169148.
2005	6.50 - 7.50	3263880.	0.062501	203996.
2004	7.50 - 8.50	230157.	0.062501	14385.
2003	8.50 - 9.50	346696.	0.062501	21669.
2002	9.50 - 10.50	768235.	0.062501	48015.
2001	10.50 - 11.50	727667.	0.062501	45480.
2000	11.50 - 12.50	784946.	0.062501	49060.
1999	12.50 - 13.50	1773051.	0.062501	110818.
1998	13.50 - 14.50	487974.	0.062501	30499.
1997	14.50 - 15.50	1600427.	0.062501	100028.
1996	15.50 - 16.50	234091.	0.062501	14631.
1995	16.50 - 17.50	271573.	0.062501	16974.
1994	17.50 - 18.50	727160.	0.062501	45448.
1993	18.50 - 19.50	474226.	0.062501	29640.
1992	19.50 - 20.50	1584300.	0.062501	99020.
1991	20.50 - 21.50	875580.	0.062501	54725.
1990	21.50 - 22.50	345795.	0.062501	21613.
1989	22.50 - 23.50	1393227.	0.062501	87078.
1988	23.50 - 24.50	211218.	0.062501	13201.
SUBTOTAL :		22662532.	0.062501	1416432.
NET SALVAGE: -10.0 %				141643.
TOTAL :		22662532.	0.068751	1558075.

MONTHLY RATE: 0.005729

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39725. Fiber Optic

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 16.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	1103531.	15.5	17157978.
2010	1.50	319652.	14.7	4685346.
2009	2.50	321926.	13.8	4437528.
2008	3.50	669430.	12.9	8655507.
2007	4.50	1441467.	12.1	17434994.
2006	5.50	2706323.	11.3	30534073.
2005	6.50	3263880.	10.5	34246371.
2004	7.50	230157.	9.7	2238722.
2003	8.50	346696.	9.0	3115847.
2002	9.50	768235.	8.3	6357237.
2001	10.50	727667.	7.6	5524544.
2000	11.50	784946.	6.9	5447651.
1999	12.50	1773051.	6.3	11207546.
1998	13.50	487974.	5.7	2799258.
1997	14.50	1600427.	5.2	8302858.
1996	15.50	234091.	4.7	1094664.
1995	16.50	271573.	4.2	1141201.
1994	17.50	727160.	3.8	2737873.
1993	18.50	474226.	3.4	1595206.
1992	19.50	1584300.	3.0	4745575.
1991	20.50	875580.	2.7	2325227.
1990	21.50	345795.	2.3	808690.
1989	22.50	1393227.	2.0	2838962.
1988	23.50	211218.	1.7	368757.
TOTAL:		22662532.	7.9	179801615.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39725. Fiber Optic

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 16.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0313	99.69288	0.30712	49.92322	0.062501	3.12025	2.81313	0.028218
1.50	0.0938	98.97337	0.71950	99.33312	0.062501	6.20842	8.30205	0.083882
2.50	0.1563	98.09575	0.87762	98.53456	0.062501	6.15851	13.58294	0.138466
3.50	0.2188	97.03400	1.06175	97.56487	0.062501	6.09791	18.61910	0.191882
4.50	0.2813	95.75787	1.27613	96.39594	0.062501	6.02485	23.36782	0.244030
5.50	0.3438	94.23662	1.52125	94.99725	0.062501	5.93743	27.78400	0.294832
6.50	0.4063	92.43600	1.80062	93.33631	0.062501	5.83362	31.81699	0.344206
7.50	0.4688	90.31737	2.11863	91.37669	0.062501	5.71114	35.40950	0.392056
8.50	0.5313	87.83912	2.47825	89.07825	0.062501	5.56748	38.49874	0.438287
9.50	0.5938	84.95763	2.88150	86.39837	0.062501	5.39999	41.01723	0.482796
10.50	0.6563	81.62938	3.32825	83.29350	0.062501	5.20593	42.89491	0.525484
11.50	0.7188	77.81100	3.81838	79.72019	0.062501	4.98260	44.05913	0.566233
12.50	0.7813	73.46600	4.34500	75.63850	0.062501	4.72749	44.44161	0.604928
13.50	0.8438	68.57213	4.89387	71.01906	0.062501	4.43877	43.98651	0.641463
14.50	0.9063	63.13000	5.44213	65.85106	0.062501	4.11576	42.66014	0.675751
15.50	0.9688	57.17425	5.95575	60.15213	0.062501	3.75957	40.46397	0.707731
16.50	1.0313	50.77912	6.39513	53.97669	0.062501	3.37360	37.44244	0.737359
17.50	1.0938	44.07663	6.70250	47.42788	0.062501	2.96429	33.70423	0.764674
18.50	1.1563	37.24750	6.82913	40.66206	0.062501	2.54142	29.41653	0.789758
19.50	1.2188	30.51737	6.73013	33.88244	0.062501	2.11769	24.80409	0.812786
20.50	1.2813	24.13213	6.38525	27.32475	0.062501	1.70783	20.12667	0.834020
21.50	1.3438	18.32575	5.80638	21.22894	0.062501	1.32683	15.64712	0.853833
22.50	1.4063	13.27762	5.04813	15.80169	0.062501	0.98762	11.58662	0.872642
23.50	1.4688	9.09088	4.18675	11.18425	0.062501	0.69903	8.09890	0.890882
24.50	1.5313	5.78663	3.30425	7.43875	0.062501	0.46493	5.25958	0.908919
25.50	1.5938	3.32025	2.46638	4.55344	0.062501	0.28459	3.07779	0.926977
26.50	1.6563	1.61212	1.70813	2.46619	0.062501	0.15414	1.52381	0.945218
27.50	1.7188	0.57825	1.03387	1.09519	0.062501	0.06845	0.55838	0.965645
28.50	1.7813	0.10450	0.47375	0.34138	0.062501	0.02134	0.10597	1.000000
29.50	1.8438	0.00100	0.10350	0.05275	0.062501	0.00330	0.00577	1.000000
30.50	1.9063	0.00000	0.00100	0.00050	0.062501	0.00003	0.00000	1.000000
		1599.97312	100.00000					

REPORT DATE: 04/13/11

TEC - 2011 CASE
SIMULATED PLANT-RECORD METHOD
INPUT DATA

39725 Fiber Optic

YEAR	ADDITIONS	RETIREMENTS	BALANCES
2011	1103531.	21061.	22662534.
2010	0.	0.	21580064.
2009	0.	0.	21296308.
2008	1163415.	43514.	21320729.
2007	1246081.	42165.	20200827.
2006	2794468.	6266.	18996911.
2005	2185265.	13362.	16208709.
2004	495189.	6.	14036806.
2003	663487.	0.	13541623.
2002	1685358.	0.	12878136.
2001	606949.	0.	10849427.
2000	473276.	0.	10191638.
1999	1111116.	0.	9718362.
1998	604116.	0.	8607246.
1997	1317003.	0.	8050257.
1996	156131.	0.	6736354.
	15605385.	126374.	236875931.

WARNING....INSUFFICIENT DATA FOR TEST INTERVAL

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39202. Light Trucks - ED

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: 10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	165000.	0.045024	7429.	157571.
2010	1.50	65968.	0.133046	8777.	57191.
2009	2.50	490313.	0.218079	106927.	383386.
2008	3.50	458215.	0.299767	137358.	320857.
2007	4.50	0.	0.377754	0.	0.
2006	5.50	33793.	0.451651	15263.	18530.
2005	6.50	0.	0.521049	0.	0.
2004	7.50	31728.	0.585482	18576.	13152.
2003	8.50	295045.	0.644494	190155.	104890.
2002	9.50	707004.	0.697688	493268.	213736.
2001	10.50	872400.	0.744855	649811.	222589.
2000	11.50	878071.	0.786101	690252.	187819.
1999	12.50	406918.	0.822003	334488.	72430.
1998	13.50	416242.	0.853740	355362.	60880.
1997	14.50	135572.	0.883043	119716.	15856.
1996	15.50	73161.	0.911638	66696.	6465.
1995	16.50	39020.	0.941193	36725.	2295.
1994	17.50	15838.	0.995000	15759.	79.
1993	18.50	15641.	1.000000	15641.	0.
SUBTOTAL :			0.639657	3262203.	1837726.
NET SALVAGE: 10.0%				-326220.	326220.
TOTAL :		5099929.	0.575691	2935983.	2163946.

WEIGHTED AGE: 9.2 YEARS
REMAINING LIFE: 3.6 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39202. Light Trucks - ED

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: 10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	165000.	0.100004	16501.
2010	1.50 - 2.50	65968.	0.100004	6597.
2009	2.50 - 3.50	490313.	0.100004	49033.
2008	3.50 - 4.50	458215.	0.100004	45823.
2007	4.50 - 5.50	0.	0.100004	0.
2006	5.50 - 6.50	33793.	0.100004	3379.
2005	6.50 - 7.50	0.	0.100004	0.
2004	7.50 - 8.50	31728.	0.100004	3173.
2003	8.50 - 9.50	295045.	0.100004	29506.
2002	9.50 - 10.50	707004.	0.100004	70703.
2001	10.50 - 11.50	872400.	0.100004	87243.
2000	11.50 - 12.50	878071.	0.100004	87810.
1999	12.50 - 13.50	406918.	0.100004	40693.
1998	13.50 - 14.50	416242.	0.100004	41626.
1997	14.50 - 15.50	135572.	0.100004	13558.
1996	15.50 - 16.50	73161.	0.100004	7316.
1995	16.50 - 17.50	39020.	0.100004	3902.
1994	17.50 - 18.50	15838.	0.100004	1584.
1993	18.50 - 19.50	15641.	0.100004	1564.
SUBTOTAL :		5099929.	0.100004	510012.
NET SALVAGE: 10.0 %				-51001.
TOTAL :		5099929.	0.090003	459011.

MONTHLY RATE: 0.007500

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39202. Light Trucks - ED

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 10.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	165000.	9.5	1575653.
2010	1.50	65968.	8.7	571891.
2009	2.50	490313.	7.8	3833719.
2008	3.50	458215.	7.0	3208452.
2007	4.50	0.	6.2	0.
2006	5.50	33793.	5.5	185297.
2005	6.50	0.	4.8	0.
2004	7.50	31728.	4.1	131513.
2003	8.50	295045.	3.6	1048863.
2002	9.50	707004.	3.0	2137282.
2001	10.50	872400.	2.6	2225805.
2000	11.50	878071.	2.1	1878118.
1999	12.50	406918.	1.8	724277.
1998	13.50	416242.	1.5	608773.
1997	14.50	135572.	1.2	158555.
1996	15.50	73161.	0.9	64644.
1995	16.50	39020.	0.6	22946.
1994	17.50	15838.	0.1	792.
1993	18.50	15641.	0.0	0.
TOTAL:		5099929.	3.6	18376582.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39202. Light Trucks - ED

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 10.0 YEARS CURVE: IOWA R2

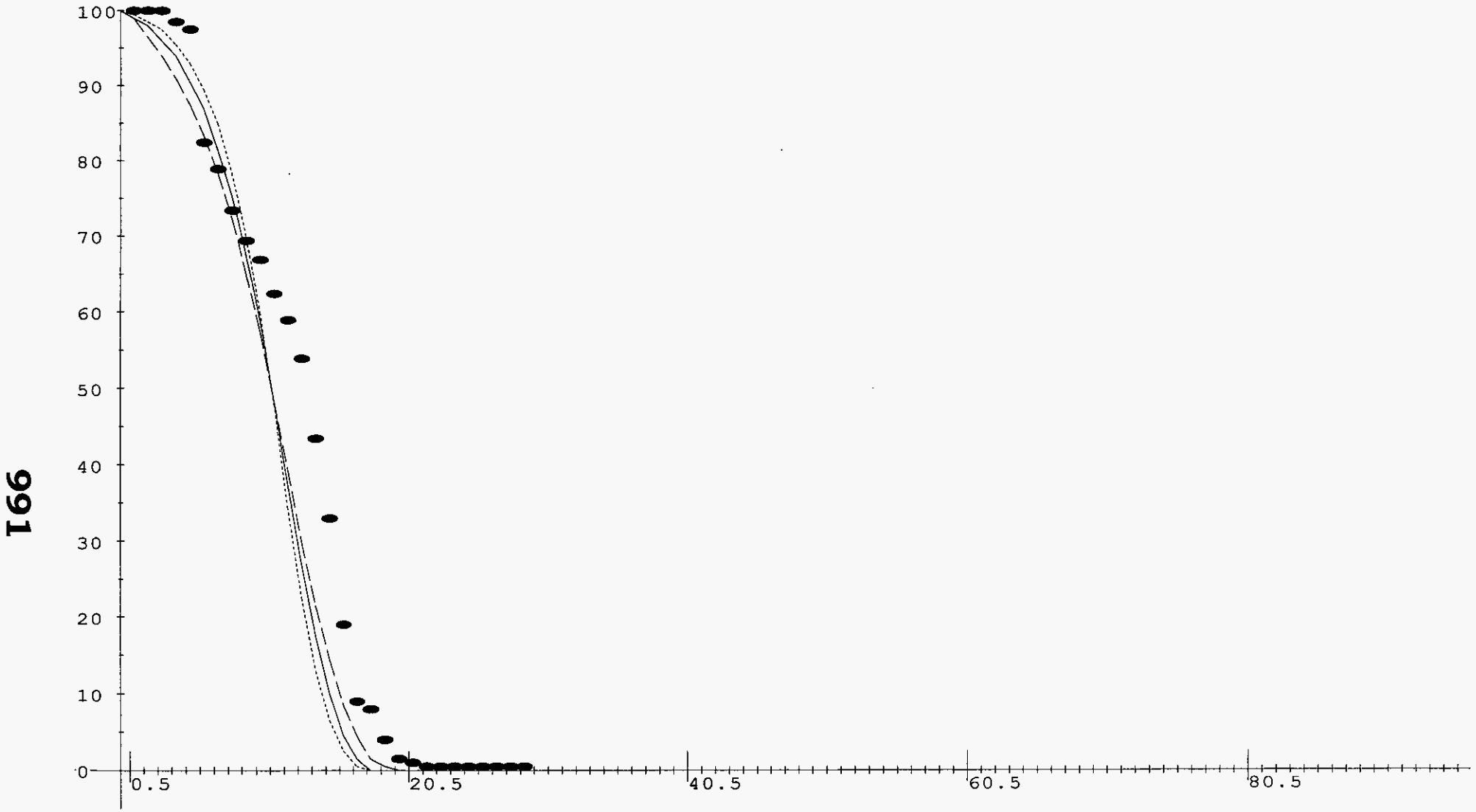
I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0500	99.49200	0.50800	49.87300	0.100004	4.98748	4.47949	0.045024
1.50	0.1500	98.19200	1.30000	98.84200	0.100004	9.88457	13.06405	0.133046
2.50	0.2500	96.42500	1.76700	97.30850	0.100004	9.73121	21.02826	0.218079
3.50	0.3500	94.07100	2.35400	95.24800	0.100004	9.52515	28.19941	0.299767
4.50	0.4500	90.99000	3.08100	92.53050	0.100004	9.25339	34.37181	0.377754
5.50	0.5500	87.02000	3.97000	89.00500	0.100004	8.90083	39.30263	0.451651
6.50	0.6500	81.98500	5.03500	84.50250	0.100004	8.45056	42.71820	0.521049
7.50	0.7500	75.70700	6.27800	78.84600	0.100004	7.88489	44.32509	0.585482
8.50	0.8500	68.05400	7.65300	71.88050	0.100004	7.18832	43.86041	0.644494
9.50	0.9500	59.01200	9.04200	63.53300	0.100004	6.35354	41.17194	0.697688
10.50	1.0500	48.79400	10.21800	53.90300	0.100004	5.39050	36.34444	0.744855
11.50	1.1500	37.93000	10.86400	43.36200	0.100004	4.33636	29.81680	0.786101
12.50	1.2500	27.26600	10.66400	32.59800	0.100004	3.25992	22.41272	0.822003
13.50	1.3500	17.78200	9.48400	22.52400	0.100004	2.25248	15.18121	0.853740
14.50	1.4500	10.25200	7.53000	14.01700	0.100004	1.40175	9.05295	0.883043
15.50	1.5500	4.96100	5.29100	7.60650	0.100004	0.76068	4.52263	0.911638
16.50	1.6500	1.74900	3.21200	3.35500	0.100004	0.33551	1.64615	0.941193
17.50	1.7500	0.28000	1.46900	1.01450	0.100004	0.10145	0.27860	0.995000
18.50	1.8500	0.00100	0.27900	0.14050	0.100004	0.01405	0.01365	1.000000
19.50	1.9500	0.00000	0.00100	0.00050	0.100004	0.00005	0.00000	1.000000
		999.96302	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 & 392.12- Light Vehicles
Account - 392.04 & 392.14- Medium Vehicles

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	194,436	0	0	0	0	0	0
2009	402,576	2,269,028	564	0	0	2,269,028	564
2008	62,658	0	0	76,612	122	76,612	122
2007	1,230,816	0	0	98,770	8	98,770	8
2006	755,127	0	0	58,040	8	58,040	8
2005	507,033	(267)	(0)	103,483	20	103,216	20
2004	1,381,059	(1,150)	(0)	133,637	10	132,488	10
2003	1,058,526	(2,420)	(0)	127,429	12	125,008	12
2002	978,742	(1,941)	(0)	89,618	9	87,677	9
2001	680,152	(1,170)	(0)	60,143	9	58,973	9
2000	668,139	0	0	98,051	15	98,051	15
1999	650,707	0	0	108,813	17	108,813	17
1998	534,705	0	0	70,783	13	70,783	13
1997	660,188	0	0	171,143	26	171,143	26
1996	774,242	0	0	149,465	19	149,465	19
	10,539,105	**2,262,080**	**21**	**1,345,983**	**13**	**3,608,064**	**34**

TEC - 2011 CASE ACCT: 39202



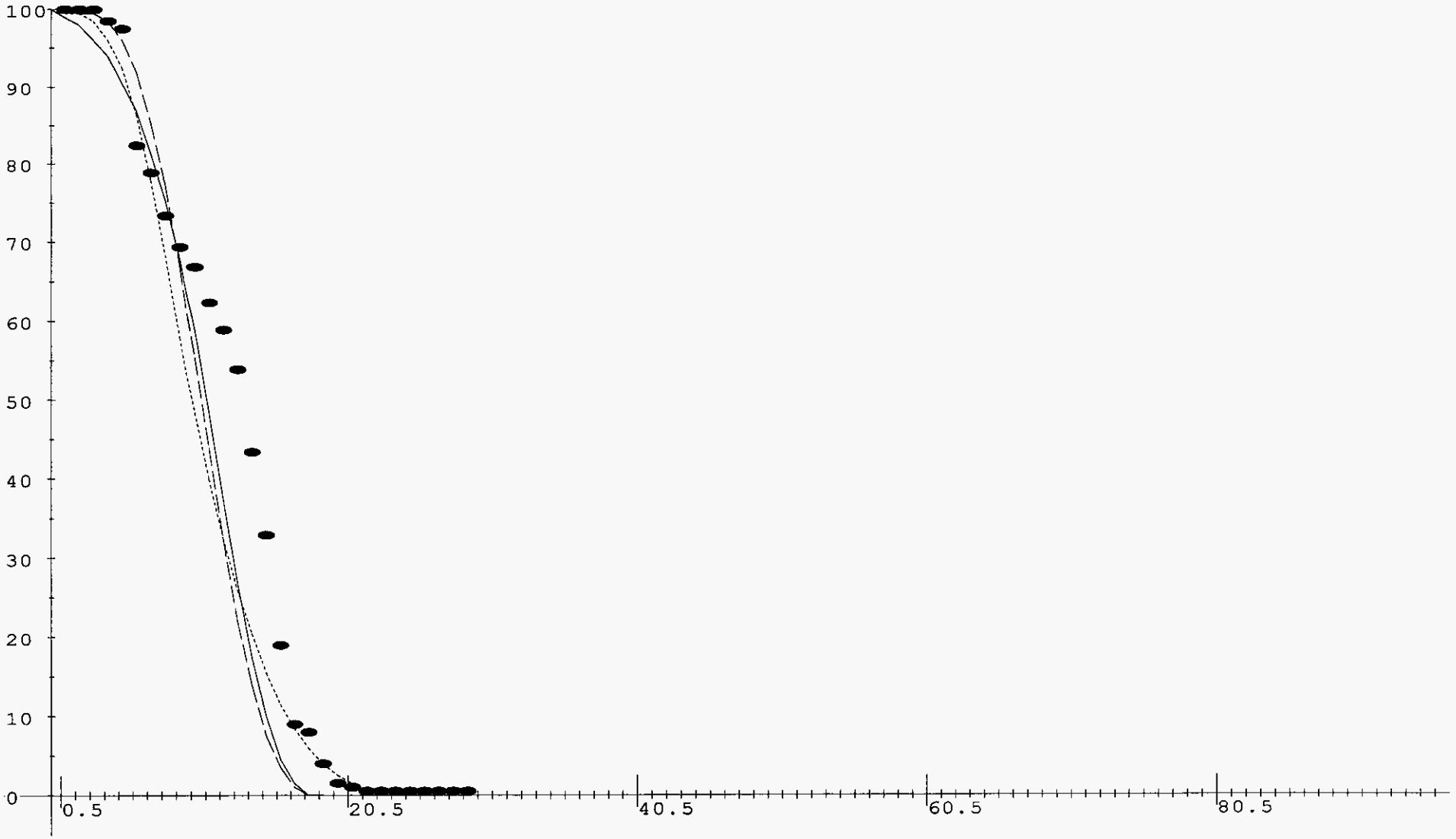
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	10.0	R2	10	0.017231
2	10.0	R1.5	10	0.026400
3	10.0	R2.5	10	0.020424

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 39202



Selection	ASL	Curve	Fitted Age	Diff SQ.
1	10.0	R2	10	0.017231
2	10.0	S2	10	0.029710
3	10.0	L2	10	0.051062

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39202 Light Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2011	2010	2009	2008	2007	2006	2005	2004
2011	165000.	0.	0.	0.	0.	0.	0.	0.	0.
2010	65968.	0.	0.	0.	0.	0.	0.	0.	0.
2009	490313.	0.	0.	0.	0.	0.	0.	0.	0.
2008	458215.	0.	0.	0.	0.	0.	0.	0.	0.
2007	0.	0.	0.	0.	0.	4693.	0.	0.	0.
2006	33793.	0.	0.	0.	0.	0.	0.	0.	0.
2005	0.	0.	0.	0.	0.	0.	0.	0.	0.
2004	31728.	0.	0.	0.	0.	0.	0.	0.	0.
2003	295045.	0.	0.	0.	0.	0.	22894.	0.	0.
2002	707004.	0.	0.	24231.	0.	552196.	12861.	12878.	0.
2001	872400.	0.	0.	0.	18358.	20575.	35626.	12266.	0.
2000	878071.	0.	0.	0.	73082.	12591.	32717.	0.	22670.
1999	406918.	0.	0.	0.	67302.	26170.	1383.	20134.	62469.
1998	416242.	0.	0.	0.	65943.	23169.	22816.	39864.	103271.
1997	135572.	0.	0.	0.	0.	22448.	26075.	0.	197104.
1996	73161.	0.	0.	17722.	31730.	11648.	20869.	36977.	107900.
1995	39020.	0.	0.	0.	0.	0.	0.	0.	0.
1994	15838.	0.	0.	0.	0.	19564.	18074.	14170.	107508.
1993	15641.	0.	0.	0.	0.	14347.	31970.	742.	98856.
1992	0.	0.	0.	0.	0.	72172.	37650.	40747.	75525.
1991	0.	0.	0.	0.	0.	85616.	80057.	16541.	133847.
1990	0.	0.	0.	0.	0.	13601.	13537.	23955.	109987.
1989	0.	0.	0.	0.	0.	0.	0.	12099.	25283.
1988	0.	0.	0.	0.	0.	22128.	40427.	0.	51599.
1987	0.	0.	0.	0.	0.	0.	0.	22724.	4774.
1986	0.	0.	0.	0.	0.	10893.	10499.	10893.	13816.
1985	0.	0.	0.	0.	0.	0.	0.	0.	0.
1984	0.	0.	0.	0.	0.	0.	0.	0.	0.
1983	0.	0.	0.	0.	0.	0.	0.	0.	0.
1982	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	5099929.	0.	0.	41953.	256415.	911811.	407455.	263990.	1114609.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39202 Light Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 2004 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	1249710.	4693.	0.00375527	0.99624473	1.00000000
0.5	1397956.	0.	0.00000000	1.00000000	0.99624473
1.5	2641158.	0.	0.00000000	1.00000000	0.99624473
2.5	3110070.	35772.	0.01150199	0.98849801	0.99624473
3.5	3635215.	47797.	0.01314833	0.98685167	0.98478593
4.5	4171793.	650291.	0.15587806	0.84412194	0.97183764
5.5	4159015.	176697.	0.04248530	0.95751470	0.82034948
6.5	4363516.	293531.	0.06726938	0.93273062	0.78549668
7.5	4338264.	229968.	0.05300922	0.94699078	0.73265681
8.5	3852271.	153523.	0.03985260	0.96014740	0.69381924
9.5	3166898.	216768.	0.06844805	0.93155195	0.66616874
10.5	2239286.	124674.	0.05567578	0.94432422	0.62057079
11.5	1462635.	126071.	0.08619444	0.91380556	0.58602003
12.5	1245707.	243850.	0.19575229	0.80424771	0.53550836
13.5	746695.	178525.	0.23908691	0.76091309	0.43068137
14.5	469980.	201467.	0.42867143	0.57132857	0.32771109
15.5	309506.	162851.	0.52616427	0.47383573	0.18723071
16.5	135133.	18375.	0.13597715	0.86402285	0.08871660
17.5	147021.	76967.	0.52351025	0.47648975	0.07665317
18.5	54414.	33021.	0.60684750	0.39315250	0.03652445
19.5	21393.	10499.	0.49076801	0.50923199	0.01435968
20.5	10894.	10893.	0.99990821	0.00009179	0.00731241
21.5	1.	0.	0.00000000	1.00000000	0.00000067
22.5	1.	0.	0.00000000	1.00000000	0.00000067
23.5	1.	0.	0.00000000	1.00000000	0.00000067
24.5	1.	0.	0.00000000	1.00000000	0.00000067
25.5	1.	0.	0.00000000	1.00000000	0.00000067
26.5	1.	0.	0.00000000	1.00000000	0.00000067
27.5	1.	0.	0.00000000	1.00000000	0.00000067
28.5	1.	0.	0.00000000	1.00000000	0.00000067
TOTAL		2996233.			11.55514274

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203. Heavy Trucks - ED

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 12.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: 10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	2000.	0.040945	82.	1918.
2010	1.50	0.	0.122025	0.	0.
2009	2.50	609309.	0.201665	122877.	486432.
2008	3.50	3735658.	0.279361	1043597.	2692061.
2007	4.50	421146.	0.354596	149337.	271809.
2006	5.50	198938.	0.426943	84935.	114003.
2005	6.50	137463.	0.496010	68183.	69280.
2004	7.50	23511.	0.561469	13201.	10310.
2003	8.50	91557.	0.622928	57033.	34524.
2002	9.50	86361.	0.679793	58708.	27653.
2001	10.50	1076085.	0.731274	786913.	289172.
2000	11.50	1209913.	0.776588	939604.	270309.
1999	12.50	392272.	0.815223	319789.	72483.
1998	13.50	1142733.	0.847302	968240.	174493.
1997	14.50	619743.	0.873729	541487.	78256.
1996	15.50	684154.	0.896213	613147.	71007.
1995	16.50	53848.	0.916811	49368.	4480.
1994	17.50	2425947.	0.936495	2271887.	154060.
1993	18.50	1481593.	0.954636	1414381.	67212.
1992	19.50	1029618.	0.989977	1019298.	10320.
1991	20.50	745622.	1.000000	745622.	0.
1990	21.50	570391.	1.000000	570391.	0.
1989	22.50	354982.	1.000000	354982.	0.
1988	23.50	0.	1.000000	0.	0.
1987	24.50	512442.	1.000000	512442.	0.
1986	25.50	260338.	1.000000	260338.	0.
1985	26.50	289653.	1.000000	289653.	0.
1984	27.50	78402.	1.000000	78402.	0.
SUBTOTAL :			0.731279	13333898.	4899781.
NET SALVAGE: 10.0%				-1333390.	1333390.
TOTAL :		18233679.	0.658151	12000508.	6233171.

WEIGHTED AGE: 13.2 YEARS
REMAINING LIFE: 3.2 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203. Heavy Trucks - ED

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 12.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: 10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	2000.	0.083334	167.
2010	1.50 - 2.50	0.	0.083334	0.
2009	2.50 - 3.50	609309.	0.083334	50776.
2008	3.50 - 4.50	3735658.	0.083334	311306.
2007	4.50 - 5.50	421146.	0.083334	35096.
2006	5.50 - 6.50	198938.	0.083334	16578.
2005	6.50 - 7.50	137463.	0.083334	11455.
2004	7.50 - 8.50	23511.	0.083334	1959.
2003	8.50 - 9.50	91557.	0.083334	7630.
2002	9.50 - 10.50	86361.	0.083334	7197.
2001	10.50 - 11.50	1076085.	0.083334	89674.
2000	11.50 - 12.50	1209913.	0.083334	100827.
1999	12.50 - 13.50	392272.	0.083334	32689.
1998	13.50 - 14.50	1142733.	0.083334	95228.
1997	14.50 - 15.50	619743.	0.083334	51645.
1996	15.50 - 16.50	684154.	0.083334	57013.
1995	16.50 - 17.50	53848.	0.083334	4487.
1994	17.50 - 18.50	2425947.	0.083334	202163.
1993	18.50 - 19.50	1481593.	0.083334	123467.
1992	19.50 - 20.50	1029618.	0.083334	85802.
1991	20.50 - 21.50	745622.	0.083334	62135.
1990	21.50 - 22.50	570391.	0.083334	47533.
1989	22.50 - 23.50	354982.	0.083334	29582.
1988	23.50 - 24.50	0.	0.083334	0.
1987	24.50 - 25.50	512442.	0.083334	42704.
1986	25.50 - 26.50	260338.	0.083334	21695.
1985	26.50 - 27.50	289653.	0.083334	24138.
1984	27.50 - 28.50	78402.	0.083334	6534.
SUBTOTAL :		18233679.	0.083334	1519480.
NET SALVAGE: 10.0 %				-151948.
TOTAL :		18233679.	0.075000	1367532.

MONTHLY RATE: 0.006250

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203. Heavy Trucks - ED

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 12.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	2000.	11.5	23017.
2010	1.50	0.	10.5	0.
2009	2.50	609309.	9.6	5837164.
2008	3.50	3735658.	8.6	32304583.
2007	4.50	421146.	7.7	3261697.
2006	5.50	198938.	6.9	1368027.
2005	6.50	137463.	6.0	831356.
2004	7.50	23511.	5.3	123723.
2003	8.50	91557.	4.5	414281.
2002	9.50	86361.	3.8	331839.
2001	10.50	1076085.	3.2	3470049.
2000	11.50	1209913.	2.7	3243689.
1999	12.50	392272.	2.2	869789.
1998	13.50	1142733.	1.8	2093911.
1997	14.50	619743.	1.5	939064.
1996	15.50	684154.	1.2	852076.
1995	16.50	53848.	1.0	53754.
1994	17.50	2425947.	0.8	1848715.
1993	18.50	1481593.	0.5	806536.
1992	19.50	1029618.	0.1	123839.
1991	20.50	745622.	0.0	0.
1990	21.50	570391.	0.0	0.
1989	22.50	354982.	0.0	0.
1988	23.50	0.	0.0	0.
1987	24.50	512442.	0.0	0.
1986	25.50	260338.	0.0	0.
1985	26.50	289653.	0.0	0.
1984	27.50	78402.	0.0	0.
TOTAL:		18233679.	3.2	58797108.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203. Heavy Trucks - ED

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 12.0 YEARS CURVE: IOWA R3

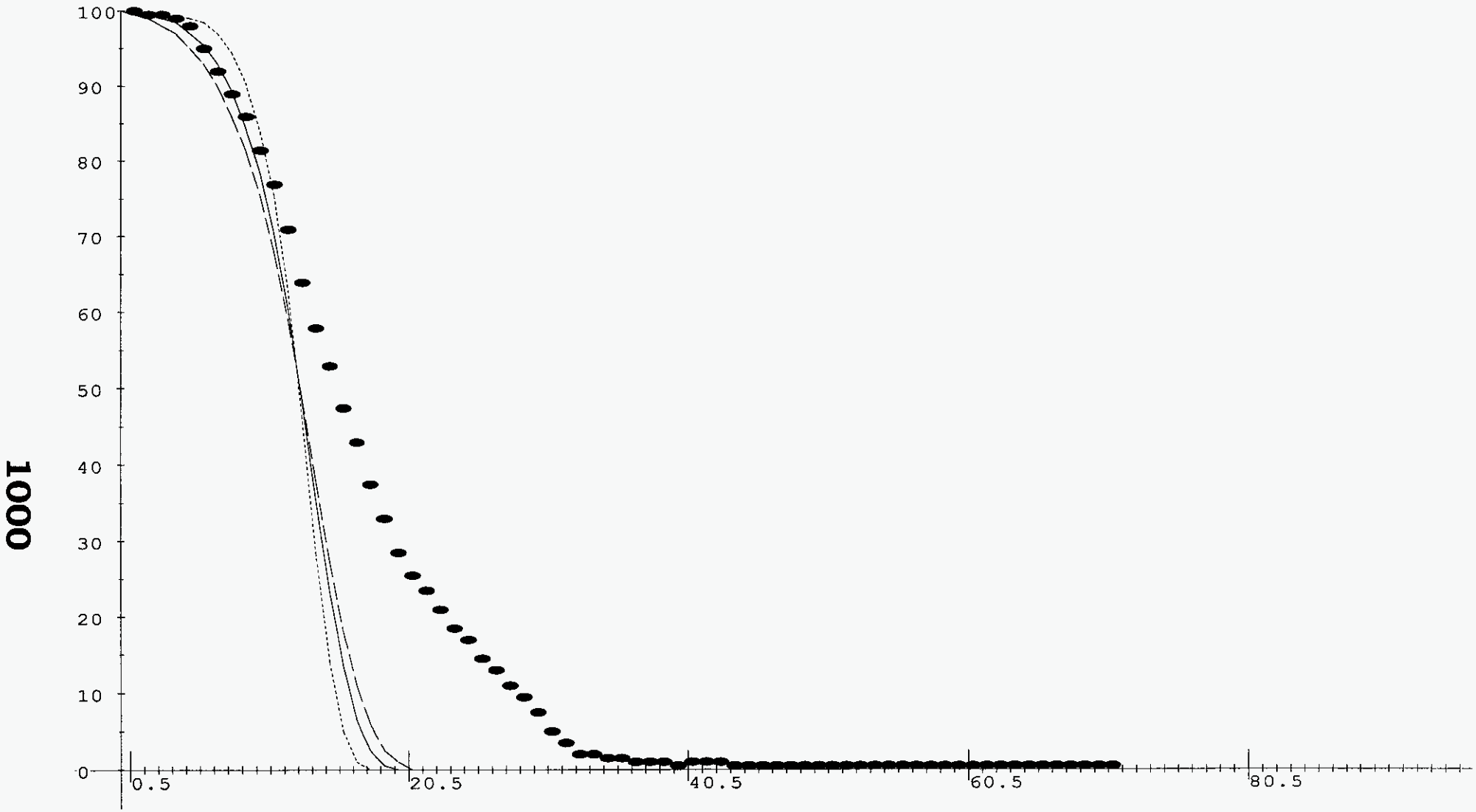
I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0417	99.92633	0.07367	49.98158	0.083334	4.16515	4.09148	0.040945
1.50	0.1250	99.68150	0.24483	99.80392	0.083334	8.31703	12.16368	0.122025
2.50	0.2083	99.24317	0.43833	99.46233	0.083334	8.28856	20.01391	0.201665
3.50	0.2917	98.50916	0.73400	98.87617	0.083334	8.23972	27.51963	0.279361
4.50	0.3750	97.34800	1.16116	97.92858	0.083334	8.16075	34.51922	0.354596
5.50	0.4583	95.60817	1.73983	96.47808	0.083334	8.03988	40.81926	0.426943
6.50	0.5417	93.10834	2.49983	94.35825	0.083334	7.86322	46.18265	0.496010
7.50	0.6250	89.64250	3.46583	91.37542	0.083334	7.61465	50.33147	0.561469
8.50	0.7083	84.95967	4.68283	87.30108	0.083334	7.27512	52.92375	0.622928
9.50	0.7917	78.74550	6.21417	81.85258	0.083334	6.82108	53.53067	0.679793
10.50	0.8750	70.66450	8.08100	74.70500	0.083334	6.22544	51.67511	0.731274
11.50	0.9583	60.52933	10.13517	65.59691	0.083334	5.46643	47.00638	0.776588
12.50	1.0417	48.58117	11.94816	54.55525	0.083334	4.54629	39.60450	0.815223
13.50	1.1250	35.77000	12.81117	42.17558	0.083334	3.51465	30.30798	0.847302
14.50	1.2083	23.64917	12.12083	29.70958	0.083334	2.47581	20.66296	0.873729
15.50	1.2917	13.75567	9.89350	18.70242	0.083334	1.55854	12.32800	0.896213
16.50	1.3750	6.84400	6.91167	10.29983	0.083334	0.85832	6.27466	0.916811
17.50	1.4583	2.70200	4.14200	4.77300	0.083334	0.39775	2.53041	0.936495
18.50	1.5417	0.67800	2.02400	1.69000	0.083334	0.14083	0.64724	0.954636
19.50	1.6250	0.04850	0.62950	0.36325	0.083334	0.03027	0.04801	0.989977
20.50	1.7083	0.00000	0.04850	0.02425	0.083334	0.00202	0.00000	1.000000
		1199.99466	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 392.03 & 392.13- Heavy Vehicles

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	0	0	0	0	0	0	0
2009	193,883	0	0	0	0	0	0
2008	427,256	0	0	34,248	8	34,248	8
2007	1,644,889	0	0	213,277	13	213,277	13
2006	637,047	0	0	40,530	6	40,530	6
2005	4,845,702	0	0	628,338	13	628,338	13
2004	1,350,810	0	0	131,847	10	131,847	10
2003	2,318,612	5,174	0	467,913	20	473,086	20
2002	734,212	(4,462)	(1)	89,751	12	85,289	12
2001	1,626,851	(6,647)	(0)	213,810	13	207,163	13
2000	982,668	(3,850)	(0)	94,718	10	90,867	9
1999	578,753	(8,704)	(2)	75,150	13	66,446	11
1998	1,448,784	(11,471)	(1)	271,748	19	260,276	18
1997	539,109	(10)	(0)	62,120	12	62,110	12
1996	1,327,322	0	0	131,110	10	131,110	10
	18,655,899	**(29,972)**	**(0)**	**2,454,559**	**13**	**2,424,587**	**13**

TEC - 2011 CASE ACCT: 39203



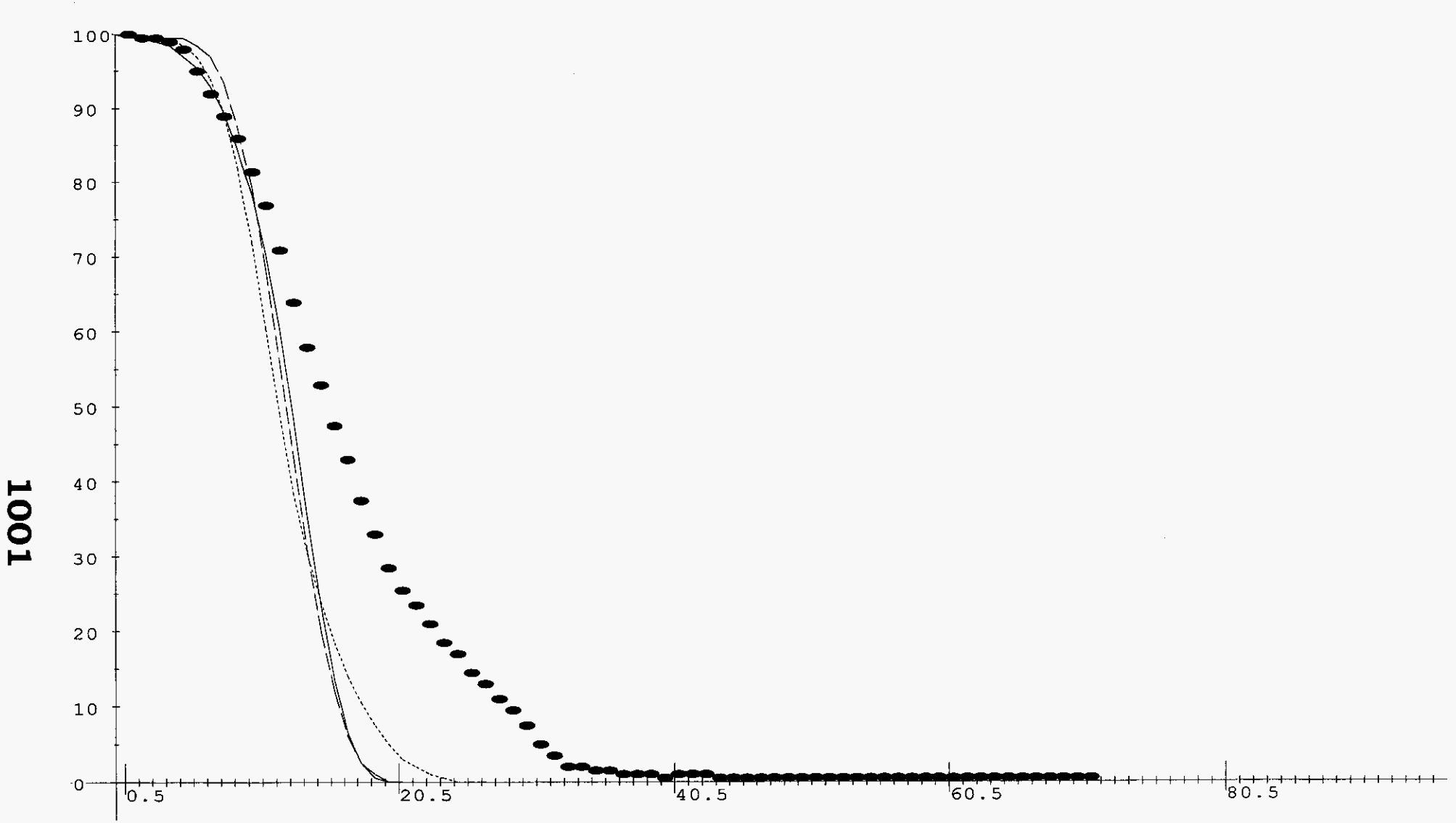
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	12.0	R3	12	0.015073
2	12.0	R2.5	12	0.026730
3	12.0	R4	12	0.017163

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 39203



Selection	ASL	Curve	Fitted Age	Diff SQ.
1	12.0	R3	12	0.015073
2	12.0	S3	12	0.034710
3	12.0	L3	12	0.084346

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	45873777.	132684.	0.00289237	0.99710763	1.00000000
0.5	46225063.	184910.	0.00400021	0.99599979	0.99710763
1.5	46511351.	83733.	0.00180027	0.99819973	0.99311899
2.5	46378083.	91528.	0.00197352	0.99802648	0.99133111
3.5	42950703.	603157.	0.01404301	0.98595699	0.98937470
4.5	42327461.	1153399.	0.02724943	0.97275057	0.97548090
5.5	41300627.	1372256.	0.03322603	0.96677397	0.94889961
6.5	40093207.	1312320.	0.03273173	0.96726827	0.91737144
7.5	39045669.	1228423.	0.03146118	0.96853882	0.88734428
8.5	38020398.	2065254.	0.05431963	0.94568037	0.85942738
9.5	36136442.	2035688.	0.05633338	0.94366662	0.81274360
10.5	33115391.	2590817.	0.07823604	0.92176396	0.76695901
11.5	29419233.	2958696.	0.10057013	0.89942987	0.70695517
12.5	26165216.	2433751.	0.09301475	0.90698525	0.63585660
13.5	22638850.	1922385.	0.08491531	0.91508469	0.57671256
14.5	20166288.	2029651.	0.10064574	0.89935426	0.52774083
15.5	17492484.	1680551.	0.09607275	0.90392725	0.47462596
16.5	15765157.	2043925.	0.12964825	0.87035175	0.42902734
17.5	11318177.	1366070.	0.12069700	0.87930300	0.37340470
18.5	8470514.	1218930.	0.14390272	0.85609728	0.32833587
19.5	6221966.	584490.	0.09393976	0.90606024	0.28108745
20.5	4892003.	399263.	0.08161544	0.91838456	0.25468216
21.5	3925498.	420227.	0.10705062	0.89294938	0.23389616
22.5	3150551.	396312.	0.12579133	0.87420867	0.20885743
23.5	2754604.	203512.	0.07388067	0.92611933	0.18258498
24.5	2040639.	349087.	0.17106749	0.82893251	0.16909548
25.5	1431214.	123298.	0.08614924	0.91385076	0.14016874
26.5	1018263.	146524.	0.14389603	0.85610397	0.12809331
27.5	793338.	111923.	0.14107858	0.85892142	0.10966119
28.5	681415.	145896.	0.21410741	0.78589259	0.09419034
29.5	535519.	208730.	0.38977142	0.61022858	0.07402349
30.5	327126.	80147.	0.24500345	0.75499655	0.04517125
31.5	246979.	110013.	0.44543463	0.55456537	0.03410414
32.5	136966.	24937.	0.18206708	0.81793292	0.01891297
33.5	112029.	25755.	0.22989583	0.77010417	0.01546954
34.5	86274.	12001.	0.13910332	0.86089668	0.01191316
35.5	74273.	5259.	0.07080635	0.92919365	0.01025600
36.5	69014.	12798.	0.18544064	0.81455936	0.00952981
37.5	56216.	3969.	0.07060268	0.92939732	0.00776260
38.5	52247.	5872.	0.11238923	0.88761077	0.00721454

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1972 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	46375.	536.	0.01155795	0.98844205	0.00640370
40.5	45839.	9195.	0.20059338	0.79940662	0.00632969
41.5	36644.	3756.	0.10249973	0.89750027	0.00505999
42.5	32888.	9657.	0.29363294	0.70636706	0.00454135
43.5	23231.	290.	0.01248332	0.98751668	0.00320786
44.5	22941.	499.	0.02175145	0.97824855	0.00316781
45.5	22442.	0.	0.00000000	1.00000000	0.00309891
46.5	22442.	15078.	0.67186525	0.32813475	0.00309891
47.5	7364.	959.	0.13022814	0.86977186	0.00101686
48.5	6405.	3451.	0.53879781	0.46120219	0.00088444
49.5	2954.	0.	0.00000000	1.00000000	0.00040790
50.5	2954.	0.	0.00000000	1.00000000	0.00040790
51.5	2954.	261.	0.08835477	0.91164523	0.00040790
52.5	2693.	366.	0.13590791	0.86409209	0.00037186
53.5	2327.	1989.	0.85474860	0.14525140	0.00032132
54.5	338.	0.	0.00000000	1.00000000	0.00004667
55.5	338.	0.	0.00000000	1.00000000	0.00004667
56.5	338.	0.	0.00000000	1.00000000	0.00004667
57.5	338.	0.	0.00000000	1.00000000	0.00004667
58.5	338.	0.	0.00000000	1.00000000	0.00004667
59.5	338.	337.	0.99704142	0.00295858	0.00004667
60.5	1.	0.	0.00000000	1.00000000	0.00000014
61.5	1.	0.	0.00000000	1.00000000	0.00000014
62.5	1.	0.	0.00000000	1.00000000	0.00000014
63.5	1.	0.	0.00000000	1.00000000	0.00000014
64.5	1.	0.	0.00000000	1.00000000	0.00000014
65.5	1.	0.	0.00000000	1.00000000	0.00000014
66.5	1.	0.	0.00000000	1.00000000	0.00000014
67.5	1.	0.	0.00000000	1.00000000	0.00000014
68.5	1.	0.	0.00000000	1.00000000	0.00000014
69.5	1.	0.	0.00000000	1.00000000	0.00000014
TOTAL		31924515.			16.26750024

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
2011	2000.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	609309.	0.	0.	0.	0.	0.	0.	0.	0
2008	3735658.	0.	0.	0.	0.	0.	0.	0.	0
2007	421146.	0.	0.	0.	0.	123259.	0.	0.	0
2006	198938.	0.	0.	0.	0.	0.	0.	0.	0
2005	137463.	0.	0.	0.	0.	0.	0.	0.	0
2004	23511.	0.	0.	0.	0.	0.	0.	0.	0
2003	91557.	0.	0.	0.	0.	90211.	0.	0.	13249
2002	86361.	0.	0.	0.	0.	0.	0.	0.	0
2001	1076085.	0.	0.	0.	0.	92134.	85254.	19574.	2148
2000	1209913.	0.	0.	2149.	0.	180179.	2148.	278690.	2148
1999	392272.	0.	0.	0.	6604.	2201.	0.	68237.	48789
1998	1142733.	0.	0.	128152.	0.	566773.	0.	120546.	205811
1997	619743.	0.	0.	0.	0.	0.	0.	88324.	47467
1996	684154.	0.	0.	0.	0.	0.	0.	42936.	70372
1995	53848.	0.	0.	0.	0.	0.	0.	132862.	0
1994	2425947.	0.	0.	0.	0.	280450.	0.	467977.	40160
1993	1481593.	0.	0.	0.	0.	35487.	40501.	178193.	25831
1992	1029618.	0.	0.	0.	1638.	12876.	0.	354404.	0
1991	745622.	0.	0.	0.	81663.	26876.	1378.	343932.	26743
1990	570391.	0.	0.	0.	0.	0.	0.	365014.	21907
1989	354982.	0.	0.	0.	0.	37411.	166465.	323772.	71022
1988	0.	0.	0.	0.	0.	0.	0.	0.	61793
1987	512442.	0.	0.	2615.	51321.	35958.	0.	764293.	528317
1986	260338.	0.	0.	31180.	68237.	35349.	35000.	867027.	0
1985	289653.	0.	0.	0.	0.	18190.	0.	65669.	50582
1984	78402.	0.	0.	0.	0.	0.	0.	65506.	20722
1983	0.	0.	0.	0.	1141.	0.	15442.	50355.	0
1982	0.	0.	0.	0.	0.	85172.	22716.	133128.	31191
1981	0.	0.	0.	0.	0.	0.	188365.	51456.	30299
1980	0.	0.	0.	0.	5602.	0.	47767.	0.	0
1979	0.	0.	0.	0.	14325.	0.	0.	0.	16148
1978	0.	0.	0.	0.	0.	0.	32009.	0.	0
1977	0.	0.	0.	0.	0.	0.	0.	0.	0
1976	0.	0.	0.	0.	0.	0.	0.	0.	0
1975	0.	0.	0.	0.	10560.	0.	0.	0.	0
1974	0.	0.	0.	0.	17264.	0.	0.	63707.	0
1973	0.	0.	0.	0.	7190.	0.	0.	0.	0
1972	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2011	2010	2009	2008	2007	2006	2005	2004
1971	0.	0.	0.	0.	0.	0.	0.	0.	0
1970	0.	0.	0.	0.	0.	0.	0.	0.	0
1969	0.	0.	0.	0.	0.	0.	0.	0.	0
1968	0.	0.	0.	0.	0.	0.	0.	0.	0
1967	0.	0.	0.	0.	0.	0.	0.	0.	0
1966	0.	0.	0.	0.	0.	0.	0.	0.	0
1965	0.	0.	0.	0.	0.	0.	0.	0.	0
1964	0.	0.	0.	0.	0.	0.	0.	0.	0
1963	0.	0.	0.	0.	0.	0.	0.	0.	0
1962	0.	0.	0.	0.	0.	0.	0.	0.	0
1961	0.	0.	0.	0.	0.	0.	0.	0.	0
1960	0.	0.	0.	0.	0.	0.	0.	0.	0
1959	0.	0.	0.	0.	0.	0.	0.	0.	0
1958	0.	0.	0.	0.	0.	302.	0.	0.	0
1957	0.	0.	0.	0.	0.	0.	0.	0.	0
1956	0.	0.	0.	0.	0.	0.	0.	0.	810
1955	0.	0.	0.	0.	0.	0.	0.	0.	0
1954	0.	0.	0.	0.	0.	0.	0.	0.	0
1953	0.	0.	0.	0.	0.	0.	0.	0.	0
1952	0.	0.	0.	0.	0.	0.	0.	0.	0
1951	0.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	0.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	0.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	18233679.	0.	0.	164096.	265545.	1622828.	637045.	4845602.	1315509

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
2011	2000.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	609309.	0.	0.	0.	0.	0.	0.	0.	0
2008	3735658.	0.	0.	0.	0.	0.	0.	0.	0
2007	421146.	0.	0.	0.	0.	0.	0.	0.	0
2006	198938.	0.	0.	0.	0.	0.	0.	0.	0
2005	137463.	0.	0.	0.	0.	0.	0.	0.	0
2004	23511.	0.	0.	0.	0.	0.	0.	0.	0
2003	91557.	0.	0.	0.	0.	0.	0.	0.	0
2002	86361.	0.	0.	0.	0.	0.	0.	0.	0
2001	1076085.	2512.	0.	0.	0.	0.	0.	0.	0
2000	1209913.	6445.	0.	0.	0.	0.	0.	0.	0
1999	392272.	8805.	2201.	11006.	0.	0.	0.	0.	0
1998	1142733.	34738.	0.	0.	0.	0.	0.	0.	0
1997	619743.	0.	48092.	2668.	0.	0.	0.	0.	0
1996	684154.	32403.	0.	116715.	49899.	0.	0.	0.	0
1995	53848.	0.	0.	0.	1214.	0.	0.	2348.	0
1994	2425947.	85983.	111010.	48790.	187812.	0.	100115.	7538.	0
1993	1481593.	30577.	1266.	0.	21007.	0.	186887.	17499.	0
1992	1029618.	0.	159361.	0.	0.	0.	115711.	0.	921
1991	745622.	493959.	0.	0.	37919.	1710.	855.	33266.	11113
1990	570391.	96944.	37552.	161593.	0.	0.	0.	28067.	71967
1989	354982.	180746.	58668.	88307.	23603.	0.	140571.	28716.	50426
1988	0.	0.	0.	41494.	0.	0.	97037.	0.	0
1987	512442.	266493.	0.	157640.	167771.	149496.	184730.	0.	196647
1986	260338.	305967.	42239.	225668.	57695.	147246.	109984.	23342.	130603
1985	289653.	238993.	95747.	81266.	106519.	43443.	0.	10629.	250075
1984	78402.	50990.	0.	163701.	48099.	79926.	141506.	40099.	133914
1983	0.	215887.	389.	2206.	1084.	95956.	192536.	15584.	182085
1982	0.	0.	49508.	47743.	134506.	0.	107625.	223545.	17541
1981	0.	48573.	27358.	15184.	51799.	0.	0.	50028.	107103
1980	0.	0.	0.	30262.	0.	0.	2933.	42299.	29926
1979	0.	0.	28446.	0.	0.	22772.	18294.	16148.	35238
1978	0.	0.	0.	13188.	0.	4889.	0.	0.	2537
1977	0.	0.	0.	5645.	0.	0.	0.	0.	19111
1976	0.	0.	29200.	20302.	6796.	5823.	0.	0.	0
1975	0.	0.	0.	29738.	0.	16906.	0.	0.	13865
1974	0.	108700.	0.	139138.	0.	2763.	0.	0.	2864
1973	0.	132894.	0.	31112.	1029.	3185.	0.	0.	50041
1972	0.	0.	0.	21152.	38651.	0.	0.	0.	14414

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2003	2002	2001	2000	1999	1998	1997	1996
1971	0.	0.	0.	23047.	0.	0.	0.	0.	6932
1970	0.	0.	0.	13570.	0.	0.	0.	0.	0
1969	0.	0.	0.	59110.	0.	0.	0.	0.	0
1968	0.	0.	0.	10390.	46842.	0.	50000.	0.	0
1967	0.	0.	0.	4641.	0.	0.	0.	0.	0
1966	0.	0.	0.	4454.	0.	0.	0.	0.	0
1965	0.	0.	0.	5259.	0.	0.	0.	0.	0
1964	0.	0.	0.	9212.	0.	0.	0.	0.	0
1963	0.	0.	0.	3132.	423.	0.	0.	0.	0
1962	0.	0.	0.	5872.	0.	0.	0.	0.	0
1961	0.	0.	0.	536.	0.	837.	0.	0.	0
1960	0.	0.	0.	877.	0.	0.	0.	0.	0
1959	0.	0.	0.	3756.	0.	0.	0.	0.	0
1958	0.	0.	0.	9657.	0.	504.	0.	0.	0
1957	0.	0.	0.	290.	0.	0.	0.	0.	0
1956	0.	0.	0.	499.	0.	0.	0.	0.	0
1955	0.	0.	0.	0.	0.	0.	0.	0.	0
1954	0.	0.	0.	15078.	0.	0.	0.	0.	0
1953	0.	0.	0.	0.	0.	0.	0.	0.	0
1952	0.	0.	0.	0.	0.	0.	0.	0.	0
1951	0.	0.	0.	0.	0.	149.	0.	0.	0
1950	0.	0.	0.	0.	0.	3149.	0.	0.	0
1949	0.	0.	0.	261.	0.	0.	0.	0.	0
1948	0.	0.	0.	366.	0.	0.	0.	0.	0
1947	0.	0.	0.	1989.	0.	0.	0.	0.	0
1946	0.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	337.	0.	0.	0.	0.	0
TOTAL	18233679.	2341609.	691037.	1626851.	982668.	578754.	1448784.	539108.	1327323

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1995	1994	1993	1992	1991	1990	1989	1988
2011	2000.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	609309.	0.	0.	0.	0.	0.	0.	0.	0
2008	3735658.	0.	0.	0.	0.	0.	0.	0.	0
2007	421146.	0.	0.	0.	0.	0.	0.	0.	0
2006	198938.	0.	0.	0.	0.	0.	0.	0.	0
2005	137463.	0.	0.	0.	0.	0.	0.	0.	0
2004	23511.	0.	0.	0.	0.	0.	0.	0.	0
2003	91557.	0.	0.	0.	0.	0.	0.	0.	0
2002	86361.	0.	0.	0.	0.	0.	0.	0.	0
2001	1076085.	0.	0.	0.	0.	0.	0.	0.	0
2000	1209913.	0.	0.	0.	0.	0.	0.	0.	0
1999	392272.	0.	0.	0.	0.	0.	0.	0.	0
1998	1142733.	0.	0.	0.	0.	0.	0.	0.	0
1997	619743.	0.	0.	0.	0.	0.	0.	0.	0
1996	684154.	0.	0.	0.	0.	0.	0.	0.	0
1995	53848.	0.	0.	0.	0.	0.	0.	0.	0
1994	2425947.	149982.	0.	0.	0.	0.	0.	0.	0
1993	1481593.	0.	0.	0.	0.	0.	0.	0.	0
1992	1029618.	0.	15933.	0.	0.	0.	0.	0.	0
1991	745622.	54651.	11967.	6801.	0.	0.	0.	0.	0
1990	570391.	32103.	47580.	0.	0.	0.	0.	0.	0
1989	354982.	84704.	50550.	0.	2375.	32379.	0.	0.	0
1988	0.	31519.	6623.	0.	0.	1071.	0.	0.	0
1987	512442.	86564.	142098.	0.	0.	0.	0.	0.	0
1986	260338.	105744.	102346.	0.	26184.	0.	0.	0.	0
1985	289653.	276538.	194443.	84619.	86604.	3665.	19559.	0.	18777
1984	78402.	219043.	189111.	53268.	53059.	56898.	12233.	0.	598
1983	0.	472106.	171837.	11195.	31998.	120317.	35098.	3892.	58467
1982	0.	111820.	172547.	0.	58422.	118466.	64082.	55612.	102984
1981	0.	214228.	176993.	0.	50593.	159576.	68262.	11764.	24370
1980	0.	77996.	46093.	0.	20952.	94522.	76567.	4149.	48170
1979	0.	0.	0.	0.	23934.	122478.	28077.	27133.	40031
1978	0.	5584.	0.	0.	0.	0.	16517.	1139.	13705
1977	0.	0.	23928.	0.	0.	12385.	16253.	27655.	45390
1976	0.	0.	16272.	0.	0.	65779.	23371.	10499.	44525
1975	0.	0.	16677.	0.	9352.	70936.	55142.	41659.	180118
1974	0.	92961.	0.	0.	0.	84194.	34699.	0.	47586
1973	0.	146394.	8244.	0.	16665.	3231.	110280.	0.	160398
1972	0.	54571.	0.	0.	0.	0.	11313.	42098.	79211

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995	1994	1993	1992	1991	1990	1989	1988
1971	0.	35824.	0.	0.	0.	8535.	0.	12214.	78796
1970	0.	5187.	33625.	0.	0.	4402.	17289.	0.	10106
1969	0.	6961.	6305.	0.	0.	11764.	716.	3794.	13889
1968	0.	0.	0.	0.	0.	0.	5171.	14225.	0
1967	0.	2933.	0.	0.	0.	0.	5670.	11130.	0
1966	0.	0.	1616.	0.	0.	0.	12048.	0.	1794
1965	0.	0.	0.	0.	0.	0.	0.	0.	25638
1964	0.	0.	0.	0.	0.	0.	58.	0.	0
1963	0.	0.	0.	0.	0.	0.	0.	0.	0
1962	0.	0.	0.	0.	0.	0.	0.	0.	2298
1961	0.	0.	202.	0.	0.	0.	0.	0.	0
1960	0.	0.	0.	0.	0.	0.	0.	0.	0
1959	0.	0.	357.	0.	0.	1989.	0.	0.	0
1958	0.	500.	0.	0.	0.	3785.	1200.	2870.	0
1957	0.	0.	2663.	0.	0.	3850.	0.	0.	0
1956	0.	0.	0.	0.	0.	0.	0.	0.	0
1955	0.	0.	0.	0.	0.	0.	0.	0.	0
1954	0.	7814.	0.	0.	0.	0.	0.	0.	0
1953	0.	0.	0.	0.	0.	0.	0.	0.	0
1952	0.	0.	0.	0.	0.	0.	0.	0.	0
1951	0.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	0.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	0.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	18233679.	2275727.	1438010.	155883.	380138.	980222.	613605.	269833.	996851

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
2011	2000.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	609309.	0.	0.	0.	0.	0.	0.	0.	0
2008	3735658.	0.	0.	0.	0.	0.	0.	0.	0
2007	421146.	0.	0.	0.	0.	0.	0.	0.	0
2006	198938.	0.	0.	0.	0.	0.	0.	0.	0
2005	137463.	0.	0.	0.	0.	0.	0.	0.	0
2004	23511.	0.	0.	0.	0.	0.	0.	0.	0
2003	91557.	0.	0.	0.	0.	0.	0.	0.	0
2002	86361.	0.	0.	0.	0.	0.	0.	0.	0
2001	1076085.	0.	0.	0.	0.	0.	0.	0.	0
2000	1209913.	0.	0.	0.	0.	0.	0.	0.	0
1999	392272.	0.	0.	0.	0.	0.	0.	0.	0
1998	1142733.	0.	0.	0.	0.	0.	0.	0.	0
1997	619743.	0.	0.	0.	0.	0.	0.	0.	0
1996	684154.	0.	0.	0.	0.	0.	0.	0.	0
1995	53848.	0.	0.	0.	0.	0.	0.	0.	0
1994	2425947.	0.	0.	0.	0.	0.	0.	0.	0
1993	1481593.	0.	0.	0.	0.	0.	0.	0.	0
1992	1029618.	0.	0.	0.	0.	0.	0.	0.	0
1991	745622.	0.	0.	0.	0.	0.	0.	0.	0
1990	570391.	0.	0.	0.	0.	0.	0.	0.	0
1989	354982.	0.	0.	0.	0.	0.	0.	0.	0
1988	0.	0.	0.	0.	0.	0.	0.	0.	0
1987	512442.	0.	0.	0.	0.	0.	0.	0.	0
1986	260338.	0.	0.	0.	0.	0.	0.	0.	0
1985	289653.	0.	393.	0.	0.	0.	0.	0.	0
1984	78402.	641.	0.	0.	0.	0.	0.	0.	0
1983	0.	2469.	3020.	363.	948.	0.	0.	0.	0
1982	0.	24824.	24283.	0.	0.	5389.	0.	0.	0
1981	0.	3122.	28366.	0.	2081.	0.	0.	9275.	0
1980	0.	86117.	1313.	7545.	0.	0.	0.	4024.	0
1979	0.	101774.	47951.	111001.	0.	0.	0.	0.	0
1978	0.	52493.	53317.	44796.	32467.	28524.	0.	12018.	0
1977	0.	0.	32617.	91973.	3661.	37064.	0.	0.	0
1976	0.	4493.	5071.	0.	0.	0.	15334.	0.	0
1975	0.	109462.	89592.	64456.	0.	3133.	21708.	0.	0
1974	0.	64175.	92142.	0.	35783.	86416.	0.	63521.	18474
1973	0.	125672.	164668.	72363.	0.	72969.	2819.	13519.	15283
1972	0.	92315.	148210.	21476.	84370.	131634.	21253.	31643.	6358

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1987	1986	1985	1984	1983	1982	1981	1980
1971	0.	43023.	86722.	16332.	52989.	42406.	7103.	10511.	0
1970	0.	27964.	47574.	6777.	16748.	6241.	136203.	56972.	12436
1969	0.	36151.	65107.	11702.	0.	79847.	70754.	44502.	30657
1968	0.	12681.	3086.	25948.	15871.	0.	17244.	0.	33335
1967	0.	12630.	10389.	8421.	40503.	65496.	6545.	7100.	27471
1966	0.	0.	12106.	5298.	0.	63551.	88324.	9640.	16730
1965	0.	4281.	18099.	37823.	11316.	0.	7322.	0.	8569
1964	0.	0.	16511.	16466.	4079.	0.	0.	0.	0
1963	0.	2949.	0.	0.	0.	0.	0.	0.	11397
1962	0.	16546.	0.	716.	0.	0.	20517.	4748.	34700
1961	0.	2105.	226.	0.	2170.	0.	0.	0.	0
1960	0.	0.	0.	0.	0.	0.	0.	12100.	0
1959	0.	0.	4973.	0.	0.	0.	0.	0.	0
1958	0.	0.	0.	1384.	0.	0.	1133.	0.	1157
1957	0.	2789.	0.	0.	0.	0.	0.	0.	0
1956	0.	0.	0.	0.	0.	0.	0.	0.	0
1955	0.	872.	0.	0.	1719.	0.	0.	1986.	0
1954	0.	0.	0.	0.	0.	0.	0.	0.	0
1953	0.	0.	0.	0.	0.	0.	0.	0.	0
1952	0.	0.	0.	0.	0.	0.	0.	0.	0
1951	0.	0.	0.	0.	0.	0.	0.	0.	0
1950	0.	0.	0.	0.	0.	0.	0.	0.	0
1949	0.	0.	0.	0.	0.	0.	0.	0.	0
1948	0.	0.	0.	0.	0.	0.	0.	0.	0
1947	0.	0.	0.	0.	0.	0.	0.	0.	0
1946	0.	0.	0.	0.	0.	0.	0.	0.	0
1945	0.	0.	0.	0.	0.	0.	0.	0.	0
1944	0.	0.	0.	0.	0.	0.	0.	0.	0
1943	0.	0.	0.	0.	0.	0.	0.	0.	0
1942	0.	0.	0.	0.	0.	0.	0.	0.	0
1941	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	18233679.	829548.	955736.	544840.	304705.	622670.	416259.	281559.	216567

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1979	1978	1977	1976	1975	1974	1973	1972
2011	2000.	0.	0.	0.	0.	0.	0.	0.	0.
2010	0.	0.	0.	0.	0.	0.	0.	0.	0.
2009	609309.	0.	0.	0.	0.	0.	0.	0.	0.
2008	3735658.	0.	0.	0.	0.	0.	0.	0.	0.
2007	421146.	0.	0.	0.	0.	0.	0.	0.	0.
2006	198938.	0.	0.	0.	0.	0.	0.	0.	0.
2005	137463.	0.	0.	0.	0.	0.	0.	0.	0.
2004	23511.	0.	0.	0.	0.	0.	0.	0.	0.
2003	91557.	0.	0.	0.	0.	0.	0.	0.	0.
2002	86361.	0.	0.	0.	0.	0.	0.	0.	0.
2001	1076085.	0.	0.	0.	0.	0.	0.	0.	0.
2000	1209913.	0.	0.	0.	0.	0.	0.	0.	0.
1999	392272.	0.	0.	0.	0.	0.	0.	0.	0.
1998	1142733.	0.	0.	0.	0.	0.	0.	0.	0.
1997	619743.	0.	0.	0.	0.	0.	0.	0.	0.
1996	684154.	0.	0.	0.	0.	0.	0.	0.	0.
1995	53848.	0.	0.	0.	0.	0.	0.	0.	0.
1994	2425947.	0.	0.	0.	0.	0.	0.	0.	0.
1993	1481593.	0.	0.	0.	0.	0.	0.	0.	0.
1992	1029618.	0.	0.	0.	0.	0.	0.	0.	0.
1991	745622.	0.	0.	0.	0.	0.	0.	0.	0.
1990	570391.	0.	0.	0.	0.	0.	0.	0.	0.
1989	354982.	0.	0.	0.	0.	0.	0.	0.	0.
1988	0.	0.	0.	0.	0.	0.	0.	0.	0.
1987	512442.	0.	0.	0.	0.	0.	0.	0.	0.
1986	260338.	0.	0.	0.	0.	0.	0.	0.	0.
1985	289653.	0.	0.	0.	0.	0.	0.	0.	0.
1984	78402.	0.	0.	0.	0.	0.	0.	0.	0.
1983	0.	0.	0.	0.	0.	0.	0.	0.	0.
1982	0.	0.	0.	0.	0.	0.	0.	0.	0.
1981	0.	0.	0.	0.	0.	0.	0.	0.	0.
1980	0.	0.	0.	0.	0.	0.	0.	0.	0.
1979	0.	0.	0.	0.	0.	0.	0.	0.	0.
1978	0.	29.	0.	0.	0.	0.	0.	0.	0.
1977	0.	0.	0.	0.	0.	0.	0.	0.	0.
1976	0.	1699.	0.	0.	0.	0.	0.	0.	0.
1975	0.	29.	7648.	0.	0.	0.	0.	0.	0.
1974	0.	46.	1579.	2135.	0.	0.	0.	0.	0.
1973	0.	22465.	29801.	5392.	0.	0.	0.	0.	0.
1972	0.	26022.	20829.	11711.	120893.	0.	0.	0.	150.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39203 Heavy Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		1979	1978	1977	1976	1975	1974	1973	1972
1971	0.	9642.	2543.	0.	4125.	19109.	2829.	12391.	10896.
1970	0.	13978.	16581.	8994.	5216.	6252.	18149.	6935.	0.
1969	0.	40949.	33584.	6364.	2790.	21134.	0.	13694.	0.
1968	0.	77086.	17393.	10068.	35458.	3155.	0.	18962.	2891.
1967	0.	85512.	8535.	16589.	19732.	780.	3298.	42614.	21072.
1966	0.	0.	6490.	24145.	30224.	14032.	0.	11199.	23852.
1965	0.	0.	0.	41712.	71528.	28786.	18054.	14569.	9343.
1964	0.	0.	0.	10488.	826.	59832.	116719.	52401.	1701.
1963	0.	0.	0.	21664.	20142.	39616.	35476.	159702.	208.
1962	0.	0.	10647.	0.	19755.	852.	45068.	105940.	0.
1961	0.	0.	0.	7512.	20008.	1959.	1053.	42194.	11920.
1960	0.	19259.	0.	5500.	30368.	10186.	0.	22601.	3681.
1959	0.	0.	458.	1964.	4640.	3927.	15266.	44802.	14819.
1958	0.	0.	0.	237.	2181.	4877.	5123.	9689.	5519.
1957	0.	0.	0.	263.	276.	20991.	3856.	15556.	19032.
1956	0.	0.	0.	3500.	6375.	1102.	5155.	7689.	14871.
1955	0.	0.	0.	0.	0.	379.	0.	1258.	858.
1954	0.	0.	0.	0.	0.	0.	0.	0.	0.
1953	0.	0.	0.	0.	0.	0.	0.	0.	0.
1952	0.	0.	0.	0.	0.	0.	0.	0.	0.
1951	0.	0.	0.	0.	0.	0.	0.	0.	0.
1950	0.	0.	0.	0.	0.	0.	0.	0.	0.
1949	0.	0.	0.	0.	0.	0.	0.	0.	0.
1948	0.	0.	0.	0.	0.	0.	0.	0.	0.
1947	0.	0.	0.	0.	0.	0.	0.	0.	0.
1946	0.	0.	0.	0.	0.	0.	0.	0.	0.
1945	0.	0.	0.	0.	0.	0.	0.	0.	0.
1944	0.	0.	0.	0.	0.	0.	0.	0.	0.
1943	0.	0.	0.	0.	0.	0.	0.	0.	0.
1942	0.	0.	0.	0.	0.	0.	0.	0.	0.
1941	0.	0.	0.	0.	0.	0.	0.	0.	0.
TOTAL	18233679.	296716.	156088.	178238.	394537.	236969.	270046.	582196.	140813.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39204. Medium Trucks - ED

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 11.0 YRS CURVE: IOWA L3 O.C. SALVAGE %: 10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.045455	0.	0.
2010	1.50	0.	0.136297	0.	0.
2009	2.50	52875.	0.225998	11950.	40925.
2008	3.50	305616.	0.312840	95609.	210007.
2007	4.50	34109.	0.395765	13499.	20610.
2006	5.50	0.	0.473601	0.	0.
2005	6.50	0.	0.543168	0.	0.
2004	7.50	0.	0.600133	0.	0.
2003	8.50	0.	0.642239	0.	0.
2002	9.50	26325.	0.670836	17660.	8665.
2001	10.50	83049.	0.690052	57308.	25741.
2000	11.50	103246.	0.705346	72824.	30422.
1999	12.50	65524.	0.721540	47278.	18246.
1998	13.50	75609.	0.740932	56021.	19588.
1997	14.50	64482.	0.763107	49207.	15275.
1996	15.50	23880.	0.786425	18780.	5100.
1995	16.50	0.	0.809492	0.	0.
1994	17.50	55381.	0.831661	46058.	9323.
SUBTOTAL :			0.546226	486194.	403902.
NET SALVAGE: 10.0%				-48619.	48619.
TOTAL :		890096.	0.491604	437574.	452522.

WEIGHTED AGE: 8.7 YEARS
REMAINING LIFE: 5.0 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39204. Medium Trucks - ED

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 11.0 YRS CURVE: IOWA L3 O.C. SALVAGE %: 10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.090910	0.
2010	1.50 - 2.50	0.	0.090910	0.
2009	2.50 - 3.50	52875.	0.090910	4807.
2008	3.50 - 4.50	305616.	0.090910	27784.
2007	4.50 - 5.50	34109.	0.090910	3101.
2006	5.50 - 6.50	0.	0.090910	0.
2005	6.50 - 7.50	0.	0.090910	0.
2004	7.50 - 8.50	0.	0.090910	0.
2003	8.50 - 9.50	0.	0.090910	0.
2002	9.50 - 10.50	26325.	0.090910	2393.
2001	10.50 - 11.50	83049.	0.090910	7550.
2000	11.50 - 12.50	103246.	0.090910	9386.
1999	12.50 - 13.50	65524.	0.090910	5957.
1998	13.50 - 14.50	75609.	0.090910	6874.
1997	14.50 - 15.50	64482.	0.090910	5862.
1996	15.50 - 16.50	23880.	0.090910	2171.
1995	16.50 - 17.50	0.	0.090910	0.
1994	17.50 - 18.50	55381.	0.090910	5035.
SUBTOTAL :		890096.	0.090910	80919.
NET SALVAGE: 10.0 %				-8092.
TOTAL :		890096.	0.081819	72827.

MONTHLY RATE: 0.006818

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204. Medium Trucks - ED

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 11.0 YRS CURVE: IOWA L3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	10.5	0.
2010	1.50	0.	9.5	0.
2009	2.50	52875.	8.5	450173.
2008	3.50	305616.	7.6	2310050.
2007	4.50	34109.	6.6	226706.
2006	5.50	0.	5.8	0.
2005	6.50	0.	5.0	0.
2004	7.50	0.	4.4	0.
2003	8.50	0.	3.9	0.
2002	9.50	26325.	3.6	95317.
2001	10.50	83049.	3.4	283146.
2000	11.50	103246.	3.2	334636.
1999	12.50	65524.	3.1	200701.
1998	13.50	75609.	2.8	215464.
1997	14.50	64482.	2.6	168027.
1996	15.50	23880.	2.3	56101.
1995	16.50	0.	2.1	0.
1994	17.50	55381.	1.9	102549.
TOTAL:		890096.	5.0	4442871.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39204. Medium Trucks - ED

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 11.0 YEARS CURVE: IOWA L3

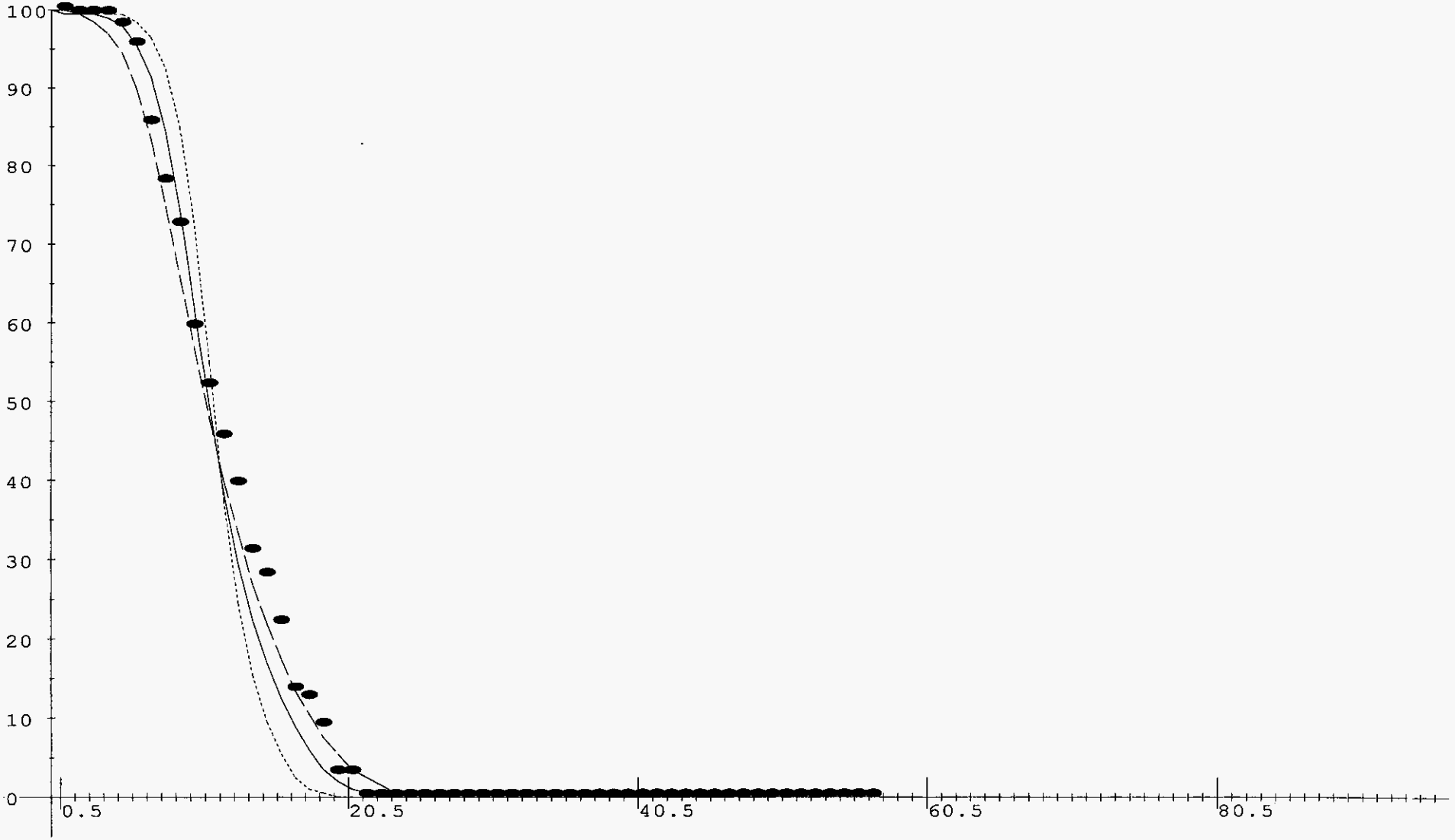
I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0455	100.00000	0.00000	50.00000	0.090910	4.54551	4.54551	0.045455
1.50	0.1364	99.99245	0.00755	99.99623	0.090910	9.09067	13.62864	0.136297
2.50	0.2273	99.84500	0.14746	99.91873	0.090910	9.08363	22.56481	0.225998
3.50	0.3182	99.29054	0.55445	99.56777	0.090910	9.05172	31.06208	0.312840
4.50	0.4091	98.07009	1.22045	98.68032	0.090910	8.97104	38.81267	0.395765
5.50	0.5000	95.82800	2.24209	96.94905	0.090910	8.81365	45.38423	0.473601
6.50	0.5909	91.75600	4.07200	93.79200	0.090910	8.52665	49.83888	0.543168
7.50	0.6818	84.76182	6.99418	88.25891	0.090910	8.02363	50.86833	0.600133
8.50	0.7727	74.50254	10.25928	79.63218	0.090910	7.23937	47.84843	0.642239
9.50	0.8636	62.11000	12.39254	68.30627	0.090910	6.20973	41.66562	0.670836
10.50	0.9545	49.58082	12.52918	55.84541	0.090910	5.07692	34.21335	0.690052
11.50	1.0455	38.55754	11.02327	44.06918	0.090910	4.00634	27.19641	0.705346
12.50	1.1364	29.66364	8.89391	34.11059	0.090910	3.10100	21.40351	0.721540
13.50	1.2273	22.69700	6.96664	26.18032	0.090910	2.38006	16.81693	0.740932
14.50	1.3182	17.17163	5.52537	19.93432	0.090910	1.81223	13.10379	0.763107
15.50	1.4091	12.69082	4.48081	14.93123	0.090910	1.35740	9.98038	0.786425
16.50	1.5000	9.04200	3.64882	10.86641	0.090910	0.98787	7.31943	0.809492
17.50	1.5909	6.13473	2.90727	7.58836	0.090910	0.68986	5.10201	0.831661
18.50	1.6818	3.91036	2.22436	5.02255	0.090910	0.45660	3.33425	0.852670
19.50	1.7727	2.30373	1.60664	3.10705	0.090910	0.28246	2.01008	0.872532
20.50	1.8636	1.22518	1.07855	1.76445	0.090910	0.16041	1.09194	0.891244
21.50	1.9545	0.56791	0.65727	0.89655	0.090910	0.08151	0.51617	0.908893
22.50	2.0455	0.21582	0.35209	0.39186	0.090910	0.03562	0.19970	0.925327
23.50	2.1364	0.05964	0.15618	0.13773	0.090910	0.01252	0.05604	0.939717
24.50	2.2273	0.00955	0.05009	0.03459	0.090910	0.00314	0.00910	0.952813
25.50	2.3182	0.00018	0.00936	0.00486	0.090910	0.00044	0.00017	0.954545
26.50	2.4091	0.00000	0.00018	0.00009	0.090910	0.00001	0.00000	1.000000
		1099.98699	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 & 392.12- Light Vehicles
Account - 392.04 & 392.14- Medium Vehicles

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	194,436	0	0	0	0	0	0
2009	402,576	2,269,028	564	0	0	2,269,028	564
2008	62,658	0	0	76,612	122	76,612	122
2007	1,230,816	0	0	98,770	8	98,770	8
2006	755,127	0	0	58,040	8	58,040	8
2005	507,033	(267)	(0)	103,483	20	103,216	20
2004	1,381,059	(1,150)	(0)	133,637	10	132,488	10
2003	1,058,526	(2,420)	(0)	127,429	12	125,008	12
2002	978,742	(1,941)	(0)	89,618	9	87,677	9
2001	680,152	(1,170)	(0)	60,143	9	58,973	9
2000	668,139	0	0	98,051	15	98,051	15
1999	650,707	0	0	108,813	17	108,813	17
1998	534,705	0	0	70,783	13	70,783	13
1997	660,188	0	0	171,143	26	171,143	26
1996	774,242	0	0	149,465	19	149,465	19
	10,539,105	**2,262,080**	**21**	**1,345,983**	**13**	**3,608,064**	**34**

TEC - 2011 CASE ACCT: 39204



1019

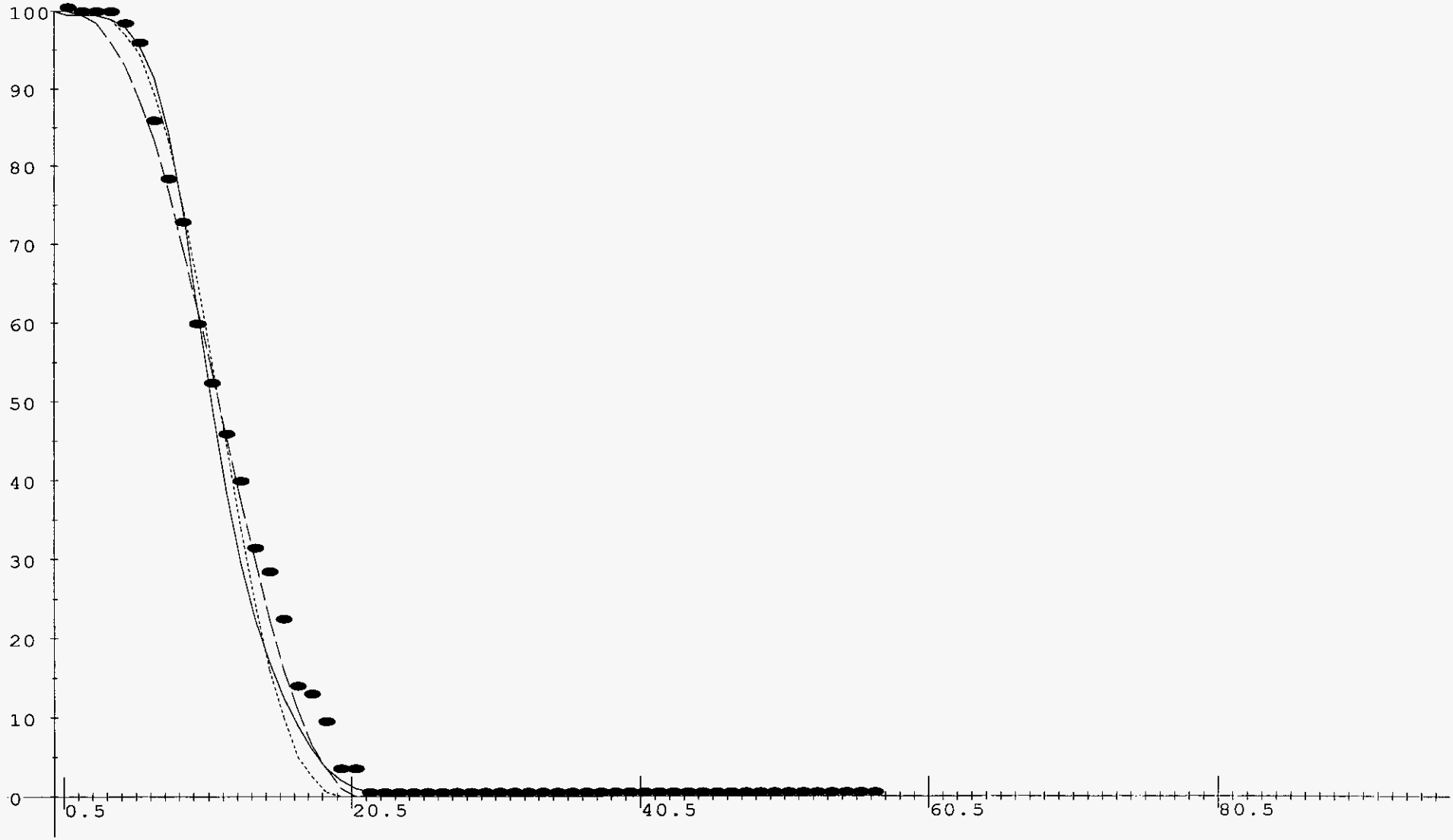
Selection	ASL	Curve	Fitted Age	Diff SQ.
1	11.0	L3	11	0.009705
2	11.0	L2	11	0.012503
3	11.0	L4	11	0.069025

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TEC - 2011 CASE ACCT: 39204



1020

Selection	ASL	Curve	Fitted Age	Diff SQ.
1	11.0	L3	11	0.009705
2	11.0	S1	11	0.010266
3	11.0	S2	11	0.010592

Y=Pct Surv

X=Age

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1995 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
0.0	1059819.	0.	0.00000000	1.00000000	1.00000000
0.5	1155243.	2351.	0.00203507	0.99796493	1.00000000
1.5	1287048.	0.	0.00000000	1.00000000	0.99796493
2.5	1266562.	0.	0.00000000	1.00000000	0.99796493
3.5	1002770.	17907.	0.01785753	0.98214247	0.99796493
4.5	989813.	24764.	0.02501887	0.97498113	0.98014374
5.5	1080042.	112335.	0.10400984	0.89599016	0.95562165
6.5	1047979.	90564.	0.08641776	0.91358224	0.85622759
7.5	1113837.	80314.	0.07210570	0.92789430	0.78223432
8.5	1241450.	221066.	0.17807080	0.82192920	0.72583076
9.5	1098271.	138182.	0.12581776	0.87418224	0.59658150
10.5	913891.	114141.	0.12489564	0.87510436	0.52152095
11.5	727012.	94013.	0.12931423	0.87068577	0.45638526
12.5	615105.	128303.	0.20858715	0.79141285	0.39736815
13.5	444108.	43342.	0.09759338	0.90240662	0.31448226
14.5	377645.	79769.	0.21122748	0.78877252	0.28379087
15.5	275482.	103408.	0.37537117	0.62462883	0.22384644
16.5	173191.	12710.	0.07338719	0.92661281	0.13982094
17.5	105857.	30210.	0.28538500	0.71461500	0.12955988
18.5	75647.	49429.	0.65341653	0.34658347	0.09258543
19.5	26218.	775.	0.02955984	0.97044016	0.03208858
20.5	29256.	25442.	0.86963358	0.13036642	0.03114005
21.5	3814.	3813.	0.99973781	0.00026219	0.00405962
22.5	1.	0.	0.00000000	1.00000000	0.00000106
23.5	1.	0.	0.00000000	1.00000000	0.00000106
24.5	1.	0.	0.00000000	1.00000000	0.00000106
25.5	1.	0.	0.00000000	1.00000000	0.00000106
26.5	1.	0.	0.00000000	1.00000000	0.00000106
27.5	1.	0.	0.00000000	1.00000000	0.00000106
28.5	1.	0.	0.00000000	1.00000000	0.00000106
29.5	1.	0.	0.00000000	1.00000000	0.00000106
30.5	1.	0.	0.00000000	1.00000000	0.00000106
31.5	1.	0.	0.00000000	1.00000000	0.00000106
32.5	1.	0.	0.00000000	1.00000000	0.00000106
33.5	1.	0.	0.00000000	1.00000000	0.00000106
34.5	1.	0.	0.00000000	1.00000000	0.00000106
35.5	1.	0.	0.00000000	1.00000000	0.00000106
36.5	1.	0.	0.00000000	1.00000000	0.00000106
37.5	1.	0.	0.00000000	1.00000000	0.00000106
38.5	1.	0.	0.00000000	1.00000000	0.00000106

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

EXPERIENCE BAND 1995 TO 2011

I	II	III	IV	V	VI
AGE IN YEARS	EXPOSURES ($)	ACTUAL RETIREMENTS ($)	RETIREMENT RATIOS	SURVIVORS RATIOS	OBSERVED LIFE TABLE
39.5	1.	0.	0.00000000	1.00000000	0.00000106
40.5	1.	0.	0.00000000	1.00000000	0.00000106
41.5	1.	0.	0.00000000	1.00000000	0.00000106
42.5	1.	0.	0.00000000	1.00000000	0.00000106
43.5	1.	0.	0.00000000	1.00000000	0.00000106
44.5	1.	0.	0.00000000	1.00000000	0.00000106
45.5	1.	0.	0.00000000	1.00000000	0.00000106
46.5	1.	0.	0.00000000	1.00000000	0.00000106
47.5	1.	0.	0.00000000	1.00000000	0.00000106
48.5	1.	0.	0.00000000	1.00000000	0.00000106
49.5	1.	0.	0.00000000	1.00000000	0.00000106
50.5	1.	0.	0.00000000	1.00000000	0.00000106
51.5	1.	0.	0.00000000	1.00000000	0.00000106
52.5	1.	0.	0.00000000	1.00000000	0.00000106
53.5	1.	0.	0.00000000	1.00000000	0.00000106
54.5	1.	0.	0.00000000	1.00000000	0.00000106
55.5	1.	0.	0.00000000	1.00000000	0.00000106
TOTAL		1372838.			11.51721895

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS							
		2011	2010	2009	2008	2007	2006	2005	2004
2011	0.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	52875.	0.	0.	0.	0.	0.	0.	0.	0
2008	305616.	0.	0.	0.	0.	0.	0.	0.	0
2007	34109.	0.	0.	0.	0.	0.	0.	0.	0
2006	0.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	0.	0.	0.	0.	0.	0.	0.	0.	0
2002	26325.	0.	0.	0.	0.	0.	0.	0.	0
2001	83049.	0.	0.	0.	0.	0.	0.	0.	0
2000	103246.	0.	0.	28804.	36475.	0.	29684.	0.	0
1999	65524.	0.	0.	28993.	0.	0.	575.	0.	0
1998	75609.	0.	0.	0.	0.	0.	0.	0.	0
1997	64482.	0.	0.	0.	0.	0.	72583.	0.	0
1996	23880.	0.	0.	0.	0.	0.	0.	25638.	0
1995	0.	0.	0.	0.	0.	0.	0.	0.	0
1994	55381.	0.	0.	0.	0.	0.	0.	0.	0
1993	0.	0.	0.	48900.	0.	0.	4335.	0.	0
1992	0.	0.	0.	0.	0.	0.	0.	0.	0
1991	0.	0.	0.	0.	0.	0.	0.	0.	0
1990	0.	0.	0.	0.	0.	0.	0.	19471.	0
1989	0.	0.	0.	0.	0.	0.	0.	0.	0
1988	0.	0.	0.	0.	0.	0.	0.	0.	0
1987	0.	0.	0.	0.	16430.	0.	36533.	0.	0
1986	0.	0.	0.	0.	0.	0.	0.	0.	0
1985	0.	0.	0.	0.	0.	0.	0.	0.	0
1984	0.	0.	0.	0.	0.	0.	0.	0.	0
1983	0.	0.	0.	0.	0.	0.	0.	0.	0
1982	0.	0.	0.	0.	0.	0.	0.	0.	0
1981	0.	0.	0.	0.	0.	0.	0.	0.	0
1980	0.	0.	0.	0.	0.	0.	0.	0.	0
1979	0.	0.	0.	0.	0.	0.	0.	0.	0
1978	0.	0.	0.	0.	0.	0.	0.	0.	0
1977	0.	0.	0.	0.	0.	0.	0.	0.	0
1976	0.	0.	0.	0.	0.	0.	0.	0.	0
1975	0.	0.	0.	0.	0.	0.	0.	0.	0
1974	0.	0.	0.	0.	0.	0.	0.	0.	0
1973	0.	0.	0.	0.	0.	0.	0.	0.	0
1972	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2011	2010	2009	2008	2007	2006	2005	2004
1971	0.	0.	0.	0.	0.	0.	0.	0.	0
1970	0.	0.	0.	0.	0.	0.	0.	0.	0
1969	0.	0.	0.	0.	0.	0.	0.	0.	0
1968	0.	0.	0.	0.	0.	0.	0.	0.	0
1967	0.	0.	0.	0.	0.	0.	0.	0.	0
1966	0.	0.	0.	0.	0.	0.	0.	0.	0
1965	0.	0.	0.	0.	0.	0.	0.	0.	0
1964	0.	0.	0.	0.	0.	0.	0.	0.	0
1963	0.	0.	0.	0.	0.	0.	0.	0.	0
1962	0.	0.	0.	0.	0.	0.	0.	0.	0
1961	0.	0.	0.	0.	0.	0.	0.	0.	0
1960	0.	0.	0.	0.	0.	0.	0.	0.	0
1959	0.	0.	0.	0.	0.	0.	0.	0.	0
1958	0.	0.	0.	0.	0.	0.	0.	0.	0
1957	0.	0.	0.	0.	0.	0.	0.	0.	0
1956	0.	0.	0.	0.	0.	0.	0.	0.	0
1955	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	890096.	0.	0.	106697.	52905.	0.	143710.	45109.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
2011	0.	0.	0.	0.	0.	0.	0.	0.	0
2010	0.	0.	0.	0.	0.	0.	0.	0.	0
2009	52875.	0.	0.	0.	0.	0.	0.	0.	0
2008	305616.	0.	0.	0.	0.	0.	0.	0.	0
2007	34109.	0.	0.	0.	0.	0.	0.	0.	0
2006	0.	0.	0.	0.	0.	0.	0.	0.	0
2005	0.	0.	0.	0.	0.	0.	0.	0.	0
2004	0.	0.	0.	0.	0.	0.	0.	0.	0
2003	0.	0.	0.	0.	0.	0.	0.	0.	0
2002	26325.	0.	0.	0.	0.	0.	0.	0.	0
2001	83049.	0.	0.	0.	0.	0.	0.	0.	0
2000	103246.	0.	0.	0.	0.	0.	0.	0.	0
1999	65524.	0.	0.	0.	0.	0.	0.	0.	0
1998	75609.	0.	0.	0.	0.	0.	0.	0.	0
1997	64482.	0.	0.	0.	0.	0.	2351.	0.	0
1996	23880.	0.	0.	0.	0.	0.	0.	0.	0
1995	0.	0.	0.	0.	0.	0.	0.	0.	0
1994	55381.	21185.	0.	0.	0.	18858.	0.	0.	0
1993	0.	0.	0.	0.	15933.	47082.	0.	17907.	0
1992	0.	0.	0.	0.	0.	0.	32389.	0.	0
1991	0.	0.	1710.	0.	0.	15987.	18221.	0.	5906
1990	0.	0.	3720.	0.	0.	0.	0.	12687.	3180
1989	0.	0.	13168.	14429.	14521.	0.	18173.	11554.	43148
1988	0.	0.	0.	0.	15609.	18487.	29779.	16397.	0
1987	0.	18406.	0.	0.	16658.	28990.	0.	0.	23107
1986	0.	0.	0.	42787.	15654.	47013.	0.	36874.	50421
1985	0.	17355.	11613.	10122.	0.	0.	0.	13911.	22222
1984	0.	0.	0.	0.	0.	0.	239.	10402.	5883
1983	0.	0.	0.	0.	1097.	0.	0.	0.	17940
1982	0.	0.	0.	0.	11737.	0.	0.	0.	17106
1981	0.	0.	0.	775.	12140.	0.	0.	0.	9657
1980	0.	0.	0.	9012.	0.	0.	0.	0.	24495
1979	0.	0.	0.	0.	0.	0.	0.	0.	0
1978	0.	0.	0.	0.	0.	0.	0.	0.	1118
1977	0.	0.	0.	0.	0.	0.	0.	0.	756
1976	0.	0.	0.	0.	0.	0.	0.	0.	0
1975	0.	0.	0.	0.	0.	0.	0.	0.	0
1974	0.	0.	0.	0.	0.	0.	0.	0.	3813
1973	0.	0.	0.	0.	0.	0.	0.	0.	0
1972	0.	0.	0.	0.	0.	0.	0.	0.	0

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 2003	2002	2001	2000	1999	1998	1997	1996
1971	0.	0.	0.	0.	0.	0.	0.	0.	0
1970	0.	0.	0.	0.	0.	0.	0.	0.	0
1969	0.	0.	0.	0.	0.	0.	0.	0.	0
1968	0.	0.	0.	0.	0.	0.	0.	0.	0
1967	0.	0.	0.	0.	0.	0.	0.	0.	0
1966	0.	0.	0.	0.	0.	0.	0.	0.	0
1965	0.	0.	0.	0.	0.	0.	0.	0.	0
1964	0.	0.	0.	0.	0.	0.	0.	0.	0
1963	0.	0.	0.	0.	0.	0.	0.	0.	0
1962	0.	0.	0.	0.	0.	0.	0.	0.	0
1961	0.	0.	0.	0.	0.	0.	0.	0.	0
1960	0.	0.	0.	0.	0.	0.	0.	0.	0
1959	0.	0.	0.	0.	0.	0.	0.	0.	0
1958	0.	0.	0.	0.	0.	0.	0.	0.	0
1957	0.	0.	0.	0.	0.	0.	0.	0.	0
1956	0.	0.	0.	0.	0.	0.	0.	0.	0
1955	0.	0.	0.	0.	0.	0.	0.	0.	0
TOTAL	890096.	56946.	30211.	77125.	103349.	176417.	101152.	119732.	228752

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995
2011	0.	0.
2010	0.	0.
2009	52875.	0.
2008	305616.	0.
2007	34109.	0.
2006	0.	0.
2005	0.	0.
2004	0.	0.
2003	0.	0.
2002	26325.	0.
2001	83049.	0.
2000	103246.	0.
1999	65524.	0.
1998	75609.	0.
1997	64482.	0.
1996	23880.	0.
1995	0.	0.
1994	55381.	0.
1993	0.	0.
1992	0.	0.
1991	0.	0.
1990	0.	0.
1989	0.	0.
1988	0.	0.
1987	0.	16298.
1986	0.	15179.
1985	0.	28989.
1984	0.	20327.
1983	0.	11471.
1982	0.	18787.
1981	0.	10343.
1980	0.	7854.
1979	0.	1485.
1978	0.	0.
1977	0.	0.
1976	0.	0.
1975	0.	0.
1974	0.	0.
1973	0.	0.
1972	0.	0.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39204 Medium Trucks - ED

DETERMINATION OF OBSERVED LIFE TABLE

INPUT DATA

YEAR INST	SURVIVORS	RETIREMENT YEARS 1995
1971	0.	0.
1970	0.	0.
1969	0.	0.
1968	0.	0.
1967	0.	0.
1966	0.	0.
1965	0.	0.
1964	0.	0.
1963	0.	0.
1962	0.	0.
1961	0.	0.
1960	0.	0.
1959	0.	0.
1958	0.	0.
1957	0.	0.
1956	0.	0.
1955	0.	0.
TOTAL	890096.	130733.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39212. Light Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: 10.

I YEAR	II AGE AT 12/31/11	III ORIGINAL COST AT 12/31/11	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.045024	0.	0.
2010	1.50	81096.	0.133046	10789.	70307.
2009	2.50	166849.	0.218079	36386.	130463.
2008	3.50	117672.	0.299767	35274.	82398.
2007	4.50	353482.	0.377754	133529.	219953.
2006	5.50	122534.	0.451651	55343.	67191.
2005	6.50	142931.	0.521049	74474.	68457.
2004	7.50	71331.	0.585482	41763.	29568.
2003	8.50	0.	0.644494	0.	0.
2002	9.50	11845.	0.697688	8264.	3581.
2001	10.50	45426.	0.744855	33836.	11590.
2000	11.50	122273.	0.786101	96119.	26154.
1999	12.50	66687.	0.822003	54817.	11870.
1998	13.50	67485.	0.853740	57615.	9870.
1997	14.50	29617.	0.883043	26153.	3464.
1996	15.50	0.	0.911638	0.	0.
1995	16.50	0.	0.941193	0.	0.
1994	17.50	55565.	0.995000	55287.	278.
1993	18.50	29397.	1.000000	29397.	0.
SUBTOTAL :			0.504684	749046.	735144.
NET SALVAGE: 10.0%				-74905.	74905.
TOTAL :		1484190.	0.454215	674142.	810048.

WEIGHTED AGE: 7.0 YEARS
REMAINING LIFE: 5.0 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39212. Light Trucks - ES

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA R2 O.C. SALVAGE %: 10.

I YEAR	II AGE INTERVAL	III ORIGINAL COST 12/31/11	IV ANNUAL DEPRECIATION RATE	V ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.100004	0.
2010	1.50 - 2.50	81096.	0.100004	8110.
2009	2.50 - 3.50	166849.	0.100004	16686.
2008	3.50 - 4.50	117672.	0.100004	11768.
2007	4.50 - 5.50	353482.	0.100004	35350.
2006	5.50 - 6.50	122534.	0.100004	12254.
2005	6.50 - 7.50	142931.	0.100004	14294.
2004	7.50 - 8.50	71331.	0.100004	7133.
2003	8.50 - 9.50	0.	0.100004	0.
2002	9.50 - 10.50	11845.	0.100004	1185.
2001	10.50 - 11.50	45426.	0.100004	4543.
2000	11.50 - 12.50	122273.	0.100004	12228.
1999	12.50 - 13.50	66687.	0.100004	6669.
1998	13.50 - 14.50	67485.	0.100004	6749.
1997	14.50 - 15.50	29617.	0.100004	2962.
1996	15.50 - 16.50	0.	0.100004	0.
1995	16.50 - 17.50	0.	0.100004	0.
1994	17.50 - 18.50	55565.	0.100004	5557.
1993	18.50 - 19.50	29397.	0.100004	2940.
SUBTOTAL :		1484190.	0.100004	148424.
NET SALVAGE: 10.0 %				-14842.
TOTAL :		1484190.	0.090003	133582.

MONTHLY RATE: 0.007500

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39212. Light Trucks - ES

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 10.0 YRS CURVE: IOWA R2

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	9.5	0.
2010	1.50	81096.	8.7	703039.
2009	2.50	166849.	7.8	1304579.
2008	3.50	117672.	7.0	823947.
2007	4.50	353482.	6.2	2199447.
2006	5.50	122534.	5.5	671890.
2005	6.50	142931.	4.8	684544.
2004	7.50	71331.	4.1	295669.
2003	8.50	0.	3.6	0.
2002	9.50	11845.	3.0	35808.
2001	10.50	45426.	2.6	115898.
2000	11.50	122273.	2.1	261531.
1999	12.50	66687.	1.8	118697.
1998	13.50	67485.	1.5	98700.
1997	14.50	29617.	1.2	34638.
1996	15.50	0.	0.9	0.
1995	16.50	0.	0.6	0.
1994	17.50	55565.	0.1	2778.
1993	18.50	29397.	0.0	0.
TOTAL:		1484190.	5.0	7351166.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39212. Light Trucks - ES

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 10.0 YEARS CURVE: IOWA R2

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0500	99.49200	0.50800	49.87300	0.100004	4.98748	4.47949	0.045024
1.50	0.1500	98.19200	1.30000	98.84200	0.100004	9.88457	13.06405	0.133046
2.50	0.2500	96.42500	1.76700	97.30850	0.100004	9.73121	21.02826	0.218079
3.50	0.3500	94.07100	2.35400	95.24800	0.100004	9.52515	28.19941	0.299767
4.50	0.4500	90.99000	3.08100	92.53050	0.100004	9.25339	34.37181	0.377754
5.50	0.5500	87.02000	3.97000	89.00500	0.100004	8.90083	39.30263	0.451651
6.50	0.6500	81.98500	5.03500	84.50250	0.100004	8.45056	42.71820	0.521049
7.50	0.7500	75.70700	6.27800	78.84600	0.100004	7.88489	44.32509	0.585482
8.50	0.8500	68.05400	7.65300	71.88050	0.100004	7.18832	43.86041	0.644494
9.50	0.9500	59.01200	9.04200	63.53300	0.100004	6.35354	41.17194	0.697688
10.50	1.0500	48.79400	10.21800	53.90300	0.100004	5.39050	36.34444	0.744855
11.50	1.1500	37.93000	10.86400	43.36200	0.100004	4.33636	29.81680	0.786101
12.50	1.2500	27.26600	10.66400	32.59800	0.100004	3.25992	22.41272	0.822003
13.50	1.3500	17.78200	9.48400	22.52400	0.100004	2.25248	15.18121	0.853740
14.50	1.4500	10.25200	7.53000	14.01700	0.100004	1.40175	9.05295	0.883043
15.50	1.5500	4.96100	5.29100	7.60650	0.100004	0.76068	4.52263	0.911638
16.50	1.6500	1.74900	3.21200	3.35500	0.100004	0.33551	1.64615	0.941193
17.50	1.7500	0.28000	1.46900	1.01450	0.100004	0.10145	0.27860	0.995000
18.50	1.8500	0.00100	0.27900	0.14050	0.100004	0.01405	0.01365	1.000000
19.50	1.9500	0.00000	0.00100	0.00050	0.100004	0.00005	0.00000	1.000000
		999.96302	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 & 392.12- Light Vehicles
Account - 392.04 & 392.14- Medium Vehicles

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	194,436	0	0	0	0	0	0
2009	402,576	2,269,028	564	0	0	2,269,028	564
2008	62,658	0	0	76,612	122	76,612	122
2007	1,230,816	0	0	98,770	8	98,770	8
2006	755,127	0	0	58,040	8	58,040	8
2005	507,033	(267)	(0)	103,483	20	103,216	20
2004	1,381,059	(1,150)	(0)	133,637	10	132,488	10
2003	1,058,526	(2,420)	(0)	127,429	12	125,008	12
2002	978,742	(1,941)	(0)	89,618	9	87,677	9
2001	680,152	(1,170)	(0)	60,143	9	58,973	9
2000	668,139	0	0	98,051	15	98,051	15
1999	650,707	0	0	108,813	17	108,813	17
1998	534,705	0	0	70,783	13	70,783	13
1997	660,188	0	0	171,143	26	171,143	26
1996	774,242	0	0	149,465	19	149,465	19
	10,539,105	**2,262,080**	**21**	**1,345,983**	**13**	**3,608,064**	**34**

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39213. Heavy Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 12.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: 10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.040945	0.	0.
2010	1.50	0.	0.122025	0.	0.
2009	2.50	0.	0.201665	0.	0.
2008	3.50	86826.	0.279361	24256.	62570.
2007	4.50	0.	0.354596	0.	0.
2006	5.50	0.	0.426943	0.	0.
2005	6.50	0.	0.496010	0.	0.
2004	7.50	0.	0.561469	0.	0.
2003	8.50	0.	0.622928	0.	0.
2002	9.50	0.	0.679793	0.	0.
2001	10.50	80903.	0.731274	59162.	21741.
2000	11.50	2148.	0.776588	1668.	480.
1999	12.50	0.	0.815223	0.	0.
1998	13.50	0.	0.847302	0.	0.
1997	14.50	4670.	0.873729	4080.	590.
1996	15.50	0.	0.896213	0.	0.
1995	16.50	0.	0.916811	0.	0.
1994	17.50	2343.	0.936495	2194.	149.
1993	18.50	0.	0.954636	0.	0.
1992	19.50	0.	0.989977	0.	0.
1991	20.50	33054.	1.000000	33054.	0.
1990	21.50	7912.	1.000000	7912.	0.
1989	22.50	0.	1.000000	0.	0.
1988	23.50	0.	1.000000	0.	0.
1987	24.50	0.	1.000000	0.	0.
1986	25.50	19710.	1.000000	19710.	0.
1985	26.50	0.	1.000000	0.	0.
1984	27.50	0.	1.000000	0.	0.
1983	28.50	0.	1.000000	0.	0.
1982	29.50	281942.	1.000000	281942.	0.
SUBTOTAL :			0.835365	433979.	85529.
NET SALVAGE: 10.0%				-43398.	43398.
TOTAL :		519508.	0.751828	390581.	128927.

WEIGHTED AGE: 21.1 YEARS
REMAINING LIFE: 2.0 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39213. Heavy Trucks - ES

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 12.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: 10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.083334	0.
2010	1.50 - 2.50	0.	0.083334	0.
2009	2.50 - 3.50	0.	0.083334	0.
2008	3.50 - 4.50	86826.	0.083334	7236.
2007	4.50 - 5.50	0.	0.083334	0.
2006	5.50 - 6.50	0.	0.083334	0.
2005	6.50 - 7.50	0.	0.083334	0.
2004	7.50 - 8.50	0.	0.083334	0.
2003	8.50 - 9.50	0.	0.083334	0.
2002	9.50 - 10.50	0.	0.083334	0.
2001	10.50 - 11.50	80903.	0.083334	6742.
2000	11.50 - 12.50	2148.	0.083334	179.
1999	12.50 - 13.50	0.	0.083334	0.
1998	13.50 - 14.50	0.	0.083334	0.
1997	14.50 - 15.50	4670.	0.083334	389.
1996	15.50 - 16.50	0.	0.083334	0.
1995	16.50 - 17.50	0.	0.083334	0.
1994	17.50 - 18.50	2343.	0.083334	195.
1993	18.50 - 19.50	0.	0.083334	0.
1992	19.50 - 20.50	0.	0.083334	0.
1991	20.50 - 21.50	33054.	0.083334	2755.
1990	21.50 - 22.50	7912.	0.083334	659.
1989	22.50 - 23.50	0.	0.083334	0.
1988	23.50 - 24.50	0.	0.083334	0.
1987	24.50 - 25.50	0.	0.083334	0.
1986	25.50 - 26.50	19710.	0.083334	1643.
1985	26.50 - 27.50	0.	0.083334	0.
1984	27.50 - 28.50	0.	0.083334	0.
1983	28.50 - 29.50	0.	0.083334	0.
1982	29.50 - 30.50	281942.	0.083334	23495.
SUBTOTAL :		519508.	0.083334	43293.
NET SALVAGE: 10.0 %				-4329.
TOTAL :		519508.	0.075000	38963.

MONTHLY RATE: 0.006250

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39213. Heavy Trucks - ES

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 12.0 YRS CURVE: IOWA R3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	11.5	0.
2010	1.50	0.	10.5	0.
2009	2.50	0.	9.6	0.
2008	3.50	86826.	8.6	750839.
2007	4.50	0.	7.7	0.
2006	5.50	0.	6.9	0.
2005	6.50	0.	6.0	0.
2004	7.50	0.	5.3	0.
2003	8.50	0.	4.5	0.
2002	9.50	0.	3.8	0.
2001	10.50	80903.	3.2	260888.
2000	11.50	2148.	2.7	5759.
1999	12.50	0.	2.2	0.
1998	13.50	0.	1.8	0.
1997	14.50	4670.	1.5	7076.
1996	15.50	0.	1.2	0.
1995	16.50	0.	1.0	0.
1994	17.50	2343.	0.8	1786.
1993	18.50	0.	0.5	0.
1992	19.50	0.	0.1	0.
1991	20.50	33054.	0.0	0.
1990	21.50	7912.	0.0	0.
1989	22.50	0.	0.0	0.
1988	23.50	0.	0.0	0.
1987	24.50	0.	0.0	0.
1986	25.50	19710.	0.0	0.
1985	26.50	0.	0.0	0.
1984	27.50	0.	0.0	0.
1983	28.50	0.	0.0	0.
1982	29.50	281942.	0.0	0.
TOTAL:		519508.	2.0	1026347.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39213. Heavy Trucks - ES

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 12.0 YEARS CURVE: IOWA R3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0417	99.92633	0.07367	49.98158	0.083334	4.16515	4.09148	0.040945
1.50	0.1250	99.68150	0.24483	99.80392	0.083334	8.31703	12.16368	0.122025
2.50	0.2083	99.24317	0.43833	99.46233	0.083334	8.28856	20.01391	0.201665
3.50	0.2917	98.50916	0.73400	98.87617	0.083334	8.23972	27.51963	0.279361
4.50	0.3750	97.34800	1.16116	97.92858	0.083334	8.16075	34.51922	0.354596
5.50	0.4583	95.60817	1.73983	96.47808	0.083334	8.03988	40.81926	0.426943
6.50	0.5417	93.10834	2.49983	94.35825	0.083334	7.86322	46.18265	0.496010
7.50	0.6250	89.64250	3.46583	91.37542	0.083334	7.61465	50.33147	0.561469
8.50	0.7083	84.95967	4.68283	87.30108	0.083334	7.27512	52.92375	0.622928
9.50	0.7917	78.74550	6.21417	81.85258	0.083334	6.82108	53.53067	0.679793
10.50	0.8750	70.66450	8.08100	74.70500	0.083334	6.22544	51.67511	0.731274
11.50	0.9583	60.52933	10.13517	65.59691	0.083334	5.46643	47.00638	0.776588
12.50	1.0417	48.58117	11.94816	54.55525	0.083334	4.54629	39.60450	0.815223
13.50	1.1250	35.77000	12.81117	42.17558	0.083334	3.51465	30.30798	0.847302
14.50	1.2083	23.64917	12.12083	29.70958	0.083334	2.47581	20.66296	0.873729
15.50	1.2917	13.75567	9.89350	18.70242	0.083334	1.55854	12.32800	0.896213
16.50	1.3750	6.84400	6.91167	10.29983	0.083334	0.85832	6.27466	0.916811
17.50	1.4583	2.70200	4.14200	4.77300	0.083334	0.39775	2.53041	0.936495
18.50	1.5417	0.67800	2.02400	1.69000	0.083334	0.14083	0.64724	0.954636
19.50	1.6250	0.04850	0.62950	0.36325	0.083334	0.03027	0.04801	0.989977
20.50	1.7083	0.00000	0.04850	0.02425	0.083334	0.00202	0.00000	1.000000
		1199.99466	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 392.03 & 392.13- Heavy Vehicles

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	0	0	0	0	0	0	0
2009	193,883	0	0	0	0	0	0
2008	427,256	0	0	34,248	8	34,248	8
2007	1,644,889	0	0	213,277	13	213,277	13
2006	637,047	0	0	40,530	6	40,530	6
2005	4,845,702	0	0	628,338	13	628,338	13
2004	1,350,810	0	0	131,847	10	131,847	10
2003	2,318,612	5,174	0	467,913	20	473,086	20
2002	734,212	(4,462)	(1)	89,751	12	85,289	12
2001	1,626,851	(6,647)	(0)	213,810	13	207,163	13
2000	982,668	(3,850)	(0)	94,718	10	90,867	9
1999	578,753	(8,704)	(2)	75,150	13	66,446	11
1998	1,448,784	(11,471)	(1)	271,748	19	260,276	18
1997	539,109	(10)	(0)	62,120	12	62,110	12
1996	1,327,322	0	0	131,110	10	131,110	10
	18,655,899	**(29,972)**	**(0)**	**2,454,559**	**13**	**2,424,587**	**13**

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39214. Medium Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/11

DEPRECIATION: ALG LIFE: 11.0 YRS CURVE: IOWA L3 O.C. SALVAGE %: 10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/11	ORIGINAL COST AT 12/31/11	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2011	0.50	0.	0.045455	0.	0.
2010	1.50	0.	0.136297	0.	0.
2009	2.50	0.	0.225998	0.	0.
2008	3.50	0.	0.312840	0.	0.
2007	4.50	0.	0.395765	0.	0.
2006	5.50	0.	0.473601	0.	0.
2005	6.50	0.	0.543168	0.	0.
2004	7.50	0.	0.600133	0.	0.
2003	8.50	0.	0.642239	0.	0.
2002	9.50	29712.	0.670836	19932.	9780.
2001	10.50	22337.	0.690052	15414.	6923.
2000	11.50	0.	0.705346	0.	0.
1999	12.50	0.	0.721540	0.	0.
1998	13.50	54849.	0.740932	40639.	14210.
1997	14.50	0.	0.763107	0.	0.
1996	15.50	23717.	0.786425	18652.	5065.
1995	16.50	12748.	0.809492	10319.	2429.
1994	17.50	24155.	0.831661	20089.	4066.
1993	18.50	19988.	0.852670	17043.	2945.
SUBTOTAL :			0.757778	142088.	45418.
NET SALVAGE: 10.0%				-14209.	14209.
TOTAL :		187506.	0.682000	127879.	59627.

WEIGHTED AGE: 14.0 YEARS
REMAINING LIFE: 2.7 YEARS

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39214. Medium Trucks - ES

DETERMINATION OF DEPRECIATION RATE FOR 2012 BASED ON PLANT AT 12/31/11

DEPRECIATION: ALG LIFE: 11.0 YRS CURVE: IOWA L3 O.C. SALVAGE %: 10.

I	II	III	IV	V
YEAR	AGE INTERVAL	ORIGINAL COST 12/31/11	ANNUAL DEPRECIATION RATE	ORIGINAL COST ANNUAL DEPRECIATION
2011	0.50 - 1.50	0.	0.090910	0.
2010	1.50 - 2.50	0.	0.090910	0.
2009	2.50 - 3.50	0.	0.090910	0.
2008	3.50 - 4.50	0.	0.090910	0.
2007	4.50 - 5.50	0.	0.090910	0.
2006	5.50 - 6.50	0.	0.090910	0.
2005	6.50 - 7.50	0.	0.090910	0.
2004	7.50 - 8.50	0.	0.090910	0.
2003	8.50 - 9.50	0.	0.090910	0.
2002	9.50 - 10.50	29712.	0.090910	2701.
2001	10.50 - 11.50	22337.	0.090910	2031.
2000	11.50 - 12.50	0.	0.090910	0.
1999	12.50 - 13.50	0.	0.090910	0.
1998	13.50 - 14.50	54849.	0.090910	4986.
1997	14.50 - 15.50	0.	0.090910	0.
1996	15.50 - 16.50	23717.	0.090910	2156.
1995	16.50 - 17.50	12748.	0.090910	1159.
1994	17.50 - 18.50	24155.	0.090910	2196.
1993	18.50 - 19.50	19988.	0.090910	1817.
SUBTOTAL :		187506.	0.090910	17046.
NET SALVAGE: 10.0 %				-1705.
TOTAL :		187506.	0.081819	15342.

MONTHLY RATE: 0.006818

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE

ACCOUNT NO. 39214. Medium Trucks - ES

DETERMINATION OF AVERAGE REMAINING LIFE AT 12/31/11

LIFE: 11.0 YRS CURVE: IOWA L3

I	II	III	IV	V
YEAR INSTALLED	AGE AT 12/31/11	ORIGINAL COST	AVERAGE REMAINING LIFE	WEIGHTED DOLLAR YEARS
2011	0.50	0.	10.5	0.
2010	1.50	0.	9.5	0.
2009	2.50	0.	8.5	0.
2008	3.50	0.	7.6	0.
2007	4.50	0.	6.6	0.
2006	5.50	0.	5.8	0.
2005	6.50	0.	5.0	0.
2004	7.50	0.	4.4	0.
2003	8.50	0.	3.9	0.
2002	9.50	29712.	3.6	107580.
2001	10.50	22337.	3.4	76155.
2000	11.50	0.	3.2	0.
1999	12.50	0.	3.1	0.
1998	13.50	54849.	2.8	156304.
1997	14.50	0.	2.6	0.
1996	15.50	23717.	2.3	55718.
1995	16.50	12748.	2.1	26714.
1994	17.50	24155.	1.9	44728.
1993	18.50	19988.	1.6	32393.
TOTAL:		187506.	2.7	499593.

DEPRECIATION/VALUATION SYSTEM

TEC - 2011 CASE ACCOUNT NO. 39214. Medium Trucks - ES

DEVELOPMENT OF AVERAGE LIFE GROUP ACCRUAL RATES AND RESERVE RATIOS

DEPRECIATION: ALG LIFE: 11.0 YEARS CURVE: IOWA L3

I	II	III	IV	V	VI	VII	VIII	IX
AGE	AGE/LIFE RATIO	PERCENT SURVIVING	RETIREMENT DIFFERENCE	AVERAGE PERCENT SURVIVING	ACCRUAL RATE ON SURVIVORS	ANNUAL ACCRUALS	DEPREC. RESERVE BALANCE	DEPREC. RESERVE RATIO
0.00	0.0	100.00000					0.00000	
0.50	0.0455	100.00000	0.00000	50.00000	0.090910	4.54551	4.54551	0.045455
1.50	0.1364	99.99245	0.00755	99.99623	0.090910	9.09067	13.62864	0.136297
2.50	0.2273	99.84500	0.14746	99.91873	0.090910	9.08363	22.56481	0.225998
3.50	0.3182	99.29054	0.55445	99.56777	0.090910	9.05172	31.06208	0.312840
4.50	0.4091	98.07009	1.22045	98.68032	0.090910	8.97104	38.81267	0.395765
5.50	0.5000	95.82800	2.24209	96.94905	0.090910	8.81365	45.38423	0.473601
6.50	0.5909	91.75600	4.07200	93.79200	0.090910	8.52665	49.83888	0.543168
7.50	0.6818	84.76182	6.99418	88.25891	0.090910	8.02363	50.86833	0.600133
8.50	0.7727	74.50254	10.25928	79.63218	0.090910	7.23937	47.84843	0.642239
9.50	0.8636	62.11000	12.39254	68.30627	0.090910	6.20973	41.66562	0.670836
10.50	0.9545	49.58082	12.52918	55.84541	0.090910	5.07692	34.21335	0.690052
11.50	1.0455	38.55754	11.02327	44.06918	0.090910	4.00634	27.19641	0.705346
12.50	1.1364	29.66364	8.89391	34.11059	0.090910	3.10100	21.40351	0.721540
13.50	1.2273	22.69700	6.96664	26.18032	0.090910	2.38006	16.81693	0.740932
14.50	1.3182	17.17163	5.52537	19.93432	0.090910	1.81223	13.10379	0.763107
15.50	1.4091	12.69082	4.48081	14.93123	0.090910	1.35740	9.98038	0.786425
16.50	1.5000	9.04200	3.64882	10.86641	0.090910	0.98787	7.31943	0.809492
17.50	1.5909	6.13473	2.90727	7.58836	0.090910	0.68986	5.10201	0.831661
18.50	1.6818	3.91036	2.22436	5.02255	0.090910	0.45660	3.33425	0.852670
19.50	1.7727	2.30373	1.60664	3.10705	0.090910	0.28246	2.01008	0.872532
20.50	1.8636	1.22518	1.07855	1.76445	0.090910	0.16041	1.09194	0.891244
21.50	1.9545	0.56791	0.65727	0.89655	0.090910	0.08151	0.51617	0.908893
22.50	2.0455	0.21582	0.35209	0.39186	0.090910	0.03562	0.19970	0.925327
23.50	2.1364	0.05964	0.15618	0.13773	0.090910	0.01252	0.05604	0.939717
24.50	2.2273	0.00955	0.05009	0.03459	0.090910	0.00314	0.00910	0.952813
25.50	2.3182	0.00018	0.00936	0.00486	0.090910	0.00044	0.00017	0.954545
26.50	2.4091	0.00000	0.00018	0.00009	0.090910	0.00001	0.00000	1.000000
		1099.98699	100.00000					

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 & 392.12- Light Vehicles
Account - 392.04 & 392.14- Medium Vehicles

PER BOOKS

Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2010	194,436	0	0	0	0	0	0
2009	402,576	2,269,028	564	0	0	2,269,028	564
2008	62,658	0	0	76,612	122	76,612	122
2007	1,230,816	0	0	98,770	8	98,770	8
2006	755,127	0	0	58,040	8	58,040	8
2005	507,033	(267)	(0)	103,483	20	103,216	20
2004	1,381,059	(1,150)	(0)	133,637	10	132,488	10
2003	1,058,526	(2,420)	(0)	127,429	12	125,008	12
2002	978,742	(1,941)	(0)	89,618	9	87,677	9
2001	680,152	(1,170)	(0)	60,143	9	58,973	9
2000	668,139	0	0	98,051	15	98,051	15
1999	650,707	0	0	108,813	17	108,813	17
1998	534,705	0	0	70,783	13	70,783	13
1997	660,188	0	0	171,143	26	171,143	26
1996	774,242	0	0	149,465	19	149,465	19
	10,539,105	**2,262,080**	**21**	**1,345,983**	**13**	**3,608,064**	**34**

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2007

RULE 25-6.0436(9), F.A.C.
PAGE 1 OF 6

LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
	STEAM PRODUCTION							
1	Structures and Improvements	311.40	$62,512,808.70	$17,246,653.93	($1,065,813.35)	($89,363.80)	$78,604,285.48	$64,924,813.62
2	Boiler Plant Equipment	312.40	83,626,853.86	9,595,214.60	(1,519,053.82)	72,729.36	91,775,744.00	87,183,307.74
3	Turbogenerator Units	314.40	4,655,443.62	0.00	(25,367.61)	0.00	4,630,076.01	4,640,966.15
4	Accessory Electric Equipment	315.40	15,922,155.51	1,269,268.02	(75,389.11)	(72,729.36)	17,043,305.06	16,010,754.80
5	Misc. Power Plant Equipment	316.40	5,001,565.76	340,702.25	(115,781.04)	22,911.47	5,249,398.44	4,973,103.35
6	TOTAL BIG BEND COMMON		171,718,827.45	28,451,838.80	(2,801,404.93)	(66,452.33)	197,302,808.99	177,732,945.66
7	Structures and Improvements	311.41	8,062,596.59	52,766.79	(82,046.12)	0.00	8,033,317.26	8,050,979.78
8	Boiler Plant Equipment	312.41	87,099,313.99	1,243,371.87	(7,990,705.53)	(2,533,640.75)	77,818,339.58	83,913,847.02
9	Turbogenerator Units	314.41	32,875,136.56	11,417.84	(3,275,101.86)	1,904,916.36	31,516,368.90	32,041,435.61
10	Accessory Electric Equipment	315.41	8,248,835.98	12,518.93	(298,639.00)	628,724.39	8,591,440.30	8,239,287.97
11	Misc. Power Plant Equipment	316.41	645,511.63	0.00	0.00	0.00	645,511.63	645,511.63
12	TOTAL BIG BEND UNIT 1		136,931,394.75	1,320,075.43	(11,646,492.51)	0.00	126,604,977.67	132,891,062.22
13	Structures and Improvements	311.42	7,977,654.53	0.00	(50,000.00)	0.00	7,927,654.53	7,954,577.61
14	Boiler Plant Equipment	312.42	73,489,490.63	1,052,022.95	(5,327,054.14)	(560,725.13)	68,653,734.31	69,755,857.12
15	Turbogenerator Units	314.42	32,082,330.20	117,853.93	(2,229,670.91)	0.00	29,970,513.22	30,416,906.86
16	Accessory Electric Equipment	315.42	8,719,209.80	0.00	(440,347.59)	560,725.13	8,839,587.34	8,542,662.19
17	Misc. Power Plant Equipment	316.42	539,942.26	0.00	0.00	0.00	539,942.26	539,942.26
18	TOTAL BIG BEND UNIT 2		122,808,627.42	1,169,876.88	(8,047,072.64)	0.00	115,931,431.66	117,209,946.03
19	Structures and Improvements	311.43	15,292,514.80	12,833.50	(52,278.20)	0.00	15,253,070.10	15,269,433.64
20	Boiler Plant Equipment	312.43	100,963,347.80	628,016.22	(2,959,867.06)	0.00	98,631,496.74	99,973,523.00
21	Turbogenerator Units	314.43	30,389,033.20	424,302.32	(362,700.25)	0.00	30,450,635.27	30,277,887.06
22	Accessory Electric Equipment	315.43	19,610,467.22	112.41	(223,365.24)	0.00	19,387,214.39	19,524,650.16
23	Misc. Power Plant Equipment	316.43	1,326,957.55	531.00	0.00	0.00	1,327,488.55	1,327,481.20
24	TOTAL BIG BEND UNIT 3		167,582,320.37	1,065,795.45	(3,598,210.77)	0.00	165,049,905.05	166,372,975.06
25	Structures and Improvements	311.44	60,859,622.44	821,899.68	(66,314.09)	0.00	61,615,208.03	60,940,930.40
26	Boiler Plant Equipment	312.44	204,539,815.79	84,076,062.06	(5,920,670.13)	0.00	282,695,207.72	254,023,236.72
27	Turbogenerator Units	314.44	81,933,858.52	4,149,953.68	(70,490.00)	0.00	86,013,322.20	84,443,039.64
28	Accessory Electric Equipment	315.44	37,266,678.85	10,745,306.18	(4,028,405.29)	0.00	43,983,579.74	42,528,114.21
29	Misc. Power Plant Equipment	316.44	5,408,228.50	0.00	0.00	0.00	5,408,228.50	5,408,228.50
30	TOTAL BIG BEND UNIT 4		390,008,204.10	99,793,221.60	(10,085,879.51)	0.00	479,715,546.19	447,343,549.47
31	Structures and Improvements	311.45	21,954,671.70	(21,699.30)	(95,133.39)	0.00	21,837,839.01	21,902,581.27
32	Boiler Plant Equipment	312.45	152,189,455.62	8,798,207.93	(1,497,213.06)	0.00	159,490,450.49	155,976,565.33
33	Turbogenerator Units	314.45	0.00	0.00	0.00	0.00	0.00	0.00
34	Accessory Electric Equipment	315.45	18,803,787.45	39,970.02	(272,559.63)	0.00	18,571,197.84	18,763,851.88
35	Misc. Power Plant Equipment	316.45	747,750.94	0.00	0.00	0.00	747,750.94	747,750.94
36	TOTAL BIG BEND UNIT 4 FGD		193,695,665.71	8,816,478.65	(1,864,906.08)	0.00	200,647,238.28	197,390,749.41
37	Structures and Improvements	311.46	12,700,376.63	0.00	0.00	0.00	12,700,376.63	12,700,376.63
38	Boiler Plant Equipment	312.46	60,107,451.28	0.00	(689,783.74)	0.00	59,417,667.54	59,842,149.84
39	Turbogenerator Units	314.46	0.00	0.00	0.00	0.00	0.00	0.00
40	Accessory Electric Equipment	315.46	8,536,262.90	0.00	0.00	0.00	8,536,262.90	8,536,262.90
41	Misc. Power Plant Equipment	316.46	1,779,904.38	0.00	0.00	0.00	1,779,904.38	1,779,904.38
42	TOTAL BIG BEND UNIT #1 & #2 FGD		83,123,995.19	0.00	(689,783.74)	0.00	82,434,211.45	82,858,693.75
43	BIG BEND TOOLS AMORTIZATION	316.47	2,479,623.26	246,534.93	(437,041.47)	0.00	2,289,116.72	2,290,600.76
44	TOTAL BIG BEND STATION		$1,268,348,658.25	$140,863,821.74	($39,170,791.66)	($66,452.33)	$1,369,975,236.01	$1,324,090,522.35

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
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TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2007

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LINE No.	Structures and Improvements	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
1	Structures and Improvements	311.30	$30,055,025.93	($41,017.85)	($135,134.27)	($29,843,202.53)	$35,671.28	$27,751,191.65
2	Boiler Plant Equipment	312.30	3,084,096.53	0.00	(52,565.82)	(3,031,530.71)	0.00	2,830,684.24
3	Turbogenerator Units	314.30	1,641,131.51	0.00	0.00	(1,641,131.51)	0.00	1,514,890.62
4	Accessory Electric Equipment	315.30	2,598,156.04	0.00	0.00	(2,598,156.04)	0.00	2,398,297.88
5	Misc. Power Plant Equipment	316.30	3,049,082.74	0.00	(140,677.14)	(2,908,405.60)	0.00	2,771,252.64
6	TOTAL GANNON COMMON		40,427,492.75	(41,017.85)	(328,377.23)	(40,022,426.39)	35,671.28	37,266,317.04
7	Structures and Improvements	311.31	$2,714,371.70	$0.00	$0.00	($2,714,371.70)	$0.00	$2,505,573.88
8	Boiler Plant Equipment	312.31	24,060.90	(24,060.90)	0.00	0.00	0.00	14,806.71
9	Turbogenerator Units	314.31	23,958,836.50	0.00	(81,423.53)	(23,877,412.97)	0.00	22,097,059.03
10	Accessory Electric Equipment	315.31	3,072,261.02	0.00	0.00	(3,072,261.02)	0.00	2,835,933.25
11	Misc. Power Plant Equipment	316.31	182,812.25	0.00	0.00	(182,812.25)	0.00	168,749.77
12	TOTAL GANNON UNIT #1 - DEPRECIABLE PLANT		29,952,342.37	(24,060.90)	(81,423.53)	(29,846,857.94)	0.00	27,622,122.63
13	Structures and Improvements	311.32	1,429,421.33	0.00	0.00	(1,429,421.33)	0.00	1,319,465.84
14	Boiler Plant Equipment	312.32	759,117.05	0.00	0.00	(759,117.05)	0.00	700,723.43
15	Turbogenerator Units	314.32	34,168,713.83	0.00	(628,729.24)	(33,539,984.59)	0.00	31,395,259.86
16	Accessory Electric Equipment	315.32	2,207,219.25	0.00	0.00	(2,207,219.25)	0.00	2,037,433.15
17	Misc. Power Plant Equipment	316.32	167,144.07	0.00	0.00	(167,144.07)	0.00	154,286.63
18	TOTAL GANNON UNIT #2 - DEPRECIABLE PLANT		38,731,615.53	0.00	(628,729.24)	(38,102,886.29)	0.00	35,607,169.13
19	Structures and Improvements	311.33	1,053,674.15	0.00	0.00	0.00	1,053,674.15	1,053,674.15
20	Boiler Plant Equipment	312.33	0.00	0.00	0.00	0.00	0.00	0.00
21	Turbogenerator Units	314.33	12,066,195.41	94,210.64	0.00	(94,210.64)	12,066,195.41	12,095,183.30
22	Accessory Electric Equipment	315.33	1,123,838.36	0.00	0.00	0.00	1,123,838.36	1,123,838.36
23	Misc. Power Plant Equipment	316.33	40,883.20	0.00	0.00	0.00	40,883.20	40,883.20
24	TOTAL GANNON UNIT #3 - DEPRECIABLE PLANT		14,284,591.12	94,210.64	0.00	(94,210.64)	14,284,591.12	14,313,579.01
25	Structures and Improvements	311.34	864,560.62	0.00	0.00	0.00	864,560.62	864,560.62
26	Boiler Plant Equipment	312.34	0.00	0.00	0.00	0.00	0.00	0.00
27	Turbogenerator Units	314.34	8,939,770.69	0.00	0.00	0.00	8,939,770.69	8,939,770.69
28	Accessory Electric Equipment	315.34	986,580.57	0.00	0.00	0.00	986,580.57	986,580.57
29	Misc. Power Plant Equipment	316.34	54,244.85	0.00	0.00	0.00	54,244.85	54,244.85
30	TOTAL GANNON UNIT #4 - DEPRECIABLE PLANT		10,845,156.73	0.00	0.00	0.00	10,845,156.73	10,845,156.73
31	TOTAL GANNON STATION - DEPRECIABLE		$134,241,198.50	$29,131.89	($1,038,530.00)	($108,066,381.26)	$25,165,419.13	$125,654,344.54
	COMMON							
32	Structures & Improvements	311.00 & 311.01	$1,567,996.81	$392,109.33	($1,364.70)	$0.00	$1,958,741.44	$1,749,440.81
	MISC. POWER PLANT EQUIPMENT							
34	Misc. Power Plant Equipment	316.01	0.00	7,464.56	0.00	0.00	7,464.56	3,280.79
35	Misc. Power Plant Equipment Amort	316.17	1,130,838.86	69,819.63	(52,868.40)	(26,795.05)	1,121,195.04	1,116,928.21
36	TOTAL MISC. POWER PLANT EQUIPMENT		$1,130,838.86	$77,284.19	($52,868.40)	($26,795.05)	$1,128,659.60	$1,120,209.00
37	TOTAL COMMON		2,698,835.67	469,393.52	(54,033.10)	(26,795.05)	3,087,401.04	2,869,649.81
	TOTAL STEAM STATION							
38	BIG BEND STATION		1,268,348,658.25	140,863,821.74	(39,170,791.65)	(66,452.33)	1,369,975,236.01	1,324,090,522.35
39	GANNON STATION - DEPRECIABLE		134,241,198.50	29,131.89	(1,038,530.00)	(108,066,381.26)	25,165,419.13	125,654,344.54
40	COMMON		2,698,835.67	469,393.52	(54,033.10)	(26,795.05)	3,087,401.04	2,869,649.81
41	TOTAL STEAM PRODUCTION		$1,405,288,692.42	$141,362,347.15	($40,263,354.75)	($108,159,628.64)	$1,398,228,056.18	$1,452,614,516.70

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2011 DEPRECIATION STUDY
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TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
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LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
	BIG BEND STATION							
1	Structures and Improvements	341.41	$114,025.60	$0.00	$0.00	$0.00	$114,025.60	$114,025.60
2	Boiler Plant Equipment	342.41	113,662.91	0.00	0.00	0.00	113,662.91	113,662.91
3	Turbogenerator Units	343.41	1,274,923.64	0.00	0.00	0.00	1,274,923.64	1,274,923.64
4	Accessory Electric Equipment	345.41	249,583.05	0.00	0.00	0.00	249,583.05	249,583.05
5	Misc. Power Plant Equipment	346.41	2,642.34	0.00	0.00	0.00	2,642.34	2,642.34
6	TOTAL COMBUSTION TURBINE #1		1,754,837.54	0.00	0.00	0.00	1,754,837.54	1,754,837.54
7	Structures and Improvements	341.42	1,611,600.68	0.00	0.00	0.00	1,611,600.68	1,611,600.68
8	Boiler Plant Equipment	342.42	1,814,488.41	0.00	0.00	0.00	1,814,488.41	1,814,488.41
9	Turbogenerator Units	343.42	17,542,380.29	38,248.01	0.00	0.00	17,580,628.30	17,550,048.16
10	Accessory Electric Equipment	345.42	2,585,571.03	0.00	0.00	0.00	2,585,571.03	2,585,571.03
11	Misc. Power Plant Equipment	346.42	0.00	0.00	0.00	0.00	0.00	0.00
12	TOTAL COMBUSTION TURBINE #2		23,554,040.41	38,248.01	0.00	0.00	23,592,288.42	23,561,708.28
13	TOTAL BIG BEND STATION		$25,308,877.95	$38,248.01	$0.00	$0.00	$25,347,125.96	$25,316,545.82
	PHILLIPS STATION							
14	Structures and Improvements	341.28	$9,412,676.87	$0.00	($2,320.22)	$4,774.12	$9,415,130.77	$9,412,697.44
15	Boiler Plant Equipment	342.28	23,480,227.15	0.00	0.00	0.00	23,480,227.15	23,480,165.61
16	Turbogenerator Units	343.28	20,648,055.33	216,250.73	(118,949.84)	(4,774.12)	20,740,582.10	20,662,401.23
17	Accessory Electric Equipment	345.28	5,874,861.62	0.00	0.00	0.00	5,874,861.62	5,874,861.62
18	Misc. Power Plant Equipment	346.28	634,232.89	3,004.98	0.00	0.00	637,237.87	635,999.32
19	TOTAL PHILLIPS STATION		$60,050,053.86	$219,255.71	($121,270.06)	$0.00	$60,148,039.51	$60,066,125.22
	BAYSIDE POWER STATION							
20	Structures and Improvements	341.30	$34,221,563.18	$850,641.00	($313,509.40)	$29,843,202.53	$64,601,897.31	$36,613,965.45
21	Boiler Plant Equipment	342.30	14,256,823.20	279,096.08	(65,000.00)	3,031,530.71	17,482,449.99	14,587,555.80
22	Turbogenerator Units	343.30	9,455,470.33	4,254,573.21	(62,539.19)	1,735,342.15	15,382,846.50	8,505,636.16
23	Accessory Electric Equipment	345.30	8,787,279.62	182,485.83	0.00	2,598,156.04	11,567,921.49	9,020,413.23
24	Misc. Power Plant Equipment	346.30	4,360,921.37	28,500.76	0.00	2,908,405.60	7,297,827.73	4,601,920.70
25	TOTAL BAYSIDE POWER STATION COMMON		71,082,057.70	5,595,296.88	(461,048.59)	40,116,637.03	116,332,943.02	73,329,491.34
26	Structures and Improvements	341.31	19,270,081.23	0.00	0.00	2,714,371.70	21,984,452.93	19,478,879.05
27	Boiler Plant Equipment	342.31	70,522,712.06	0.00	(28,024.25)	0.00	70,494,687.81	70,511,933.50
28	Turbogenerator Units	343.31	132,647,035.79	1,962,586.66	(273,806.12)	23,877,412.97	158,213,229.30	134,529,418.02
29	Accessory Electric Equipment	345.31	29,447,501.60	0.00	0.00	3,072,261.02	32,519,762.62	29,683,829.37
30	Misc. Power Plant Equipment	346.31	1,074,889.89	0.00	0.00	182,812.25	1,257,702.14	1,088,952.37
31	TOTAL BAYSIDE POWER STATION UNIT 1		252,962,220.57	1,962,586.66	(301,830.37)	29,846,857.94	284,469,834.80	255,293,012.32
32	Structures and Improvements	341.32	24,567,959.87	0.00	0.00	1,429,421.33	26,017,381.20	24,697,915.36
33	Boiler Plant Equipment	342.32	93,928,430.76	0.00	(92,485.52)	759,117.05	94,595,062.29	93,951,253.03
34	Turbogenerator Units	343.32	184,980,436.51	(96,655.50)	(405,683.58)	33,539,984.59	218,018,082.02	187,361,733.85
35	Accessory Electric Equipment	345.32	38,174,347.06	0.00	0.00	2,207,219.25	40,381,566.31	38,344,133.16
36	Misc. Power Plant Equipment	346.32	1,350,612.07	0.00	0.00	167,144.07	1,517,756.14	1,383,469.31
37	TOTAL BAYSIDE POWER STATION UNIT 2		343,021,786.27	(96,655.50)	(498,169.10)	38,102,886.29	380,529,847.96	345,718,504.69
38	TOTAL BAYSIDE POWER STATION		$667,066,064.54	$7,451,228.04	($1,261,048.06)	$108,066,381.26	$781,332,625.78	$674,341,008.36

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LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
	POLK POWER STATION							
1	Structures and Improvements	341.80	$64,492,196.39	$0.00	$0.00	$0.00	$64,492,196.39	$64,492,196.39
2	Boiler Plant Equipment	342.80	1,528,015.23	0.00	0.00	0.00	1,528,015.23	1,528,015.23
3	Turbogenerator Units	343.80	2,430,241.93	0.00	0.00	0.00	2,430,241.93	2,430,241.93
4	Accessory Electric Equipment	345.80	1,649,540.71	0.00	0.00	0.00	1,649,540.71	1,649,540.71
5	Misc. Power Plant Equipment	346.80	804,766.96	0.00	0.00	0.00	804,766.96	804,766.96
6	TOTAL POLK POWER COMMON		70,904,761.22	0.00	0.00	0.00	70,904,761.22	70,904,761.22
7	Structures and Improvements	341.81	47,212,903.58	69,243.41	(1,420,871.37)	0.00	45,861,275.62	46,029,084.63
8	Boiler Plant Equipment	342.81	227,919,161.06	3,593,813.76	(4,097,798.72)	(742,382.79)	226,672,793.31	227,168,822.22
9	Turbogenerator Units	343.81	128,006,775.28	(1,719,984.20)	(2,112,093.28)	256,277.99	124,432,975.79	125,836,379.22
10	Accessory Electric Equipment	345.81	58,227,717.22	82,191.37	(366,125.23)	173,354.80	58,117,138.16	58,176,517.75
11	Misc. Power Plant Equipment	346.81	4,764,590.66	0.00	(73,816.89)	312,750.00	5,003,423.77	4,815,185.81
12	TOTAL POLK POWER UNIT #1		468,133,147.80	2,025,264.34	(8,070,805.49)	0.00	460,087,606.65	462,025,989.64
13	Structures and Improvements	341.82	2,088,135.63	0.00	0.00	0.00	2,088,135.63	2,088,135.63
14	Boiler Plant Equipment	342.82	998,447.25	0.00	0.00	0.00	998,447.25	998,447.25
15	Turbogenerator Units	343.82	27,673,968.17	0.00	0.00	0.00	27,673,968.17	27,673,968.17
16	Accessory Electric Equipment	345.82	16,535,361.54	0.00	0.00	0.00	16,535,361.54	16,535,361.54
17	Misc. Power Plant Equipment	346.82	173,209.91	0.00	0.00	0.00	173,209.91	173,209.91
18	TOTAL POLK POWER UNIT #2		47,469,122.50	0.00	0.00	0.00	47,469,122.50	47,469,122.50
19	Structures and Improvements	341.83	10,337,092.03	0.00	0.00	0.00	10,337,092.03	10,337,092.03
20	Boiler Plant Equipment	342.83	1,151,065.35	0.00	0.00	0.00	1,151,065.35	1,151,065.35
21	Turbogenerator Units	343.83	30,316,637.56	0.00	0.00	0.00	30,316,637.56	30,316,637.56
22	Accessory Electric Equipment	345.83	9,064,702.67	0.00	0.00	0.00	9,064,702.67	9,064,702.67
23	Misc. Power Plant Equipment	346.83	432,910.42	0.00	0.00	0.00	432,910.42	432,910.42
24	TOTAL POLK POWER UNIT #3		51,302,408.03	0.00	0.00	0.00	51,302,408.03	51,302,408.03
25	Structures and Improvements	341.84	0.00	0.00	0.00	0.00	0.00	0.00
26	Boiler Plant Equipment	342.84	0.00	0.00	0.00	0.00	0.00	0.00
27	Turbogenerator Units	343.84	0.00	35,016,809.75	0.00	0.00	35,016,809.75	25,805,994.00
28	Accessory Electric Equipment	345.84	0.00	0.00	0.00	0.00	0.00	0.00
29	Misc. Power Plant Equipment	346.84	0.00	0.00	0.00	0.00	0.00	0.00
30	TOTAL POLK POWER UNIT #4		0.00	35,016,809.75	0.00	0.00	35,016,809.75	25,805,994.00
31	Structures and Improvements	341.85	0.00	0.00	0.00	0.00	0.00	0.00
32	Boiler Plant Equipment	342.85	0.00	0.00	0.00	0.00	0.00	0.00
33	Turbogenerator Units	343.85	0.00	34,220,527.57	0.00	0.00	34,220,527.57	22,976,274.87
34	Accessory Electric Equipment	345.85	0.00	0.00	0.00	0.00	0.00	0.00
35	Misc. Power Plant Equipment	346.85	0.00	0.00	0.00	0.00	0.00	0.00
36	TOTAL POLK POWER UNIT #5		0.00	34,220,527.57	0.00	0.00	34,220,527.57	22,976,274.87
37	POLK POWER TOOLS AMORTIZATION		924,519.63	101,123.63	0.00	0.00	1,025,643.26	981,817.56
38	TOTAL POLK POWER STATION		$636,733,959.18	$71,363,725.29	($8,070,805.49)	$0.00	$700,026,878.98	$681,466,367.82
39	CITY OF TAMPA PRIME MOVERS	343.90	$6,459,029.67	$39,518.55	$0.00	$0.00	$6,498,548.22	$6,489,705.69
40	TOTAL OTHER PRODUCTION		$1,395,617,985.20	$79,121,975.60	($9,453,123.61)	$108,066,381.26	$1,573,353,218.45	$1,447,679,752.90
41	TOTAL PRODUCTION PLANT		$2,800,906,677.62	$220,484,322.75	($49,716,478.36)	($93,247.38)	$2,971,581,274.63	$2,900,294,269.61

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LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
	TRANSMISSION PLANT							
1	LAND RIGHTS	350.01	$7,622,545.56	$0.00	$0.00	$0.00	$7,622,545.56	$7,622,545.56
2	STRUCTURES & IMPROVEMENTS	352.00	2,993,355.13	3,493.98	(24,923.52)	12,878.15	2,984,803.74	2,985,162.45
3	STATION EQUIPMENT	353.00	188,060,771.98	4,770,614.97	(1,323,826.74)	0.00	191,507,560.21	191,325,589.93
4	TOWERS & FIXTURES	354.00	4,274,628.27	0.00	0.00	0.00	4,274,628.27	4,274,628.27
5	POLES & FIXTURES	355.00	109,376,820.91	6,729,719.54	(864,677.72)	(4,007.70)	115,237,855.03	111,713,068.92
6	OVERHEAD CONDUCTORS & DEVICES	356.00	92,891,974.20	3,755,439.96	(1,095,316.67)	0.00	95,552,095.49	94,006,888.05
7	CLEARING RIGHTS-OF-WAY	356.01	2,133,240.24	0.00	(22,630.11)	0.00	2,110,610.13	2,124,536.35
8	UNDERGROUND CONDUIT	357.00	3,540,428.45	0.00	(7,125.13)	0.00	3,533,303.32	3,537,688.02
9	UNDERGROUND CONDUCTORS & DEVICES	358.00	7,044,035.61	0.00	(14,294.41)	0.00	7,029,741.20	7,038,537.76
10	ROADS AND TRAILS	359.00	4,562,373.34	132,843.73	(15,574.70)	0.00	4,679,742.37	4,618,146.40
11	TOTAL TRANSMISSION PLANT		$422,500,173.69	$15,392,212.18	($3,368,371.80)	$8,870.45	$434,532,885.32	$429,244,791.71
	DISTRIBUTION PLANT							
12	LAND RIGHTS	360.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13	STRUCTURES & IMPROVEMENTS	361.00	1,461,569.53	403,290.81	(1,133.82)	0.00	1,863,726.52	1,608,471.92
14	STATION EQUIPMENT	362.00	147,953,751.38	10,136,830.62	(2,057,984.51)	(2,400.03)	156,030,197.46	151,148,114.97
15	POLES, TOWERS & FIXTURES	364.00	181,544,236.46	11,813,345.44	(1,439,066.29)	4,007.70	191,722,521.31	186,451,814.38
16	OVERHEAD CONDUCTORS & DEVICES	365.00	197,406,929.11	6,614,768.42	(633,496.62)	0.00	203,388,200.91	200,419,527.84
17	UNDERGROUND CONDUIT	366.00	139,519,816.14	10,943,561.46	(44,866.64)	0.00	150,418,510.96	145,168,521.92
18	UNDERGROUND CONDUCTORS & DEVICES	367.00	171,371,448.03	14,635,498.45	(2,000,861.07)	0.00	184,006,085.41	177,486,026.57
19	LINE TRANSFORMERS	368.00	344,812,646.86	24,408,959.24	(8,013,433.22)	0.00	361,208,172.88	352,949,327.64
20	OVERHEAD SERVICES	369.01	65,885,603.26	1,678,502.06	(149,252.35)	0.00	67,614,852.97	66,211,590.40
21	UNDERGROUND SERVICE	369.02	92,223,401.70	5,302,124.16	(6,869.94)	0.00	97,518,655.92	92,808,318.69
22	METERS	370.00	58,358,873.33	8,047,678.89	(2,527,333.03)	0.00	63,879,219.19	60,898,129.97
23	STREET LIGHTING & SIGNAL SYSTEMS	373.00	136,376,906.94	10,856,667.15	(1,820,826.43)	0.00	145,412,747.66	141,087,304.51
24	TOTAL DISTRIBUTION PLANT		$1,536,915,182.74	$104,841,226.70	($16,695,125.92)	$1,607.67	$1,623,062,891.19	$1,576,237,148.81
	GENERAL PLANT							
25	STRUCTURES & IMPROVEMENTS	390.00	$75,255,131.01	$1,948,870.34	($4,236,525.25)	($7,477.34)	$72,959,998.76	$73,042,094.82
26	OFFICE FURNITURE & EQUIPMENT	391.01	5,527,906.49	1,364,084.64	(1,562,560.45)	(300,802.95)	5,028,627.73	5,355,198.74
27	COMPUTER EQUIPMENT	391.02	40,569,043.25	3,027,178.29	(22,644,202.63)	(81,946.62)	20,890,072.29	21,773,449.31
28	LIGHT TRUCKS - Energy Delivery	392.01	4,973,899.58	29,692.57	(934,130.68)	(108,503.99)	3,962,957.48	4,538,946.96
29	MEDIUM TRUCKS - Energy Delivery	392.03	15,226,382.64	544,404.62	(1,644,889.08)	187,737.00	14,313,635.18	14,558,567.86
30	HEAVY TRUCKS - Energy Delivery	392.04	739,818.06	34,108.95	0.00	(49,169.03)	724,757.98	727,312.89
31	LIGHT TRUCKS - Energy Delivery	392.11	1,071,770.72	21,856.50	(196,752.16)	181,581.82	1,078,256.88	1,150,919.89
32	MEDIUM TRUCKS - Energy Delivery	392.13	624,183.87	0.00	0.00	0.00	624,183.87	624,183.87
33	HEAVY TRUCKS - Energy Supply	392.14	374,434.54	0.00	(99,932.98)	49,169.03	323,670.59	372,795.73
34	STORES EQUIPMENT	393.00	14,612.50	0.00	(14,612.50)	0.00	0.00	3,072.00
35	TOOLS, SHOP & GARAGE EQUIPMENT	394.00	5,898,904.56	1,452,189.13	(600,934.03)	(187,737.00)	6,562,422.66	5,784,907.41
36	LABORATORY EQUIPMENT	395.00	87,762.88	0.00	(87,762.88)	0.00	0.00	27,083.88
37	POWER OPERATED EQUIPMENT	396.00	142,421.98	0.00	(142,421.98)	0.00	0.00	115,893.79
38	COMMUNICATION EQUIPMENT	397.00	20,295,741.82	1,454,869.00	(4,452,538.60)	218,085.39	17,516,157.61	18,743,665.04
39	ENERGY MANAGEMENT SYSTEM	397.01	0.00	0.00	0.00	0.00	0.00	0.00
40	COMMUNICATION EQUIPMENT- FIBER	397.25	18,996,910.70	1,246,081.22	(42,164.70)	0.00	20,200,827.22	19,608,098.76
41	MISCELLANEOUS EQUIPMENT	398.00	231,164.33	0.00	(39,678.01)	0.00	191,486.32	216,108.50
42	TOTAL GENERAL PLANT		$190,030,088.93	$11,123,135.26	($36,699,105.93)	($77,063.69)	$164,377,054.57	$166,642,299.48
43	TOTAL DEPRECIABLE PLT BALANCE		$4,950,352,122.98	$351,840,896.89	($108,479,081.21)	($159,832.95)	$5,193,554,105.71	$5,072,418,509.59

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2007

RULE 25-6.0436(9), F.A.C.
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LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
	NON-DEPRECIABLE PROPERTY							
1	LAND-PRODUCTION	310.00	$6,771,956.83	$0.00	($15,000.00)	($1,592,891.05)	$5,164,065.78	$6,643,657.52
2	LAND-OTHER PRODUCTION	340.00	19,210,930.22	0.00	0.00	1,592,891.05	20,803,821.27	19,333,460.30
3	LAND-TRANSMISSION	350.00	8,648,019.16	0.00	0.00	0.00	8,648,019.16	8,648,019.16
4	LAND-DISTRIBUTION	360.00	6,016,952.62	0.00	0.00	0.00	6,016,952.62	6,016,952.62
5	LAND-GENERAL	389.00	2,651,005.42	0.00	0.00	0.00	2,651,005.42	2,651,005.42
6	TOTAL NON-DEPRECIABLES		$43,298,864.25	$0.00	($15,000.00)	$0.00	$43,283,864.25	$43,293,095.02
	MISCELLANEOUS INTANGIBLES							
7	SOFTWARE	303.00	$21,429,860.97	$1,017,453.39	($8,904,631.42)	$159,832.95	$13,702,515.89	$14,152,447.47
8	ASSET RETIREMENT OBLIGATIONS	303.02	7,179,234.05	0.00	0.00	(45,437.78)	7,133,796.27	7,185,376.54
9	TOTAL MISCELLANEOUS INTANGIBLES		$28,609,095.02	$1,017,453.39	($8,904,631.42)	$114,395.17	$20,836,312.16	$21,337,824.01
10	TOTAL ELECTRIC PLANT IN SERVICE		$5,022,260,082.25	$352,858,350.28	($117,398,712.63)	($45,437.78)	$5,257,674,282.12	$5,137,049,428.62
11	ELECTRIC PLANT PURCHASED & SOLD		0.00	0.00	0.00	0.00	0.00	0.00
12	TOTAL ELECTRIC UTILITY PLANT		$5,022,260,082.25	$352,858,350.28	($117,398,712.63)	($45,437.78)	$5,257,674,282.12	$5,137,049,428.62

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2007

RULE 25-6.0436(9), F.A.C.
PAGE 1 OF 1

LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
1	TOTAL STEAM PRODUCTION		$1,405,288,692.42	$141,362,347.15	($40,263,354.75)	($108,159,628.84)	$1,398,228,056.18	$1,452,614,516.70
2	TOTAL OTHER PRODUCTION		1,395,617,985.20	79,121,975.60	(9,453,123.61)	108,066,381.26	1,573,353,218.45	1,447,679,752.90
3	TOTAL PRODUCTION PLANT		2,800,906,677.62	220,484,322.75	(49,716,478.36)	(93,247.38)	2,971,581,274.63	2,900,294,269.61
4	TOTAL TRANSMISSION PLANT		422,500,173.69	15,392,212.18	(3,368,371.00)	8,870.45	434,532,885.32	429,244,791.71
5	TOTAL DISTRIBUTION PLANT		1,536,915,182.74	104,841,226.70	(18,695,125.92)	1,807.67	1,623,062,891.19	1,576,237,148.81
6	TOTAL GENERAL PLANT		190,030,086.93	11,123,135.26	(36,699,105.93)	(77,063.69)	164,377,054.57	166,642,299.48
7	TOTAL DEPRECIABLE PLT BALANCE		4,950,352,122.98	351,840,896.89	(108,479,081.21)	(159,832.95)	5,193,554,105.71	5,072,418,509.59
8	TOTAL NON-DEPRECIABLES		43,298,864.25	0.00	(15,000.00)	0.00	43,283,864.25	43,293,095.02
9	INTANGIBLES		28,609,095.02	1,017,453.39	(8,904,631.42)	114,395.17	20,836,312.16	21,337,824.01
10	TOTAL ELECTRIC PLANT IN SERVICE		$5,022,260,082.25	$352,858,350.28	($117,398,712.63)	($45,437.78)	$5,257,674,282.12	$5,137,049,428.62
11	ELECTRIC PLANT PURCHASED & SOLD		0.00	0.00	0.00	0.00	0.00	0.00
12	TOTAL ELECTRIC UTILITY PLANT		$5,022,260,082.25	$352,858,350.28	($117,398,712.63)	($45,437.78)	$5,257,674,282.12	$5,137,049,428.62

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TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2007

RULE 25-6.0436(9), F.A.C.
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Line No.	ACCOUNT TITLE	ACCOUNT NO	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
	STEAM PRODUCTION									
1	Structures and Improvements	311.40	$23,268,077.47	$1,289,104.49	($1,065,813.35)	($7,034.51)	$0.00	$102,813.64	$23,586,947.74	$23,268,470.30
2	Boiler Plant Equipment	312.40	32,649,689.39	2,265,640.69	(1,519,053.82)	(717,792.71)	120,000.00	36.25	32,798,519.80	32,620,721.17
3	Turbogenerator Units	314.40	2,112,354.72	83,534.68	(25,367.61)	0.00	0.00	0.00	2,170,521.79	2,139,692.39
4	Accessory Electric Equipment	315.40	10,310,880.59	479,142.70	(75,389.11)	0.00	0.00	(5.01)	10,714,629.17	10,527,594.62
5	Misc. Power Plant Equipment	316.40	2,835,532.17	153,772.44	(115,781.04)	0.00	1,481.39	3.34	2,875,008.30	2,836,632.87
6	TOTAL BIG BEND COMMON		71,176,534.34	4,271,195.00	(2,801,404.93)	(724,827.22)	121,481.39	102,648.22	72,145,626.80	71,393,111.35
7	Structures and Improvements	311.41	5,135,137.35	112,716.94	(82,046.12)	0.00	0.00	0.00	5,165,808.17	5,165,261.26
8	Boiler Plant Equipment	312.41	28,206,456.89	2,773,156.25	(7,990,705.53)	(77,918.36)	54,472.00	(533,962.91)	22,331,500.34	25,988,432.00
9	Turbogenerator Units	314.41	16,324,387.60	800,713.86	(3,275,101.86)	30,722.20	462,540.00	5,236.52	14,348,500.32	15,925,791.54
10	Accessory Electric Equipment	315.41	5,509,172.79	295,605.27	(298,639.00)	0.00	0.00	628,724.39	6,044,863.45	5,603,556.90
11	Misc. Power Plant Equipment	316.41	453,254.20	7,746.14	0.00	0.00	0.00	0.00	461,000.34	458,285.86
12	TOTAL BIG BEND UNIT 1		55,628,408.83	3,899,940.46	(11,646,492.51)	(47,196.16)	517,012.00	0.00	48,351,672.62	53,139,327.56
13	Structures and Improvements	311.42	4,277,190.47	127,275.64	(50,000.00)	0.00	0.00	0.00	4,354,466.11	4,329,296.23
14	Boiler Plant Equipment	312.42	21,711,216.88	2,159,031.37	(5,327,054.14)	(393,446.94)	0.00	(560,725.13)	17,589,022.04	18,750,701.21
15	Turbogenerator Units	314.42	15,065,052.92	759,152.31	(2,229,670.91)	0.00	0.00	0.00	13,594,534.32	13,706,748.29
16	Accessory Electric Equipment	315.42	5,348,312.95	213,073.20	(440,347.59)	0.00	0.00	560,725.13	5,679,763.69	5,287,411.47
17	Misc. Power Plant Equipment	316.42	383,496.01	10,798.84	0.00	0.00	0.00	0.00	394,294.85	391,415.15
18	TOTAL BIG BEND UNIT 2		46,783,269.23	3,269,331.36	(8,047,072.64)	(393,446.94)	0.00	0.00	41,612,081.01	42,465,572.35
19	Structures and Improvements	311.43	9,486,351.16	183,229.82	(52,278.20)	0.00	0.00	0.00	9,617,302.78	9,573,118.43
20	Boiler Plant Equipment	312.43	47,254,475.82	2,599,689.85	(2,959,667.98)	(3,732,531.03)	(12,768.41)	0.00	43,148,999.15	47,095,651.87
21	Turbogenerator Units	314.43	23,149,864.39	544,789.02	(382,700.25)	(306,662.07)	0.00	0.00	23,025,351.09	23,275,307.93
22	Accessory Electric Equipment	315.43	13,055,807.46	488,169.88	(223,365.24)	0.00	0.00	0.00	13,320,611.90	13,235,700.98
23	Misc. Power Plant Equipment	316.43	455,444.58	35,842.53	0.00	0.00	0.00	(257.84)	491,029.27	472,849.59
24	TOTAL BIG BEND UNIT 3		93,401,943.41	3,851,720.90	(3,568,210.77)	(4,039,193.10)	(12,768.41)	(257.84)	89,603,294.19	93,652,828.80
25	Structures and Improvements	311.44	29,462,904.33	852,825.09	(66,314.09)	0.00	0.00	(2,000,000.00)	28,249,415.33	29,219,381.50
26	Boiler Plant Equipment	312.44	108,359,858.79	6,117,369.11	(5,820,670.13)	(2,769,220.33)	90,480.25	(6,000,012.97)	99,877,804.72	106,223,090.25
27	Turbogenerator Units	314.44	45,130,200.47	1,689,640.33	(70,480.00)	(458,846.95)	0.00	(2,500,000.00)	44,290,401.84	44,999,972.61
28	Accessory Electric Equipment	315.44	21,443,020.58	898,420.81	(4,028,405.29)	(75,732.83)	0.00	0.00	18,235,303.07	20,662,874.02
29	Misc. Power Plant Equipment	316.44	3,364,020.91	91,939.71	0.00	0.00	0.00	0.00	3,455,960.62	3,414,844.30
30	TOTAL BIG BEND UNIT 4		207,760,005.08	9,648,194.85	(10,085,870.51)	(3,303,800.12)	90,480.25	(10,000,012.97)	194,108,885.58	204,520,162.67
31	Structures and Improvements	311.45	10,277,285.17	328,546.59	(95,133.39)	0.00	0.00	0.00	10,510,698.37	10,417,551.96
32	Boiler Plant Equipment	312.45	63,207,627.55	3,587,717.56	(1,497,213.06)	(483,383.15)	83,768.51	112.37	64,898,649.78	64,194,240.74
33	Turbogenerator Units	314.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Accessory Electric Equipment	315.45	10,265,996.77	394,174.50	(272,559.63)	0.00	0.00	0.00	10,387,611.64	10,416,318.22
35	Misc. Power Plant Equipment	316.45	337,636.73	14,954.97	0.00	0.00	0.00	0.00	352,591.70	345,651.07
36	TOTAL BIG BEND UNIT 4 FGD		84,088,546.22	4,325,393.62	(1,864,906.08)	(483,383.15)	83,768.51	112.37	86,149,551.49	85,373,761.99
37	Structures and Improvements	311.46	3,750,506.89	330,209.34	0.00	0.00	0.00	0.00	4,080,716.23	3,936,127.49
38	Boiler Plant Equipment	312.46	17,071,789.21	1,735,612.71	(689,763.74)	0.00	0.00	0.00	18,117,618.18	17,805,903.83
39	Turbogenerator Units	314.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Accessory Electric Equipment	315.46	2,777,616.03	281,696.67	0.00	0.00	0.00	0.00	3,059,312.70	2,933,785.79
41	Misc. Power Plant Equipment	316.46	587,519.52	44,497.55	0.00	0.00	0.00	0.00	632,017.07	594,879.79
42	TOTAL BIG BEND UNIT #1 & #2 FGD		24,187,431.65	2,392,016.27	(689,763.74)	0.00	0.00	0.00	25,869,664.18	25,270,696.90
43	BIG BEND TOOLS AMORTIZATION	316.47	1,530,711.86	296,270.91	(437,041.47)	0.00	34,148.73	0.00	1,424,090.03	1,412,498.42
44	TOTAL BIG BEND STATION		$564,536,850.62	$31,954,063.37	($39,170,791.65)	($8,991,868.89)	$834,122.47	($9,697,510.22)	$559,264,865.90	$577,227,960.04

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2007

(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
1	Structures and Improvements	311.30	$9,519,365	$662,629	($135,134)	$0	$0	($10,046,860)	$0	$8,995,417
2	Boiler Plant Equipment	312.30	1,272,592.59	73,451.69	(52,565.62)	0.00	0.00	(1,293,478.46)	0.00	1,183,851.23
3	Turbogenerator Units	314.30	584,215.41	45,609.70	0.00	0.00	0.00	(629,825.11)	0.00	554,919.10
4	Accessory Electric Equipment	315.30	1,339,965.68	107,065.64	0.00	0.00	0.00	(1,447,031.32)	0.00	1,276,813.01
5	Misc. Power Plant Equipment	316.30	2,545,982.41	97,754.88	(149,677.14)	0.00	0.00	(2,593,060.15)	0.00	2,343,626.02
6	TOTAL GANNON COMMON - DEPRECIABLE PLANT		15,262,121.12	986,511.25	(328,377.23)	0.00	0.00	(15,920,255.14)	0.00	14,354,628.71
7	Structures and Improvements	311.31	805,909.45	59,829.16	0.00	0.00	0.00	(865,738.61)	0.00	769,842.09
8	Boiler Plant Equipment	312.31	0.00	436.10	0.00	0.00	0.00	(436.10)	0.00	134.18
9	Turbogenerator Units	314.31	5,191,875.31	917,607.44	(81,423.53)	0.00	0.00	(6,028,059.22)	0.00	5,136,070.42
10	Accessory Electric Equipment	315.31	1,326,795.44	94,215.88	0.00	0.00	0.00	(1,421,011.32)	0.00	1,266,879.33
11	Misc. Power Plant Equipment	316.31	98,124.81	4,378.83	0.00	0.00	0.00	(102,503.64)	0.00	92,444.88
12	TOTAL GANNON UNIT #1 - DEPRECIABLE PLANT		7,422,705.01	1,076,468.41	(81,423.53)	0.00	0.00	(8,417,749.89)	0.00	7,265,370.70
13	Structures and Improvements	311.32	576,563.72	31,506.76	0.00	0.00	0.00	(608,070.48)	0.00	544,326.07
14	Boiler Plant Equipment	312.32	326,420.81	21,097.07	0.00	0.00	0.00	(347,517.88)	0.00	308,172.74
15	Turbogenerator Units	314.32	11,537,576.85	1,270,925.53	(826,709.24)	0.00	0.00	(12,179,773.14)	0.00	11,000,594.46
16	Accessory Electric Equipment	315.32	919,316.30	65,572.74	0.00	0.00	0.00	(981,889.04)	3,000.00	873,617.27
17	Misc. Power Plant Equipment	316.32	116,297.85	4,164.65	0.00	0.00	0.00	(120,462.50)	0.00	109,010.43
18	TOTAL GANNON UNIT #2 - DEPRECIABLE PLANT		13,476,175.53	1,393,266.75	(826,709.24)	0.00	0.00	(14,237,713.04)	3,000.00	12,835,920.98
19	Structures and Improvements	311.33	830,158.23	0.00	0.00	0.00	0.00	223,515.92	1,053,674.15	908,388.37
20	Boiler Plant Equipment	312.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Turbogenerator Units	314.33	10,197,104.07	(0.00)	0.00	0.00	0.00	1,888,091.34	12,066,195.41	10,924,954.02
22	Accessory Electric Equipment	315.33	1,007,714.34	0.00	0.00	0.00	0.00	116,124.02	1,123,838.36	1,050,101.38
23	Misc. Power Plant Equipment	316.33	37,447.29	0.00	0.00	0.00	0.00	3,435.91	40,883.20	38,761.32
24	TOTAL GANNON UNIT #3 - DEPRECIABLE PLANT		12,072,423.93	(0.00)	0.00	0.00	0.00	2,212,167.19	14,284,591.12	12,922,205.08
25	Structures and Improvements	311.34	611,700.49	0.00	0.00	0.00	0.00	252,860.13	864,560.62	696,176.20
26	Boiler Plant Equipment	312.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Turbogenerator Units	314.34	7,431,905.36	0.00	0.00	0.00	0.00	1,507,865.33	8,939,770.69	7,955,233.10
28	Accessory Electric Equipment	315.34	862,325.62	(0.00)	0.00	0.00	0.00	124,254.95	986,580.57	908,526.43
29	Misc. Power Plant Equipment	316.34	33,707.68	(0.00)	0.00	0.00	0.00	20,537.17	54,244.85	40,552.56
30	TOTAL GANNON UNIT #4 - DEPRECIABLE PLANT		8,939,639.15	(0.00)	0.00	0.00	0.00	1,905,517.58	10,845,156.73	9,600,488.29
31	TOTAL GANNON STATION - DEPRECIABLE		$57,173,064.74	$3,456,246.41	($1,036,530.00)	$0.00	$0.00	($34,458,033.30)	$25,132,747.85	$56,978,611.77
32	STEAM PLANT DISMANTLING	108.(03,50-55)	$77,698,350.00	$839,452.43	$0.00	($1,592,557.85)	$130,227.42	$0.00	$77,075,472.00	$78,145,344.00
	COMMON									
33	Structures & Improvements	311.01	4,459,192.56	56,388.89	(1,364.70)	0.00	0.00	0.00	4,514,216.75	4,485,917.30
	MISC POWER PLANT EQUIPMENT									
34	Misc. Power Plant Equipment	316.01	0.00	113.50	0.00	0.00	0.00	0.00	113.50	(308.01)
35	Misc. Power Plant Equipment Amort	316.17	461,927.39	156,769.91	(52,668.40)	0.00	0.00	0.00	566,028.90	525,120.04
36	MISC POWER PLANT EQUIPMENT		461,927.39	156,883.41	(52,668.40)	0.00	0.00	0.00	566,142.40	524,812.03
37	TOTAL COMMON		$4,921,119.95	$213,272.30	($54,033.10)	$0.00	$0.00	$0.00	$5,080,359.15	$5,010,729.33
	TOTAL STEAM STATION									
38	BIG BEND STATION		584,536,850.62	31,954,063.37	(30,170,791.65)	(8,991,865.69)	934,122.47	(9,697,510.22)	559,264,865.90	577,227,960.04
39	GANNON STATION - DEPRECIABLE		57,173,064.74	3,456,246.41	(1,036,530.00)	0.00	0.00	(34,458,033.30)	25,132,747.85	56,978,611.77
40	STEAM PLANT DISMANTLING		77,698,350.00	839,452.43	0.00	(1,592,557.85)	130,227.42	0.00	77,075,472.00	78,145,344.00
41	COMMON		4,921,119.95	213,272.30	(54,033.10)	0.00	0.00	0.00	5,080,359.15	5,010,729.33
42	TOTAL STEAM PRODUCTION		$724,329,385.31	$36,463,034.51	($40,263,354.75)	($10,584,426.54)	$964,349.89	($44,355,543.52)	$666,553,444.90	$717,362,645.14

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2007

(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
	BIG BEND STATION									
1	Structures and Improvements	341.41	$96,480.93	($0.33)	$0.00	$0.00	$0.00	$17,545.00	$114,025.60	$102,779.82
2	Boiler Plant Equipment	342.41	109,660.95	(0.04)	0.00	0.00	0.00	4,002.00	113,662.91	111,096.32
3	Turbogenerator Units	343.41	1,285,553.16	(2,329.52)	0.00	(676.91)	0.00	(8,300.00)	1,274,246.73	1,285,282.13
4	Accessory Electric Equipment	345.41	256,663.60	(1,080.55)	0.00	0.00	0.00	(6,000.00)	249,583.05	255,867.18
5	Misc. Power Plant Equipment	346.41	2,475.60	(0.26)	0.00	0.00	0.00	167.00	2,642.34	2,535.93
6	TOTAL COMBUSTION TURBINE #1		1,750,834.24	(3,410.70)	0.00	(676.91)	0.00	7,414.00	1,754,160.63	1,757,561.37
7	Structures and Improvements	341.42	1,597,181.05	(0.37)	0.00	0.00	0.00	14,420.00	1,611,600.68	1,601,907.13
8	Boiler Plant Equipment	342.42	937,256.26	0.15	0.00	0.00	0.00	877,238.00	1,814,488.41	1,218,894.05
9	Turbogenerator Units	343.42	14,491,764.48	754,610.70	0.00	0.00	0.00	(943,822.00)	14,302,553.19	14,543,921.53
10	Accessory Electric Equipment	345.42	2,567,904.81	(27,083.78)	0.00	0.00	0.00	44,750.00	2,585,571.03	2,578,672.45
11	Misc. Power Plant Equipment	346.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	TOTAL COMBUSTION TURBINE #2		19,594,100.61	727,526.70	0.00	0.00	0.00	(7,414.00)	20,314,213.31	19,943,395.17
13	TOTAL BIG BEND STATION		$21,344,934.85	$724,116.00	$0.00	($676.91)	$0.00	$0.00	$22,068,373.94	$21,700,956.54
	PHILLIPS STATION									
14	Structures and Improvements	341.28	$8,205,396.93	$320,028.11	($2,320.02)	$0.00	$0.00	$6.19	$8,523,111.01	$8,369,785.75
15	Boiler Plant Equipment	342.28	20,727,210.43	704,404.78	0.00	0.00	0.00	0.00	21,431,615.21	21,091,994.37
16	Turbogenerator Units	343.28	16,868,022.33	764,410.05	(118,949.84)	(9,422.02)	0.00	(6.19)	17,504,054.33	17,152,481.02
17	Accessory Electric Equipment	345.28	5,146,299.99	205,619.94	0.00	0.00	0.00	0.00	5,351,919.93	5,254,382.26
18	Misc. Power Plant Equipment	346.28	516,568.93	26,712.88	0.00	0.00	0.00	0.00	543,311.81	529,600.24
19	TOTAL PHILLIPS STATION		$51,463,528.61	$2,021,175.76	($121,270.06)	($9,422.02)	$0.00	$0.00	$53,354,012.29	$52,398,223.66
	BAYSIDE POWER STATION COMMON									
20	Structures and Improvements	341.30	$5,422,578.84	$617,590.89	($315,500.40)	$0.00	$0.00	$8,839,224.47	$14,765,684.80	$6,224,403.15
21	Boiler Plant Equipment	342.30	2,077,792.22	362,017.63	(65,000.00)	(38,616.96)	5,522.39	1,293,478.46	3,615,193.74	2,355,212.90
22	Turbogenerator Units	343.30	967,232.03	229,251.52	(62,539.19)	0.00	0.00	719,775.97	1,853,720.35	1,131,716.54
23	Accessory Electric Equipment	345.30	1,492,398.07	383,731.00	0.00	0.00	0.00	1,447,031.32	3,323,160.39	1,782,596.11
24	Misc. Power Plant Equipment	346.30	977,112.02	152,987.42	0.00	0.00	0.00	1,503,060.15	2,633,159.59	943,716.51
25	TOTAL BAYSIDE POWER STATION COMMON		10,937,113.20	1,945,578.46	(461,048.59)	(38,616.96)	5,522.39	13,802,570.37	26,191,118.87	12,447,645.22
26	Structures and Improvements	341.31	3,116,752.47	445,812.48	0.00	0.00	0.00	865,738.61	4,428,303.56	3,474,328.14
27	Boiler Plant Equipment	342.31	11,212,600.67	2,044,851.53	(28,024.25)	0.00	0.00	(1,998,563.90)	11,229,864.05	11,786,195.09
28	Turbogenerator Units	343.31	13,930,072.84	5,344,838.73	(273,906.12)	0.00	0.00	15,528,059.22	34,529,164.67	19,938,336.38
29	Accessory Electric Equipment	345.31	4,625,191.41	946,415.40	0.00	0.00	0.00	421,011.32	5,992,618.13	4,956,422.28
30	Misc. Power Plant Equipment	346.31	170,387.27	27,062.68	0.00	0.00	0.00	102,504.64	299,954.57	195,195.72
31	TOTAL BAYSIDE POWER STATION UNIT 1		33,055,004.66	8,808,980.80	(301,930.37)	0.00	0.00	14,917,749.89	56,479,904.98	40,350,477.62
32	Structures and Improvements	341.32	3,201,521.42	566,892.08	0.00	0.00	0.00	608,070.48	4,376,483.98	3,619,427.07
33	Boiler Plant Equipment	342.32	11,968,153.21	2,723,832.82	(92,465.52)	0.00	0.00	(3,652,482.12)	10,947,018.39	12,326,386.54
34	Turbogenerator Units	343.32	23,394,845.87	7,261,160.84	(466,643.58)	0.00	0.00	9,179,773.14	39,430,096.07	26,988,855.45
35	Accessory Electric Equipment	345.32	4,854,215.35	1,186,255.09	0.00	0.00	0.00	(516,110.96)	5,522,359.48	5,142,349.74
36	Misc. Power Plant Equipment	346.32	170,989.48	35,296.91	0.00	0.00	0.00	120,462.50	326,728.89	201,928.77
37	TOTAL BAYSIDE POWER STATION UNIT 2		43,589,705.33	11,773,437.54	(499,109.10)	0.00	0.00	5,737,713.04	60,602,686.81	48,278,947.57
	TOTAL BAYSIDE POWER STATION		$87,581,823.19	$22,527,996.80	($1,261,048.06)	($38,616.96)	$5,522.39	$34,456,033.30	$143,273,710.66	$101,077,070.41

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
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(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
	POLK POWER COMMON									
1	Structures and Improvements	341.80	$16,831,085.70	$1,483,318.35	$0.00	$0.00	$0.00	$0.00	$18,314,404.05	$17,549,594.41
2	Boiler Plant Equipment	342.80	659,908.29	33,616.28	0.00	0.00	0.00	0.00	693,524.57	676,990.67
3	Turbogenerator Units	343.80	854,825.27	48,604.73	0.00	0.00	0.00	0.00	903,430.00	880,872.45
4	Accessory Electric Equipment	345.80	561,338.04	39,588.97	0.00	0.00	0.00	0.00	600,927.01	581,428.57
5	Misc. Power Plant Equipment	346.80	297,039.12	17,704.84	0.00	0.00	0.00	0.00	314,743.96	305,891.54
6	TOTAL POLK POWER COMMON		19,204,196.42	1,622,833.17	0.00	0.00	0.00	0.00	20,827,029.59	19,994,777.63
7	Structures and Improvements	341.81	9,561,420.84	1,149,667.96	(1,420,871.37)	0.00	0.00	124.17	9,290,341.62	8,964,797.82
8	Boiler Plant Equipment	342.81	76,091,436.34	7,723,375.90	(4,097,798.72)	(76,368.83)	0.00	(6,002,227.89)	73,636,416.10	76,225,297.40
9	Turbogenerator Units	343.81	39,011,425.02	8,051,475.52	(2,112,093.26)	0.00	0.00	6,000,726.12	50,951,533.38	42,949,851.76
10	Accessory Electric Equipment	345.81	20,781,351.69	1,803,481.62	(366,125.23)	0.00	0.00	491.17	22,219,199.25	21,581,400.51
11	Misc. Power Plant Equipment	346.81	361,357.11	163,521.21	(73,916.89)	(78,176.77)	0.00	886.13	373,670.79	390,362.50
12	TOTAL POLK POWER UNIT #1		145,806,991.00	18,891,522.23	(8,070,805.49)	(156,546.60)	0.00	0.00	156,471,161.14	150,111,810.00
13	Structures and Improvements	341.82	361,232.89	56,379.64	0.00	0.00	0.00	0.00	417,612.53	389,422.71
14	Boiler Plant Equipment	342.82	217,454.97	28,954.90	0.00	0.00	0.00	0.00	246,409.87	231,932.41
15	Turbogenerator Units	343.82	(3,496,809.92)	2,103,221.11	0.00	0.00	0.00	10,000,000.00	8,697,311.19	603,412.69
16	Accessory Electric Equipment	345.82	2,959,827.66	479,524.90	0.00	0.00	0.00	0.00	3,439,352.56	3,199,590.02
17	Misc. Power Plant Equipment	346.82	31,177.86	4,849.85		0.00	0.00	0.00	36,027.71	33,602.78
18	TOTAL POLK POWER UNIT #2		163,783.46	2,672,930.40	0.00	0.00	0.00	10,000,000.00	12,836,713.86	4,457,960.60
19	Structures and Improvements	341.83	1,098,117.93	268,764.03	0.00	0.00	0.00	0.00	1,366,881.96	1,232,499.89
20	Boiler Plant Equipment	342.83	186,561.46	33,380.84	0.00	0.00	0.00	0.00	219,942.30	203,251.87
21	Turbogenerator Units	343.83	6,955,020.48	1,879,630.48	0.00	0.00	0.00	0.00	8,834,650.96	7,840,421.30
22	Accessory Electric Equipment	345.83	1,462,438.64	271,941.05	0.00	0.00	0.00	0.00	1,734,379.69	1,598,409.16
23	Misc. Power Plant Equipment	346.83	40,981.69	12,554.35	0.00	0.00	0.00	0.00	53,536.04	47,181.17
24	TOTAL POLK POWER UNIT #3		9,743,120.20	2,466,270.75	0.00	0.00	0.00	0.00	12,209,390.95	10,921,763.38
25	Structures and Improvements	341.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Boiler Plant Equipment	342.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Turbogenerator Units	343.84	0.00	1,139,390.18	0.00	0.00	0.00	0.00	1,139,390.18	453,834.72
28	Accessory Electric Equipment	345.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Misc. Power Plant Equipment	346.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	TOTAL POLK POWER UNIT #4		0.00	1,139,390.18	0.00	0.00	0.00	0.00	1,139,390.18	453,834.72
31	Structures and Improvements	341.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	Boiler Plant Equipment	342.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	Turbogenerator Units	343.85	0.00	1,008,999.10	0.00	0.00	0.00	0.00	1,008,999.10	365,472.30
34	Accessory Electric Equipment	345.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	Misc. Power Plant Equipment	346.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	TOTAL POLK POWER UNIT #5		0.00	1,008,999.10	0.00	0.00	0.00	0.00	1,008,999.10	365,472.30
37	POLK POWER TOOLS AMORTIZATION	346.87	422,044.20	139,737.86	0.00	0.00	0.00	0.00	561,782.06	491,217.88
38	TOTAL POLK POWER STATION		$175,340,135.28	$27,941,683.69	($8,070,805.49)	($156,546.60)	$0.00	$10,000,000.00	$205,054,466.88	$186,796,836.51
39	CITY OF TAMPA PRIME MOVERS	343.90	$1,616,533.78	$292,042.81	$0.00	$0.00	$0.00	$0.00	$1,908,576.59	$1,760,101.25
40	OTHER DISMANTLING ACCRUAL	108.03	14,629,293.00	497,534.00	0.00	0.00	0.00	0.00	15,126,827.00	15,066,205.00
41	TOTAL OTHER PRODUCTION		$351,976,248.71	$54,004,549.06	($9,453,123.61)	($205,382.49)	$5,522.39	$44,458,033.30	$440,785,967.36	$378,799,393.36
42	TOTAL PRODUCTION PLANT		$1,076,305,634.02	$90,487,583.57	($49,716,478.36)	($10,789,689.93)	$969,872.28	$102,469.78	$1,107,339,412.26	$1,096,162,038.51

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
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Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
	TRANSMISSION PLANT									
1	LAND RIGHTS	350.01	$2,866,102 52	$175,318.25	$0.00	$0.00	$0.00	$0 00	$3,043,420.77	$2,959,866 05
2	STRUCTURES & IMPROVEMENTS	352.00	657,077 82	68,651.11	(24,923 52)	0.00	0.00	37 56	700,842 97	675,143 91
3	STATION EQUIPMENT	353.00	46,034,049 19	4,786,347 42	(1,323,826 74)	(174,551.09)	1,178,714 67	0.00	50,500,733.45	48,564,620.13
4	TOWERS & FIXTURES	354.00	3,557,050 95	102,591.07	0 00	0.00	0 00	53,943.00	3,713,585 02	3,615,071.60
5	POLES & FIXTURES	355.00	41,123,903.18	4,913,192.24	(864,677 72)	(1,931,168 93)	143,170 80	446,430.62	44,230,850 19	42,630,142.36
6	OVERHEAD CONDUCTORS & DEVICES	356.00	39,216,893.92	3,477,589.88	(1,095,316.67)	(727,461 66)	49,972 58	0.00	40,921,682.05	40,202,159.63
7	CLEARING RIGHTS-OF-WAY	356.01	1,222,804 84	42,494.96	(22,630.11)	0.00	0 00	(53,343.00)	1,188,726.69	1,231,247.55
8	UNDERGROUND CONDUIT	357.00	1,625,793 53	60,141 70	(7,125.13)	0.00	0 00	(318,909 00)	1,360,001.10	1,626,613.17
9	UNDERGROUND CONDUCTORS & DEVICES	358.00	2,379,744 94	168,928 19	(14,294 41)	0.00	0 00	(127,647 00)	2,406,731 72	2,451,457 55
10	ROADS AND TRAILS	359.00	1,077,452 01	101,546.11	(15,574 70)	7,036.99	0.00	0.00	1,170,460.41	1,128,561.78
11	TOTAL TRANSMISSION PLANT		$139,762,872 90	$13,896,800.93	($3,366,371.00)	($2,426,144.69)	$1,371,864.05	$12.18	$149,237,034.37	$145,086,883.73
	DISTRIBUTION PLANT									
12	LAND RIGHTS	360.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13	STRUCTURES & IMPROVEMENTS	361.00	448,976 64	38,494 94	(1,133 82)	(0.20)	0 00	39,818 00	526,155.56	470,759 22
14	STATION EQUIPMENT	362.00	54,319,260 67	3,777,055.59	(2,057,984 51)	(137,362.37)	468,707 68	(5,992,522 03)	47,377,145.03	55,075,553.83
15	POLES, TOWERS & FIXTURES	364.00	82,360,136 66	8,782,517.82	(1,439,058 29)	(1,555,947 17)	29,133.08	6,629,561.72	94,786,333 82	85,517,818 36
16	OVERHEAD CONDUCTORS & DEVICES	365.00	105,830,760.06	6,613,904.79	(693,496.62)	(619,281.96)	132,506.95	(9,981,885.00)	102,362,508 22	107,951,787.47
17	UNDERGROUND CONDUIT	366.00	32,783,321.07	2,903,687.75	(44,864 94)	(24,825.06)	4,413.73	0.00	35,621,749 85	34,187,708.03
18	UNDERGROUND CONDUCTORS & DEVICES	367.00	46,208,745.09	5,879,006.15	(2,000,881.07)	(845,896 12)	89,375.23	7,186,381.00	56,516,930 28	48,435,560.17
19	LINE TRANSFORMERS	368.00	142,016,214 41	14,823,657.91	(8,013,403.22)	(1,716,920.49)	2,415,831 57	1,276,050.00	150,801,430 18	146,103,591.97
20	OVERHEAD SERVICES	369.01	29,964,862 59	2,051,166.63	(149,252 35)	(26,473.33)	4,847 16	(8,745,463.00)	23,099,687 70	29,734,820 42
21	UNDERGROUND SERVICE	369.02	32,594,672 93	3,057,002 04	(5,639 94)	(16,286.29)	9,612.34	143,191 00	35,787,342 08	32,288,643 97
22	METERS	370.00	10,499,252 03	3,835,422.35	(2,527,333.03)	(2,096,570.02)	23,385.71	11,422,771.00	21,156,928 04	11,011,330 05
23	STREET LIGHTING & SIGNAL SYSTEMS	373.00	58,355,165.20	7,337,371.47	(1,820,826.43)	(257,792.14)	69,738.39	0.00	63,683,656 49	61,032,494.41
24	TOTAL DISTRIBUTION PLANT		$595,381,367.35	$58,879,307.44	($18,695,125.92)	($7,991,155.15)	$3,247,551.84	($2,117.31)	$631,719,828.25	$611,808,087.90
	GENERAL PLANT									
25	STRUCTURES & IMPROVEMENTS	390.00	$26,958,310.43	$2,559,434.86	($4,236,525.25)	($166,132.76)	$0.00	$1,910,568.40	$27,045,675.68	$26,520,738.62
26	OFFICE FURNITURE & EQUIPMENT	391.01	3,604,807 02	727,069.87	(1,982,590.45)	0.00	0 00	13 12	2,769,129.36	3,392,722 74
27	COMPUTER EQUIPMENT	391.02	30,294,434 69	4,696,340.30	(22,644,202.63)	0.00	0 00	0.00	12,346,572.36	12,503,248 14
28	LIGHT TRUCKS - Energy Delivery	392.01	2,268,285 14	572,621.89	(934,133.68)	0.00	63,694 26	(572,896 50)	1,417,862 11	2,136,377 88
29	MEDIUM TRUCKS - Energy Delivery	392.03	6,173,326.85	857,915.82	(1,644,869.08)	0.00	213,230 25	899,421.00	6,499,004 84	5,806,764.44
30	HEAVY TRUCKS - Energy Delivery	392.04	685,925.38	56,698.03	0.00	0 00	20,655 00	(350,486.64)	412,791 81	815,722.34
31	LIGHT TRUCKS - Energy Delivery	392.11	444,757 66	98,365.81	(196,752 16)	0.00	10,641 00	(26,749.96)	330,262 35	431,055.08
32	MEDIUM TRUCKS - Energy Delivery	392.13	399,723 97	36,826.76	0.00	0.00	46 88	(47,959.00)	388,636.63	402,155.60
33	HEAVY TRUCKS - Energy Supply	392.14	53,693 30	21,362 13	(99,932.98)	0.00	3,780.00	98,475.60	77,578.05	79,382 93
34	STORES EQUIPMENT	393.00	14,702 95	(90 45)	(14,612 50)	0.00	0 00	0 00	0 00	3,328 10
35	TOOLS, SHOP & GARAGE EQUIPMENT	394.00	2,709,944 75	817,198.29	(600,934 03)	0.00	0 00	0 00	2,926,209.01	2,898,271 00
36	LABORATORY EQUIPMENT	395.00	83,414 37	4,348.51	(87,762 36)	0.00	0 00	0.00	0 00	25,846.82
37	POWER OPERATED EQUIPMENT	396.00	124,486 04	17,935.94	(142,421 98)	0.00	0 00	0.00	0 00	197,257.78
38	COMMUNICATION EQUIPMENT	397.00	11,389,209.89	2,566,631.85	(4,452,536.80)	(3,760 42)	3,436 25	21.29	9,482,970 06	10,680,205.12
39	ENERGY MANAGEMENT SYSTEM	397.01	0.00	0.00	0 00	0.00	0 00	0.00	0 00	0.00
40	COMMUNICATION EQUIPMENT- FIBER	397.25	9,884,879.64	1,353,011.86	(42,164.70)	(24.19)	0 00	(2,011,100.00)	9,184,602 63	10,293,134 20
41	MISCELLANEOUS EQUIPMENT	398.00	91,475.77	33,753.70	(39,678.01)	0.00	0.00	0.00	85,551.46	93,692.86
42	TOTAL GENERAL PLANT		$95,181,377.85	$14,419,425.01	($36,899,105.93)	($149,947 37)	$315,483.64	($100,384.65)	$72,966,846.55	$75,189,903.67

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2007

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(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
1	SEBRING ACQUISITION ADJUSTMENT	108.04	$3,387,267.00	($423,408.36)	$0.00	$0.00	$0.00	$0.00	$2,963,858.64	$3,175,562.00
2	TOTAL DEPRECIABLE PLT BALANCE		$1,910,018,519.12	$177,239,708.59	($108,479,681.21)	($20,459,936.24)	$5,904,771.81	$0.00	$1,964,226,882.07	$1,931,422,455.81
	NON-DEPRECIABLE PROPERTY									
3	LAND-PRODUCTION	310.00	$0.00	$15,000.00	($15,000.00)	$0.00	$0.00	$0.00	$0.00	($1,153.85)
4	LAND-OTHER PRODUCTION (NOTE 1)	340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	LAND-TRANSMISSION	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	LAND-DISTRIBUTION	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	LAND-GENERAL	389.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	TOTAL NON-DEPRECIABLES		$0.00	$15,000.00	($15,000.00)	$0.00	$0.00	$0.00	$0.00	($1,153.85)
	MISCELLANEOUS INTANGIBLES									
9	SOFTWARE	303.00	$14,601,528.59	$2,771,924.24	($8,904,631.42)	$0.00	$0.00	$0.00	$8,468,821.41	$8,477,485.07
10	ASSET RETIREMENT OBLIGATIONS	108.05	520,367.86	0.00	0.00	0.00	0.00	26,451.69	546,819.55	534,945.00
11	TOTAL MISCELLANEOUS INTANGIBLES		$15,121,896.45	$2,771,924.24	($8,904,631.42)	$0.00	$0.00	$26,451.69	$9,015,640.96	$9,012,430.07
12	TOTAL ELECTRIC PLANT IN SERVICE		$1,925,140,415.57	$180,026,632.83	($117,396,312.63)	($20,459,936.24)	$5,904,771.81	$26,451.69	$1,973,242,623.03	$1,940,433,732.04

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2007

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(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
1	TOTAL STEAM PRODUCTION	$724,329,385.31	$36,463,034.51	($40,263,354.75)	($10,584,426.54)	$964,349.89	($44,355,543.52)	$666,553,444.90	$717,362,645.14
2	TOTAL OTHER PRODUCTION	351,976,248.71	54,004,549.06	(9,453,123.61)	(205,262.49)	5,522.39	44,458,033.30	440,785,967.36	378,799,393.36
3	TOTAL PRODUCTION PLANT	1,076,305,634.02	90,467,583.57	-49,716,478.36	-10,789,689.03	969,872.28	102,489.78	1,107,339,412.26	1,096,162,038.51
4	TRANSMISSION PLANT	139,762,872.90	13,896,800.93	-3,368,371.00	-2,426,144.69	1,371,864.05	12.18	149,237,034.37	145,086,883.73
5	DISTRIBUTION PLANT	595,381,367.35	58,879,307.44	-18,695,125.92	-7,091,155.15	3,247,551.84	-2,117.31	631,719,828.25	611,608,067.90
6	GENERAL PLANT	95,181,377.85	14,419,425.01	-36,699,105.93	-149,947.37	315,483.64	-100,384.65	72,966,848.55	75,189,903.67
7	TOTAL DEPRECIABLE PLANT	1,910,018,519.12	177,239,708.59	-108,479,081.21	-20,456,936.24	5,904,771.81	0.00	1,964,226,982.07	1,931,422,455.81
8	NON-DEPRECIABLE PLANT	0.00	15,000.00	-15,000.00	0.00	0.00	0.00	0.00	-1,153.85
9	INTANGIBLES	15,121,896.45	2,771,924.24	-8,904,831.42	0.00	0.00	26,451.69	9,015,640.96	9,012,430.07
10	TOTAL ASSET RETIREMENT OBLIGATIONS	520,367.86	0.00	0.00	0.00	0.00	26,451.69	546,819.55	534,945.00
11	TOTAL PLANT BALANCE	$1,925,140,415.57	$180,026,632.83	($117,396,712.63)	($20,456,936.24)	$5,904,771.81	$26,451.69	$1,973,242,623.03	$1,940,433,732.04

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2008

RULE 25-6.0436(9), F.A.C.
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LINE No.	ACCOUNT TITLE	ACCOUNT NO.	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
	STEAM PRODUCTION							
1	Structures and Improvements	311.40	$78,604,285.48	$5,596,626.73	($338,120.69)	$477,432.27	$84,340,223.79	$80,813,380.57
2	Boiler Plant Equipment	312.40	91,775,744.00	3,699,529.00	(2,143,900.28)	(121,393.37)	93,209,979.35	91,482,145.88
3	Turbogenerator Units	314.40	4,630,076.01	14,266.94	(14,253.48)	0.00	4,630,089.47	4,611,639.35
4	Accessory Electric Equipment	315.40	17,043,305.06	339,252.76	(43,440.66)	33,306.48	17,372,423.64	17,147,597.74
5	Misc. Power Plant Equipment	316.40	5,249,398.44	465,994.51	(171,724.00)	0.00	5,543,668.95	5,193,458.06
6	TOTAL BIG BEND COMMON		197,302,808.99	10,115,669.94	(2,711,439.11)	389,345.38	205,096,385.20	199,248,221.60
7	Structures and Improvements	311.41	8,033,317.26	15,602.45	(13,380.19)	(6,133.13)	8,029,406.39	8,025,539.70
8	Boiler Plant Equipment	312.41	77,818,339.58	908,543.67	(181,891.83)	504,181.79	79,049,173.21	78,351,430.20
9	Turbogenerator Units	314.41	31,516,368.90	4,000.00	(54,318.03)	0.00	31,466,050.87	31,474,170.57
10	Accessory Electric Equipment	315.41	8,591,440.30	325.56	0.00	0.00	8,591,765.86	8,591,704.07
11	Misc. Power Plant Equipment	316.41	645,511.63	0.00	0.00	21,657.01	667,168.64	655,507.17
12	TOTAL BIG BEND UNIT 1		126,604,977.67	928,471.68	(249,590.05)	519,705.67	127,803,564.97	127,098,351.71
13	Structures and Improvements	311.42	7,927,654.53	51,717.04	0.00	0.00	7,979,371.57	7,939,930.08
14	Boiler Plant Equipment	312.42	68,653,734.31	3,225,609.80	(3,650,820.88)	(664,207.00)	67,564,316.23	66,423,114.69
15	Turbogenerator Units	314.42	29,970,513.22	177,920.77	(19,648.75)	0.00	30,128,785.24	30,090,323.74
16	Accessory Electric Equipment	315.42	8,839,587.34	83,331.94	(714,205.13)	0.00	8,208,714.15	8,321,228.03
17	Misc. Power Plant Equipment	316.42	539,942.26	0.00	0.00	(21,657.01)	518,285.25	529,946.72
18	TOTAL BIG BEND UNIT 2		115,931,431.66	3,538,579.55	(4,384,674.76)	(685,864.01)	114,399,472.44	113,304,543.25
19	Structures and Improvements	311.43	15,253,070.10	3,286,559.34	0.00	0.00	18,539,629.44	16,825,405.48
20	Boiler Plant Equipment	312.43	98,631,496.74	111,042,637.59	(430,927.87)	5,917,169.22	215,160,375.68	155,591,875.38
21	Turbogenerator Units	314.43	30,450,635.27	14,544,291.55	(220,238.19)	0.00	44,774,688.63	38,661,272.05
22	Accessory Electric Equipment	315.43	19,387,214.39	709,398.17	0.00	(56,567.79)	20,040,044.77	19,724,130.98
23	Misc. Power Plant Equipment	316.43	1,327,488.55	0.00	0.00	0.00	1,327,488.55	1,327,488.55
24	TOTAL BIG BEND UNIT 3		165,049,905.05	129,582,886.65	(651,166.06)	5,860,601.43	299,842,227.07	232,130,172.44
25	Structures and Improvements	311.44	61,615,208.03	69,921.43	0.00	16,873,743.39	78,558,872.85	65,583,555.87
26	Boiler Plant Equipment	312.44	262,695,207.72	12,902,553.10	(2,202,583.96)	(28,008,771.68)	265,386,105.18	354,159,467.02
27	Turbogenerator Units	314.44	86,013,322.20	(5,300.00)	(3,680,644.77)	0.00	82,327,377.43	82,904,364.86
28	Accessory Electric Equipment	315.44	43,983,579.74	90,648.01	(108,695.92)	11,032,205.95	54,997,737.78	46,597,418.71
29	Misc. Power Plant Equipment	316.44	5,408,228.50	0.00	0.00	687,934.36	6,096,162.86	5,566,982.58
30	TOTAL BIG BEND UNIT 4		479,715,546.19	13,057,822.54	(5,992,224.65)	585,112.02	487,366,256.10	554,821,789.04
31	Structures and Improvements	311.45	21,837,839.01	684,447.16	0.00	(656,954.67)	21,865,431.50	21,604,179.28
32	Boiler Plant Equipment	312.45	159,490,450.49	7,169,631.40	(690,028.07)	(5,904,557.29)	160,065,496.53	157,489,238.91
33	Turbogenerator Units	314.45	0.00	0.00	0.00	0.00	0.00	0.00
34	Accessory Electric Equipment	315.45	18,571,197.84	199,150.19	0.00	(366,917.80)	18,403,430.23	18,476,301.35
35	Misc. Power Plant Equipment	316.45	747,750.94	0.00	0.00	0.00	747,750.94	747,750.94
36	TOTAL BIG BEND UNIT 4 FGD		200,647,238.28	8,053,228.75	(690,028.07)	(6,928,329.76)	201,082,109.20	198,317,470.47
37	Structures and Improvements	311.46	12,700,376.63	0.00	0.00	0.00	12,700,376.63	12,700,376.63
38	Boiler Plant Equipment	312.46	59,417,667.54	0.00	0.00	0.00	59,417,667.54	59,417,667.54
39	Turbogenerator Units	314.46	0.00	0.00	0.00	0.00	0.00	0.00
40	Accessory Electric Equipment	315.46	8,536,262.90	0.00	0.00	0.00	8,536,262.90	8,536,262.90
41	Misc. Power Plant Equipment	316.46	1,779,904.38	0.00	0.00	0.00	1,779,904.38	1,779,904.38
42	TOTAL BIG BEND UNIT #1 & #2 FGD		82,434,211.45	0.00	0.00	0.00	82,434,211.45	82,434,211.45
43	BIG BEND TOOLS AMORTIZATION	316.47	2,289,116.72	603,802.44	(608,875.78)	0.00	2,284,043.38	2,167,003.50
44	TOTAL BIG BEND STATION		$1,369,975,236.01	$165,880,461.55	($15,287,998.48)	($259,429.27)	$1,520,308,269.81	$1,509,521,763.47

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2008

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LINE No.	Structures and Improvements	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
1	Structures and Improvements	311.33	1,053,674.15	0.00	(1,053,674.15)	0.00	0.00	81,051.86
2	Boiler Plant Equipment	312.33	0.00	0.00	0.00	0.00	0.00	0.00
3	Turbogenerator Units	314.33	12,066,195.41	0.00	(12,066,195.41)	0.00	0.00	928,168.88
4	Accessory Electric Equipment	315.33	1,123,838.36	0.00	(1,123,838.36)	0.00	0.00	86,449.10
5	Misc. Power Plant Equipment	316.33	40,883.20	0.00	(40,883.20)	0.00	0.00	3,144.86
6	TOTAL GANNON UNIT #3 - DEPRECIABLE PLANT		14,284,591.12	0.00	(14,284,591.12)	0.00	0.00	1,098,814.70
7	Structures and Improvements	311.34	864,560.62	0.00	(864,560.62)	0.00	0.00	66,504.66
8	Boiler Plant Equipment	312.34	0.00	0.00	0.00	0.00	0.00	0.00
9	Turbogenerator Units	314.34	8,939,770.69	0.00	(8,939,770.69)	0.00	0.00	687,674.67
10	Accessory Electric Equipment	315.34	986,580.57	0.00	(986,580.57)	0.00	0.00	75,890.81
11	Misc. Power Plant Equipment	316.34	54,244.85	0.00	(54,244.85)	0.00	0.00	4,172.68
12	TOTAL GANNON UNIT #4 - DEPRECIABLE PLANT		10,845,156.73	0.00	(10,845,156.73)	0.00	0.00	834,242.83
13	TOTAL GANNON STATION - DEPRECIABLE		$25,129,747.85	$0.00	($25,129,747.85)	$0.00	$0.00	$1,933,057.53
	COMMON							
14	Structures & Improvements	311.00 & 311.01	$1,958,741.44	$848,037.43	($54,330.12)	($1,320,312.48)	$1,432,136.27	$1,558,718.74
	MISC. POWER PLANT EQUIPMENT							
15	Misc. Power Plant Equipment	316.01	7,464.56	0.00	0.00	0.00	7,464.56	7,464.56
16	Misc. Power Plant Equipment Amort	316.17	1,121,195.04	127,132.39	(205,724.51)	0.00	1,042,602.92	1,130,713.25
17	TOTAL MISC. POWER PLANT EQUIPMENT		$1,128,659.60	$127,132.39	($205,724.51)	$0.00	$1,050,067.48	$1,138,177.81
18	TOTAL COMMON		3,087,401.04	975,169.82	(260,054.63)	(1,320,312.48)	2,482,203.75	2,696,896.55
	TOTAL STEAM STATION							
19	BIG BEND STATION		1,369,975,236.01	165,880,461.55	(15,287,998.48)	(259,428.27)	1,520,308,269.81	1,509,521,763.47
20	GANNON STATION - DEPRECIABLE		25,129,747.85	0.00	(25,129,747.85)	0.00	0.00	1,933,057.53
21	COMMON		3,087,401.04	975,169.82	(260,054.63)	(1,320,312.48)	2,482,203.75	2,696,896.55
22	TOTAL STEAM PRODUCTION		$1,398,192,384.90	$166,855,631.37	($40,677,800.96)	($1,579,741.75)	$1,522,790,473.56	$1,514,151,717.55
	BIG BEND STATION							
23	Structures and Improvements	341.41	$114,025.60	$0.00	$0.00	($31,196.80)	$82,828.80	$102,026.83
24	Boiler Plant Equipment	342.41	113,662.91	0.00	0.00	0.00	113,662.91	113,662.91
25	Turbogenerator Units	343.41	1,274,923.64	0.00	0.00	0.00	1,274,923.64	1,274,923.64
26	Accessory Electric Equipment	345.41	249,583.05	0.00	(2,777.00)	18,116.31	264,922.36	253,408.52
27	Misc. Power Plant Equipment	346.41	2,642.34	0.00	0.00	0.00	2,642.34	2,642.34
28	TOTAL COMBUSTION TURBINE #1		1,754,837.54	0.00	(2,777.00)	(13,080.49)	1,738,980.05	1,746,664.24
29	Structures and Improvements	341.42	1,611,600.68	0.00	0.00	(793,350.68)	817,750.00	1,428,404.37
30	Boiler Plant Equipment	342.42	1,814,488.41	0.00	0.00	(1,814,488.41)	0.00	1,395,760.32
31	Turbogenerator Units	343.42	17,580,628.30	54.75	0.00	(17,580,683.05)	0.00	13,523,605.72
32	Accessory Electric Equipment	345.42	2,585,571.03	0.00	(2,226.00)	(2,552,148.23)	31,196.80	1,997,920.01
33	Misc. Power Plant Equipment	346.42	0.00	0.00	0.00	0.00	0.00	0.00
33	TOTAL COMBUSTION TURBINE #2		23,592,288.42	54.75	(2,226.00)	(22,741,170.37)	848,946.80	18,345,690.42
34	TOTAL BIG BEND COMBUSTION TURBINES		$25,347,125.96	$54.75	($5,003.00)	($22,754,250.86)	$2,587,926.85	$20,092,354.66

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	PHILLIPS STATION							
1	Structures and Improvements	341.28	$9,415,130.77	$39,042.16	($25,383.69)	$64,252.20	$9,493,041.46	$9,426,992.53
2	Boiler Plant Equipment	342.28	23,480,227.15	0.00	(6,864.27)	(39,953.72)	23,433,409.16	23,455,978.74
3	Turbogenerator Units	343.28	20,740,582.10	154,130.12	(47,854.12)	29,099.88	20,875,957.98	20,768,315.69
4	Accessory Electric Equipment	345.28	5,874,861.62	0.00	(37,647.44)	0.00	5,837,214.18	5,845,357.60
5	Misc. Power Plant Equipment	346.28	637,237.87	29,466.82	0.00	0.00	666,704.69	641,401.81
6	TOTAL PHILLIPS STATION		$60,148,039.51	$222,639.12	($117,749.52)	$53,398.36	$60,306,327.47	$60,138,046.37
	BAYSIDE POWER STATION							
7	Structures and Improvements	341.30	$64,637,568.59	$669,762.04	($505,933.15)	$9,489.36	$64,810,886.84	$64,563,373.56
8	Boiler Plant Equipment	342.30	17,462,449.99	56,135.18	(45,181.29)	0.00	17,493,403.88	17,482,037.16
9	Turbogenerator Units	343.30	15,382,846.50	12,334,336.30	(112,375.99)	(2,187,349.46)	25,437,457.35	20,244,905.04
10	Accessory Electric Equipment	345.30	11,567,921.49	274,013.97	(148,714.72)	0.00	11,693,220.74	11,463,710.59
11	Misc. Power Plant Equipment	346.30	7,297,827.73	130,311.12	(189,640.83)	0.00	7,238,498.02	7,227,176.27
12	TOTAL BAYSIDE POWER STATION COMMON		116,368,614.30	13,464,558.61	(1,001,845.98)	(2,157,860.10)	126,673,466.83	120,981,202.62
13	Structures and Improvements	341.31	21,984,452.93	0.00	0.00	(9,489.36)	21,974,963.57	21,980,073.23
14	Boiler Plant Equipment	342.31	70,494,687.81	81,198.18	(38,587.72)	(678,216.99)	69,859,081.28	70,192,504.94
15	Turbogenerator Units	343.31	158,213,229.30	34,636,591.72	(11,864,083.90)	(535,161.16)	180,450,575.96	171,024,718.56
16	Accessory Electric Equipment	345.31	32,519,762.62	0.00	0.00	0.00	32,519,762.62	32,519,762.62
17	Misc. Power Plant Equipment	346.31	1,257,702.14	0.00	0.00	0.00	1,257,702.14	1,257,702.14
18	TOTAL BAYSIDE POWER STATION UNIT 1		284,469,834.80	34,717,789.90	(11,902,671.62)	(1,222,867.51)	306,062,085.57	296,974,761.48
19	Structures and Improvements	341.32	26,017,381.20	0.00	0.00	0.00	26,017,381.20	26,017,381.20
20	Boiler Plant Equipment	342.32	94,595,062.29	0.00	(62,539.57)	784,823.02	95,317,345.74	94,927,625.65
21	Turbogenerator Units	343.32	218,018,082.02	0.00	(75,432.50)	2,702,510.62	220,645,160.14	219,224,498.58
22	Accessory Electric Equipment	345.32	40,381,566.31	0.00	0.00	0.00	40,381,566.31	40,381,566.31
23	Misc. Power Plant Equipment	346.32	1,517,756.14	0.00	0.00	0.00	1,517,756.14	1,517,756.14
24	TOTAL BAYSIDE POWER STATION UNIT 2		380,529,847.96	0.00	(137,972.07)	3,487,333.64	383,879,209.53	382,068,827.88
25	TOTAL BAYSIDE POWER STATION		$781,368,297.06	$48,182,348.51	($13,042,489.67)	$106,606.03	$816,614,761.93	$800,024,791.98
	POLK POWER STATION							
26	Structures and Improvements	341.80	$64,492,196.39	$0.00	($236,082.15)	$0.00	$64,256,114.24	$64,310,945.08
27	Boiler Plant Equipment	342.80	1,528,015.23	0.00	(26,688.98)	0.00	1,501,326.25	1,507,485.25
28	Turbogenerator Units	343.80	2,430,241.93	0.00	0.00	(18,465.37)	2,411,776.56	2,421,719.45
29	Accessory Electric Equipment	345.80	1,649,540.71	0.00	0.00	0.00	1,649,540.71	1,649,540.71
30	Misc. Power Plant Equipment	346.80	804,766.96	0.00	(6,702.58)	0.00	798,064.38	799,611.13
31	TOTAL POLK POWER COMMON		70,904,761.22	0.00	(269,473.71)	(18,465.37)	70,616,822.14	70,689,301.62
32	Structures and Improvements	341.81	45,861,275.62	559,037.02	(224,610.21)	(64,252.20)	46,131,450.23	45,959,569.68
33	Boiler Plant Equipment	342.81	226,672,793.31	3,597,659.05	(1,879,028.41)	57,178.98	228,448,602.93	227,090,518.83
34	Turbogenerator Units	343.81	124,432,975.79	11,931.31	(162,127.92)	(15,619.77)	124,267,159.41	124,314,781.86
35	Accessory Electric Equipment	345.81	58,117,138.16	228,381.57	(33,579.85)	0.00	58,311,939.88	58,171,125.85
36	Misc. Power Plant Equipment	346.81	5,003,423.77	58,350.00	0.00	(12,240.00)	5,049,533.77	5,006,029.15
37	TOTAL POLK POWER UNIT #1		460,087,606.65	4,455,358.95	(2,299,346.39)	(34,932.99)	462,208,686.22	460,542,026.37

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1	Structures and Improvements	341.82	2,088,135.63	0.00	0.00	0.00	2,088,135.63	2,088,135.63
2	Boiler Plant Equipment	342.82	998,447.25	0.00	0.00	(11,734.38)	986,712.87	993,031.38
3	Turbogenerator Units	343.82	27,673,968.17	0.00	0.00	0.00	27,673,968.17	27,673,968.17
4	Accessory Electric Equipment	345.82	16,535,361.54	0.00	0.00	0.00	16,535,361.54	16,535,361.54
5	Misc. Power Plant Equipment	346.82	173,209.91	0.00	0.00	0.00	173,209.91	173,209.91
6	TOTAL POLK POWER UNIT #2		47,469,122.50	0.00	0.00	(11,734.38)	47,457,388.12	47,463,706.63
7	Structures and Improvements	341.83	10,337,092.03	0.00	0.00	0.00	10,337,092.03	10,337,092.03
8	Boiler Plant Equipment	342.83	1,151,065.35	0.00	0.00	11,734.38	1,162,799.73	1,156,481.22
9	Turbogenerator Units	343.83	30,316,637.56	134,910.38	(100,283.49)	0.00	30,351,264.45	30,242,160.02
10	Accessory Electric Equipment	345.83	9,064,702.67	0.00	0.00	0.00	9,064,702.67	9,064,702.67
11	Misc. Power Plant Equipment	346.83	432,910.42	0.00	0.00	0.00	432,910.42	432,910.42
12	TOTAL POLK POWER UNIT #3		51,302,408.03	134,910.38	(100,283.49)	11,734.38	51,348,769.30	51,233,346.36
13	Structures and Improvements	341.84	0.00	0.00	0.00	5,583,542.24	5,583,542.24	3,867,987.47
14	Boiler Plant Equipment	342.84	0.00	0.00	0.00	2,146,174.14	2,146,174.14	1,485,812.87
15	Turbogenerator Units	343.84	35,016,809.75	15,716.35	0.00	(14,220,266.66)	20,812,259.44	25,201,274.05
16	Accessory Electric Equipment	345.84	0.00	0.00	0.00	5,082,686.13	5,082,686.13	3,646,148.13
17	Misc. Power Plant Equipment	346.84	0.00	0.00	0.00	0.00	0.00	0.00
18	TOTAL POLK POWER UNIT #4		35,016,809.75	15,716.35	0.00	(1,407,864.15)	33,624,661.95	34,201,222.51
19	Structures and Improvements	341.85	0.00	0.00	0.00	5,594,194.68	5,594,194.68	2,151,613.34
20	Boiler Plant Equipment	342.85	0.00	0.00	0.00	2,034,174.14	2,034,174.14	782,374.67
21	Turbogenerator Units	343.85	34,220,527.57	0.00	0.00	(14,176,887.87)	20,043,639.70	28,787,878.39
22	Accessory Electric Equipment	345.85	0.00	0.00	0.00	5,034,919.34	5,034,919.34	1,936,507.44
23	Misc. Power Plant Equipment	346.85	0.00	0.00	0.00	0.00	0.00	0.00
24	TOTAL POLK POWER UNIT #5		34,220,527.57	0.00	0.00	(1,513,599.71)	32,706,927.86	33,638,373.84
25	POLK POWER TOOLS AMORTIZATION	346.87	1,025,643.26	69,564.99	(283,180.11)	0.00	812,028.14	882,561.09
26	TOTAL POLK POWER STATION		$700,026,876.98	$4,675,550.67	($2,952,283.70)	($2,974,962.22)	$698,775,283.73	$698,650,538.41
27	CITY OF TAMPA PRIME MOVERS	343.90	$6,498,548.22	$0.00	$0.00	$0.00	$6,498,548.22	$6,498,548.22
28	TOTAL OTHER PRODUCTION		$1,573,388,889.73	$53,080,593.05	($16,117,525.69)	($25,569,108.69)	$1,584,782,848.20	$1,585,404,279.64
29	TOTAL PRODUCTION PLANT		$2,971,581,274.63	$219,936,224.42	($56,795,326.85)	($27,148,850.44)	$3,107,573,321.76	$3,099,555,997.19

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	TRANSMISSION PLANT							
1	LAND RIGHTS	350.01	$7,622,545.56	$693,671.64	($220.06)	$0.00	$8,315,997.14	$7,858,358.07
2	STRUCTURES & IMPROVEMENTS	352.00	2,984,803.74	160,603.00	(24,387.39)	22,016.42	3,143,035.77	2,965,209.14
3	STATION EQUIPMENT	353.00	191,507,560.21	7,549,922.70	(3,105,054.14)	1,992,508.94	197,944,937.71	194,375,603.56
4	TOWERS & FIXTURES	354.00	4,274,628.27	0.00	0.00	0.00	4,274,628.27	4,274,628.27
5	POLES & FIXTURES	355.00	115,237,855.03	15,701,941.70	(1,371,923.04)	9,498.27	129,577,371.96	123,186,127.54
6	OVERHEAD CONDUCTORS & DEVICES	356.00	95,552,095.49	7,593,162.64	(1,236,077.90)	(69,468.32)	101,839,711.91	98,504,577.75
7	CLEARING RIGHTS-OF-WAY	356.01	2,110,610.13	0.00	0.00	0.00	2,110,610.13	2,110,610.13
8	UNDERGROUND CONDUIT	357.00	3,533,303.32	0.00	0.00	0.00	3,533,303.32	3,533,303.32
9	UNDERGROUND CONDUCTORS & DEVICES	358.00	7,029,741.20	0.00	0.00	0.00	7,029,741.20	7,029,741.20
10	ROADS AND TRAILS	359.00	4,679,742.37	206,432.93	(21,575.71)	0.00	4,864,599.59	4,729,495.32
11	TOTAL TRANSMISSION PLANT		$434,532,885.32	$31,905,734.61	($5,759,238.24)	$1,954,555.31	$462,633,937.00	$448,567,654.30
	DISTRIBUTION PLANT							
12	LAND RIGHTS	360.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13	STRUCTURES & IMPROVEMENTS	361.00	1,863,726.52	280,604.66	(12,763.05)	(36,047.54)	2,095,520.59	2,040,758.86
14	STATION EQUIPMENT	362.00	156,030,197.46	15,778,736.37	(2,097,406.44)	542,581.31	170,254,153.14	163,173,071.07
15	POLES, TOWERS & FIXTURES	364.00	191,722,521.31	14,185,075.54	(1,604,879.19)	0.00	204,302,717.66	124,559,239.72
16	OVERHEAD CONDUCTORS & DEVICES	365.00	203,388,200.91	10,183,748.12	(1,195,843.34)	0.00	212,376,105.69	207,341,997.71
17	UNDERGROUND CONDUIT	366.00	150,418,510.96	5,783,426.46	(193,446.87)	0.00	156,008,490.55	152,164,301.81
18	UNDERGROUND CONDUCTORS & DEVICES	367.00	184,006,085.41	11,424,078.29	(2,205,221.24)	(116,005.48)	193,108,936.97	187,933,029.43
19	LINE TRANSFORMERS	368.00	361,208,172.88	25,769,946.61	(9,511,478.70)	0.00	377,466,640.79	368,639,790.44
20	OVERHEAD SERVICES	369.01	67,614,852.97	1,957,392.01	(105,354.60)	0.00	69,466,890.38	68,537,171.07
21	UNDERGROUND SERVICE	369.02	97,518,655.92	5,437,837.86	(8,951.74)	0.00	102,947,542.04	100,053,310.39
22	METERS	370.00	63,879,219.19	9,021,657.73	(5,047,259.62)	0.00	67,853,617.30	65,470,272.40
23	STREET LIGHTING & SIGNAL SYSTEMS	373.00	145,412,747.66	6,691,324.77	(1,119,162.04)	0.00	150,984,910.39	148,372,488.20
24	TOTAL DISTRIBUTION PLANT		$1,623,062,891.19	$106,513,828.42	($23,101,766.83)	$390,528.28	$1,706,865,525.50	$1,588,285,431.10
	GENERAL PLANT							
25	STRUCTURES & IMPROVEMENTS	390.00	$72,959,998.76	$1,977,289.16	($867,269.99)	$1,123,298.54	$75,193,316.47	$73,635,080.85
26	OFFICE FURNITURE & EQUIPMENT	391.01	5,028,627.73	2,212,046.81	(1,812,852.34)	(96,061.11)	5,331,761.09	4,901,042.26
27	COMPUTER EQUIPMENT	391.02	20,890,072.29	2,664,436.47	(7,971,952.97)	96,061.11	15,678,616.90	16,716,320.34
28	LIGHT TRUCKS - Energy Delivery	392.01	3,962,957.48	548,001.59	183,579.62	(273,101.38)	4,421,437.30	4,345,557.94
29	MEDIUM TRUCKS - Energy Delivery	392.03	14,313,635.18	3,104,988.85	(265,543.85)	0.00	17,153,080.18	14,560,831.65
30	HEAVY TRUCKS - Energy Delivery	392.04	724,757.98	106,119.67	(52,904.67)	0.00	777,972.78	709,767.23
31	LIGHT TRUCKS - Energy Supply	392.11	1,078,256.88	0.00	(145,734.54)	536,810.57	1,469,332.91	1,397,358.80
32	MEDIUM TRUCKS - Energy Supply	392.13	624,183.87	43,709.18	(161,712.63)	43,116.86	549,297.28	627,159.61
33	HEAVY TRUCKS - Energy Supply	392.14	323,670.59	0.00	(47,598.12)	0.00	276,072.47	297,800.14
34	STORES EQUIPMENT	393.00	0.00	0.00	0.00	0.00	0.00	0.00
35	TOOLS, SHOP & GARAGE EQUIPMENT	394.00	6,562,422.66	2,620,039.64	(1,368,528.30)	0.00	7,813,934.00	6,709,124.92
36	LABORATORY EQUIPMENT	395.00	0.00	0.00	0.00	0.00	0.00	0.00
37	POWER OPERATED EQUIPMENT	396.00	0.00	0.00	0.00	0.00	0.00	0.00
38	COMMUNICATION EQUIPMENT	397.00	17,516,157.61	1,520,246.81	(2,734,246.03)	19,127.45	16,321,285.84	16,874,717.47
39	ENERGY MANAGEMENT SYSTEM	397.01	0.00	0.00	0.00	0.00	0.00	0.00
40	COMMUNICATION EQUIPMENT- FIBER	397.25	20,200,827.22	1,163,414.95	(43,513.52)	0.00	21,320,728.65	20,739,751.66
41	MISCELLANEOUS EQUIPMENT	398.00	191,486.32	0.00	0.00	0.00	191,486.32	191,423.32
42	TOTAL GENERAL PLANT		$164,377,054.57	$15,980,293.13	($15,288,277.54)	$1,449,252.03	$166,498,322.19	$161,705,936.19
43	TOTAL DEPRECIABLE PLT BALANCE		$5,193,554,105.71	$374,316,080.58	($100,944,609.46)	($23,354,514.82)	$5,443,571,106.45	$5,298,115,018.79

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	NON-DEPRECIABLE PROPERTY							
1	LAND-PRODUCTION	310.00	$5,164,065.78	$6,858.71	$0.00	$0.00	$5,170,924.49	$5,164,593.37
2	LAND-OTHER PRODUCTION	340.00	20,803,821.27	0.00	0.00	0.00	20,803,821.27	20,803,821.27
3	LAND-TRANSMISSION	350.00	8,648,019.16	(1.12)	(593.52)	647,313.68	9,294,738.20	8,697,658.54
4	LAND-DISTRIBUTION	360.00	6,016,952.62	0.00	0.00	1,238,108.54	7,255,061.16	6,302,669.97
5	LAND-GENERAL	389.00	2,651,005.42	0.00	0.00	618,703.87	3,269,709.29	2,793,783.24
6	TOTAL NON-DEPRECIABLES		$43,283,864.25	$6,857.59	($593.52)	$2,504,126.09	$45,794,254.41	$43,762,526.39
	MISCELLANEOUS INTANGIBLES							
7	SOFTWARE	303.00	$13,702,515.89	$3,980,174.12	($3,267,615.24)	$0.00	$14,415,074.77	$13,688,810.62
8	ASSET RETIREMENT OBLIGATIONS	303.02	7,133,796.27	0.00	0.00	(33,679.24)	7,100,117.03	7,131,205.56
9	TOTAL MISCELLANEOUS INTANGIBLES		$20,836,312.16	$3,980,174.12	($3,267,615.24)	($33,679.24)	$21,515,191.80	$20,820,016.18
10	TOTAL ELECTRIC PLANT IN SERVICE		$5,257,674,282.12	$378,303,112.29	($104,212,818.22)	($20,884,067.97)	$5,510,880,552.66	$5,362,697,561.35
11	ELECTRIC PLANT PURCHASED & SOLD		0.00	0.00	0.00	(2,143,248.60)	(2,143,248.60)	(164,865.28)
12	TOTAL ELECTRIC UTILITY PLANT		$5,257,674,282.12	$378,303,112.29	($104,212,818.22)	($23,027,316.57)	$5,508,737,304.06	$5,362,532,696.07

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE
FOR YEAR ENDING DECEMBER 31, 2008

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LINE No.	ACCOUNT TITLE	ACCOUNT NO	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR	13 MO. AVERAGE
1	TOTAL STEAM PRODUCTION		$1,398,192,384.90	$166,855,631.37	($40,677,800.96)	($1,579,741.75)	$1,522,790,473.56	$1,514,151,717.55
2	TOTAL OTHER PRODUCTION		1,573,388,889.73	53,080,593.05	(16,117,525.69)	(25,569,108.89)	1,564,782,848.20	1,585,404,279.64
3	TOTAL PRODUCTION PLANT		2,971,581,274.63	219,936,224.42	(56,795,326.65)	(27,148,850.44)	3,107,573,321.76	3,099,555,997.19
4	TOTAL TRANSMISSION PLANT		434,532,885.32	31,905,734.61	(5,759,238.24)	1,954,555.31	462,633,937.00	448,567,654.30
5	TOTAL DISTRIBUTION PLANT		1,623,062,891.19	106,513,828.42	(23,101,766.63)	390,528.28	1,706,865,525.50	1,588,285,431.10
6	TOTAL GENERAL PLANT		164,377,054.57	15,960,293.13	(15,288,277.54)	1,449,252.03	166,498,322.19	161,705,936.19
7	TOTAL DEPRECIABLE PLT BALANCE		5,193,554,105.71	374,316,080.58	(100,944,609.46)	(23,354,514.82)	5,443,571,106.45	5,298,115,018.79
8	TOTAL NON-DEPRECIABLES		43,283,864.25	6,857.59	(593.52)	2,504,126.09	45,794,254.41	43,782,526.39
9	INTANGIBLES		20,836,312.16	3,980,174.12	(3,267,615.24)	(33,679.24)	21,515,191.80	20,820,016.18
10	TOTAL ELECTRIC PLANT IN SERVICE		$5,257,674,282.12	$378,303,112.29	($104,212,818.22)	($20,884,067.97)	$5,510,880,552.66	$5,362,697,561.35
11	ELECTRIC PLANT PURCHASED & SOLD		0.00	0.00	0.00	(2,143,248.60)	(2,143,248.60)	(184,865.28)
12	TOTAL ELECTRIC UTILITY PLANT		$5,257,674,282.12	$378,303,112.29	($104,212,818.22)	($23,027,316.57)	$5,508,737,304.06	$5,362,532,696.07

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2008

RULE 25-6.0436(9), F.A.C.
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Line No.	ACCOUNT TITLE	ACCOUNT NO	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
	STEAM PRODUCTION									
1	Structures and Improvements	311.40	$23,596,947.74	$1,615,162.86	($336,120.69)	($46,968.16)	$0.00	($100,447.38)	$24,714,556.47	$24,169,436.59
2	Boiler Plant Equipment	312.40	32,798,519.80	2,376,338.54	(2,143,900.26)	(449,127.97)	0.00	116.10	32,580,946.19	32,184,577.51
3	Turbogenerator Units	314.40	2,170,521.79	82,981.80	(14,253.46)	0.00	19,732.50	0.00	2,258,982.61	2,206,860.62
4	Accessory Electric Equipment	315.40	10,714,629.17	514,277.22	(43,440.66)	(517.62)	0.00	(122.20)	11,184,825.91	10,934,634.41
5	Misc. Power Plant Equipment	316.40	2,875,008.30	160,472.33	(171,724.35)	0.00	0.00	34.85	2,863,791.48	2,822,933.42
6	TOTAL BIG BEND COMMON		72,145,626.80	4,749,232.85	(2,711,439.11)	(496,631.75)	19,732.50	(100,418.63)	73,613,102.66	72,318,682.55
7	Structures and Improvements	311.41	5,165,808.17	112,350.04	(13,380.19)	(31,123.03)	0.00	(7.16)	5,233,647.83	5,206,949.20
8	Boiler Plant Equipment	312.41	22,331,500.34	2,585,370.77	(181,891.83)	(209,745.91)	9,149.98	619.39	24,535,002.74	23,387,478.32
9	Turbogenerator Units	314.41	14,346,500.32	786,817.43	(54,318.03)	(106,392.67)	0.00	0.00	14,974,607.05	14,662,140.20
10	Accessory Electric Equipment	315.41	6,044,863.45	214,792.41	0.00	(19,467.75)	0.00	0.00	6,240,188.11	6,150,780.17
11	Misc. Power Plant Equipment	316.41	461,000.34	7,865.20	0.00	0.00	0.00	36.10	468,901.64	464,920.04
12	TOTAL BIG BEND UNIT 1		48,351,672.62	3,707,195.85	(249,590.05)	(366,749.36)	9,149.98	648.33	51,452,327.37	49,874,247.93
13	Structures and Improvements	311.42	4,354,466.11	127,020.34	0.00	(104,546.07)	0.00	(47.94)	4,376,892.44	4,409,365.96
14	Boiler Plant Equipment	312.42	17,589,022.04	2,054,758.56	(3,650,820.85)	(4,923,120.27)	0.00	(1,715.67)	11,068,123.56	15,147,907.16
15	Turbogenerator Units	314.42	13,594,534.32	752,341.58	(19,648.75)	(722,242.26)	28,453.40	47.94	13,633,486.21	13,884,052.89
16	Accessory Electric Equipment	315.42	5,679,763.69	207,807.57	(714,205.13)	(26,472.56)	0.00	0.00	5,144,693.57	5,233,203.89
17	Misc. Power Plant Equipment	316.42	394,294.85	10,600.25	0.00	0.00	0.00	(36.10)	404,859.00	399,627.60
18	TOTAL BIG BEND UNIT 2		41,612,081.01	3,152,328.30	(4,384,674.76)	(5,776,381.16)	28,453.40	(1,751.97)	34,628,054.80	39,074,157.51
19	Structures and Improvements	311.43	9,617,302.76	201,833.85	0.00	(19,671.74)	0.00	0.00	9,799,464.89	9,696,095.66
20	Boiler Plant Equipment	312.43	43,146,999.15	4,642,550.82	(430,927.87)	(4,786,126.36)	837,032.73	11,333.34	42,828,861.81	41,096,381.78
21	Turbogenerator Units	314.43	23,025,351.09	697,475.73	(220,238.19)	(265,094.74)	90,623.80	0.00	23,368,117.69	23,077,319.13
22	Accessory Electric Equipment	315.43	13,320,611.90	493,124.30	0.00	(22,520.67)	7,150.72	(117.85)	13,798,248.40	13,551,041.89
23	Misc. Power Plant Equipment	316.43	491,029.27	35,842.06	0.00	0.00	0.00	0.00	526,871.35	508,950.31
24	TOTAL BIG BEND UNIT 3		89,603,294.19	5,470,826.76	(651,166.06)	(5,027,413.51)	934,807.25	11,215.49	90,341,564.14	87,929,788.76
25	Structures and Improvements	311.44	28,249,415.33	913,062.10	0.00	0.00	0.00	33,052.96	29,196,330.39	28,695,810.16
26	Boiler Plant Equipment	312.44	99,877,804.72	6,757,117.78	(2,202,883.86)	(113,087.31)	36,600.00	(55,998.78)	104,301,552.45	102,618,413.59
27	Turbogenerator Units	314.44	44,290,401.94	1,655,970.63	(3,680,644.77)	0.00	0.00	0.00	42,265,727.70	42,016,826.80
28	Accessory Electric Equipment	315.44	18,235,303.07	973,482.55	(106,695.92)	0.00	0.00	21,989.40	19,122,079.10	18,618,945.94
29	Misc. Power Plant Equipment	316.44	3,455,950.62	94,375.86	0.00	0.00	0.00	1,375.87	3,551,712.35	3,502,585.20
30	TOTAL BIG BEND UNIT 4		194,108,885.58	10,394,008.92	(5,990,224.65)	(113,087.31)	36,600.00	1,219.45	198,437,401.99	195,452,581.69
31	Structures and Improvements	311.45	10,510,698.37	323,753.30	0.00	0.00	0.00	(822.94)	10,833,628.73	10,673,135.17
32	Boiler Plant Equipment	312.45	64,896,649.76	3,617,653.11	(695,028.07)	(146,859.90)	0.00	(11,295.04)	67,668,319.88	66,094,947.84
33	Turbogenerator Units	314.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Accessory Electric Equipment	315.45	10,387,611.64	387,983.00	0.00	0.00	0.00	(642.11)	10,774,952.53	10,581,809.67
35	Misc. Power Plant Equipment	316.45	352,591.70	14,954.86	0.00	0.00	0.00	0.00	367,546.56	360,069.14
36	TOTAL BIG BEND UNIT 4 FGD		86,149,551.49	4,344,544.29	(695,028.07)	(146,859.90)	0.00	(12,760.09)	89,644,447.72	87,709,962.02
37	Structures and Improvements	311.46	4,080,716.23	330,208.68	0.00	0.00	0.00	0.00	4,410,924.91	4,245,820.57
38	Boiler Plant Equipment	312.46	18,117,618.18	1,723,107.60	0.00	0.00	0.00	0.00	19,840,725.78	18,979,171.98
39	Turbogenerator Units	314.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	Accessory Electric Equipment	315.46	3,059,312.70	281,696.64	0.00	0.00	0.00	0.00	3,341,009.34	3,200,161.02
41	Misc. Power Plant Equipment	316.46	612,017.07	44,497.44	0.00	0.00	0.00	0.00	656,514.51	634,265.79
42	TOTAL BIG BEND UNIT #1 & #2 FGD		25,869,664.18	2,379,510.36	0.00	0.00	0.00	0.00	28,249,174.54	27,059,419.36
43	BIG BEND TOOLS AMORTIZATION	316.47	1,424,090.03	280,324.07	(609,875.76)	0.00	0.00	0.00	1,095,538.32	1,208,493.56
44	TOTAL BIG BEND STATION		$559,264,865.90	$34,477,971.42	($15,087,998.48)	($11,822,123.01)	$1,030,743.13	($101,847.42)	$567,461,611.54	$560,627,313.41

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2008

(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
1	Structures and Improvements	311.33	1,053,674.15	0.00	(1,053,674.15)	0.00	0.00	0.00	0.00	81,051.86
2	Boiler Plant Equipment	312.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Turbogenerator Units	314.33	12,066,195.41	0.00	(12,066,195.41)	0.00	0.00	0.00	0.00	928,168.88
4	Accessory Electric Equipment	315.33	1,123,838.36	0.00	(1,123,838.36)	0.00	0.00	0.00	0.00	86,449.10
5	Misc. Power Plant Equipment	316.33	40,883.20	0.00	(40,883.20)	0.00	0.00	0.00	0.00	3,144.86
6	TOTAL GANNON UNIT #3 - DEPRECIABLE PLANT		14,284,591.12	0.00	(14,284,591.12)	0.00	0.00	0.00	0.00	1,098,814.70
7	Structures and Improvements	311.34	864,560.62	0.00	(864,560.62)	0.00	0.00	0.00	0.00	66,504.66
8	Boiler Plant Equipment	312.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Turbogenerator Units	314.34	8,939,770.69	0.00	(8,939,770.69)	0.00	0.00	0.00	0.00	687,674.67
10	Accessory Electric Equipment	315.34	986,580.57	0.00	(986,580.57)	0.00	0.00	0.00	0.00	75,890.81
11	Misc. Power Plant Equipment	316.34	54,244.85	0.00	(54,244.85)	0.00	0.00	0.00	0.00	4,172.68
12	TOTAL GANNON UNIT #4 - DEPRECIABLE PLANT		10,845,156.73	0.00	(10,845,156.73)	0.00	0.00	0.00	0.00	834,242.83
13	TOTAL GANNON STATION - DEPRECIABLE		$25,129,747.85	$0.00	($25,129,747.85)	$0.00	$0.00	$0.00	$0.00	$1,933,057.53
14	STEAM PLANT DISMANTLING	108.(03,50-58)	$77,075,472.00	$639,452.00	$0.00	($5,079,745.00)	$0.00	$0.00	$72,635,179.00	$75,048,347.75
	COMMON									
15	Structures & Improvements	311.01	4,514,216.75	46,233.81	(54,350.12)	0.00	0.00	(3,833.80)	4,502,286.64	4,502,904.18
	MISC POWER PLANT EQUIPMENT									
16	Misc. Power Plant Equipment	316.01	113.50	261.24	0.00	0.00	0.00	0.00	374.74	244.12
17	Misc. Power Plant Equipment Amort	316.17	566,028.90	159,838.92	(205,724.51)	0.00	0.00	0.00	520,143.31	626,577.43
18	MISC POWER PLANT EQUIPMENT		566,142.40	160,100.16	(205,724.51)	0.00	0.00	0.00	520,518.05	626,821.55
19	TOTAL COMMON		$5,080,359.15	$206,333.97	($260,054.63)	$0.00	$0.00	($3,833.80)	$5,022,804.69	$5,129,725.73
	TOTAL STEAM STATION									
20	BIG BEND STATION		559,264,865.90	34,477,971.42	(15,292,998.46)	(11,922,123.01)	1,030,743.13	(101,847.42)	567,461,611.54	569,627,313.41
21	GANNON STATION - DEPRECIABLE		25,129,747.85	0.00	(25,129,747.85)	0.00	0.00	0.00	0.00	1,933,057.53
22	STEAM PLANT DISMANTLING		77,075,472.00	639,452.00	0.00	(5,079,745.00)	0.00	0.00	72,635,179.00	75,048,347.75
23	COMMON		5,080,359.15	206,333.97	(260,054.63)	0.00	0.00	(3,833.80)	5,022,804.69	5,129,725.73
24	TOTAL STEAM PRODUCTION		$666,550,444.90	$35,523,757.39	($40,677,800.96)	($17,001,868.01)	$1,030,743.13	($105,681.22)	$645,319,595.23	$642,738,444.42
	BIG BEND STATION									
25	Structures and Improvements	341.41	$114,025.60	$0.00	$0.00	$0.00	$0.00	$0.00	$114,025.60	$114,025.60
26	Boiler Plant Equipment	342.41	113,662.91	0.00	0.00	(17,835.84)	22.40	0.00	95,849.47	98,893.63
27	Turbogenerator Units	343.41	1,274,246.73	0.00	0.00	20.33	0.00	656.58	1,274,923.64	1,274,417.01
28	Accessory Electric Equipment	345.41	249,583.05	0.00	(2,777.00)	(1,500.85)	0.00	0.00	245,305.20	246,523.30
29	Misc. Power Plant Equipment	346.41	2,642.34	0.00	0.00	0.00	0.00	0.00	2,642.34	2,642.34
30	TOTAL COMBUSTION TURBINE #1		1,754,160.63	0.00	(2,777.00)	(19,316.36)	22.40	656.58	1,732,946.25	1,736,501.88
31	Structures and Improvements	341.42	1,611,800.66	0.00	0.00	0.00	0.00	(793,850.66)	817,750.00	1,428,404.37
32	Boiler Plant Equipment	342.42	1,814,468.41	0.00	0.00	0.00	0.00	(1,814,468.41)	0.00	1,395,760.32
33	Turbogenerator Units	343.42	14,302,553.19	570,126.55	0.00	(416,819.57)	418,817.24	(14,872,671.50)	5.91	11,374,852.81
34	Accessory Electric Equipment	345.42	2,585,571.03	0.00	(2,226.00)	0.00	0.00	(2,552,148.23)	31,196.80	1,994,901.44
35	Misc. Power Plant Equipment	346.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	TOTAL COMBUSTION TURBINE #2		20,314,213.31	570,126.55	(2,226.00)	(416,819.57)	418,817.24	(20,033,158.80)	848,952.71	16,193,918.94
37	TOTAL BIG BEND COMBUSTION TURBINES		$22,068,373.94	$570,126.55	($5,003.00)	($437,935.93)	$418,839.64	($20,032,502.24)	$2,581,898.96	$17,930,420.81

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TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION
FOR YEAR ENDING DECEMBER 31, 2008

RULE 25-6.0436(9), F.A.C.
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(Dollars in 000's)

Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
	PHILLIPS STATION									
1	Structures and Improvements	341.28	$8,523,111.01	$320,440.56	($25,383.69)	$0.00	$0.00	$142.39	$8,818,310.27	$8,661,678.09
2	Boiler Plant Equipment	342.28	21,431,615.21	703,877.20	(6,854.27)	0.00	0.00	(99.11)	22,128,329.03	21,777,746.44
3	Turbogenerator Units	343.28	17,504,054.33	768,303.59	(47,854.12)	(10,638.05)	0.00	78.97	18,213,944.72	17,847,650.38
4	Accessory Electric Equipment	345.28	5,351,919.93	204,555.83	(37,647.44)	0.00	0.00	0.00	5,518,828.32	5,424,781.83
5	Misc. Power Plant Equipment	346.28	543,311.81	26,899.01	0.00	0.00	0.00	0.00	570,210.82	556,711.06
6	TOTAL PHILLIPS STATION		$53,354,012.29	$2,023,876.19	($117,749.52)	($10,638.05)	$0.00	$122.25	$55,249,623.16	$54,268,567.81
	BAYSIDE POWER STATION COMMON									
7	Structures and Improvements	341.30	$14,765,884.80	$1,484,643.95	($505,933.15)	($39,030.81)	$0.00	($25.55)	$15,735,539.24	$15,111,119.53
8	Boiler Plant Equipment	342.30	3,615,193.74	437,037.91	(45,181.23)	(15,055.56)	49,704.00	0.00	4,040,796.78	3,817,876.73
9	Turbogenerator Units	343.30	1,653,720.35	586,587.38	(112,375.89)	(189,055.17)	0.00	(5,219.67)	2,133,657.00	1,855,560.53
10	Accessory Electric Equipment	345.30	3,326,160.39	492,341.11	(146,714.72)	0.00	0.00	(3,000.00)	3,668,786.78	3,444,299.26
11	Misc. Power Plant Equipment	346.30	2,633,159.59	245,607.55	(189,540.83)	0.00	0.00	0.00	2,689,126.31	2,624,942.73
12	TOTAL BAYSIDE POWER STATION COMMON		26,194,118.87	3,246,217.90	(1,031,845.86)	(214,041.56)	49,704.00	(5,245.12)	28,265,908.11	26,853,798.77
13	Structures and Improvements	341.31	4,426,303.56	505,540.59	0.00	(630.46)	0.00	(18.10)	4,933,195.48	4,680,993.30
14	Boiler Plant Equipment	342.31	11,229,864.05	2,035,614.72	(36,587.72)	(1,261.29)	0.00	(1,621.26)	13,223,988.50	12,230,458.42
15	Turbogenerator Units	343.31	34,529,164.67	6,846,624.54	(11,664,083.99)	(1,136,095.59)	0.00	(1,783.67)	28,371,825.85	26,894,526.25
16	Accessory Electric Equipment	345.31	5,992,618.13	1,040,629.80	0.00	0.00	0.00	0.00	7,033,247.93	6,512,933.03
17	Misc. Power Plant Equipment	346.31	299,954.57	31,442.40	0.00	0.00	0.00	0.00	331,396.97	315,675.77
18	TOTAL BAYSIDE POWER STATION UNIT 1		56,479,904.98	10,459,852.05	(11,982,671.62)	(1,140,007.36)	0.00	(3,423.03)	53,893,654.73	52,634,586.77
19	Structures and Improvements	341.32	4,376,483.98	598,397.64	0.00	(1,898.45)	0.00	0.00	4,972,983.17	4,675,458.86
20	Boiler Plant Equipment	342.32	10,947,018.39	2,752,824.43	(62,539.57)	0.00	0.00	1,896.66	13,639,199.91	12,292,258.12
21	Turbogenerator Units	343.32	39,430,096.07	8,549,407.26	(75,432.50)	0.00	0.00	7,021.63	47,911,092.46	43,655,484.94
22	Accessory Electric Equipment	345.32	5,522,358.48	1,251,826.92	0.00	0.00	0.00	3,000.00	6,777,186.40	6,150,580.83
23	Misc. Power Plant Equipment	346.32	326,728.89	39,461.52	0.00	0.00	0.00	0.00	366,190.41	346,459.85
24	TOTAL BAYSIDE POWER STATION UNIT 2		60,602,686.81	13,191,917.77	(137,972.07)	(1,898.45)	0.00	11,918.29	73,666,652.35	67,120,242.19
26	TOTAL BAYSIDE POWER STATION		$143,276,710.66	$26,897,987.72	($13,042,489.67)	($1,355,947.37)	$49,704.00	$249.85	$155,826,215.19	$146,608,627.73
	POLK POWER COMMON									
27	Structures and Improvements	341.80	$18,314,404.05	$1,479,025.39	($236,082.15)	$0.00	$0.00	$231.69	$19,557,579.18	$18,873,230.21
28	Boiler Plant Equipment	342.80	693,524.57	33,151.37	(26,688.96)	0.00	0.00	0.00	699,986.96	689,614.50
29	Turbogenerator Units	343.80	903,430.00	48,435.32	0.00	0.00	0.00	(30.78)	951,834.54	927,675.47
30	Accessory Electric Equipment	345.80	600,927.01	39,588.96	0.00	0.00	0.00	0.00	640,515.97	620,721.49
31	Misc. Power Plant Equipment	346.80	314,743.96	17,588.04	(6,702.56)	0.00	0.00	0.00	325,629.42	318,393.26
32	TOTAL POLK POWER COMMON		20,827,029.59	1,617,789.08	(269,473.71)	0.00	0.00	201.11	22,175,546.07	21,429,634.92
33	Structures and Improvements	341.81	9,290,341.62	1,148,910.70	(224,610.23)	0.00	0.00	(133.66)	10,214,508.25	9,725,190.11
34	Boiler Plant Equipment	342.81	73,636,416.10	7,719,736.35	(1,879,028.41)	1,079.37	0.00	(401.64)	79,477,801.57	76,266,198.15
35	Turbogenerator Units	343.81	50,951,533.36	7,955,952.81	(182,127.92)	0.00	0.00	247.02	58,745,605.29	54,608,599.92
36	Accessory Electric Equipment	345.81	22,219,199.25	1,803,190.37	(33,579.85)	0.00	0.00	0.00	23,988,809.77	23,097,343.37
37	Misc. Power Plant Equipment	346.81	373,670.79	179,146.84	0.00	(199,992.41)	0.00	(34.68)	343,790.54	354,823.47
38	TOTAL POLK POWER UNIT #1		156,471,161.14	18,797,937.07	(2,299,346.39)	(198,913.04)	0.00	(323.36)	172,770,515.42	164,252,155.03

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1	Structures and Improvements	341.82	417,612.53	56,379.60	0.00	0.00	0.00	0.00	473,992.13	445,802.33
2	Boiler Plant Equipment	342.82	246,409.87	28,798.82	0.00	0.00	0.00	(28.36)	275,180.33	260,834.91
3	Turbogenerator Units	343.82	6,697,311.19	2,103,220.44	0.00	0.00	0.00	0.00	10,800,531.63	9,748,921.41
4	Accessory Electric Equipment	345.82	3,439,352.56	479,524.08	0.00	0.00	0.00	0.00	3,918,876.64	3,679,114.60
5	Misc. Power Plant Equipment	346.82	36,027.71	4,849.80	0.00	0.00	0.00	0.00	40,877.51	38,452.61
6	TOTAL POLK POWER UNIT #2		12,836,713.86	2,672,772.74	0.00	0.00	0.00	(28.36)	15,509,458.24	14,173,125.86
7	Structures and Improvements	341.83	1,366,881.96	268,763.52	0.00	0.00	0.00	0.00	1,635,645.48	1,501,263.72
8	Boiler Plant Equipment	342.83	219,942.30	33,536.74	0.00	0.00	0.00	28.36	253,507.40	236,685.04
9	Turbogenerator Units	343.83	8,634,650.96	1,674,537.16	(100,283.49)	0.00	0.00	0.00	10,608,904.63	9,687,225.72
10	Accessory Electric Equipment	345.83	1,734,379.69	271,941.00	0.00	0.00	0.00	0.00	2,006,320.69	1,870,350.19
11	Misc. Power Plant Equipment	346.83	53,536.04	12,554.28	0.00	0.00	0.00	0.00	66,090.32	59,813.18
12	TOTAL POLK POWER UNIT #3		12,209,390.95	2,461,332.70	(100,283.49)	0.00	0.00	28.36	14,570,468.52	13,355,337.84
13	Structures and Improvements	341.84	0.00	110,809.13	0.00	0.00	0.00	20,022.78	130,831.91	52,204.43
14	Boiler Plant Equipment	342.84	0.00	46,589.72	0.00	0.00	0.00	7,690.46	54,280.18	21,674.93
15	Turbogenerator Units	343.84	1,139,390.18	1,073,931.21	0.00	0.00	0.00	(50,955.95)	2,162,365.44	1,699,027.51
16	Accessory Electric Equipment	345.84	0.00	117,652.84	0.00	0.00	0.00	18,810.67	136,463.51	55,739.27
17	Misc. Power Plant Equipment	346.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	TOTAL POLK POWER UNIT #4		1,139,390.18	1,348,982.70	0.00	0.00	0.00	(4,431.64)	2,483,941.04	1,828,646.14
19	Structures and Improvements	341.85	0.00	62,468.32	0.00	0.00	0.00	20,045.86	82,514.18	18,432.11
20	Boiler Plant Equipment	342.85	0.00	24,494.76	0.00	0.00	0.00	7,269.12	31,763.88	7,152.19
21	Turbogenerator Units	343.85	1,008,999.10	1,242,879.16	0.00	0.00	0.00	(50,800.50)	2,201,077.76	1,680,262.21
22	Accessory Electric Equipment	345.85	0.00	62,097.26	0.00	0.00	0.00	18,041.79	80,139.07	18,074.06
23	Misc. Power Plant Equipment	346.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	TOTAL POLK POWER UNIT #5		1,008,999.10	1,391,939.52	0.00	0.00	0.00	(5,423.73)	2,395,514.89	1,723,920.56
25	POLK POWER TOOLS AMORTIZATION	346.87	561,782.06	126,919.87	(283,180.11)	0.00	0.00	0.00	405,521.82	493,151.69
26	TOTAL POLK POWER STATION		$205,054,466.88	$28,417,873.68	($2,852,283.70)	($198,913.04)	$0.00	($9,977.82)	$230,310,966.00	$217,255,972.03
27	CITY OF TAMPA PRIME MOVERS	343.90	$1,908,576.59	$292,434.60	$0.00	$0.00	$0.00	$0.00	$2,201,011.19	$2,054,793.89
28	OTHER DISMANTLING ACCRUAL	108.03	15,126,827.00	497,534.00	0.00	0.00	0.00	(111,593.67)	15,512,767.13	15,349,840.73
29	TOTAL OTHER PRODUCTION		$440,786,967.36	$56,699,632.74	($16,117,505.69)	($2,003,434.39)	$468,543.64	($20,153,701.83)	$461,882,481.63	$453,468,223.01
30	TOTAL PRODUCTION PLANT		$1,107,339,412.26	$94,223,390.13	($56,735,306.66)	($19,005,302.40)	$1,499,286.77	($20,259,393.05)	$1,107,002,076.86	$1,096,206,667.43

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	TRANSMISSION PLANT									
1	LAND RIGHTS	350.01	$3,043,420.77	$180,749.02	($220.06)	$220.06	$0.00	$0.00	$3,224,169.79	$3,132,781.54
2	STRUCTURES & IMPROVEMENTS	352.00	700,842.97	68,010.32	(24,367.39)	0.00	0.00	66.04	744,531.94	718,160.13
3	STATION EQUIPMENT	353.00	50,500,733.45	4,856,650.75	(3,105,654.14)	(256,722.70)	1,598,429.86	(331,960.62)	53,264,127.60	52,245,376.91
4	TOWERS & FIXTURES	354.00	3,713,585.02	102,591.00	0.00	0.00	0.00	0.00	3,816,176.02	3,764,880.52
5	POLES & FIXTURES	355.00	44,230,850.19	5,423,034.25	(1,371,923.04)	(273,014.99)	111,784.88	58.58	48,120,789.87	46,011,523.05
6	OVERHEAD CONDUCTORS & DEVICES	356.00	40,921,682.05	3,644,075.45	(1,236,077.90)	(387,461.05)	98,067.53	(288.79)	43,039,997.29	41,962,215.29
7	CLEARING RIGHTS-OF-WAY	356.01	1,188,726.69	42,211.92	0.00	0.00	0.00	0.00	1,230,938.61	1,209,832.65
8	UNDERGROUND CONDUIT	357.00	1,360,001.10	60,065.76	0.00	0.00	0.00	0.00	1,420,066.86	1,390,033.98
9	UNDERGROUND CONDUCTORS & DEVICES	358.00	2,406,731.72	168,713.76	0.00	0.00	0.00	0.00	2,575,445.48	2,491,088.60
10	ROADS AND TRAILS	359.00	1,170,480.41	103,970.42	(21,575.71)	0.00	0.00	0.00	1,252,855.12	1,209,499.15
11	TOTAL TRANSMISSION PLANT		$149,237,034.37	$14,852,072.65	($5,759,238.24)	($916,978.68)	$1,808,273.27	($332,084.79)	$158,689,096.58	$154,135,391.82
	DISTRIBUTION PLANT									
12	LAND RIGHTS	360.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13	STRUCTURES & IMPROVEMENTS	361.00	526,155.56	49,100.43	(12,763.05)	(4.72)	0.00	(70.23)	562,417.99	544,782.13
14	STATION EQUIPMENT	362.00	47,377,145.03	4,079,384.62	(2,987,406.44)	(381,533.37)	220,385.99	(331.61)	48,197,644.12	48,246,958.24
15	POLES, TOWERS & FIXTURES	364.00	94,786,333.82	9,293,186.91	(1,604,879.19)	(6,626,266.13)	116,096.10	(1.91)	95,964,469.54	93,401,264.73
16	OVERHEAD CONDUCTORS & DEVICES	365.00	102,382,508.22	6,840,800.45	(1,395,843.34)	(816,039.55)	132,161.23	0.00	107,328,687.01	104,659,025.46
17	UNDERGROUND CONDUIT	366.00	35,621,740.85	3,041,525.13	(193,446.87)	(153,379.81)	613.15	0.00	38,317,052.45	37,003,902.26
18	UNDERGROUND CONDUCTORS & DEVICES	367.00	56,516,930.26	6,012,176.51	(2,205,221.24)	(387,726.55)	74,600.29	(279.40)	60,030,479.89	57,090,351.97
19	LINE TRANSFORMERS	368.00	150,601,400.16	15,480,429.36	(9,511,478.79)	(385,082.95)	3,773,113.59	0.00	159,558,381.50	155,160,338.09
20	OVERHEAD SERVICES	369.01	23,099,687.70	2,124,639.90	(105,354.66)	(174,599.22)	3,781.99	0.00	24,948,155.77	24,008,869.93
21	UNDERGROUND SERVICE	369.02	35,787,342.08	3,301,264.78	(6,951.74)	(8,563.20)	3,995.33	0.00	39,075,067.25	37,415,414.96
22	METERS	370.00	21,156,928.04	4,122,547.35	(5,047,259.62)	(3,066,440.84)	64,688.92	0.00	17,230,443.85	20,214,926.05
23	STREET LIGHTING & SIGNAL SYSTEMS	373.00	83,683,656.49	7,716,115.85	(1,119,162.04)	(46,650.91)	40,961.15	0.00	70,274,920.54	86,935,255.46
24	TOTAL DISTRIBUTION PLANT		$631,719,828.25	$62,061,171.31	($23,101,766.63)	($12,893,207.21)	$4,432,377.74	($683.35)	$662,507,719.91	$644,883,189.18
	GENERAL PLANT									
25	STRUCTURES & IMPROVEMENTS	390.00	$27,045,675.68	$2,569,755.94	($687,269.99)	($118,641.00)	$0.00	$106,536.31	$28,736,056.94	$27,760,240.78
26	OFFICE FURNITURE & EQUIPMENT	391.01	2,769,129.36	685,386.30	(1,612,852.34)	0.00	0.00	0.00	1,841,663.32	2,605,231.10
27	COMPUTER EQUIPMENT	391.02	12,346,572.36	4,011,077.71	(7,971,950.97)	0.00	0.00	0.00	8,385,697.10	9,284,744.49
28	LIGHT TRUCKS - Energy Delivery	392.01	1,417,862.11	549,111.74	183,579.82	0.00	61,711.64	(50,487.11)	2,161,778.00	2,018,394.21
29	MEDIUM TRUCKS - Energy Delivery	392.03	6,499,004.84	653,322.93	(265,543.85)	0.00	23,537.50	0.00	7,110,321.42	6,781,505.24
30	HEAVY TRUCKS - Energy Delivery	392.04	412,791.81	55,091.39	(52,904.87)	0.00	2,275.00	0.00	417,253.33	418,374.11
31	LIGHT TRUCKS - Energy Supply	392.11	330,262.35	119,650.62	(145,734.54)	0.00	9,475.00	50,693.07	364,346.50	349,623.16
32	MEDIUM TRUCKS - Energy Supply	392.13	386,638.63	37,200.99	(181,710.63)	0.00	10,710.00	305.41	275,142.40	386,656.21
33	HEAVY TRUCKS - Energy Supply	392.14	77,578.05	16,964.71	(47,598.12)	0.00	3,150.00	0.00	50,094.64	61,964.01
34	STORES EQUIPMENT	393.00	0.00	(1,825.60)	0.00	0.00	20,795.00	(18,969.40)	0.00	11,415.15
35	TOOLS, SHOP & GARAGE EQUIPMENT	394.00	2,926,209.91	945,139.62	(1,386,528.39)	0.00	0.00	18,969.40	2,521,789.73	2,694,652.89
36	LABORATORY EQUIPMENT	395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	POWER OPERATED EQUIPMENT	396.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	COMMUNICATION EQUIPMENT	397.00	9,482,970.26	2,429,411.86	(2,734,246.03)	(5,321.93)	371.25	57.38	9,173,242.79	9,515,731.36
39	ENERGY MANAGEMENT SYSTEM	397.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	COMMUNICATION EQUIPMENT- FIBER	397.25	9,184,602.63	1,430,921.91	(43,513.52)	(3.13)	0.00	0.00	10,572,007.89	9,867,220.87
41	MISCELLANEOUS EQUIPMENT	398.00	85,551.46	28,390.35	0.00	0.00	0.00	0.00	113,941.82	99,746.64
42	TOTAL GENERAL PLANT		$72,966,848.55	$13,729,600.48	($15,265,277.54)	($123,966.06)	$132,025.39	$107,105.06	$71,523,335.88	$71,855,500.20

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Line No.	ACCOUNT TITLE	ACCOUNT NUMBER	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
1	SEBRING ACQUISITION ADJUSTMENT	108.04	$2,963,858.64	($423,408.00)	$0.00	$0.00	$0.00	$0.00	$2,540,450.64	$2,752,154.00
2	TOTAL DEPRECIABLE PLT BALANCE		$1,964,226,982.07	$184,242,826.57	($100,944,609.46)	($32,649,464.35)	$7,871,963.17	($20,485,026.13)	$2,002,262,681.87	$1,969,832,902.62
	NON-DEPRECIABLE PROPERTY									
3	LAND-PRODUCTION	310.00	$0.00	$0.00	$0.00	$0.00	$14,175.00	$0.00	$14,175.00	$611.32
4	LAND-OTHER PRODUCTION (NOTE 1)	340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	LAND-TRANSMISSION	350.00	0.00	0.00	(593.52)	15,593.52	0.00	0.00	15,000.00	3,444.61
6	LAND-DISTRIBUTION	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	LAND-GENERAL	389.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	TOTAL NON-DEPRECIABLES		$0.00	$0.00	($593.52)	$15,593.52	$14,175.00	$0.00	$29,175.00	$4,055.93
	MISCELLANEOUS INTANGIBLES									
9	SOFTWARE	303.00	$6,468,821.41	$2,786,352.84	($3,267,615.24)	$0.00	$0.00	$0.00	$5,987,559.01	$6,219,542.74
10	ASSET RETIREMENT OBLIGATIONS	108.05	546,819.55	206,490.88	0.00	0.00	0.00	0.00	753,310.43	573,787.00
11	TOTAL MISCELLANEOUS INTANGIBLES		$9,015,640.96	$2,992,843.72	($3,267,615.24)	$0.00	$0.00	$0.00	$8,740,869.44	$8,793,329.74
12	TOTAL ELECTRIC PLANT IN SERVICE		$1,973,242,623.03	$187,235,670.29	($104,212,818.22)	($32,633,900.83)	$7,886,138.17	($20,485,026.13)	$2,011,032,726.31	$1,978,630,288.30

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Line No.	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS OR TRANSFERS	ACCUMULATED DEPRECIATION END OF YEAR	13 MONTH AVERAGE
1	TOTAL STEAM PRODUCTION	$686,550,444.90	$35,523,757.39	($40,677,800.96)	($17,001,868.01)	$1,030,743.13	($105,681.22)	$645,319,595.23	$642,738,444.42
2	TOTAL OTHER PRODUCTION	440,788,967.36	58,699,632.74	(16,117,525.89)	(2,003,434.39)	468,543.64	(20,153,701.63)	461,682,481.63	453,468,223.01
3	TOTAL PRODUCTION PLANT	1,107,339,412.26	94,223,390.13	-56,795,326.85	-19,005,302.40	1,499,286.77	-20,259,383.05	1,107,002,076.86	1,096,206,667.43
4	TRANSMISSION PLANT	149,237,034.37	14,652,072.65	-5,759,238.24	-918,978.68	1,808,273.27	-332,084.79	158,689,098.58	154,135,391.82
5	DISTRIBUTION PLANT	631,719,628.25	62,061,171.31	-23,101,768.83	-12,603,207.21	4,432,377.74	-683.35	662,507,719.91	644,883,189.18
6	GENERAL PLANT	72,966,848.55	13,729,800.48	-15,288,277.54	-123,966.06	132,025.39	107,105.06	71,523,335.88	71,856,500.20
7	TOTAL DEPRECIABLE PLANT	1,964,226,982.07	184,242,826.57	-100,944,609.46	-32,649,454.35	7,871,963.17	-20,485,026.13	2,002,262,881.87	1,969,832,902.62
8	NON-DEPRECIABLE PLANT	0.00	0.00	-593.52	15,593.52	14,175.00	0.00	29,175.00	4,055.93
9	INTANGIBLES	9,015,640.96	2,992,843.72	-3,267,815.24	0.00	0.00	0.00	8,740,669.44	8,793,329.74
10	TOTAL ASSET RETIREMENT OBLIGATIONS	546,819.55	206,490.88	0.00	0.00	0.00	0.00	753,310.43	573,787.00
11	TOTAL PLANT BALANCE	$1,973,242,623.03	$187,235,670.29	($104,212,618.22)	($32,633,860.63)	$7,886,138.17	($20,485,026.13)	$2,011,032,726.31	$1,978,630,288.30

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		STEAM PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMMON							
5	31140	Structures and Improvements	2.0	84,337,495	63,204,599	(1,140,327)	836,222	147,237,989	90,373,433
6	31240	Boiler Plant Equipment	2.6	93,233,535	1,894,689	(391,604)	-	94,736,620	94,073,474
7	31440	Turbogenerator Units	1.8	4,630,089	(14,267)	-	-	4,615,823	4,627,981
8	31540	Accessory Electric Equipment	3.0	17,426,604	1,186,701	(183,991)	31,197	18,460,510	17,897,075
9	31640	Misc. Power Plant Equipment	3.1	5,547,044	887,586	(83,618)	-	6,351,013	5,751,593
10		TOTAL BIG BEND COMMON		205,174,768	67,159,308	(1,799,541)	867,419	271,401,954	212,723,556
11									
12		BIG BEND UNIT 1							
13	31141	Structures and Improvements	1.4	8,029,406	(15,602)	-	-	8,013,804	8,019,805
14	31241	Boiler Plant Equipment	3.3	79,049,173	84,898	(421,799)	-	78,712,272	78,773,201
15	31441	Turbogenerator Units	2.5	31,466,051	729,575	(10,864)	-	32,184,762	31,902,236
16	31541	Accessory Electric Equipment	2.5	8,591,766	-	-	-	8,591,766	8,591,766
17	31641	Misc. Power Plant Equipment	1.2	667,169	-	-	-	667,169	667,169
18		TOTAL BIG BEND UNIT 1		127,803,565	798,870	(432,663)	-	128,169,773	127,954,176
19									
20		BIG BEND UNIT 2							
21	31142	Structures and Improvements	1.6	7,943,417	25,469,441	-	-	33,412,858	15,794,847
22	31242	Boiler Plant Equipment	3.1	67,564,316	78,593,452	(1,352,663)	-	144,805,105	95,905,584
23	31442	Turbogenerator Units	2.5	30,164,740	8,183,133	(6,622)	-	38,341,252	34,304,467
24	31542	Accessory Electric Equipment	2.5	8,208,714	21,281,508	(10,053)	-	29,480,169	15,953,295
25	31642	Misc. Power Plant Equipment	2.0	518,285	960,548	-	-	1,478,834	813,211
26		TOTAL BIG BEND UNIT 2		114,399,472	134,488,082	(1,369,338)	-	247,518,217	162,771,403
27									
28		BIG BEND UNIT 3							
29	31143	Structures and Improvements	1.2	18,510,129	18,387,438	-	-	36,897,567	21,949,714
30	31243	Boiler Plant Equipment	2.6	215,189,876	(27,019,524)	(6,383,590)	-	181,786,763	205,941,143
31	31443	Turbogenerator Units	1.8	44,774,689	174,899	(3,260,635)	-	41,688,954	42,295,027
32	31543	Accessory Electric Equipment	2.5	20,040,045	14,031,691	(233,715)	-	33,838,020	23,262,382
33	31643	Misc. Power Plant Equipment	2.7	1,212,892	824,684	-	-	2,037,576	1,403,204
34		TOTAL BIG BEND UNIT 3		299,727,631	6,399,187	(9,877,939)	-	296,248,879	294,851,469
35									
36									
37									
38									

39 Totals may be affected due to rounding.

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SCHEDULE B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BIG BEND UNIT 4							
3	31144	Structures and Improvements	1.4	78,558,873	(65,916)	(15,960)	-	78,476,996	78,481,327
4	31244	Boiler Plant Equipment	2.4	265,380,545	(8,170,622)	(831,553)	-	256,378,371	260,445,196
5	31444	Turbogenerator Units	2.0	82,327,377	55,757	(31,975)	-	82,351,159	82,344,490
6	31544	Accessory Electric Equipment	2.1	54,997,738	2,368	-	-	55,000,106	54,999,711
7	31644	Misc. Power Plant Equipment	1.7	6,096,163	-	-	-	6,096,163	6,096,163
8		TOTAL BIG BEND UNIT 4		487,360,696	(8,178,413)	(879,488)	-	478,302,795	482,366,886
9									
10		BIG BEND UNIT 4 FGD							
11	31145	Structures and Improvements	1.5	21,865,431	518,984	-	-	22,384,415	22,125,328
12	31245	Boiler Plant Equipment	2.3	160,315,273	4,817,089	(4,113,089)	-	161,019,273	160,441,274
13	31445	Turbogenerator Units	0.0	-	-	-	-	-	-
14	31545	Accessory Electric Equipment	2.1	18,403,430	223,054	-	-	18,626,484	18,625,829
15	31645	Misc. Power Plant Equipment	2.0	747,751	-	-	-	747,751	747,751
16		TOTAL BIG BEND UNIT 4 FGD		201,331,886	5,559,127	(4,113,089)	-	202,777,923	201,940,181
17									
18		BIG BEND UNIT 1 & 2 FGD							
19	31146	Structures and Improvements	2.6	12,700,377	-	-	-	12,700,377	12,700,377
20	31246	Boiler Plant Equipment	2.9	59,417,668	139,410	(32,995)	-	59,524,083	59,455,836
21	31445	Turbogenerator Units	0.0	-	-	-	-	-	-
22	31546	Accessory Electric Equipment	3.3	8,536,263	-	-	-	8,536,263	8,536,263
23	31646	Misc. Power Plant Equipment	2.5	1,779,904	-	-	-	1,779,904	1,779,904
24		TOTAL BIG BEND UNIT 1 & 2 FGD		82,434,211	139,410	(32,995)	-	82,540,627	82,472,380
25									
26	31647	BIG BEND TOOLS - AMORT	14.3	2,284,043	149,219	(225,716)	-	2,207,546	2,202,990
27									
28		TOTAL BIG BEND POWER STATION		1,520,516,272	206,514,790	(18,730,768)	867,419	1,709,167,713	1,567,283,043
29									
30		MISC COMMON							
31	31100	STRUCTURES & IMPROVEMENTS	0.0	-	-	-	-	-	-
32	31101	STRUCTURES & IMPROVEMENTS MISC	3.5	1,064,189	761,364	-	(1,581,092)	244,461	740,343
33	31601	MISC. POWER PLANT EQUIPMENT	3.5	7,465	-	-	(7,465)	-	4,594
34	31617	MISC. POWER PLANT EQUIPMENT - AMORT	14.3	1,042,603	129,322	11,614	(939,068)	244,470	754,254
35	31130	Str & Improvements-BPC	0.0	-	-	-	-	-	-
36	31630	Misc Power Plant Eq-BPC	0.0	-	-	-	-	-	-
37		TOTAL MISC COMMON		2,114,257	890,685	11,614	(2,527,625)	488,931	1,499,191
38									
39		TOTAL STEAM PRODUCTION		1,522,630,529	207,405,475	(18,719,154)	(1,660,206)	1,709,656,644	1,568,782,233
40									

41 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 3 of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		OTHER PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMBUSTION TURBINE 1							
5	34141	Structures and Improvements	0.0	82,829	-	(64,357)	(18,472)	-	25,486
6	34241	Fuel Holders, Producers and Accessories	0.0	113,663	-	(113,663)	-	-	34,973
7	34341	Prime Movers	0.0	1,274,924	-	(1,274,924)	-	-	392,284
8	34541	Accessory Electric Equipment	0.0	264,922	-	(264,922)	-	-	81,515
9	34641	Misc. Power Plant Equipment	0.0	2,642	-	(2,642)	-	-	813
10		TOTAL BIG BEND COMBUSTION TURBINE 1		1,738,980	-	(1,720,508)	(18,472)	-	535,071
11									
12		BIG BEND COMBUSTION TURBINE 2 & 3							
13	34142	Structures and Improvements	0.0	817,750	-	-	(817,750)	-	125,808
14	34242	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	-
15	34342	Prime Movers	0.0	-	-	-	-	-	-
16	34542	Accessory Electric Equipment	0.0	31,197	-	-	(31,197)	-	4,800
17	34642	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
18		TOTAL BIG BEND COMBUSTION TURBINE 2 & 3		848,947	-	-	(848,947)	-	130,607
19									
20		BIG BEND COMBUSTION TURBINE #4							
21	34144	Structures and Improvements							
22	34244	Boiler Plant Equipment							
23	34344	Turbogenerator Units	4.3	-	41,180,282	-	-	41,180,282	15,514,888
24	34544	Accessory Electric Equipment							
25	34644	Misc. Power Plant Equipment							
26		TOTAL BIG BEND COMBUSTION TURBINE #4		-	41,180,282	-	-	41,180,282	15,514,888
27									
28		TOTAL BIG BEND POWER STATION		2,587,927	41,180,282	(1,720,508)	(867,419)	41,180,282	16,180,566
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39	Totals may be affected due to rounding.								

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		PHILLIPS POWER STATION							
3	34128	Structures and Improvements	3.4	9,493,041	14,750	(17,807)	-	9,489,984	9,512,419
4	34228	Fuel Holders, Producers and Accessories	3.0	23,433,409	-	-	-	23,433,409	23,433,409
5	34328	Prime Movers	3.7	20,875,958	117,439	(98,046)	-	20,895,351	20,880,871
6	34528	Accessory Electric Equipment	3.5	5,837,214	50,180	-	-	5,887,394	5,852,100
7	34628	Misc. Power Plant Equipment	4.2	666,705	(12,637)	-	-	654,068	660,925
8									
9		TOTAL PHILLIPS POWER STATION		60,306,327	169,732	(115,854)	-	60,360,205	60,339,724
10									
11		POLK POWER STATION							
12		POLK COMMON							
13	34180	Structures and Improvements	2.3	64,337,959	-	-	-	64,337,959	64,337,959
14	34280	Fuel Holders, Producers and Accessories	2.2	1,501,326	72,226	-	-	1,573,552	1,506,882
15	34380	Prime Movers	2.0	2,411,777	-	-	-	2,411,777	2,411,777
16	34580	Accessory Electric Equipment	2.4	1,649,541	109,722	-	-	1,759,263	1,670,062
17	34680	Misc. Power Plant Equipment	2.2	798,064	-	-	-	798,064	798,064
18		TOTAL POLK POWER COMMON		70,698,667	181,947	-	-	70,880,615	70,724,745
19									
20		POLK UNIT 1							
21	34181	Structures and Improvements	2.5	46,175,276	635,514	(204,925)	-	46,605,864	46,498,418
22	34281	Fuel Holders, Producers and Accessories	3.4	228,180,642	9,561,923	(4,613,151)	-	233,129,414	231,194,919
23	34381	Prime Movers	6.4	124,388,148	5,582,371	(180,291)	-	129,790,228	126,583,100
24	34581	Accessory Electric Equipment	3.1	58,333,242	84,020	(108,554)	-	58,308,708	58,340,664
25	34681	Misc. Power Plant Equipment	3.4	5,049,534	154,675	(57,994)	-	5,146,215	5,107,025
26		TOTAL POLK UNIT 1		462,126,841	16,018,503	(5,164,915)	-	472,980,429	467,724,125
27									
28		POLK UNIT 2							
29	34182	Structures and Improvements	2.7	2,088,136	-	-	-	2,088,136	2,088,136
30	34282	Fuel Holders, Producers and Accessories	2.9	986,713	310,609	-	-	1,297,322	1,045,409
31	34382	Prime Movers	7.6	27,673,968	-	-	-	27,673,968	27,673,968
32	34582	Accessory Electric Equipment	2.9	16,535,362	-	-	-	16,535,362	16,535,362
33	34682	Misc. Power Plant Equipment	2.8	173,210	-	-	-	173,210	173,210
34		TOTAL POLK UNIT 2		47,457,388	310,609	-	-	47,767,997	47,516,085
35									
36									
37									
38									

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		POLK UNIT 3							
3	34183	Structures and Improvements	2.6	10,337,092	-	-	-	10,337,092	10,337,092
4	34283	Fuel Holders, Producers and Accessories	2.9	1,162,800	-	-	-	1,162,800	1,162,800
5	34383	Prime Movers	6.2	30,351,264	(3,313)	-	-	30,347,952	30,338,339
6	34583	Accessory Electric Equipment	3.0	9,064,703	-	-	-	9,064,703	9,064,703
7	34683	Misc. Power Plant Equipment	2.9	432,910	-	-	-	432,910	432,910
8		TOTAL POLK UNIT 3		51,348,769	(3,313)	-	-	51,345,457	51,335,843
9									
10		POLK UNIT 4							
11	34184	Structures and Improvements	4.3	5,583,542	-	-	-	5,583,542	5,583,542
12	34284	Fuel Holders, Producers and Accessories	4.3	2,146,174	-	-	-	2,146,174	2,146,174
13	34384	Prime Movers	4.3	20,812,259	(4,581)	-	-	20,807,678	20,808,031
14	34584	Accessory Electric Equipment	4.3	5,082,686	-	-	-	5,082,686	5,082,686
15	34684	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
16		TOTAL POLK UNIT 4		33,624,662	(4,581)	-	-	33,620,081	33,620,433
17									
18		POLK UNIT 5							
19	34185	Structures and Improvements	4.3	5,594,195	-	-	-	5,594,195	5,594,195
20	34285	Fuel Holders, Producers and Accessories	4.3	2,034,174	-	-	-	2,034,174	2,034,174
21	34385	Prime Movers	4.3	20,043,640	125,593	(93,170)	-	20,076,063	20,071,075
22	34585	Accessory Electric Equipment	4.3	5,034,919	-	-	-	5,034,919	5,034,919
23	34685	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
24		TOTAL POLK UNIT 5		32,706,928	125,593	(93,170)	-	32,739,351	32,734,363
25									
26	34687	POLK POWER TOOLS - AMORT	14.3	812,028	190,897	-	-	1,002,925	899,950
27									
28		TOTAL POLK POWER STATION		698,775,284	16,819,657	(5,258,085)	-	710,336,855	704,555,545
29									
30		BAYSIDE POWER STATION							
31		BAYSIDE COMMON							
32	34130	Structures and Improvements	2.3	64,810,887	1,039,389	(130,521)	-	65,719,755	65,105,847
33	34230	Fuel Holders, Producers and Accessories	2.5	17,493,404	68,533	-	-	17,561,936	17,333,384
34	34330	Prime Movers	2.9	25,437,457	(53,678)	(18,056)	7,321	25,373,044	25,170,731
35	34530	Accessory Electric Equipment	4.3	11,693,221	379,447	-	-	12,072,668	11,567,718
36	34630	Misc. Power Plant Equipment	3.4	7,238,498	-	-	-	7,238,498	7,250,369
37		TOTAL BAYSIDE COMMON		126,673,467	1,433,691	(148,577)	7,321	127,965,902	126,428,050
38									

39 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 6 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE UNIT 1							
3	34131	Structures and Improvements	2.3	21,974,964	61,520	(25,000)	-	22,011,484	22,003,056
4	34231	Fuel Holders, Producers and Accessories	2.9	69,859,081	1,409,712	(15,718)	-	71,253,075	69,956,997
5	34331	Prime Movers	4.0	180,450,576	189,958	(53,629)	-	180,586,905	180,521,610
6	34531	Accessory Electric Equipment	3.2	32,519,763	-	-	-	32,519,763	32,519,763
7	34631	Misc. Power Plant Equipment	2.5	1,257,702	28,172	-	-	1,285,874	1,262,036
8		TOTAL BAYSIDE UNIT 1		306,062,086	1,689,362	(94,347)	-	307,657,101	306,263,462
9									
10		BAYSIDE UNIT 2							
11	34132	Structures and Improvements	2.3	26,017,381	-	(7,986)	-	26,009,395	26,011,852
12	34232	Fuel Holders, Producers and Accessories	2.9	95,317,346	86,813	(30,828)	-	95,373,331	95,366,337
13	34332	Prime Movers	3.9	220,645,160	48,416,512	(14,932,553)	-	254,129,119	251,456,136
14	34532	Accessory Electric Equipment	3.1	40,381,566	-	-	-	40,381,566	40,381,566
15	34632	Misc. Power Plant Equipment	2.6	1,517,756	-	-	-	1,517,756	1,517,756
16		TOTAL BAYSIDE UNIT 2		383,879,210	48,503,324	(14,971,367)	-	417,411,167	414,733,647
17									
18		BAYSIDE COMBUSTION TURBINE 3							
19	34133	Structures and Improvements							
20	34233	Fuel Holders, Producers and Accessories							
21	34333	Prime Movers	4.3	-	26,674,479	-	-	26,674,479	12,270,073
22	34533	Accessory Electric Equipment							
23	34633	Misc. Power Plant Equipment							
24		TOTAL BAYSIDE COMBUSTION TURBINE 3		-	26,674,479	-	-	26,674,479	12,270,073
25									
26		BAYSIDE COMBUSTION TURBINE 4							
27	34134	Structures and Improvements							
28	34234	Fuel Holders, Producers and Accessories							
29	34334	Prime Movers	4.3	-	26,674,478	-	-	26,674,478	12,270,073
30	34534	Accessory Electric Equipment							
31	34634	Misc. Power Plant Equipment							
32		TOTAL BAYSIDE COMBUSTION TURBINE 4		-	26,674,478	-	-	26,674,478	12,270,073
33									
34									
35									
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39 Totals may be affected due to rounding.

SCHEDULE B-7 — PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT — Page 7 of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE COMBUSTION TURBINE 5							
3	34135	Structures and Improvements	4.3	-	65,723	-	-	65,723	5,056
4	34235	Fuel Holders, Producers and Accessories							
5	34335	Prime Movers	4.3	-	39,988,733	-	-	39,988,733	26,651,087
6	34535	Accessory Electric Equipment							
7	34635	Misc. Power Plant Equipment							
8		TOTAL BAYSIDE COMBUSTION TURBINE 5		-	40,054,455	-	-	40,054,455	26,656,142
9									
10		BAYSIDE COMBUSTION TURBINE 6							
11	34136	Structures and Improvements							
12	34236	Fuel Holders, Producers and Accessories							
13	34336	Prime Movers	4.3	-	39,988,733	-	-	39,988,733	26,651,087
14	34536	Accessory Electric Equipment							
15	34636	Misc. Power Plant Equipment							
16		TOTAL BAYSIDE COMBUSTION TURBINE 6		-	39,988,733	-	-	39,988,733	26,651,087
17									
18		TOTAL BAYSIDE POWER STATION		816,614,762	185,018,523	(15,214,291)	7,321	986,426,315	925,272,534
19									
20	34390	CITY OF TAMPA PRIME MOVERS	4.5	6,498,548	-	-	-	6,498,548	6,498,548
21									
22		TOTAL OTHER PRODUCTION		1,584,782,848	243,188,194	(22,308,738)	(860,098)	1,804,802,205	1,712,846,918
23									
24		TOTAL PRODUCTION PLANT		3,107,413,377	450,593,669	(41,027,893)	(2,520,304)	3,514,458,850	3,281,629,151
25									
26									
27		TRANSMISSION PLANT							
28	35001	LAND RIGHTS	2.3	8,315,997	129,781	(8,569)	(4,013)	8,433,196	8,358,922
29	35200	STRUCTURES & IMPROVEMENTS	2.3	3,143,036	404,204	-	-	3,547,240	3,417,869
30	35300	STATION EQUIPMENT	2.5	197,944,938	24,322,101	(2,186,764)	744,413	220,824,689	209,525,040
31	35400	TOWERS & FIXTURES	2.4	4,274,628	(46)	-	-	4,274,582	4,274,625
32	35500	POLES & FIXTURES	4.4	129,577,372	20,383,527	(2,332,023)	(2,199)	147,626,677	137,715,772
33	35600	OVERHEAD CONDUCTORS & DEVICES	3.7	101,839,712	19,878,643	(3,293,960)	4,013	118,428,407	111,209,238
34	35601	CLEARING RIGHTS-OF-WAY	2.0	2,110,610	-	-	-	2,110,610	2,110,610
35	35700	UNDERGROUND CONDUIT	1.7	3,533,303	-	-	-	3,533,303	3,533,303
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2.4	7,029,741	-	(20,495)	-	7,009,246	7,021,858
37	35900	ROADS AND TRAILS	2.2	4,864,600	134,543	(13,913)	-	4,985,229	4,932,821
38									
39		TOTAL TRANSMISSION PLANT		462,633,937	65,252,752	(7,855,725)	742,214	520,773,179	492,100,058
40									

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		DISTRIBUTION PLANT							
3	36001	LAND RIGHTS							
4	36100	STRUCTURES & IMPROVEMENTS	2.4	2,095,521	168,797	-	-	2,264,318	2,189,818
5	36200	STATION EQUIPMENT	2.5	170,254,108	9,499,758	(1,570,825)	(751,734)	177,431,307	173,270,488
6	36400	POLES, TOWERS & FIXTURES	4.7	204,416,675	12,635,870	(1,581,892)	2,199	215,472,851	208,693,601
7	36500	OVERHEAD CONDUCTORS & DEVICES	3.3	212,376,106	4,387,396	(672,240)	-	216,091,262	214,055,888
8	36600	UNDERGROUND CONDUIT	2.0	156,008,490	2,335,654	(825,686)	-	157,518,459	156,078,210
9	36700	UNDERGROUND CONDUCTORS & DEVICES	3.2	193,108,937	10,268,142	(3,316,702)	-	200,060,378	196,071,977
10	36800	LINE TRANSFORMERS	4.2	377,466,641	29,139,730	(8,858,873)	-	397,747,497	388,093,288
11	36900	OVERHEAD SERVICES	3.1	69,466,890	1,609,619	(130,144)	-	70,946,365	70,573,063
12	36902	UNDERGROUND SERVICE	3.3	102,947,542	4,980,710	(62,559)	-	107,865,693	105,707,540
13	37000	METERS	6.3	67,853,617	4,641,394	(5,875,160)	-	66,619,852	67,955,635
14	37300	STREET LIGHTING & SIGNAL SYSTEMS	5.2	150,984,910	6,007,924	(843,532)	-	156,149,302	153,957,633
15									
16		TOTAL DISTRIBUTION PLANT		1,706,979,438	85,674,994	(23,737,613)	(749,535)	1,768,167,285	1,736,647,141
17									
18		GENERAL PLANT							
19	39000	STRUCTURES & IMPROVEMENTS	3.5	75,239,303	3,569,711	(167,931)	324,574	78,965,657	76,802,811
20	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	4,880,410	2,531,049	(621,790)	205,075	6,994,745	5,647,131
21	39102	COMPUTER EQUIPMENT - AMORT	25.0	14,455,420	3,967,059	(4,317,026)	-	14,105,453	14,380,830
22	39103	DATA HANDLING EQUIPMENT - AMORT	14.3	451,351	-	-	-	451,351	451,351
23	39104	MAINFRAME EQUIPMENT - AMORT	20.0	1,223,197	1,077,312	-	(205,075)	2,095,433	1,730,087
24	39202	LIGHT TRUCKS - ENERGY DELIVERY	12.6	4,421,437	533,083	(41,953)	(43,606)	4,868,962	4,473,945
25	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.9	17,153,080	1,089,060	(164,095)	-	18,078,045	17,722,455
26	39204	MEDIUM TRUCKS - ENERGY DELIVERY	7.8	777,973	252,420	(106,698)	(33,551)	890,144	888,388
27	39212	LIGHT TRUCKS - ENERGY SUPPLY	8.5	1,469,333	170,748	(204,661)	43,606	1,479,025	1,459,725
28	39213	HEAVY TRUCKS - ENERGY SUPPLY	5.9	549,297	-	(29,788)	-	519,510	526,384
29	39214	MEDIUM TRUCKS - ENERGY SUPPLY	5.7	276,072	-	(49,264)	33,551	260,359	258,824
30	39300	STORES EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
31	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.3	7,813,934	768,584	(501,094)	946,533	9,027,957	8,263,734
32	39500	LABORATORY EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
33	39600	POWER OPERATED EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
34	39700	COMMUNICATION EQUIPMENT - AMORT	14.3	16,321,331	2,449,696	(3,548,984)	5,487	15,227,530	16,321,436
35	39725	COMMUNICATION EQUIPMENT- FIBER	6.9	21,320,729	(24,421)	-	-	21,296,308	21,283,254
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	14.3	191,486	102,917	-	-	294,403	200,076
37									
38		TOTAL GENERAL PLANT		166,544,355	16,487,217	(9,753,284)	1,276,593	174,554,881	170,410,431
39									
40		TOTAL DEPRECIABLE PLANT		5,443,571,107	618,008,633	(82,374,514)	(1,251,032)	5,977,954,193	5,680,786,781

41 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 9 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-PRODUCTION	0.0	5,170,924	-	-	817,445	5,988,369	5,872,356
4	340's	LAND-OTHER PRODUCTION	0.0	20,803,821	-	-	(834,366)	19,969,456	20,097,819
5	35000	LAND-TRANSMISSION	0.0	9,294,738	1,646,795	-	-	10,941,533	10,584,508
6	36000	LAND-DISTRIBUTION	0.0	7,255,061	835,750	-	-	8,090,811	7,916,056
7	38900	LAND-GENERAL	0.0	3,269,709	-	-	16,921	3,286,630	3,276,217
8		TOTAL NON-DEPRECIABLE		45,794,254	2,482,545	-	-	48,276,799	47,746,957
9									
10									
11		INTANGIBLES							
12	30300	SOFTWARE - AMORT	20.0	14,415,075	17,956,413	(5,186,245)	1,251,032	28,436,275	24,585,509
13	30302	ASSET RETIREMENT COST - AMORT	0.0	7,100,117	-	-	-	7,100,117	7,100,117
14		TOTAL INTANGIBLES		21,515,192	17,956,413	(5,186,245)	1,251,032	35,536,392	31,685,626
15									
16									
17		TOTAL ELECTRIC PLANT IN SERVICE		5,510,880,553	638,447,591	(87,560,759)	-	6,061,767,385	5,760,219,364
18									
19									
20		ACQUISITION ADJUSTMENTS							
21	10804	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
22	11401	ACQUISITION ADJUSTMENT - OUC	0.0	3,506,386	-	-	-	3,506,386	3,506,386
23	11402	ACQUISITION ADJUSTMENT - FPL	0.0	778,193	-	-	-	778,193	778,193
24	11403	ACQUISITION ADJUSTMENT - UNION HALL	0.0	-	341,972	-	-	341,972	157,833
25		TOTAL ACQUISITION ADJUSTMENTS		4,284,579	341,972	-	-	4,626,551	4,442,412
26									
27									
28	102	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	117,212
29									
30									
31	10501	PROPERTY HELD FOR FUTURE USE	0.0	37,741,860	-	-	-	37,741,860	37,741,860
32									
33									
34		TOTAL ELECTRIC UTILITY PLANT		5,552,906,992	638,789,563	(87,560,759)	-	6,104,135,795	5,802,520,848
35									
36									
37									
38									

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 10 of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2									
3		TOTAL STEAM PRODUCTION		1,522,630,529	207,405,475	(18,719,154)	(1,660,206)	1,709,656,644	1,568,782,233
4									
5		TOTAL OTHER PRODUCTION		1,584,782,848	243,188,194	(22,308,738)	(860,098)	1,804,802,205	1,712,846,918
6									
7		TOTAL PRODUCTION PLANT		3,107,413,377	450,593,669	(41,027,893)	(2,520,304)	3,514,458,850	3,281,629,151
8									
9		TOTAL TRANSMISSION PLANT		462,633,937	65,252,752	(7,855,725)	742,214	520,773,179	492,100,058
10									
11		TOTAL DISTRIBUTION PLANT		1,706,979,438	85,674,994	(23,737,613)	(749,535)	1,768,167,285	1,736,647,141
12									
13		TOTAL GENERAL PLANT		166,544,355	16,487,217	(9,753,284)	1,276,593	174,554,881	170,410,431
14									
15		TOTAL DEPRECIABLE PLANT		5,443,571,107	618,008,633	(82,374,514)	(1,251,032)	5,977,954,193	5,680,786,781
16									
17		TOTAL NON-DEPRECIABLE		45,794,254	2,482,545	-	-	48,276,799	47,746,957
18									
19		TOTAL INTANGIBLES		21,515,192	17,956,413	(5,186,245)	1,251,032	35,536,392	31,685,626
20									
21		TOTAL ELECTRIC PLANT IN SERVICE		5,510,880,553	638,447,591	(87,560,759)	-	6,061,767,385	5,760,219,364
22									
23		TOTAL ACQUISITION ADJUSTMENTS		4,284,579	341,972	-	-	4,626,551	4,442,412
24									
25		ELECTRIC PLANT PURCHASED OR SOLD		-	-	-	-	-	117,212
26									
27		PROPERTY HELD FOR FUTURE USE		37,741,860	-	-	-	37,741,860	37,741,860
28									
29		TOTAL ELECTRIC UTILITY PLANT		5,552,906,992	638,789,563	(87,560,759)	-	6,104,135,795	5,802,520,848
30				-	-	-	-	-	-
31									
32									
33									
34									
35									
36									
37									
38									

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 1 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		STEAM PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMMON								
5	31140	Structures and Improvements	24,714,556	1,712,694	(1,140,327)	(523,581)	432,992	843,185	26,039,519	25,744,633
6	31240	Boiler Plant Equipment	32,590,946	2,444,474	(391,604)	(1,636,134)	-	-	33,007,682	32,815,817
7	31440	Turbogenerator Units	2,258,983	83,322	-	(75,917)	-	-	2,266,388	2,261,195
8	31540	Accessory Electric Equipment	11,184,826	535,504	(183,991)	(60,594)	-	31,197	11,506,941	11,382,696
9	31640	Misc. Power Plant Equipment	2,863,791	176,751	(83,618)	(204)	-	-	2,956,721	2,896,949
10		TOTAL BIG BEND COMMON	73,613,103	4,952,744	(1,799,541)	(2,296,429)	432,992	874,382	75,777,251	75,101,290
11										
12		BIG BEND UNIT 1								
13	31141	Structures and Improvements	5,233,648	112,284	-	(5,199)	-	-	5,340,733	5,286,146
14	31241	Boiler Plant Equipment	24,535,003	2,599,683	(421,799)	(3,728,837)	9,150	-	22,993,200	23,606,324
15	31441	Turbogenerator Units	14,974,607	796,967	(10,864)	(1,520,129)	18,172	-	14,258,754	14,576,757
16	31541	Accessory Electric Equipment	6,240,168	214,794	-	-	-	-	6,454,962	6,347,565
17	31641	Misc. Power Plant Equipment	468,902	8,006	-	(2,021)	-	-	474,887	472,749
18		TOTAL BIG BEND UNIT 1	51,452,327	3,731,735	(432,663)	(5,256,185)	27,322	-	49,522,536	50,289,541
19										
20		BIG BEND UNIT 2								
21	31142	Structures and Improvements	4,376,892	229,227	-	-	-	-	4,606,119	4,456,455
22	31242	Boiler Plant Equipment	11,068,124	2,846,749	(1,352,663)	(1,716,828)	-	-	10,845,382	11,052,736
23	31442	Turbogenerator Units	13,633,486	849,202	(6,622)	(451,351)	-	-	14,024,715	13,803,919
24	31542	Accessory Electric Equipment	5,144,694	370,651	(10,053)	-	-	-	5,505,292	5,279,049
25	31642	Misc. Power Plant Equipment	404,859	15,155	-	-	-	-	420,014	410,778
26		TOTAL BIG BEND UNIT 2	34,628,055	4,310,984	(1,369,338)	(2,168,179)	-	-	35,401,522	35,002,937
27										
28		BIG BEND UNIT 3								
29	31143	Structures and Improvements	9,799,465	248,449	-	-	-	-	10,047,914	9,911,406
30	31243	Boiler Plant Equipment	42,828,862	5,406,804	(6,383,590)	(433,927)	298,905	-	41,717,055	39,437,992
31	31443	Turbogenerator Units	23,388,118	762,220	(3,260,635)	(557,298)	545,278	-	20,877,683	21,071,139
32	31543	Accessory Electric Equipment	13,798,248	559,527	(233,715)	(24,065)	-	-	14,099,995	13,861,077
33	31643	Misc. Power Plant Equipment	526,871	36,459	-	-	-	-	563,331	543,674
34		TOTAL BIG BEND UNIT 3	90,341,564	7,013,459	(9,877,939)	(1,015,290)	844,183	-	87,305,977	84,825,288
35										
36										
37										
38										

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BIG BEND UNIT 4								
3	31144	Structures and Improvements	29,196,330	1,098,744	(15,960)	-	-	-	30,279,114	29,737,224
4	31244	Boiler Plant Equipment	104,301,552	6,258,818	(831,553)	(205,746)	-	-	109,523,073	106,711,317
5	31444	Turbogenerator Units	42,265,728	1,646,879	(31,975)	(66,087)	-	-	43,814,544	43,035,096
6	31544	Accessory Electric Equipment	19,122,079	1,154,993	-	-	-	-	20,277,072	19,699,573
7	31644	Misc. Power Plant Equipment	3,551,712	103,635	-	-	-	-	3,655,347	3,603,530
8		TOTAL BIG BEND UNIT 4	198,437,402	10,263,069	(879,488)	(271,833)	-	-	207,549,149	202,786,740
9										
10		BIG BEND UNIT 4 FGD								
11	31145	Structures and Improvements	10,833,629	331,556	-	-	-	-	11,165,185	10,998,710
12	31245	Boiler Plant Equipment	67,668,320	3,689,041	(4,113,089)	(135,137)	38,600	-	67,147,735	67,252,568
13	31445	Turbogenerator Units								
14	31545	Accessory Electric Equipment	10,774,953	391,141	-	-	-	-	11,166,094	10,970,223
15	31645	Misc. Power Plant Equipment	367,547	14,955	-	-	-	-	382,502	375,024
16		TOTAL BIG BEND UNIT 4 FGD	89,644,448	4,426,694	(4,113,089)	(135,137)	38,600	-	89,861,515	89,596,524
17										
18		BIG BEND UNIT 1 & 2 FGD								
19	31146	Structures and Improvements	4,410,925	330,210	-	-	-	-	4,741,135	4,576,030
20	31246	Boiler Plant Equipment	19,840,726	1,724,054	(32,995)	(7,382)	-	-	21,524,404	20,680,863
21	31445	Turbogenerator Units								
22	31546	Accessory Electric Equipment	3,341,009	281,697	-	-	-	-	3,622,706	3,481,858
23	31646	Misc. Power Plant Equipment	656,515	44,498	-	-	-	-	701,012	678,763
24		TOTAL BIG BEND UNIT 1 & 2 FGD	28,249,175	2,380,458	(32,995)	(7,382)	-	-	30,589,257	29,417,514
25										
26	31647	BIG BEND TOOLS - AMORT	1,097,152	371,743	(225,716)	-	-	-	1,243,180	1,151,720
27										
28		TOTAL BIG BEND POWER STATION	567,463,225	37,450,886	(18,730,768)	(11,150,436)	1,343,097	874,382	577,250,387	568,171,554
29										
30		MISC COMMON								
31	31100	STRUCTURES & IMPROVEMENTS								
32	31101	STRUCTURES & IMPROVEMENTS MISC	4,502,287	27,358	-	-	-	(4,528,682)	963	2,773,065
33	31601	MISC. POWER PLANT EQUIPMENT	375	174	-	-	-	(527)	22	286
34	31617	MISC. POWER PLANT EQUIPMENT - AMORT	520,410	120,512	11,614	-	-	(549,970)	102,566	400,812
35	31130	Str & Improvements-BPC	820	-	-	-	-	-	820	820
36	31630	Misc Power Plant Eq-BPC	(189,641)	-	-	-	-	-	(189,641)	(189,641)
37		TOTAL MISC COMMON	4,834,251	148,045	11,614	-	-	(5,079,179)	(85,270)	2,985,343
38										
39		TOTAL STEAM PRODUCTION	572,297,476	37,598,931	(18,719,154)	(11,150,436)	1,343,097	(4,204,797)	577,165,117	571,156,897
40										

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:
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Year Ending December 31, 2009
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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		OTHER PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMBUSTION TURBINE 1								
5	34141	Structures and Improvements	114,026	-	(64,357)	-	-	(25,435)	24,234	51,862
6	34241	Fuel Holders, Producers and Accessories	96,049	-	(113,663)	-	-	-	(17,613)	17,360
7	34341	Prime Movers	1,274,924	-	(1,274,924)	-	-	-	-	392,284
8	34541	Accessory Electric Equipment	245,305	-	(264,922)	-	-	-	(19,617)	61,897
9	34641	Misc. Power Plant Equipment	2,642	-	(2,642)	-	-	-	-	813
10		TOTAL BIG BEND COMBUSTION TURBINE 1	1,732,946	-	(1,720,508)	-	-	(25,435)	(12,997)	524,216
11										
12		BIG BEND COMBUSTION TURBINE 2 & 3								
13	34142	Structures and Improvements	817,750	-	-	-	-	(817,750)	-	125,808
14	34242	Fuel Holders, Producers and Accessories								
15	34342	Prime Movers	6	-	-	-	-	-	6	6
16	34542	Accessory Electric Equipment	31,197	-	-	-	-	(31,197)	-	4,800
17	34642	Misc. Power Plant Equipment								
18		TOTAL BIG BEND COMBUSTION TURBINE 2 & 3	848,953	-	-	-	-	(848,947)	6	130,613
19										
20		BIG BEND COMBUSTION TURBINE #4								
21	34144	Structures and Improvements								
22	34244	Boiler Plant Equipment								
23	34344	Turbogenerator Units	-	575,267	-	(5,891)	-	-	569,375	106,484
24	34544	Accessory Electric Equipment								
25	34644	Misc. Power Plant Equipment								
26		TOTAL BIG BEND COMBUSTION TURBINE #4	-	575,267	-	(5,891)	-	-	569,375	106,484
27										
28		TOTAL BIG BEND POWER STATION	2,581,899	575,267	(1,720,508)	(5,891)	-	(874,382)	556,384	761,313
29										
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39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

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Type of data shown:
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Year Ending December 31, 2009
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		PHILLIPS POWER STATION								
3	34128	Structures and Improvements	8,818,310	323,486	(17,807)	-	-	-	9,123,989	8,973,791
4	34228	Fuel Holders, Producers and Accessories	22,128,329	703,002	-	-	-	-	22,831,331	22,479,830
5	34328	Prime Movers	18,213,945	772,548	(98,046)	(500)	-	-	18,887,946	18,560,364
6	34528	Accessory Electric Equipment	5,518,828	204,721	-	-	-	-	5,723,549	5,621,053
7	34628	Misc. Power Plant Equipment	570,211	27,783	-	-	-	-	597,994	584,151
8										
9		TOTAL PHILLIPS POWER STATION	55,249,623	2,031,539	(115,854)	(500)	-	-	57,164,809	56,219,188
10										
11		POLK POWER STATION								
12		POLK COMMON								
13	34180	Structures and Improvements	19,557,579	1,479,773	-	-	-	-	21,037,352	20,297,466
14	34280	Fuel Holders, Producers and Accessories	699,987	33,029	-	(225)	-	-	732,791	716,385
15	34380	Prime Movers	951,835	48,235	-	(345)	-	-	999,725	975,773
16	34580	Accessory Electric Equipment	640,516	39,903	-	-	-	-	680,419	660,400
17	34680	Misc. Power Plant Equipment	325,629	17,557	-	-	-	-	343,187	334,408
18		TOTAL POLK POWER COMMON	22,175,546	1,618,498	-	(570)	-	-	23,793,474	22,984,431
19										
20		POLK UNIT 1								
21	34181	Structures and Improvements	10,214,508	1,162,237	(204,925)	-	-	-	11,171,820	10,693,313
22	34281	Fuel Holders, Producers and Accessories	79,477,802	7,855,146	(4,613,151)	(174,656)	1,530	-	82,546,670	81,320,882
23	34381	Prime Movers	58,745,605	8,084,214	(180,291)	165,669	-	-	66,815,197	62,742,905
24	34581	Accessory Electric Equipment	23,988,810	1,808,643	(108,554)	(324,940)	-	-	25,363,959	24,713,945
25	34681	Misc. Power Plant Equipment	343,791	173,528	(57,994)	-	-	-	459,324	401,540
26		TOTAL POLK UNIT 1	172,770,515	19,083,767	(5,164,915)	(333,927)	1,530	-	186,356,971	179,872,586
27										
28		POLK UNIT 2								
29	34182	Structures and Improvements	473,992	56,380	-	-	-	-	530,372	502,182
30	34282	Fuel Holders, Producers and Accessories	275,180	29,708	-	(186)	-	-	304,703	289,569
31	34382	Prime Movers	10,800,532	2,103,222	-	(3,959)	-	-	12,899,794	11,850,085
32	34582	Accessory Electric Equipment	3,918,877	479,526	-	-	-	-	4,398,402	4,158,639
33	34682	Misc. Power Plant Equipment	40,878	4,850	-	-	-	-	45,727	43,302
34		TOTAL POLK UNIT 2	15,509,458	2,673,685	-	(4,145)	-	-	18,178,998	16,843,778
35										
36										
37										
38										
39	Totals may be affected due to rounding.									

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		POLK UNIT 3								
3	34183	Structures and Improvements	1,635,645	268,764	-	-	-	-	1,904,410	1,770,028
4	34283	Fuel Holders, Producers and Accessories	253,507	33,721	-	(166)	-	-	287,062	270,282
5	34383	Prime Movers	10,608,905	1,880,927	-	(4,342)	-	-	12,485,490	11,546,942
6	34583	Accessory Electric Equipment	2,006,321	271,941	-	-	-	-	2,278,262	2,142,291
7	34683	Misc. Power Plant Equipment	66,090	12,554	-	-	-	-	78,645	72,368
8		TOTAL POLK UNIT 3	14,570,469	2,467,908	-	(4,508)	-	-	17,033,869	15,801,910
9										
10		POLK UNIT 4								
11	34184	Structures and Improvements	130,832	240,092	-	-	-	-	370,924	250,878
12	34284	Fuel Holders, Producers and Accessories	54,280	92,286	-	(307)	-	-	146,259	100,263
13	34384	Prime Movers	2,162,365	894,747	-	(2,977)	-	-	3,054,135	2,608,198
14	34584	Accessory Electric Equipment	136,464	218,556	-	-	-	-	355,019	245,741
15	34684	Misc. Power Plant Equipment								
16		TOTAL POLK UNIT 4	2,483,941	1,445,680	-	(3,284)	-	-	3,926,337	3,205,081
17										
18		POLK UNIT 5								
19	34185	Structures and Improvements	82,514	240,550	-	-	-	-	323,065	202,789
20	34285	Fuel Holders, Producers and Accessories	31,784	87,470	-	(291)	-	-	118,962	75,367
21	34385	Prime Movers	2,201,078	863,038	(93,170)	(12,189)	-	-	2,958,757	2,544,295
22	34585	Accessory Electric Equipment	80,139	216,501	-	-	-	-	296,641	188,390
23	34685	Misc. Power Plant Equipment								
24		TOTAL POLK UNIT 5	2,395,515	1,407,560	(93,170)	(12,480)	-	-	3,697,424	3,010,841
25										
26	34687	POLK POWER TOOLS - AMORT	405,784	141,678	-	-	-	-	547,462	478,733
27										
28		TOTAL POLK POWER STATION	230,311,228	28,838,777	(5,258,085)	(358,914)	1,530	-	253,534,535	242,197,360
29										
30		BAYSIDE POWER STATION								
31		BAYSIDE COMMON								
32	34130	Structures and Improvements	15,734,967	1,496,258	(130,521)	(7,578)	-	-	17,093,126	16,400,595
33	34230	Fuel Holders, Producers and Accessories	4,040,799	432,858	-	(2,513)	-	-	4,471,145	4,256,419
34	34330	Prime Movers	2,133,409	729,462	(18,056)	4,951	-	670	2,850,436	2,486,523
35	34530	Accessory Electric Equipment	3,666,787	495,602	-	-	-	-	4,162,389	3,915,417
36	34630	Misc. Power Plant Equipment	2,878,767	246,546	-	-	-	-	3,125,313	3,001,989
37		TOTAL BAYSIDE COMMON	28,454,729	3,400,727	(148,577)	(5,139)	-	670	31,702,409	30,060,943
38										

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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

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1										
2		BAYSIDE UNIT 1								
3	34131	Structures and Improvements	4,933,195	506,054	(25,000)	-	-	-	5,414,250	5,166,575
4	34231	Fuel Holders, Producers and Accessories	13,223,989	2,025,621	(15,718)	(12,974)	-	-	15,220,918	14,212,873
5	34331	Prime Movers	28,371,826	7,220,647	(53,629)	(25,783)	-	-	35,513,060	31,943,283
6	34531	Accessory Electric Equipment	7,033,248	1,040,632	-	-	-	-	8,073,880	7,553,564
7	34631	Misc. Power Plant Equipment	331,397	31,501	-	-	-	-	362,898	347,123
8		TOTAL BAYSIDE UNIT 1	53,893,655	10,824,455	(94,347)	(38,757)	-	-	64,585,006	59,223,418
9										
10		BAYSIDE UNIT 2								
11	34132	Structures and Improvements	4,972,983	598,277	(7,986)	(4,574)	-	-	5,558,700	5,263,297
12	34232	Fuel Holders, Producers and Accessories	13,639,200	2,765,607	(30,828)	(16,215)	-	-	16,357,765	14,999,371
13	34332	Prime Movers	47,911,092	9,798,102	(14,932,553)	(3,010,630)	-	-	39,766,012	36,223,901
14	34532	Accessory Electric Equipment	6,777,186	1,251,828	-	-	-	-	8,029,015	7,403,101
15	34632	Misc. Power Plant Equipment	366,190	39,462	-	-	-	-	405,652	385,921
16		TOTAL BAYSIDE UNIT 2	73,666,652	14,453,277	(14,971,367)	(3,031,418)	-	-	70,117,144	64,275,591
17										
18		BAYSIDE COMBUSTION TURBINE 3								
19	34133	Structures and Improvements								
20	34233	Fuel Holders, Producers and Accessories								
21	34333	Prime Movers	-	475,997	-	(5,615)	-	-	470,382	106,806
22	34533	Accessory Electric Equipment								
23	34633	Misc. Power Plant Equipment								
24		TOTAL BAYSIDE COMBUSTION TURBINE 3	-	475,997	-	(5,615)	-	-	470,382	106,806
25										
26		BAYSIDE COMBUSTION TURBINE 4								
27	34134	Structures and Improvements								
28	34234	Fuel Holders, Producers and Accessories								
29	34334	Prime Movers	-	475,997	-	(3,568)	-	-	472,429	107,836
30	34534	Accessory Electric Equipment								
31	34634	Misc. Power Plant Equipment								
32		TOTAL BAYSIDE COMBUSTION TURBINE 4	-	475,997	-	(3,568)	-	-	472,429	107,836
33										
34										
35										
36										
37										
38										

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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

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1										
2		BAYSIDE COMBUSTION TURBINE 5								
3	34135	Structures and Improvements								
4	34235	Fuel Holders, Producers and Accessories								
5	34335	Prime Movers	-	1,098,204	-	(5,721)	-	-	1,092,482	370,236
6	34535	Accessory Electric Equipment								
7	34635	Misc. Power Plant Equipment								
8		TOTAL BAYSIDE COMBUSTION TURBINE 5	-	1,098,204	-	(5,721)	-	-	1,092,482	370,236
9										
10		BAYSIDE COMBUSTION TURBINE 6								
11	34136	Structures and Improvements								
12	34236	Fuel Holders, Producers and Accessories								
13	34336	Prime Movers	-	1,098,204	-	(5,721)	-	-	1,092,483	370,236
14	34536	Accessory Electric Equipment								
15	34636	Misc. Power Plant Equipment								
16		TOTAL BAYSIDE COMBUSTION TURBINE 6	-	1,098,204	-	(5,721)	-	-	1,092,483	370,236
17										
18		TOTAL BAYSIDE POWER STATION	156,015,036	31,826,861	(15,214,291)	(3,095,939)	-	670	169,532,336	154,515,066
19										
20	34390	CITY OF TAMPA PRIME MOVERS	2,201,011	292,435	-	-	-	-	2,493,446	2,347,229
21										
22		TOTAL OTHER PRODUCTION	446,358,797	63,564,878	(22,308,738)	(3,461,245)	1,530	(873,712)	483,281,509	456,040,156
23										
24		TOTAL PRODUCTION PLANT	1,018,656,273	101,163,809	(41,027,893)	(14,611,681)	1,344,627	(5,078,509)	1,060,446,626	1,027,197,053
25										
26										
27		TRANSMISSION PLANT								
28	35001	LAND RIGHTS	3,224,170	192,113	(8,569)	-	-	(408)	3,407,306	3,318,431
29	35200	STRUCTURES & IMPROVEMENTS	744,532	78,363	-	-	-	-	822,895	782,795
30	35300	STATION EQUIPMENT	53,264,128	5,214,585	(2,186,764)	(1,378,809)	-	221,752	55,134,892	54,652,602
31	35400	TOWERS & FIXTURES	3,816,176	102,591	-	(27,032)	-	-	3,891,736	3,853,422
32	35500	POLES & FIXTURES	48,120,790	6,023,154	(2,332,023)	(1,471,139)	136,576	26,934	50,504,292	49,438,033
33	35600	OVERHEAD CONDUCTORS & DEVICES	43,039,997	4,092,483	(3,293,960)	(1,597,970)	203,974	3,623	42,448,146	43,240,783
34	35601	CLEARING RIGHTS-OF-WAY	1,230,939	42,212	-	-	-	-	1,273,151	1,252,045
35	35700	UNDERGROUND CONDUIT	1,420,067	60,066	-	(22,344)	-	-	1,457,789	1,438,487
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2,575,445	168,550	(20,495)	(309,967)	60,322	-	2,473,855	2,597,263
37	35900	ROADS AND TRAILS	1,252,855	108,426	(13,913)	(2,400)	-	-	1,344,968	1,303,180
38										
39		TOTAL TRANSMISSION PLANT	158,689,099	16,082,543	(7,855,725)	(4,809,661)	400,872	251,901	162,759,028	161,877,040
40										

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FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		DISTRIBUTION PLANT								
3	36001	LAND RIGHTS								
4	36100	STRUCTURES & IMPROVEMENTS	562,418	52,407	-	-	-	-	614,825	588,315
5	36200	STATION EQUIPMENT	49,197,644	4,323,094	(1,570,825)	(262,389)	339	(34,615)	51,653,247	50,758,436
6	36400	POLES, TOWERS & FIXTURES	95,984,470	9,782,047	(1,581,892)	(1,729,310)	310,538	-	102,765,852	99,746,988
7	36500	OVERHEAD CONDUCTORS & DEVICES	107,328,687	7,058,247	(672,240)	(710,289)	142,358	-	113,146,763	110,351,100
8	36600	UNDERGROUND CONDUIT	38,317,052	3,119,164	(825,686)	(376,664)	440,606	-	40,674,473	39,450,165
9	36700	UNDERGROUND CONDUCTORS & DEVICES	60,030,480	6,263,668	(3,316,702)	(877,322)	1,119,124	10,707	63,229,955	61,625,938
10	36800	LINE TRANSFORMERS	159,558,382	16,266,128	(8,858,873)	(3,678,433)	916,379	18,407	164,221,989	162,568,792
11	36900	OVERHEAD SERVICES	24,948,156	2,186,801	(130,144)	(95,776)	737	-	26,909,772	25,917,523
12	36902	UNDERGROUND SERVICE	39,075,067	3,482,414	(62,559)	(150,301)	-	-	42,344,621	40,699,181
13	37000	METERS	17,230,444	4,288,218	(5,875,160)	(1,879,541)	35,045	-	13,799,007	16,592,349
14	37300	STREET LIGHTING & SIGNAL SYSTEMS	70,274,921	7,996,300	(843,532)	(481,032)	125,819	20,225	77,092,700	73,777,416
15										
16		TOTAL DISTRIBUTION PLANT	662,507,720	64,818,486	(23,737,613)	(10,241,056)	3,090,945	14,723	696,453,205	682,076,204
17										
18		GENERAL PLANT								
19	39000	STRUCTURES & IMPROVEMENTS	28,736,057	2,681,790	(167,931)	-	-	4,506,489	35,756,405	31,684,057
20	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	1,369,303	702,257	(621,790)	-	-	27,343	1,477,113	1,520,254
21	39102	COMPUTER EQUIPMENT - AMORT	8,044,077	3,574,257	(4,317,026)	-	-	-	7,301,308	8,447,775
22	39103	DATA HANDLING EQUIPMENT - AMORT	219,813	64,171	-	-	-	-	283,984	251,899
23	39104	MAINFRAME EQUIPMENT - AMORT	317,593	398,205	-	-	-	(27,343)	688,455	487,883
24	39202	LIGHT TRUCKS - ENERGY DELIVERY	2,161,778	559,569	(41,953)	1,473,338	-	(32,710)	4,120,023	3,157,065
25	39203	HEAVY TRUCKS - ENERGY DELIVERY	7,110,321	1,043,877	(164,095)	-	-	-	7,990,103	7,491,987
26	39204	MEDIUM TRUCKS - ENERGY DELIVERY	417,253	69,283	(106,698)	269,356	-	(21,120)	628,074	530,189
27	39212	LIGHT TRUCKS - ENERGY SUPPLY	364,347	123,940	(204,661)	447,550	-	32,710	763,885	549,863
28	39213	HEAVY TRUCKS - ENERGY SUPPLY	275,142	31,090	(29,788)	-	-	-	276,445	267,926
29	39214	MEDIUM TRUCKS - ENERGY SUPPLY	50,095	14,746	(49,264)	78,784	-	21,120	115,480	73,545
30	39300	STORES EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
31	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	2,614,721	1,256,044	(501,094)	-	-	550,497	3,920,168	3,240,391
32	39500	LABORATORY EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
33	39600	POWER OPERATED EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
34	39700	COMMUNICATION EQUIPMENT - AMORT	9,156,551	2,352,887	(3,548,984)	-	-	301	7,960,755	9,174,668
35	39725	COMMUNICATION EQUIPMENT- FIBER	10,572,008	1,468,469	-	-	-	-	12,040,477	11,308,167
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	112,130	27,169	-	-	-	-	139,299	125,585
37										
38		TOTAL GENERAL PLANT	71,521,191	14,367,754	(9,753,284)	2,269,028	-	5,057,287	83,461,975	78,311,253
39										
40		TOTAL DEPRECIABLE RESERVE	1,911,374,282	196,432,592	(82,374,514)	(27,393,370)	4,836,444	245,401	2,003,120,835	1,949,461,551

41 Totals may be affected due to rounding.

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SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 9 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		NON-DEPRECIABLE PROPERTY								
3	310's	LAND-PRODUCTION	14,175	-	-	-	-	-	14,175	14,175
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
5	35000	LAND-TRANSMISSION	15,000	-	-	-	-	-	15,000	15,000
6	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
7	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
8		TOTAL NON-DEPRECIABLE	29,175	-	-	-	-	-	29,175	29,175
9										
10										
11		INTANGIBLES								
12	30300	SOFTWARE - AMORT	7,987,562	4,650,910	(5,186,245)	-	-	21,892	7,474,119	7,861,906
13	30302	ASSET RETIREMENT COST - AMORT	753,310	85,047	-	-	-	-	838,358	796,084
14		TOTAL INTANGIBLES	8,740,872	4,735,957	(5,186,245)	-	-	21,892	8,312,477	8,657,990
15										
16										
17		TOTAL ELECTRIC PLANT RESERVE	1,920,144,330	201,168,549	(87,560,759)	(27,393,370)	4,836,444	267,293	2,011,462,487	1,958,148,716
18										
19										
20		ACQUISITION ADJUSTMENTS								
21	10804	ACQUISITION ADJUSTMENT - SEBRING	2,540,450	(423,408)	-	-	-	-	2,117,041	2,328,746
22	11401	ACQUISITION ADJUSTMENT - OUC	209,337	185,749	-	-	-	-	395,086	302,211
23	11402	ACQUISITION ADJUSTMENT - FPL	34,459	41,901	-	-	-	-	76,359	55,409
24	11403	ACQUISITION ADJUSTMENT - UNION HALL	-	3,020	-	-	-	-	3,020	581
25		TOTAL ACQUISITION ADJUSTMENTS	2,784,245	(192,739)	-	-	-	-	2,591,506	2,686,946
26										
27										
28		FOSSIL DISMANTLING								
29	108[03,50-56]	FOSSIL DISMANTLING - STEAM	72,763,033	839,452	-	(1,434,568)	53,007	-	72,220,924	72,706,514
30	108[03]	FOSSIL DISMANTLING - OTHER	15,584,913	497,534	-	-	-	-	16,082,447	15,833,689
31		TOTAL FOSSIL DISMANTLING	88,347,945	1,336,986	-	(1,434,568)	53,007	-	88,303,370	88,540,203
32										
33										
34	10802	RWIP Unallocated	-	-	-	-	-	-	-	-
35										
36										
37		TOTAL ELECTRIC UTILITY RESERVE	2,011,276,520	202,312,796	(87,560,759)	(28,827,938)	4,889,451	267,293	2,102,357,363	2,049,375,865
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 10 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2009
Year Ending December 31, 2009
Year Ending December 31, 2009

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2										
3		TOTAL STEAM PRODUCTION	572,297,476	37,598,931	(18,719,154)	(11,150,436)	1,343,097	(4,204,797)	577,165,117	571,156,897
4										
5		TOTAL OTHER PRODUCTION	446,358,797	63,564,878	(22,308,738)	(3,461,245)	1,530	(873,712)	483,281,509	456,040,156
6										
7		TOTAL PRODUCTION PLANT	1,018,656,273	101,163,809	(41,027,893)	(14,611,681)	1,344,627	(5,078,509)	1,060,446,626	1,027,197,053
8										
9		TOTAL TRANSMISSION PLANT	158,689,099	16,082,543	(7,855,725)	(4,809,661)	400,872	251,901	162,759,028	161,877,040
10										
11		TOTAL DISTRIBUTION PLANT	662,507,720	64,818,486	(23,737,613)	(10,241,056)	3,090,945	14,723	696,453,205	682,076,204
12										
13		TOTAL GENERAL PLANT	71,521,191	14,367,754	(9,753,284)	2,269,028	-	5,057,287	83,461,975	78,311,253
14										
15		TOTAL DEPRECIABLE RESERVE	1,911,374,282	196,432,592	(82,374,514)	(27,393,370)	4,836,444	245,401	2,003,120,835	1,949,461,551
16										
17		TOTAL NON-DEPRECIABLE	29,175	-	-	-	-	-	29,175	29,175
18										
19		TOTAL INTANGIBLES	8,740,872	4,735,957	(5,186,245)	-	-	21,892	8,312,477	8,657,990
20										
21		TOTAL ELECTRIC PLANT RESERVE	1,920,144,330	201,168,549	(87,560,759)	(27,393,370)	4,836,444	267,293	2,011,462,487	1,958,148,716
22										
23		TOTAL FOSSIL DISMANTLING	88,347,945	1,336,986	-	(1,434,568)	53,007	-	88,303,370	88,540,203
24										
25		TOTAL ACQUISITION ADJUSTMENTS	2,784,245	(192,739)	-	-	-	-	2,591,506	2,686,946
26										
27		RWIP Unallocated	-	-	-	-	-	-	-	-
28										
29		TOTAL ELECTRIC UTILITY RESERVE	2,011,276,520	202,312,796	(87,560,759)	(28,827,938)	4,889,451	267,293	2,102,357,363	2,049,375,865
30			-	-	-	-	-	-	-	-
31										
32										
33										
34										
35										
36										
37										
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		STEAM PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMMON							
5	31140	Structures and Improvements	2.0	147,237,989	34,863,976	(1,331,171)	(455,339)	180,315,455	167,409,863
6	31240	Boiler Plant Equipment	2.6	94,736,620	(8,755,322)	(1,788,225)	-	84,193,073	83,517,944
7	31440	Turbogenerator Units	1.8	4,615,823	2,442,605	-	-	7,058,427	5,154,833
8	31540	Accessory Electric Equipment	3.0	18,460,510	3,538,803	(71,459)	(2,409)	21,925,445	20,396,906
9	31640	Misc. Power Plant Equipment	3.1	6,351,013	3,168,501	(37,277)	-	9,482,237	8,316,032
10		TOTAL BIG BEND COMMON		271,401,954	35,258,563	(3,228,131)	(457,748)	302,974,637	284,795,579
11									
12		BIG BEND UNIT 1							
13	31141	Structures and Improvements	1.4	8,013,804	22,296,412	(228,437)	-	30,081,779	23,227,096
14	31241	Boiler Plant Equipment	3.3	78,712,272	79,454,351	(924,264)	-	157,242,358	130,279,946
15	31441	Turbogenerator Units	2.5	32,184,762	2,921,289	(1,883,843)	-	33,222,208	33,453,297
16	31541	Accessory Electric Equipment	2.5	8,591,766	21,688,910	(47,911)	-	30,232,765	22,807,549
17	31641	Misc. Power Plant Equipment	1.2	667,169	1,219,353	-	-	1,886,521	1,468,079
18		TOTAL BIG BEND UNIT 1		128,169,773	127,580,315	(3,084,455)	-	252,665,632	211,235,967
19									
20		BIG BEND UNIT 2							
21	31142	Structures and Improvements	1.6	33,412,858	(62,005)	(197,189)	(2,591)	33,151,073	33,259,175
22	31242	Boiler Plant Equipment	3.1	144,805,105	99,597	(6,950,782)	-	137,953,921	139,170,460
23	31442	Turbogenerator Units	2.5	38,341,252	92,453	(3,104,238)	-	35,329,467	35,944,015
24	31542	Accessory Electric Equipment	2.5	29,480,169	290,014	(200,600)	-	29,569,583	29,500,487
25	31642	Misc. Power Plant Equipment	2.0	1,478,834	159,923	-	-	1,638,757	1,563,672
26		TOTAL BIG BEND UNIT 2		247,518,217	579,983	(10,452,809)	(2,591)	237,642,800	239,437,809
27									
28		BIG BEND UNIT 3							
29	31143	Structures and Improvements	1.2	36,897,567	-	-	2,591	36,900,157	36,899,560
30	31243	Boiler Plant Equipment	2.6	181,786,763	(3,514,108)	(1,099,747)	-	177,172,907	177,431,085
31	31443	Turbogenerator Units	1.8	41,688,954	23,232	-	-	41,712,186	41,691,959
32	31543	Accessory Electric Equipment	2.5	33,838,020	6,186,009	(2,731,162)	-	37,292,867	36,396,938
33	31643	Misc. Power Plant Equipment	2.7	2,037,576	208,397	-	-	2,245,973	2,092,019
34		TOTAL BIG BEND UNIT 3		296,248,879	2,903,530	(3,830,910)	2,591	295,324,089	294,511,560
35									
36									
37									
38									

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BIG BEND UNIT 4							
3	31144	Structures and Improvements	1.4	78,476,996	632,672	-	-	79,109,669	78,874,490
4	31244	Boiler Plant Equipment	2.4	256,378,371	18,467,687	(1,294,925)	-	273,551,132	266,138,418
5	31444	Turbogenerator Units	2.0	82,351,159	13,559,820	(94,787)	-	95,816,193	90,408,535
6	31544	Accessory Electric Equipment	2.1	55,000,106	97,159	(16,049)	-	55,081,216	55,035,628
7	31644	Misc. Power Plant Equipment	1.7	6,096,163	443,963	(27,395)	-	6,512,731	6,259,105
8		TOTAL BIG BEND UNIT 4		478,302,795	33,201,302	(1,433,156)	-	510,070,941	496,716,175
9									
10		BIG BEND UNIT 4 FGD							
11	31145	Structures and Improvements	1.5	22,384,415	(3,173)	(45,467)	-	22,335,775	22,352,921
12	31245	Boiler Plant Equipment	2.3	161,019,273	(4,921,880)	(686,616)	-	155,410,777	156,569,131
13	31445	Turbogenerator Units	0.0	-	-	-	-	-	-
14	31545	Accessory Electric Equipment	2.1	18,626,484	4,583,208	(51,680)	-	23,158,012	22,220,208
15	31645	Misc. Power Plant Equipment	2.0	747,751	8,142	(3,869)	-	752,024	749,066
16		TOTAL BIG BEND UNIT 4 FGD		202,777,923	(333,704)	(787,632)	-	201,656,587	201,891,326
17									
18		BIG BEND UNIT 1 & 2 FGD							
19	31146	Structures and Improvements	2.6	12,700,377	4,529	-	-	12,704,905	12,700,725
20	31246	Boiler Plant Equipment	2.9	59,524,083	2,658,869	(134,754)	-	62,048,197	60,935,840
21	31445	Turbogenerator Units	0.0	-	-	-	-	-	-
22	31546	Accessory Electric Equipment	3.3	8,536,263	570,262	-	-	9,106,525	8,876,864
23	31646	Misc. Power Plant Equipment	2.5	1,779,904	-	-	-	1,779,904	1,779,904
24		TOTAL BIG BEND UNIT 1 & 2 FGD		82,540,627	3,233,660	(134,754)	-	85,639,532	84,293,333
25									
26	31647	BIG BEND TOOLS - AMORT	14.3	2,207,546	242,918	(436,902)	408,746	2,422,307	2,268,269
27									
28		TOTAL BIG BEND POWER STATION		1,709,167,713	202,666,566	(23,388,749)	(49,003)	1,888,396,527	1,815,150,018
29									
30		MISC COMMON							
31	31100	STRUCTURES & IMPROVEMENTS	0.0	-	-	-	-	-	-
32	31101	STRUCTURES & IMPROVEMENTS MISC	3.5	244,461	-	-	(244,461)	-	18,805
33	31601	MISC. POWER PLANT EQUIPMENT	3.5	-	-	-	-	-	-
34	31617	MISC. POWER PLANT EQUIPMENT - AMORT	14.3	244,470	183,398	(19,122)	(408,746)	-	81,965
35	31130	Str & Improvements-BPC	0.0	-	-	-	-	-	-
36	31630	Misc Power Plant Eq-BPC	0.0	-	-	-	-	-	-
37		TOTAL MISC COMMON		488,931	183,398	(19,122)	(653,206)	-	100,770
38									
39		TOTAL STEAM PRODUCTION		1,709,656,644	202,849,963	(23,407,872)	(702,209)	1,888,396,527	1,815,250,788
40									

41 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 3 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		OTHER PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMBUSTION TURBINE 1							
5	34141	Structures and Improvements	0.0	-	-	-	-	-	-
6	34241	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	-
7	34341	Prime Movers	0.0	-	-	-	-	-	-
8	34541	Accessory Electric Equipment	0.0	-	-	-	-	-	-
9	34641	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
10		TOTAL BIG BEND COMBUSTION TURBINE 1		-	-	-	-	-	-
11									
12		BIG BEND COMBUSTION TURBINE 2 & 3							
13	34142	Structures and Improvements	0.0	-	-	-	-	-	-
14	34242	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	-
15	34342	Prime Movers	0.0	-	-	-	-	-	-
16	34542	Accessory Electric Equipment	0.0	-	-	-	-	-	-
17	34642	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
18		TOTAL BIG BEND COMBUSTION TURBINE 2 & 3		-	-	-	-	-	-
19									
20		BIG BEND COMBUSTION TURBINE #4							
21	34144	Structures and Improvements							
22	34244	Boiler Plant Equipment							
23	34344	Turbogenerator Units	4.3	41,180,282	236,835	-	-	41,417,116	41,379,542
24	34544	Accessory Electric Equipment							
25	34644	Misc. Power Plant Equipment							
26		TOTAL BIG BEND COMBUSTION TURBINE #4		41,180,282	236,835	-	-	41,417,116	41,379,542
27									
28		TOTAL BIG BEND POWER STATION		41,180,282	236,835	-	-	41,417,116	41,379,542
29									
30									
31									
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39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		PHILLIPS POWER STATION							
3	34128	Structures and Improvements	3.4	9,489,984	1,493	(9,897)	-	9,481,580	9,483,749
4	34228	Fuel Holders, Producers and Accessories	3.0	23,433,409	3,648	(1,194)	-	23,435,863	23,435,577
5	34328	Prime Movers	3.7	20,895,351	19,020	(43,521)	-	20,870,850	20,879,296
6	34528	Accessory Electric Equipment	3.5	5,887,394	-	-	-	5,887,394	5,887,394
7	34628	Misc. Power Plant Equipment	4.2	654,068	(1,021)	-	-	653,047	653,283
8									
9		TOTAL PHILLIPS POWER STATION		60,360,205	23,140	(54,611)	-	60,328,734	60,339,298
10									
11		POLK POWER STATION							
12		POLK COMMON							
13	34180	Structures and Improvements	2.3	64,337,959	762,622	(50,107)	244,461	65,294,936	64,666,213
14	34280	Fuel Holders, Producers and Accessories	2.2	1,573,552	959,687	-	-	2,533,239	1,952,513
15	34380	Prime Movers	2.0	2,411,777	-	-	-	2,411,777	2,411,777
16	34580	Accessory Electric Equipment	2.4	1,759,263	179,900	-	-	1,939,163	1,870,804
17	34680	Misc. Power Plant Equipment	2.2	798,064	-	-	-	798,064	798,064
18		TOTAL POLK POWER COMMON		70,880,615	1,902,210	(50,107)	244,461	72,977,179	71,699,372
19									
20		POLK UNIT 1							
21	34181	Structures and Improvements	2.5	46,605,864	253,664	(209,792)	-	46,649,737	46,462,957
22	34281	Fuel Holders, Producers and Accessories	3.4	233,129,414	2,112,346	(5,050,955)	-	230,190,805	230,558,878
23	34381	Prime Movers	6.4	129,790,228	12,214,730	(14,491,733)	-	127,513,225	127,765,868
24	34581	Accessory Electric Equipment	3.1	58,308,708	494,616	(175,726)	-	58,627,599	58,473,949
25	34681	Misc. Power Plant Equipment	3.4	5,146,215	5,971	-	-	5,152,186	5,148,971
26		TOTAL POLK UNIT 1		472,980,429	15,081,327	(19,928,205)	-	468,133,551	468,410,621
27									
28		POLK UNIT 2							
29	34182	Structures and Improvements	2.7	2,088,136	65,365	(4,429)	-	2,149,071	2,146,087
30	34282	Fuel Holders, Producers and Accessories	2.9	1,297,322	(63,249)	-	-	1,234,073	1,238,938
31	34382	Prime Movers	7.6	27,673,968	-	-	-	27,673,968	27,673,968
32	34582	Accessory Electric Equipment	2.9	16,535,362	34,207	-	-	16,569,568	16,539,819
33	34682	Misc. Power Plant Equipment	2.8	173,210	-	-	-	173,210	173,210
34		TOTAL POLK UNIT 2		47,767,997	36,322	(4,429)	-	47,799,890	47,772,023
35									
36									
37									
38									
39	Totals may be affected due to rounding.								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		POLK UNIT 3							
3	34183	Structures and Improvements	2.6	10,337,092	-	-	-	10,337,092	10,337,092
4	34283	Fuel Holders, Producers and Accessories	2.9	1,162,800	-	-	-	1,162,800	1,162,800
5	34383	Prime Movers	6.2	30,347,952	-	-	-	30,347,952	30,347,952
6	34583	Accessory Electric Equipment	3.0	9,064,703	54,540	-	-	9,119,243	9,090,180
7	34683	Misc. Power Plant Equipment	2.9	432,910	-	-	-	432,910	432,910
8		TOTAL POLK UNIT 3		51,345,457	54,540	-	-	51,399,997	51,370,934
9									
10		POLK UNIT 4							
11	34184	Structures and Improvements	4.3	5,583,542	-	-	-	5,583,542	5,583,542
12	34284	Fuel Holders, Producers and Accessories	4.3	2,146,174	-	-	-	2,146,174	2,146,174
13	34384	Prime Movers	4.3	20,807,678	2,063,933	(542,340)	-	22,329,271	21,896,787
14	34584	Accessory Electric Equipment	4.3	5,082,686	-	-	-	5,082,686	5,082,686
15	34684	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
16		TOTAL POLK UNIT 4		33,620,081	2,063,933	(542,340)	-	35,141,674	34,709,190
17									
18		POLK UNIT 5							
19	34185	Structures and Improvements	4.3	5,594,195	-	-	-	5,594,195	5,594,195
20	34285	Fuel Holders, Producers and Accessories	4.3	2,034,174	-	-	-	2,034,174	2,034,174
21	34385	Prime Movers	4.3	20,076,063	647,212	-	-	20,723,275	20,573,920
22	34585	Accessory Electric Equipment	4.3	5,034,919	-	-	-	5,034,919	5,034,919
23	34685	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
24		TOTAL POLK UNIT 5		32,739,351	647,212	-	-	33,386,563	33,237,208
25									
26	34687	POLK POWER TOOLS - AMORT	14.3	1,002,925	246,121	(258,510)	-	990,535	962,543
27									
28		TOTAL POLK POWER STATION		710,336,855	20,031,665	(20,783,591)	244,461	709,829,390	708,161,891
29									
30		BAYSIDE POWER STATION							
31		BAYSIDE COMMON							
32	34130	Structures and Improvements	2.3	65,719,755	2,792,368	(27,529)	-	68,484,594	67,221,313
33	34230	Fuel Holders, Producers and Accessories	2.5	17,561,936	362,239	(174,579)	-	17,749,596	17,646,381
34	34330	Prime Movers	2.9	25,373,044	8,523,077	(50,670)	-	33,845,452	25,585,241
35	34530	Accessory Electric Equipment	4.3	12,072,668	(582,338)	(18,654)	-	11,471,677	11,781,701
36	34630	Misc. Power Plant Equipment	3.4	7,238,498	1,667,205	(6,911)	-	8,898,792	8,002,140
37		TOTAL BAYSIDE COMMON		127,965,902	12,762,551	(278,343)	-	140,450,110	130,236,776
38									

39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE UNIT 1							
3	34131	Structures and Improvements	2.3	22,011,484	-	-	-	22,011,484	22,011,484
4	34231	Fuel Holders, Producers and Accessories	2.9	71,253,075	215,842	(898,383)	-	70,570,535	70,721,521
5	34331	Prime Movers	4.0	180,586,905	388,417	(25,764)	-	180,949,558	180,628,475
6	34531	Accessory Electric Equipment	3.2	32,519,763	151,482	-	-	32,671,244	32,612,320
7	34631	Misc. Power Plant Equipment	2.5	1,285,874	(28,172)	-	-	1,257,702	1,259,869
8		TOTAL BAYSIDE UNIT 1		307,657,101	727,569	(924,147)	-	307,460,523	307,233,669
9									
10		BAYSIDE UNIT 2							
11	34132	Structures and Improvements	2.3	26,009,395	-	-	-	26,009,395	26,009,395
12	34232	Fuel Holders, Producers and Accessories	2.9	95,373,331	230,751	(42,811)	-	95,561,270	95,512,697
13	34332	Prime Movers	3.9	254,129,119	807,672	(373,092)	-	254,563,699	254,331,846
14	34532	Accessory Electric Equipment	3.1	40,381,566	114,258	-	-	40,495,824	40,390,355
15	34632	Misc. Power Plant Equipment	2.6	1,517,756	-	-	-	1,517,756	1,517,756
16		TOTAL BAYSIDE UNIT 2		417,411,167	1,152,681	(415,903)	-	418,147,944	417,762,049
17									
18		BAYSIDE COMBUSTION TURBINE 3							
19	34133	Structures and Improvements							
20	34233	Fuel Holders, Producers and Accessories	4.3	-	47,111	-	-	47,111	43,590
21	34333	Prime Movers	4.3	26,674,479	(5,313)	-	-	26,669,165	26,667,209
22	34533	Accessory Electric Equipment							
23	34633	Misc. Power Plant Equipment							
24		TOTAL BAYSIDE COMBUSTION TURBINE 3		26,674,479	41,798	-	-	26,716,276	26,710,800
25									
26		BAYSIDE COMBUSTION TURBINE 4							
27	34134	Structures and Improvements							
28	34234	Fuel Holders, Producers and Accessories							
29	34334	Prime Movers	4.3	26,674,478	(5,313)	-	-	26,669,165	26,667,209
30	34534	Accessory Electric Equipment							
31	34634	Misc. Power Plant Equipment							
32		TOTAL BAYSIDE COMBUSTION TURBINE 4		26,674,478	(5,313)	-	-	26,669,165	26,667,209
33									
34									
35									
36									
37									
38									

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
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Year Ending December 31, 2010
Year Ending December 31, 2010
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE COMBUSTION TURBINE 5							
3	34135	Structures and Improvements	4.3	65,723	5,014	-	-	70,736	69,874
4	34235	Fuel Holders, Producers and Accessories	4.3	-	31,725	-	-	31,725	2,454
5	34335	Prime Movers	4.3	39,988,733	48,673	-	-	40,037,405	40,024,953
6	34535	Accessory Electric Equipment							
7	34635	Misc. Power Plant Equipment							
8		TOTAL BAYSIDE COMBUSTION TURBINE 5		40,054,455	85,411	-	-	40,139,867	40,097,280
9									
10		BAYSIDE COMBUSTION TURBINE 6							
11	34136	Structures and Improvements							
12	34236	Fuel Holders, Producers and Accessories							
13	34336	Prime Movers	4.3	39,988,733	48,673	-	-	40,037,406	40,024,953
14	34536	Accessory Electric Equipment							
15	34636	Misc. Power Plant Equipment							
16		TOTAL BAYSIDE COMBUSTION TURBINE 6		39,988,733	48,673	-	-	40,037,406	40,024,953
17									
18		TOTAL BAYSIDE POWER STATION		986,426,315	14,813,369	(1,618,392)	-	999,621,291	988,732,736
19									
20	34390	CITY OF TAMPA PRIME MOVERS	4.5	6,498,548	-	-	-	6,498,548	6,498,548
21									
22		TOTAL OTHER PRODUCTION		1,804,802,205	35,105,008	(22,456,595)	244,461	1,817,695,079	1,805,112,016
23									
24		TOTAL PRODUCTION PLANT		3,514,458,850	237,954,972	(45,864,467)	(457,748)	3,706,091,606	3,620,362,803
25									
26									
27		TRANSMISSION PLANT							
28	35001	LAND RIGHTS	2.3	9,268,946	825,380	(10,434)	(835,174)	9,248,718	9,879,269
29	35200	STRUCTURES & IMPROVEMENTS	2.3	3,547,240	1,651,075	(110,450)	-	5,087,864	4,553,058
30	35300	STATION EQUIPMENT	2.5	220,824,689	16,851,495	(2,329,394)	(145,615)	235,201,175	228,456,724
31	35400	TOWERS & FIXTURES	2.4	4,274,582	46	-	-	4,274,628	4,274,621
32	35500	POLES & FIXTURES	4.4	147,626,677	13,961,429	(4,293,748)	-	157,294,357	151,351,479
33	35600	OVERHEAD CONDUCTORS & DEVICES	3.7	118,428,407	1,977,453	(3,632,339)	(576)	116,772,945	119,028,297
34	35601	CLEARING RIGHTS-OF-WAY	2.0	2,110,610	-	-	-	2,110,610	2,110,610
35	35700	UNDERGROUND CONDUIT	1.7	3,533,303	-	-	-	3,533,303	3,533,303
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2.4	7,009,246	-	-	-	7,009,246	7,009,246
37	35900	ROADS AND TRAILS	2.2	4,985,229	169,857	(13,918)	-	5,141,168	5,047,946
38									
39		TOTAL TRANSMISSION PLANT		521,608,928	35,436,735	(10,390,284)	(981,365)	545,674,015	535,244,554
40									

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		DISTRIBUTION PLANT							
3	36001	LAND RIGHTS							
4	36100	STRUCTURES & IMPROVEMENTS	2.4	2,264,318	290,730	(3,898)	-	2,551,149	2,423,585
5	36200	STATION EQUIPMENT	2.5	177,431,307	10,475,150	(1,208,464)	145,615	186,843,608	183,894,151
6	36400	POLES, TOWERS & FIXTURES	4.7	215,472,851	9,759,357	(2,462,260)	-	222,769,949	219,754,935
7	36500	OVERHEAD CONDUCTORS & DEVICES	3.3	216,091,262	5,648,132	(990,642)	-	220,748,752	219,010,674
8	36600	UNDERGROUND CONDUIT	2.0	157,518,459	2,789,360	(2,244,317)	-	158,063,502	158,493,721
9	36700	UNDERGROUND CONDUCTORS & DEVICES	3.2	200,060,378	13,644,697	(10,093,373)	-	203,611,701	202,848,423
10	36800	LINE TRANSFORMERS	4.2	397,747,497	32,252,300	(12,310,908)	-	417,688,889	404,796,032
11	36900	OVERHEAD SERVICES	3.1	70,946,365	1,244,240	(120,251)	-	72,070,354	72,437,982
12	36902	UNDERGROUND SERVICE	3.3	107,865,693	809,307	(182,333)	-	108,492,668	109,317,329
13	37000	METERS	6.3	66,619,852	9,371,114	(4,055,459)	-	71,935,506	69,730,804
14	37300	STREET LIGHTING & SIGNAL SYSTEMS	5.2	156,149,302	5,684,345	(1,758,504)	-	160,075,143	158,798,726
15									
16		TOTAL DISTRIBUTION PLANT		1,768,167,285	91,968,733	(35,430,410)	145,615	1,824,851,222	1,801,506,364
17									
18		GENERAL PLANT							
19	39000	STRUCTURES & IMPROVEMENTS	3.5	78,965,657	(96,107)	(398,327)	457,748	78,928,971	79,089,327
20	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	6,994,745	(2,648,458)	(218,377)	-	4,127,909	5,780,653
21	39102	COMPUTER EQUIPMENT - AMORT	25.0	14,105,453	5,441,005	(5,531,586)	-	14,014,872	14,964,304
22	39103	DATA HANDLING EQUIPMENT - AMORT	14.3	451,351	-	-	-	451,351	451,351
23	39104	MAINFRAME EQUIPMENT - AMORT	20.0	2,095,433	1,044,553	-	-	3,139,986	2,416,834
24	39202	LIGHT TRUCKS - ENERGY DELIVERY	12.6	4,868,962	65,968	-	-	4,934,930	4,901,197
25	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.9	18,078,045	150,631	-	-	18,228,676	18,205,502
26	39204	MEDIUM TRUCKS - ENERGY DELIVERY	7.8	890,144	(49)	-	-	890,095	890,099
27	39212	LIGHT TRUCKS - ENERGY SUPPLY	8.5	1,479,025	126,750	(121,583)	-	1,484,193	1,504,197
28	39213	HEAVY TRUCKS - ENERGY SUPPLY	5.9	519,510	-	-	-	519,510	519,510
29	39214	MEDIUM TRUCKS - ENERGY SUPPLY	5.7	260,359	-	(72,853)	-	187,506	221,130
30	39300	STORES EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
31	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.3	9,027,957	1,580,761	(758,932)	-	9,849,786	9,265,623
32	39500	LABORATORY EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
33	39600	POWER OPERATED EQUIPMENT - AMORT	14.3	-	8,319	-	-	8,319	7,054
34	39700	COMMUNICATION EQUIPMENT - AMORT	14.3	15,227,530	1,823,892	(3,046,649)	-	14,004,773	15,202,608
35	39725	COMMUNICATION EQUIPMENT- FIBER	6.9	21,296,308	289,267	(5,510)	-	21,580,064	21,556,482
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	14.3	294,403	335,214	-	-	629,617	540,241
37									
38		TOTAL GENERAL PLANT		174,554,881	8,121,746	(10,153,817)	457,748	172,980,558	175,516,112
39									
40		TOTAL DEPRECIABLE PLANT		5,978,789,943	373,482,186	(101,838,977)	(835,750)	6,249,597,401	6,132,629,832
41	Totals may be affected due to rounding.								

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SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 9 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	5,988,369	-	-	(6,859)	5,981,510	5,983,093
4	340's	LAND-OTHER PRODUCTION	0.0	19,969,456	-	-	-	19,969,456	19,969,456
5	35000	LAND-TRANSMISSION	0.0	10,941,533	1,442,340	-	4,406,558	16,790,431	11,767,996
6	36000	LAND-DISTRIBUTION	0.0	7,255,061	-	-	835,750	8,090,811	7,319,350
7	38900	LAND-GENERAL	0.0	3,286,630	-	-	6,859	3,293,489	3,291,906
8		TOTAL NON-DEPRECIABLE		47,441,050	1,442,340	-	5,242,307	54,125,697	48,331,801
9									
10									
11		INTANGIBLES							
12	30300	SOFTWARE - AMORT	20.0	28,436,275	4,740,944	(2,700,840)	-	30,476,378	30,596,502
13	30302	ASSET RETIREMENT COST - AMORT	0.0	7,100,117	(1,789,885)	-	-	5,310,232	6,962,434
14		TOTAL INTANGIBLES		35,536,392	2,951,059	(2,700,840)	-	35,786,610	37,558,936
15									
16									
17		TOTAL ELECTRIC PLANT IN SERVICE		6,061,767,385	377,875,584	(104,539,818)	4,406,558	6,339,509,709	6,218,520,569
18									
19									
20		ACQUISITION ADJUSTMENTS							
21	10804	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
22	11401	ACQUISITION ADJUSTMENT - OUC	0.0	3,506,386	-	-	-	3,506,386	3,506,386
23	11402	ACQUISITION ADJUSTMENT - FPL	0.0	778,193	-	-	-	778,193	778,193
24	11403	ACQUISITION ADJUSTMENT - UNION HALL	0.0	341,972	-	-	-	341,972	341,972
25		TOTAL ACQUISITION ADJUSTMENTS		4,626,551	-	-	-	4,626,551	4,626,551
26									
27									
28	102	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
29									
30									
31	10501	PROPERTY HELD FOR FUTURE USE	0.0	37,741,860	22	-	(4,406,558)	33,335,325	37,402,895
32									
33									
34		TOTAL ELECTRIC UTILITY PLANT		6,104,135,795	377,875,607	(104,539,818)	-	6,377,471,584	6,260,550,016
35									
36									
37									
38									

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 10 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Includes Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2									
3		TOTAL STEAM PRODUCTION		1,709,656,644	202,849,963	(23,407,872)	(702,209)	1,888,396,527	1,815,250,788
4									
5		TOTAL OTHER PRODUCTION		1,804,802,205	35,105,008	(22,456,595)	244,461	1,817,695,079	1,805,112,016
6									
7		TOTAL PRODUCTION PLANT		3,514,458,850	237,954,972	(45,864,467)	(457,748)	3,706,091,606	3,620,362,803
8									
9		TOTAL TRANSMISSION PLANT		521,608,928	35,436,735	(10,390,284)	(981,365)	545,674,015	535,244,554
10									
11		TOTAL DISTRIBUTION PLANT		1,768,167,285	91,968,733	(35,430,410)	145,615	1,824,851,222	1,801,506,364
12									
13		TOTAL GENERAL PLANT		174,554,881	8,121,746	(10,153,817)	457,748	172,980,558	175,516,112
14									
15		TOTAL DEPRECIABLE PLANT		5,978,789,943	373,482,186	(101,838,977)	(835,750)	6,249,597,401	6,132,629,832
16									
17		TOTAL NON-DEPRECIABLE		47,441,050	1,442,340	-	5,242,307	54,125,697	48,331,801
18									
19		TOTAL INTANGIBLES		35,536,392	2,951,059	(2,700,840)	-	35,786,610	37,558,936
20									
21		TOTAL ELECTRIC PLANT IN SERVICE		6,061,767,385	377,875,584	(104,539,818)	4,406,558	6,339,509,709	6,218,520,569
22									
23		TOTAL ACQUISITION ADJUSTMENTS		4,626,551	-	-	-	4,626,551	4,626,551
24									
25		ELECTRIC PLANT PURCHASED OR SOLD		-	-	-	-	-	-
26									
27		PROPERTY HELD FOR FUTURE USE		37,741,860	22	-	(4,406,558)	33,335,325	37,402,895
28									
29		TOTAL ELECTRIC UTILITY PLANT		6,104,135,795	377,875,607	(104,539,818)	-	6,377,471,584	6,260,550,016
30				-	-	-	-	-	-
31									
32									
33									
34									
35									
36									
37									
38									

39 Totals may be affected due to rounding.

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SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 1 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		STEAM PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMMON								
5	31140	Structures and Improvements	26,039,519	3,326,688	(1,331,171)	(97,349)	31,420	(74,609)	27,894,499	27,008,530
6	31240	Boiler Plant Equipment	33,007,682	2,170,004	(1,788,225)	819,544	(46,683)	-	34,162,322	33,996,163
7	31440	Turbogenerator Units	2,266,388	89,932	-	12,640	(5,220)	-	2,363,739	2,339,851
8	31540	Accessory Electric Equipment	11,506,941	608,086	(71,459)	(3,972)	-	(633)	12,038,963	11,741,001
9	31640	Misc. Power Plant Equipment	2,956,721	254,784	(37,277)	-	-	-	3,174,229	3,058,258
10		TOTAL BIG BEND COMMON	75,777,251	6,449,494	(3,228,131)	730,864	(20,483)	(75,242)	79,633,753	78,143,804
11										
12		BIG BEND UNIT 1								
13	31141	Structures and Improvements	5,340,733	317,182	(228,437)	(22,695)	-	-	5,406,784	5,324,732
14	31241	Boiler Plant Equipment	22,993,200	4,225,092	(924,264)	(3,694,144)	90,208	-	22,690,091	21,241,022
15	31441	Turbogenerator Units	14,258,754	836,814	(1,883,843)	(56,834)	13,858	-	13,168,749	14,154,095
16	31541	Accessory Electric Equipment	6,454,962	554,720	(47,911)	(13,168)	-	-	6,948,603	6,661,121
17	31641	Misc. Power Plant Equipment	474,887	17,199	-	-	-	-	492,085	481,937
18		TOTAL BIG BEND UNIT 1	49,522,536	5,951,006	(3,084,455)	(3,786,841)	104,066	-	48,706,312	47,862,906
19										
20		BIG BEND UNIT 2								
21	31142	Structures and Improvements	4,606,119	532,291	(197,189)	(15,108)	-	(153)	4,925,961	4,742,751
22	31242	Boiler Plant Equipment	10,845,382	4,317,427	(6,950,782)	502,921	4,977	-	8,719,925	7,888,409
23	31442	Turbogenerator Units	14,024,715	899,881	(3,104,238)	(418,675)	10,518	-	11,412,201	11,725,259
24	31542	Accessory Electric Equipment	5,505,292	737,368	(200,600)	(23,972)	-	-	6,018,088	5,689,442
25	31642	Misc. Power Plant Equipment	420,014	31,148	-	-	-	-	451,162	435,247
26		TOTAL BIG BEND UNIT 2	35,401,522	6,518,115	(10,452,809)	45,167	15,494	(153)	31,527,336	30,481,109
27										
28		BIG BEND UNIT 3								
29	31143	Structures and Improvements	10,047,914	442,794	-	-	-	153	10,490,861	10,269,426
30	31243	Boiler Plant Equipment	41,717,055	4,613,768	(1,099,747)	(145,340)	135,750	-	45,221,485	43,692,906
31	31443	Turbogenerator Units	20,877,683	750,425	-	(19,581)	4,043	-	21,612,570	21,255,182
32	31543	Accessory Electric Equipment	14,099,995	908,057	(2,731,162)	(1,190)	-	-	12,275,699	12,455,260
33	31643	Misc. Power Plant Equipment	563,331	56,138	-	-	-	-	619,469	591,184
34		TOTAL BIG BEND UNIT 3	87,305,977	6,771,182	(3,830,910)	(166,111)	139,793	153	90,220,083	88,263,958
35										
36										
37										
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BIG BEND UNIT 4								
3	31144	Structures and Improvements	30,279,114	1,103,968	-	-	-	-	31,383,082	30,830,083
4	31244	Boiler Plant Equipment	109,523,073	6,372,497	(1,294,925)	(2,679,262)	410,059	-	112,331,441	110,058,825
5	31444	Turbogenerator Units	43,814,544	1,799,158	(94,787)	(908,357)	119,123	-	44,729,682	44,112,176
6	31544	Accessory Electric Equipment	20,277,072	1,155,668	(16,049)	-	-	-	21,416,692	20,847,361
7	31644	Misc. Power Plant Equipment	3,655,347	106,045	(27,395)	-	-	-	3,733,997	3,699,161
8		TOTAL BIG BEND UNIT 4	207,549,149	10,537,337	(1,433,156)	(3,587,618)	529,182	-	213,594,895	209,547,606
9										
10		BIG BEND UNIT 4 FGD								
11	31145	Structures and Improvements	11,165,185	335,315	(45,467)	(8,305)	-	-	11,446,728	11,298,471
12	31245	Boiler Plant Equipment	67,147,735	3,603,310	(686,616)	(84,194)	-	-	69,980,235	68,510,433
13	31445	Turbogenerator Units								
14	31545	Accessory Electric Equipment	11,166,094	464,983	(51,680)	-	-	-	11,579,397	11,364,859
15	31645	Misc. Power Plant Equipment	382,502	14,976	(3,869)	(1,269)	-	-	392,340	388,401
16		TOTAL BIG BEND UNIT 4 FGD	89,861,515	4,418,585	(787,632)	(93,768)	-	-	93,398,700	91,562,165
17										
18		BIG BEND UNIT 1 & 2 FGD								
19	31146	Structures and Improvements	4,741,135	330,210	-	-	-	-	5,071,344	4,906,240
20	31246	Boiler Plant Equipment	21,524,404	1,764,451	(134,754)	(251,913)	-	-	22,902,188	22,101,945
21	31445	Turbogenerator Units								
22	31546	Accessory Electric Equipment	3,622,706	292,305	-	-	-	-	3,915,011	3,767,369
23	31646	Misc. Power Plant Equipment	701,012	44,498	-	-	-	-	745,510	723,261
24		TOTAL BIG BEND UNIT 1 & 2 FGD	30,589,257	2,431,464	(134,754)	(251,913)	-	-	32,634,053	31,498,814
25										
26	31647	BIG BEND TOOLS - AMORT	1,243,180	283,523	(436,902)	-	-	101,598	1,191,399	1,152,423
27										
28		TOTAL BIG BEND POWER STATION	577,250,387	43,360,705	(23,388,749)	(7,110,221)	768,053	26,356	590,906,530	578,512,785
29										
30		MISC COMMON								
31	31100	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
32	31101	STRUCTURES & IMPROVEMENTS MISC	963	713	-	-	-	(963)	713	732
33	31601	MISC. POWER PLANT EQUIPMENT	22	-	-	-	-	-	22	22
34	31617	MISC. POWER PLANT EQUIPMENT - AMORT	102,566	20,002	(19,122)	-	-	(101,598)	1,848	28,695
35	31130	Str & Improvements-BPC	820	-	-	-	-	-	820	820
36	31630	Misc Power Plant Eq-BPC	(189,641)	-	-	-	-	-	(189,641)	(189,641)
37		TOTAL MISC COMMON	(85,270)	20,715	(19,122)	-	-	(102,561)	(186,238)	(159,371)
38										
39		TOTAL STEAM PRODUCTION	577,165,117	43,381,420	(23,407,872)	(7,110,221)	768,053	(76,205)	590,720,292	578,353,414
40										

41 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		OTHER PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMBUSTION TURBINE 1								
5	34141	Structures and Improvements	24,234	-	-	-	-	-	24,234	24,234
6	34241	Fuel Holders, Producers and Accessories	(17,613)	-	-	-	-	-	(17,613)	(17,613)
7	34341	Prime Movers	-	-	-	-	-	-	-	-
8	34541	Accessory Electric Equipment	(19,617)	-	-	-	-	-	(19,617)	(19,617)
9	34641	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
10		TOTAL BIG BEND COMBUSTION TURBINE 1	(12,997)	-	-	-	-	-	(12,997)	(12,997)
11										
12		BIG BEND COMBUSTION TURBINE 2 & 3								
13	34142	Structures and Improvements	-	-	-	-	-	-	-	-
14	34242	Fuel Holders, Producers and Accessories								
15	34342	Prime Movers	6	-	-	-	-	-	6	6
16	34542	Accessory Electric Equipment	-	-	-	-	-	-	-	-
17	34642	Misc. Power Plant Equipment								
18		TOTAL BIG BEND COMBUSTION TURBINE 2 & 3	6	-	-	-	-	-	6	6
19										
20		BIG BEND COMBUSTION TURBINE #4								
21	34144	Structures and Improvements								
22	34244	Boiler Plant Equipment								
23	34344	Turbogenerator Units	569,375	1,779,186	-	1,772	(0)	-	2,350,332	1,459,403
24	34544	Accessory Electric Equipment								
25	34644	Misc. Power Plant Equipment								
26		TOTAL BIG BEND COMBUSTION TURBINE #4	569,375	1,779,186	-	1,772	(0)	-	2,350,332	1,459,403
27										
28		TOTAL BIG BEND POWER STATION	556,384	1,779,186	-	1,772	(0)	-	2,337,341	1,446,412
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

39 Totals may be affected due to rounding.

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 4 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		PHILLIPS POWER STATION								
3	34128	Structures and Improvements	9,123,989	322,454	(9,897)	(9,871)	-	-	9,426,675	9,270,037
4	34228	Fuel Holders, Producers and Accessories	22,831,331	703,067	(1,194)	-	-	-	23,533,204	23,181,943
5	34328	Prime Movers	18,887,946	772,560	(43,521)	-	-	-	19,616,985	19,240,726
6	34528	Accessory Electric Equipment	5,723,549	206,059	-	-	-	-	5,929,608	5,826,578
7	34628	Misc. Power Plant Equipment	597,994	27,439	-	-	-	-	625,432	611,717
8										
9		TOTAL PHILLIPS POWER STATION	57,164,809	2,031,578	(54,611)	(9,871)	-	-	59,131,904	58,131,001
10										
11		POLK POWER STATION								
12		POLK COMMON								
13	34180	Structures and Improvements	21,037,352	1,486,118	(50,107)	-	-	963	22,474,326	21,734,177
14	34280	Fuel Holders, Producers and Accessories	732,791	41,891	-	(27,787)	(52)	-	746,842	741,124
15	34380	Prime Movers	999,725	48,235	-	(26,375)	1	-	1,021,586	1,010,661
16	34580	Accessory Electric Equipment	680,419	44,763	-	-	-	-	725,182	702,456
17	34680	Misc. Power Plant Equipment	343,187	17,557	-	-	-	-	360,744	351,966
18		TOTAL POLK POWER COMMON	23,793,474	1,638,564	(50,107)	(54,163)	(52)	963	25,328,680	24,540,383
19										
20		POLK UNIT 1								
21	34181	Structures and Improvements	11,171,820	1,161,185	(209,792)	(5,385)	-	-	12,117,828	11,582,731
22	34281	Fuel Holders, Producers and Accessories	82,546,670	7,840,045	(5,050,955)	(125,994)	9,010	-	85,218,776	82,782,779
23	34381	Prime Movers	66,815,197	8,178,363	(14,491,733)	(1,337,575)	165	-	59,164,418	56,399,790
24	34581	Accessory Electric Equipment	25,363,959	1,812,295	(175,726)	-	-	-	27,000,529	26,147,815
25	34681	Misc. Power Plant Equipment	459,324	175,056	-	-	-	-	634,380	546,830
26		TOTAL POLK UNIT 1	186,356,971	19,166,944	(19,928,205)	(1,468,954)	9,175	-	184,135,931	177,459,945
27										
28		POLK UNIT 2								
29	34182	Structures and Improvements	530,372	57,938	(4,429)	-	-	-	583,880	556,907
30	34282	Fuel Holders, Producers and Accessories	304,703	35,941	-	(2,849)	4	-	337,799	321,658
31	34382	Prime Movers	12,899,794	2,103,222	-	(64,006)	8	-	14,939,018	13,926,998
32	34582	Accessory Electric Equipment	4,398,402	479,583	-	-	-	-	4,877,985	4,638,180
33	34682	Misc. Power Plant Equipment	45,727	4,850	-	-	-	-	50,577	48,152
34		TOTAL POLK UNIT 2	18,178,998	2,681,533	(4,429)	(66,855)	12	-	20,789,259	19,491,895
35										
36										
37										
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 5 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		POLK UNIT 3								
3	34183	Structures and Improvements	1,904,410	268,764	-	-	-	-	2,173,174	2,038,792
4	34283	Fuel Holders, Producers and Accessories	287,062	33,721	-	50	0	-	320,834	303,955
5	34383	Prime Movers	12,485,490	1,881,573	-	1,314	9	-	14,368,386	13,427,113
6	34583	Accessory Electric Equipment	2,278,262	272,633	-	-	-	-	2,550,894	2,414,394
7	34683	Misc. Power Plant Equipment	78,645	12,554	-	-	-	-	91,199	84,922
8		TOTAL POLK UNIT 3	17,033,869	2,469,246	-	1,364	10	-	19,504,488	18,269,177
9										
10		POLK UNIT 4								
11	34184	Structures and Improvements	370,924	240,092	-	-	-	-	611,017	490,971
12	34284	Fuel Holders, Producers and Accessories	146,259	92,286	-	93	1	-	238,638	192,461
13	34384	Prime Movers	3,054,135	940,012	(542,340)	833	(78)	-	3,452,563	3,243,551
14	34584	Accessory Electric Equipment	355,019	218,556	-	-	-	-	573,575	464,297
15	34684	Misc. Power Plant Equipment								
16		TOTAL POLK UNIT 4	3,926,337	1,490,946	(542,340)	926	(77)	-	4,875,792	4,391,279
17										
18		POLK UNIT 5								
19	34185	Structures and Improvements	323,065	240,550	-	-	-	-	563,615	443,340
20	34285	Fuel Holders, Producers and Accessories	118,962	87,470	-	(442)	1	-	205,991	162,713
21	34385	Prime Movers	2,958,757	884,143	-	(4,556)	(30)	-	3,838,314	3,398,506
22	34585	Accessory Electric Equipment	296,641	216,501	-	-	-	-	513,142	404,891
23	34685	Misc. Power Plant Equipment								
24		TOTAL POLK UNIT 5	3,697,424	1,428,665	-	(4,998)	(29)	-	5,121,062	4,409,449
25										
26	34687	POLK POWER TOOLS - AMORT	547,462	146,250	(258,510)	-	-	-	435,201	476,283
27										
28		TOTAL POLK POWER STATION	253,534,535	29,022,147	(20,783,591)	(1,592,679)	9,040	963	260,190,414	249,038,411
29										
30		BAYSIDE POWER STATION								
31		BAYSIDE COMMON								
32	34130	Structures and Improvements	17,093,126	1,543,669	(27,529)	(4,975)	-	-	18,604,291	17,833,062
33	34230	Fuel Holders, Producers and Accessories	4,471,145	440,945	(174,579)	(321,271)	(5)	-	4,416,235	4,422,763
34	34330	Prime Movers	2,850,436	722,010	(50,670)	(613,319)	(459)	-	2,907,997	2,911,384
35	34530	Accessory Electric Equipment	4,162,389	507,724	(18,654)	-	-	-	4,651,460	4,411,117
36	34630	Misc. Power Plant Equipment	3,125,313	269,532	(6,911)	-	-	-	3,387,935	3,254,128
37		TOTAL BAYSIDE COMMON	31,702,409	3,483,880	(278,343)	(939,565)	(464)	-	33,967,917	32,832,454
38										
39	Totals may be affected due to rounding.									

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BAYSIDE UNIT 1								
3	34131	Structures and Improvements	5,414,250	506,264	-	-	-	-	5,920,514	5,667,382
4	34231	Fuel Holders, Producers and Accessories	15,220,918	2,051,289	(898,383)	(39,527)	60	-	16,334,356	15,661,686
5	34331	Prime Movers	35,513,060	7,224,069	(25,764)	9,660	35	-	42,721,060	39,113,319
6	34531	Accessory Electric Equipment	8,073,880	1,043,437	-	-	-	-	9,117,317	8,595,491
7	34631	Misc. Power Plant Equipment	362,898	31,501	-	-	-	-	394,400	378,674
8		TOTAL BAYSIDE UNIT 1	64,585,006	10,856,560	(924,147)	(29,868)	95	-	74,487,646	69,416,551
9										
10		BAYSIDE UNIT 2								
11	34132	Structures and Improvements	5,558,700	598,216	-	-	-	-	6,156,916	5,857,808
12	34232	Fuel Holders, Producers and Accessories	16,357,765	2,769,751	(42,811)	4,035	19	-	19,088,758	17,718,379
13	34332	Prime Movers	39,766,012	9,918,188	(373,092)	10,754	54	-	49,321,917	44,529,252
14	34532	Accessory Electric Equipment	8,029,015	1,251,828	-	-	-	-	9,280,843	8,654,929
15	34632	Misc. Power Plant Equipment	405,652	39,462	-	-	-	-	445,114	425,383
16		TOTAL BAYSIDE UNIT 2	70,117,144	14,577,446	(415,903)	14,789	73	-	84,293,549	77,185,752
17										
18		BAYSIDE COMBUSTION TURBINE 3								
19	34133	Structures and Improvements								
20	34233	Fuel Holders, Producers and Accessories	-	1,862	-	(2)	(3)	-	1,857	855
21	34333	Prime Movers	470,382	1,146,683	-	2,954	8	-	1,620,027	1,045,009
22	34533	Accessory Electric Equipment								
23	34633	Misc. Power Plant Equipment								
24		TOTAL BAYSIDE COMBUSTION TURBINE 3	470,382	1,148,545	-	2,951	6	-	1,621,884	1,045,864
25										
26		BAYSIDE COMBUSTION TURBINE 4								
27	34134	Structures and Improvements								
28	34234	Fuel Holders, Producers and Accessories								
29	34334	Prime Movers	472,429	1,146,683	-	1,155	8	-	1,620,276	1,046,489
30	34534	Accessory Electric Equipment								
31	34634	Misc. Power Plant Equipment								
32		TOTAL BAYSIDE COMBUSTION TURBINE 4	472,429	1,146,683	-	1,155	8	-	1,620,276	1,046,489
33										
34										
35										
36										
37										
38										

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BAYSIDE COMBUSTION TURBINE 5								
3	34135	Structures and Improvements	-	3,002	-	-	-	-	3,002	1,486
4	34235	Fuel Holders, Producers and Accessories	-	1	-	(1)	-	-	0	0
5	34335	Prime Movers	1,092,482	1,721,028	-	1,729	10	-	2,815,249	1,953,871
6	34535	Accessory Electric Equipment								
7	34635	Misc. Power Plant Equipment								
8		TOTAL BAYSIDE COMBUSTION TURBINE 5	1,092,482	1,724,031	-	1,728	10	-	2,818,251	1,955,358
9										
10		BAYSIDE COMBUSTION TURBINE 6								
11	34136	Structures and Improvements								
12	34236	Fuel Holders, Producers and Accessories								
13	34336	Prime Movers	1,092,483	1,721,028	-	1,729	10	-	2,815,249	1,953,871
14	34536	Accessory Electric Equipment								
15	34636	Misc. Power Plant Equipment								
16		TOTAL BAYSIDE COMBUSTION TURBINE 6	1,092,483	1,721,028	-	1,729	10	-	2,815,249	1,953,871
17										
18		TOTAL BAYSIDE POWER STATION	169,532,336	34,658,172	(1,618,392)	(947,080)	(263)	-	201,624,772	185,436,339
19										
20	34390	CITY OF TAMPA PRIME MOVERS	2,493,446	292,435	-	-	-	-	2,785,881	2,639,663
21										
22		TOTAL OTHER PRODUCTION	483,281,509	67,783,517	(22,456,595)	(2,547,858)	8,776	963	526,070,312	496,691,826
23										
24		TOTAL PRODUCTION PLANT	1,060,446,626	111,164,937	(45,864,467)	(9,658,079)	776,829	(75,242)	1,116,790,604	1,075,045,240
25										
26										
27		TRANSMISSION PLANT								
28	35001	LAND RIGHTS	3,407,306	209,230	(10,434)	299	-	63	3,606,463	3,501,375
29	35200	STRUCTURES & IMPROVEMENTS	822,895	103,695	(110,450)	(260)	-	-	815,880	842,249
30	35300	STATION EQUIPMENT	55,134,892	5,697,367	(2,329,394)	34,853	424,784	(4,511)	58,957,992	56,955,258
31	35400	TOWERS & FIXTURES	3,891,736	102,591	-	6,687	(736)	-	4,000,277	3,943,148
32	35500	POLES & FIXTURES	50,504,292	6,637,675	(4,293,748)	(1,699,092)	(6,807)	-	51,142,319	50,802,791
33	35600	OVERHEAD CONDUCTORS & DEVICES	42,448,146	4,411,001	(3,632,339)	(1,843,677)	(10,120)	(63)	41,372,948	41,953,628
34	35601	CLEARING RIGHTS-OF-WAY	1,273,151	42,212	-	-	-	-	1,315,363	1,294,257
35	35700	UNDERGROUND CONDUIT	1,457,789	60,066	-	5,528	(609)	-	1,522,774	1,487,919
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2,473,855	168,222	-	10,965	(1,207)	-	2,651,835	2,558,159
37	35900	ROADS AND TRAILS	1,344,968	110,884	(13,918)	(2,506)	-	-	1,439,428	1,389,872
38										
39		TOTAL TRANSMISSION PLANT	162,759,028	17,542,943	(10,390,284)	(3,487,204)	405,306	(4,511)	166,825,279	164,728,655
40										

41 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers		(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1											
2		DISTRIBUTION PLANT									
3	36001	LAND RIGHTS									
4	36100	STRUCTURES & IMPROVEMENTS	614,825	57,911	(3,898)	(6,000)	-	-		662,837	634,863
5	36200	STATION EQUIPMENT	51,653,247	4,591,209	(1,208,464)	(47,037)	94,563	4,511		55,088,029	53,045,693
6	36400	POLES, TOWERS & FIXTURES	102,765,852	10,316,673	(2,462,260)	(1,530,635)	1,949,330	-		111,038,961	106,803,358
7	36500	OVERHEAD CONDUCTORS & DEVICES	113,146,763	7,222,573	(990,642)	(564,768)	18,800	-		118,832,726	115,929,736
8	36600	UNDERGROUND CONDUIT	40,674,473	3,170,591	(2,244,317)	(129,866)	189,361	-		41,660,243	41,193,975
9	36700	UNDERGROUND CONDUCTORS & DEVICES	63,229,955	6,489,114	(10,093,373)	(744,494)	623,950	-		59,505,151	62,339,520
10	36800	LINE TRANSFORMERS	164,221,989	16,956,308	(12,310,908)	(5,209,496)	419,702	-		164,077,596	165,666,225
11	36900	OVERHEAD SERVICES	26,909,772	2,246,527	(120,251)	20,355	(157)	-		29,056,246	27,908,373
12	36902	UNDERGROUND SERVICE	42,344,621	3,609,740	(182,333)	34,708	(607)	-		45,806,129	44,004,420
13	37000	METERS	13,799,007	4,381,466	(4,055,459)	(3,439,410)	110,312	-		10,795,916	13,332,968
14	37300	STREET LIGHTING & SIGNAL SYSTEMS	77,092,700	8,252,003	(1,758,504)	(379,901)	59,093	-		83,265,390	80,695,737
15											
16		TOTAL DISTRIBUTION PLANT	696,453,205	67,294,115	(35,430,410)	(11,996,545)	3,464,347	4,511		719,789,224	711,554,870
17											
18		GENERAL PLANT									
19	39000	STRUCTURES & IMPROVEMENTS	35,756,405	2,768,594	(398,327)	(94,390)	-	75,242		38,107,524	36,917,789
20	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	1,477,113	426,087	(218,377)	-	-	-		1,684,824	1,641,577
21	39102	COMPUTER EQUIPMENT - AMORT	7,301,308	3,702,384	(5,531,586)	-	-	-		5,472,105	7,485,993
22	39103	DATA HANDLING EQUIPMENT - AMORT	283,984	64,154	-	-	-	-		348,138	316,061
23	39104	MAINFRAME EQUIPMENT - AMORT	688,455	636,000	-	-	-	-		1,324,455	953,694
24	39202	LIGHT TRUCKS - ENERGY DELIVERY	4,120,023	-	-	60,025	(1,074,878)	617,197	*	3,722,366	3,845,914
25	39203	HEAVY TRUCKS - ENERGY DELIVERY	7,990,103	-	-	(7,894)	1,701,447	1,074,011	*	10,757,667	9,565,542
26	39204	MEDIUM TRUCKS - ENERGY DELIVERY	628,074	-	-	10,979	(197,640)	69,428	*	510,841	549,488
27	39212	LIGHT TRUCKS - ENERGY SUPPLY	763,885	-	(121,583)	18,240	(327,900)	127,998	*	460,641	575,635
28	39213	HEAVY TRUCKS - ENERGY SUPPLY	276,445	-	-	(221)	48,490	30,651	*	355,366	321,384
29	39214	MEDIUM TRUCKS - ENERGY SUPPLY	115,480	-	(72,853)	3,431	(64,610)	12,764	*	(5,787)	46,426
30	39300	STORES EQUIPMENT - AMORT	-	-	-	-	-	-		-	-
31	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	3,920,168	1,378,869	(758,932)	-	-	-		4,540,106	4,099,268
32	39500	LABORATORY EQUIPMENT - AMORT	-	-	-	-	-	-		-	-
33	39600	POWER OPERATED EQUIPMENT - AMORT	-	992	-	-	-	-		992	421
34	39700	COMMUNICATION EQUIPMENT - AMORT	7,960,755	2,143,302	(3,046,649)	(3,563)	-	-		7,053,845	7,879,801
35	39725	COMMUNICATION EQUIPMENT- FIBER	12,040,477	1,487,262	(5,510)	-	-	-		13,522,229	12,781,734
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	139,299	75,681	-	-	-	-		214,980	174,705
37											
38		TOTAL GENERAL PLANT	83,461,975	12,683,326	(10,153,817)	(13,393)	84,910	2,007,291	*	88,070,292	87,155,431
39											
40		TOTAL DEPRECIABLE RESERVE	2,003,120,835	208,685,321	(101,838,977)	(25,155,220)	4,731,392	1,932,049	*	2,091,475,399	2,038,484,196

41 Totals may be affected due to rounding.

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SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 9 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010
0

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		NON-DEPRECIABLE PROPERTY								
3	310's	LAND-STEAM PRODUCTION	14,175	-	-	-	-	-	14,175	14,175
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
5	35000	LAND-TRANSMISSION	15,000	-	-	-	-	-	15,000	15,000
6	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
7	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
8		TOTAL NON-DEPRECIABLE	29,175	-	-	-	-	-	29,175	29,175
9										
10										
11		INTANGIBLES								
12	30300	SOFTWARE - AMORT	7,474,119	6,043,004	(2,700,840)	-	-	-	10,816,283	9,170,378
13	30302	ASSET RETIREMENT COST - AMORT	838,358	-	-	-	-	82,658 *	921,015	879,244
14		TOTAL INTANGIBLES	8,312,477	6,043,004	(2,700,840)	-	-	82,658 *	11,737,298	10,049,622
15										
16										
17		TOTAL ELECTRIC PLANT RESERVE	2,011,462,487	214,728,325	(104,539,818)	(25,155,220)	4,731,392	2,014,707 *	2,103,241,873	2,048,562,993
18										
19										
20		ACQUISITION ADJUSTMENTS								
21	10804	ACQUISITION ADJUSTMENT - SEBRING	2,117,041	(423,408)	-	-	-	-	1,693,633	1,905,337
22	11401	ACQUISITION ADJUSTMENT - OUC	395,086	185,749	-	-	-	-	580,835	487,960
23	11402	ACQUISITION ADJUSTMENT - FPL	76,359	41,901	-	-	-	-	118,260	97,310
24	11403	ACQUISITION ADJUSTMENT - UNION HALL	3,020	9,059	-	-	-	-	12,078	7,549
25		TOTAL ACQUISITION ADJUSTMENTS	2,591,506	(186,700)	-	-	-	-	2,404,806	2,498,156
26										
27										
28		FOSSIL DISMANTLING								
29	108[03,50-56]	FOSSIL DISMANTLING - STEAM	72,220,924	839,452	-	(4,533,016)	682,057	-	69,209,418	71,474,222
30	108[03]	FOSSIL DISMANTLING - OTHER	16,082,447	497,534	-	-	-	-	16,579,980	16,331,222
31		TOTAL FOSSIL DISMANTLING	88,303,370	1,336,986	-	(4,533,016)	682,057	-	85,789,398	87,805,444
32										
33										
34	10802	RWIP Unallocated	-	-	-	-	-	-	-	-
35										
36										
37		TOTAL ELECTRIC UTILITY RESERVE	2,102,357,363	215,878,612 **	(104,539,818)	(29,688,236)	5,413,449	2,014,707 *	2,191,436,077	2,138,866,593
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
Year Ending December 31, 2010
Year Ending December 31, 2010
Year Ending December 31, 2010

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2										
3		TOTAL STEAM PRODUCTION	577,165,117	43,381,420	(23,407,872)	(7,110,221)	768,053	(76,205)	590,720,292	578,353,414
4										
5		TOTAL OTHER PRODUCTION	483,281,509	67,783,517	(22,456,595)	(2,547,858)	8,776	963	526,070,312	496,691,826
6										
7		TOTAL PRODUCTION PLANT	1,060,446,626	111,164,937	(45,864,467)	(9,658,079)	776,829	(75,242)	1,116,790,604	1,075,045,240
8										
9		TOTAL TRANSMISSION PLANT	162,759,028	17,542,943	(10,390,284)	(3,487,204)	405,306	(4,511)	166,825,279	164,728,655
10										
11		TOTAL DISTRIBUTION PLANT	696,453,205	67,294,115	(35,430,410)	(11,996,545)	3,464,347	4,511	719,789,224	711,554,870
12										
13		TOTAL GENERAL PLANT	83,461,975	12,683,326	(10,153,817)	(13,393)	84,910	2,007,291 *	88,070,292	87,155,431
14										
15		TOTAL DEPRECIABLE RESERVE	2,003,120,835	208,685,321	(101,838,977)	(25,155,220)	4,731,392	1,932,049 *	2,091,475,399	2,038,484,196
16										
17		TOTAL NON-DEPRECIABLE	29,175	-	-	-	-	-	29,175	29,175
18										
19		TOTAL INTANGIBLES	8,312,477	6,043,004	(2,700,840)	-	-	82,658 *	11,737,298	10,049,622
20										
21		TOTAL ELECTRIC PLANT RESERVE	2,011,462,487	214,728,325	(104,539,818)	(25,155,220)	4,731,392	2,014,707 *	2,103,241,873	2,048,562,993
22										
23		TOTAL FOSSIL DISMANTLING	88,303,370	1,336,986	-	(4,533,016)	682,057	-	85,789,398	87,805,444
24										
25		TOTAL ACQUISITION ADJUSTMENTS	2,591,506	(186,700)	-	-	-	-	2,404,806	2,498,156
26										
27		RWIP Unallocated	-	-	-	-	-	-	-	-
28										
29		TOTAL ELECTRIC UTILITY RESERVE	2,102,357,363	215,878,612 **	(104,539,818)	(29,688,236)	5,413,449	2,014,707 *	2,191,436,077	2,138,866,593
30			-	-	-	-	-	-	-	-
31										
32										
33										
34										
35										
36										

37 * Primarily Depreciation Accruals for Vehicle Clearing and ARO Deferrals
38 ** This amount ties to FERC Account Numbers 403, 404, 406, 425
39 Totals may be affected due to rounding.

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SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 1 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		STEAM PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMMON							
5	31140	Structures and Improvements	2.0	180,315,455	7,373,723	(2,949,489)	-	184,739,689	182,117,254
6	31240	Boiler Plant Equipment	2.6	84,193,073	3,685,646	(1,474,258)	-	86,404,460	84,750,241
7	31440	Turbogenerator Units	1.8	7,058,427	-	-	-	7,058,427	7,058,427
8	31540	Accessory Electric Equipment	3.0	21,925,445	-	-	-	21,925,445	21,925,445
9	31640	Misc. Power Plant Equipment	3.1	9,482,237	-	-	-	9,482,237	9,482,237
10		TOTAL BIG BEND COMMON		302,974,637	11,059,369	(4,423,748)	-	309,610,259	305,333,606
11									
12		BIG BEND UNIT 1							
13	31141	Structures and Improvements	1.4	30,081,779	-	-	(22,276,550)	7,805,229	7,430,760
14	31241	Boiler Plant Equipment	3.3	157,242,358	451,540	(180,616)	(46,705,757)	110,807,526	112,075,862
15	31441	Turbogenerator Units	2.5	33,222,208	-	-	-	33,222,208	33,222,208
16	31541	Accessory Electric Equipment	2.5	30,232,765	-	-	(14,063,245)	16,169,520	15,132,087
17	31641	Misc. Power Plant Equipment	1.2	1,886,521	-	-	(847,109)	1,039,413	1,047,595
18		TOTAL BIG BEND UNIT 1		252,665,632	451,540	(180,616)	(83,892,660)	169,043,896	168,908,512
19									
20		BIG BEND UNIT 2							
21	31142	Structures and Improvements	1.6	33,151,073	-	-	(25,208,869)	7,942,204	7,942,204
22	31242	Boiler Plant Equipment	3.1	137,953,921	7,534,104	(3,013,642)	(49,413,609)	93,060,774	89,274,658
23	31442	Turbogenerator Units	2.5	35,329,467	17,666,035	(7,066,414)	-	45,929,088	38,455,160
24	31542	Accessory Electric Equipment	2.5	29,569,583	-	-	(15,914,427)	13,655,156	13,655,156
25	31642	Misc. Power Plant Equipment	2.0	1,638,757	-	-	(958,616)	680,141	680,141
26		TOTAL BIG BEND UNIT 2		237,642,800	25,200,139	(10,080,056)	(91,495,521)	161,267,362	150,007,319
27									
28		BIG BEND UNIT 3							
29	31143	Structures and Improvements	1.2	36,900,157	-	-	(21,689,422)	15,210,736	15,210,736
30	31243	Boiler Plant Equipment	2.6	177,172,907	2,451,540	(980,616)	(42,509,823)	136,134,008	134,890,932
31	31443	Turbogenerator Units	1.8	41,712,186	-	-	-	41,712,186	41,712,186
32	31543	Accessory Electric Equipment	2.5	37,292,867	-	-	(13,690,954)	23,601,913	23,601,913
33	31643	Misc. Power Plant Equipment	2.7	2,245,973	-	-	(824,684)	1,421,289	1,421,289
34		TOTAL BIG BEND UNIT 3		295,324,089	2,451,540	(980,616)	(78,714,882)	218,080,132	216,837,055
35									
36									
37									
38									
39	Totals may be affected due to rounding.								

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 2a of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BIG BEND UNIT 4							
3	31144	Structures and Improvements	1.4	79,109,669	-	-	(16,857,250)	62,252,419	62,252,419
4	31244	Boiler Plant Equipment	2.4	273,551,132	451,540	(180,616)	(32,996,130)	240,825,926	240,690,528
5	31444	Turbogenerator Units	2.0	95,816,193	-	-	-	95,816,193	95,816,193
6	31544	Accessory Electric Equipment	2.1	55,081,216	676,890	(270,756)	(10,642,027)	44,845,324	44,470,431
7	31644	Misc. Power Plant Equipment	1.7	6,512,731	-	-	(687,934)	5,824,796	5,824,796
8		TOTAL BIG BEND UNIT 4		510,070,941	1,128,430	(451,372)	(61,183,341)	449,564,658	449,054,367
9									
10		BIG BEND UNIT 3 & 4 FGD							
11	31145	Structures and Improvements	1.5	22,335,775	-	-	-	22,335,775	22,335,775
12	31245	Boiler Plant Equipment	2.3	155,410,777	4,850,059	(1,940,024)	-	158,320,812	156,790,889
13	31545	Accessory Electric Equipment	2.1	23,158,012	-	-	-	23,158,012	23,158,012
14	31645	Misc. Power Plant Equipment	2.0	752,024	-	-	-	752,024	752,024
15		TOTAL BIG BEND UNIT 3 & 4 FGD		201,656,587	4,850,059	(1,940,024)	-	204,566,623	203,036,700
16									
17									
18		BIG BEND UNIT 1 & 2 FGD							
19	31146	Structures and Improvements	2.6	12,704,905	-	-	-	12,704,905	12,704,905
20	31246	Boiler Plant Equipment	2.9	62,048,197	-	-	-	62,048,197	62,048,197
21	31546	Accessory Electric Equipment	3.3	9,106,525	-	-	-	9,106,525	9,106,525
22	31646	Misc. Power Plant Equipment	2.5	1,779,904	-	-	-	1,779,904	1,779,904
23		TOTAL BIG BEND UNIT 1 & 2 FGD		85,639,532	-	-	-	85,639,532	85,639,532
24									
25									
26									
27									
28									
29									
30	New Account	BIG BEND UNIT 1 SCR							
31	31151	Structures and Improvements	1.4	-	-	-	22,651,018	22,651,018	22,651,018
32	31251	Boiler Plant Equipment	3.3	-	-	-	45,302,037	45,302,037	45,302,037
33	31551	Accessory Electric Equipment	2.5	-	-	-	15,100,679	15,100,679	15,100,679
34	31651	Misc Power Plant Eq-BPC	1.2	-	-	-	838,927	838,927	838,927
35		TOTAL BIG BEND UNIT 1 SCR		-	-	-	83,892,660	83,892,660	83,892,660
36									
37									
38									
39									
40									

41 Totals may be affected due to rounding.

SCHEDULE B-7 — PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT — Page 2b of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2	New Account	BIG BEND UNIT 2 SCR							
3	31152	Structures and Improvements	1.6	-	-	-	25,208,869	25,208,869	25,208,869
4	31252	Boiler Plant Equipment	3.1	-	-	-	49,413,609	49,413,609	49,413,609
5	31552	Accessory Electric Equipment	2.5	-	-	-	15,914,427	15,914,427	15,914,427
6	31652	Misc. Power Plant Equipment	2.0	-	-	-	958,616	958,616	958,616
7		TOTAL BIG BEND UNIT 2 SCR		-	-	-	91,495,521	91,495,521	91,495,521
8									
9									
10	New Account	BIG BEND UNIT 3 SCR							
11	31153	Structures and Improvements	1.2	-	-	-	21,689,422	21,689,422	21,689,422
12	31253	Boiler Plant Equipment	2.6	-	-	-	42,509,823	42,509,823	42,509,823
13	31553	Accessory Electric Equipment	2.5	-	-	-	13,690,954	13,690,954	13,690,954
14	31653	Misc. Power Plant Equipment	2.7	-	-	-	824,684	824,684	824,684
15		TOTAL BIG BEND UNIT 3 SCR		-	-	-	78,714,882	78,714,882	78,714,882
16									
17									
18	New Account	BIG BEND UNIT 4 SCR							
19	31154	Structures and Improvements	1.4	-	-	-	16,857,250	16,857,250	16,857,250
20	31254	Boiler Plant Equipment	2.4	-	-	-	32,996,130	32,996,130	32,996,130
21	31554	Accessory Electric Equipment	2.1	-	-	-	10,642,027	10,642,027	10,642,027
22	31654	Misc. Power Plant Equipment	1.7	-	-	-	687,934	687,934	687,934
23		TOTAL BIG BEND UNIT 4 SCR		-	-	-	61,183,341	61,183,341	61,183,341
24									
25									
26	31647	BIG BEND TOOLS - AMORT	14.3	2,422,307	92,500	(295,940)	-	2,218,867	2,475,304
27									
28		TOTAL BIG BEND POWER STATION		1,888,396,527	45,233,577	(18,352,371)	(0)	1,915,277,733	1,896,578,800
29									
30		MISC COMMON							
31	31100	STRUCTURES & IMPROVEMENTS	0.0	-	-	-	-	-	-
32	31101	STRUCTURES & IMPROVEMENTS MISC	3.5	-	-	-	-	-	-
33	31601	MISC. POWER PLANT EQUIPMENT	3.5	-	-	-	-	-	-
34	31617	MISC. POWER PLANT EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
35	31130	Str & Improvements-BPC	2.3	-	-	-	-	-	-
36	31630	Misc Power Plant Eq-BPC	3.4	-	-	-	-	-	-
37		TOTAL MISC COMMON		-	-	-	-	-	-
38									
39		TOTAL STEAM PRODUCTION		1,888,396,527	45,233,577	(18,352,371)	(0)	1,915,277,733	1,896,578,800
40									

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		OTHER PRODUCTION							
3		BIG BEND POWER STATION							
4		BIG BEND COMBUSTION TURBINE 1							
5	34141	Structures and Improvements	0.0	-	-	-	-	-	-
6	34241	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	-
7	34341	Prime Movers	0.0	-	-	-	-	-	-
8	34541	Accessory Electric Equipment	0.0	-	-	-	-	-	-
9	34641	Misc. Power Plant Equipment	0.0	-	-	-	-	-	-
10		TOTAL BIG BEND COMBUSTION TURBINE 1		-	-	-	-	-	-
11									
12		BIG BEND COMBUSTION TURBINE 2 & 3							
13	34142	Structures and Improvements	0.0	-	-	-	-	-	-
14	34242	Fuel Holders, Producers and Accessories	0.0	-	-	-	-	-	-
15	34342	Prime Movers	4.3	-	-	-	-	-	-
16	34542	Accessory Electric Equipment	0.0	-	-	-	-	-	-
17	34642	Misc. Power Plant Equipment							
18		TOTAL BIG BEND COMBUSTION TURBINE 2 & 3		-	-	-	-	-	-
19									
20		BIG BEND COMBUSTION TURBINE #4							
21	34144	Structures and Improvements	4.3				7,040,910	7,040,910	7,040,910
22	34244	Boiler Plant Equipment	4.3				2,899,198	2,899,198	2,899,198
23	34344	Turbogenerator Units	4.3	41,417,116	-	-	(16,152,675)	25,264,441	25,264,441
24	34544	Accessory Electric Equipment	4.3				6,212,567	6,212,567	6,212,567
25		TOTAL BIG BEND COMBUSTION TURBINE #4		41,417,116	-	-	-	41,417,116	41,417,116
26									
27		TOTAL BIG BEND POWER STATION		41,417,116	-	-	-	41,417,116	41,417,116
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									

39 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 4 of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		PHILLIPS POWER STATION							
3	34128	Structures and Improvements	3.4	9,481,580	-	-	-	9,481,580	9,481,580
4	34228	Fuel Holders, Producers and Accessories	3.0	23,435,863	-	-	-	23,435,863	23,435,863
5	34328	Prime Movers	3.7	20,870,850	-	-	-	20,870,850	20,870,850
6	34528	Accessory Electric Equipment	3.5	5,887,394	-	-	-	5,887,394	5,887,394
7	34628	Misc. Power Plant Equipment	4.2	653,047	-	-	-	653,047	653,047
8									
9		TOTAL PHILLIPS POWER STATION		60,328,734	-	-	-	60,328,734	60,328,734
10									
11		POLK POWER STATION							
12		POLK COMMON							
13	34180	Structures and Improvements	2.3	65,294,936	1,706,945	(682,778)	-	66,319,103	65,373,718
14	34280	Fuel Holders, Producers and Accessories	2.2	2,533,239	2,987,869	(1,195,148)	-	4,325,961	3,587,333
15	34380	Prime Movers	2.0	2,411,777	-	-	-	2,411,777	2,411,777
16	34580	Accessory Electric Equipment	2.4	1,939,163	-	-	-	1,939,163	1,939,163
17	34680	Misc. Power Plant Equipment	2.2	798,064	-	-	-	798,064	798,064
18		TOTAL POLK POWER COMMON		72,977,179	4,694,814	(1,877,926)	-	75,794,067	74,110,054
19									
20		POLK UNIT 1							
21	34181	Structures and Improvements	2.5	46,649,737	145,745	(58,298)	-	46,737,184	46,656,464
22	34281	Fuel Holders, Producers and Accessories	3.4	230,190,805	5,815,361	(2,326,144)	-	233,680,021	231,103,865
23	34381	Prime Movers	6.4	127,513,225	-	-	-	127,513,225	127,513,225
24	34581	Accessory Electric Equipment	3.1	58,627,599	-	-	-	58,627,599	58,627,599
25	34681	Misc. Power Plant Equipment	3.4	5,152,186	-	-	-	5,152,186	5,152,186
26		TOTAL POLK UNIT 1		468,133,551	5,961,106	(2,384,442)	-	471,710,215	469,053,338
27									
28		POLK UNIT 2							
29	34182	Structures and Improvements	2.7	2,149,071	-	-	-	2,149,071	2,149,071
30	34282	Fuel Holders, Producers and Accessories	2.9	1,234,073	-	-	-	1,234,073	1,234,073
31	34382	Prime Movers	7.6	27,673,968	-	-	-	27,673,968	27,673,968
32	34582	Accessory Electric Equipment	2.9	16,569,568	-	-	-	16,569,568	16,569,568
33	34682	Misc. Power Plant Equipment	2.8	173,210	-	-	-	173,210	173,210
34		TOTAL POLK UNIT 2		47,799,890	-	-	-	47,799,890	47,799,890
35									
36									
37									
38									

39 Totals may be affected due to rounding.

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 5 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		POLK UNIT 3							
3	34183	Structures and Improvements	2.6	10,337,092	-	-	-	10,337,092	10,337,092
4	34283	Fuel Holders, Producers and Accessories	2.9	1,162,800	-	-	-	1,162,800	1,162,800
5	34383	Prime Movers	6.2	30,347,952	11,320,491	(3,099,196)	-	38,569,246	34,110,718
6	34583	Accessory Electric Equipment	3.0	9,119,243	-	-	-	9,119,243	9,119,243
7	34683	Misc. Power Plant Equipment	2.9	432,910	-	-	-	432,910	432,910
8		TOTAL POLK UNIT 3		51,399,997	11,320,491	(3,099,196)	-	59,621,292	55,162,763
9									
10		POLK UNIT 4							
11	34184	Structures and Improvements	4.3	5,583,542	-	-	-	5,583,542	5,583,542
12	34284	Fuel Holders, Producers and Accessories	4.3	2,146,174	-	-	-	2,146,174	2,146,174
13	34384	Prime Movers	4.3	22,329,271	-	-	-	22,329,271	22,329,271
14	34584	Accessory Electric Equipment	4.3	5,082,686	-	-	-	5,082,686	5,082,686
15	34684	Misc. Power Plant Equipment							
16		TOTAL POLK UNIT 4		35,141,674	-	-	-	35,141,674	35,141,674
17									
18		POLK UNIT 5							
19	34185	Structures and Improvements	4.3	5,594,195	-	-	-	5,594,195	5,594,195
20	34285	Fuel Holders, Producers and Accessories	4.3	2,034,174	-	-	-	2,034,174	2,034,174
21	34385	Prime Movers	4.3	20,723,275	-	-	-	20,723,275	20,723,275
22	34585	Accessory Electric Equipment	4.3	5,034,919	-	-	-	5,034,919	5,034,919
23	34685	Misc. Power Plant Equipment							
24		TOTAL POLK UNIT 5		33,386,563	-	-	-	33,386,563	33,386,563
25									
26	34687	POLK POWER TOOLS - AMORT	14.3	990,535	98,000	(119,925)	-	968,610	1,037,170
27									
28		TOTAL POLK POWER STATION		709,829,390	22,074,411	(7,481,489)	-	724,422,311	715,691,452
29									
30		BAYSIDE POWER STATION							
31		BAYSIDE COMMON							
32	34130	Structures and Improvements	2.3	68,484,594	1,943,535	(777,414)	-	69,650,715	68,898,051
33	34230	Fuel Holders, Producers and Accessories	2.5	17,749,596	1,290,903	(516,361)	-	18,524,138	18,281,903
34	34330	Prime Movers	2.9	33,845,452	-	-	-	33,845,452	33,845,452
35	34530	Accessory Electric Equipment	4.3	11,471,677	309,050	(123,620)	-	11,657,107	11,485,941
36	34630	Misc. Power Plant Equipment	3.4	8,898,792	-	-	-	8,898,792	8,898,792
37		TOTAL BAYSIDE COMMON		140,450,110	3,543,488	(1,417,395)	-	142,576,203	141,410,139
38									

39 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 6 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE UNIT 1							
3	34131	Structures and Improvements	2.3	22,011,484	-	-	-	22,011,484	22,011,484
4	34231	Fuel Holders, Producers and Accessories	2.9	70,570,535	1,324,816	(529,926)	-	71,365,424	71,100,240
5	34331	Prime Movers	4.0	180,949,558	33,681,919	(10,521,407)	(12,000,000)	192,110,070	188,255,774
6	34531	Accessory Electric Equipment	3.2	32,671,244	-	-	-	32,671,244	32,671,244
7	34631	Misc. Power Plant Equipment	2.5	1,257,702	-	-	-	1,257,702	1,257,702
8		TOTAL BAYSIDE UNIT 1		307,460,523	35,006,736	(11,051,334)	(12,000,000)	319,415,924	315,296,444
9									
10		BAYSIDE UNIT 2							
11	34132	Structures and Improvements	2.3	26,009,395	-	-	-	26,009,395	26,009,395
12	34232	Fuel Holders, Producers and Accessories	2.9	95,561,270	-	-	-	95,561,270	95,561,270
13	34332	Prime Movers	3.9	254,563,699	702,560	(281,024)	12,000,000	266,985,235	261,057,664
14	34532	Accessory Electric Equipment	3.1	40,495,824	-	-	-	40,495,824	40,495,824
15	34632	Misc. Power Plant Equipment	2.6	1,517,756	-	-	-	1,517,756	1,517,756
16		TOTAL BAYSIDE UNIT 2		418,147,944	702,560	(281,024)	12,000,000	430,569,480	424,641,909
17									
18		BAYSIDE COMBUSTION TURBINE 3							
19	34133	Structures and Improvements	4.3				4,541,767	4,541,767	4,541,767
20	34233	Fuel Holders, Producers and Accessories	4.3	47,111	-	-	1,823,029	1,870,139	1,870,139
21	34333	Prime Movers	4.3	26,669,165	-	-	(10,372,237)	16,296,928	16,296,928
22	34533	Accessory Electric Equipment	4.3				4,007,441	4,007,441	4,007,441
23		TOTAL BAYSIDE COMBUSTION TURBINE 3		26,716,276	-	-	-	26,716,276	26,716,276
24									
25									
26		BAYSIDE COMBUSTION TURBINE 4							
27	34134	Structures and Improvements	4.3				4,533,758	4,533,758	4,533,758
28	34234	Fuel Holders, Producers and Accessories	4.3				1,866,842	1,866,842	1,866,842
29	34334	Prime Movers	4.3	26,669,165	-	-	(10,400,974)	16,268,191	16,268,191
30	34534	Accessory Electric Equipment	4.3				4,000,375	4,000,375	4,000,375
31		TOTAL BAYSIDE COMBUSTION TURBINE 4		26,669,165	-	-	-	26,669,165	26,669,165
32									
33									
34									
35									
36									
37									
38									

39 Totals may be affected due to rounding.

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 7 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		BAYSIDE COMBUSTION TURBINE 5							
3	34135	Structures and Improvements	4.3	70,736	-	-	6,753,041	6,823,777	6,823,777
4	34235	Fuel Holders, Producers and Accessories	4.3	31,725	-	-	2,778,066	2,809,791	2,809,791
5	34335	Prime Movers	4.3	40,037,405	-	-	(15,552,087)	24,485,319	24,485,319
6	34535	Accessory Electric Equipment	4.3				6,020,980	6,020,980	6,020,980
7		TOTAL BAYSIDE COMBUSTION TURBINE 5		40,139,867	-	-	-	40,139,867	40,139,867
8									
9									
10		BAYSIDE COMBUSTION TURBINE 6							
11	34136	Structures and Improvements	4.3				6,806,359	6,806,359	6,806,359
12	34236	Fuel Holders, Producers and Accessories	4.3				2,802,618	2,802,618	2,802,618
13	34336	Prime Movers	4.3	40,037,406	-	-	(15,614,588)	24,422,818	24,422,818
14	34536	Accessory Electric Equipment	4.3				6,005,611	6,005,611	6,005,611
15		TOTAL BAYSIDE COMBUSTION TURBINE 6		40,037,406	-	-	-	40,037,406	40,037,406
16									
17									
18		TOTAL BAYSIDE POWER STATION		999,621,291	39,252,783	(12,749,753)	-	1,026,124,322	1,014,911,206
19									
20	34390	CITY OF TAMPA PRIME MOVERS	4.5	6,498,548	-	-	-	6,498,548	6,498,548
21									
22		TOTAL OTHER PRODUCTION		1,817,695,079	61,327,194	(20,231,242)	-	1,858,791,031	1,838,847,056
23									
24		TOTAL PRODUCTION PLANT		3,706,091,606	106,560,771	(38,583,613)	(0)	3,774,068,765	3,735,425,856
25									
26									
27		TRANSMISSION PLANT							
28	35001	LAND RIGHTS	2.3	9,248,718	127,083	-	-	9,375,801	9,302,484
29	35200	STRUCTURES & IMPROVEMENTS	2.3	5,087,864	1,318,424	(36,322)	-	6,369,966	5,470,740
30	35300	STATION EQUIPMENT	2.5	235,201,175	8,723,893	(2,067,773)	-	241,857,295	239,167,564
31	35400	TOWERS & FIXTURES	2.4	4,274,628	-	-	-	4,274,628	4,274,628
32	35500	POLES & FIXTURES	4.4	157,294,357	14,064,223	(1,341,377)	-	170,017,204	163,044,023
33	35600	OVERHEAD CONDUCTORS & DEVICES	3.7	116,772,945	17,189,606	(1,553,748)	-	132,408,803	123,890,810
34	35601	CLEARING RIGHTS-OF-WAY	2.0	2,110,610	-	-	-	2,110,610	2,110,610
35	35700	UNDERGROUND CONDUIT	1.7	3,533,303	-	-	-	3,533,303	3,533,303
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2.4	7,009,246	-	-	-	7,009,246	7,009,246
37	35900	ROADS AND TRAILS	2.2	5,141,168	176,646	(17,036)	-	5,300,779	5,196,338
38									
39		TOTAL TRANSMISSION PLANT		545,674,015	41,599,875	(5,016,255)	-	582,257,635	562,999,746
40									

41 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 8 of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		DISTRIBUTION PLANT							
3	36001	LAND RIGHTS							
4	36100	STRUCTURES & IMPROVEMENTS	2.4	2,551,149	-	(7,307)	-	2,543,842	2,548,160
5	36200	STATION EQUIPMENT	2.5	186,843,608	12,020,512	(1,699,957)	-	197,164,163	191,423,134
6	36400	POLES, TOWERS & FIXTURES	4.7	222,769,949	13,453,724	(1,375,123)	-	234,848,550	228,608,537
7	36500	OVERHEAD CONDUCTORS & DEVICES	3.3	220,748,752	12,247,461	(1,078,269)	-	231,917,944	226,143,612
8	36600	UNDERGROUND CONDUIT	2.0	158,063,502	6,457,736	(237,006)	-	164,284,232	160,942,765
9	36700	UNDERGROUND CONDUCTORS & DEVICES	3.2	203,611,701	10,839,771	(2,368,525)	-	212,082,948	207,119,392
10	36800	LINE TRANSFORMERS	4.2	417,688,889	22,095,784	(7,941,448)	-	431,843,225	424,410,814
11	36900	OVERHEAD SERVICES	3.1	72,070,354	1,548,936	(127,968)	-	73,491,322	72,698,510
12	36902	UNDERGROUND SERVICE	3.3	108,492,668	4,531,607	(31,351)	-	112,992,924	110,350,614
13	37000	METERS	6.3	71,935,506	5,501,589	(3,900,785)	-	73,536,310	73,433,585
14	37300	STREET LIGHTING & SIGNAL SYSTEMS	5.2	160,075,143	5,210,026	(1,588,594)	-	163,696,575	161,863,103
15									
16		TOTAL DISTRIBUTION PLANT		1,824,851,222	93,907,146	(20,356,333)	-	1,898,402,036	1,859,542,226
17									
18		GENERAL PLANT							
19	39000	STRUCTURES & IMPROVEMENTS	3.5	78,928,971	3,256,865	(1,313,807)	-	80,872,029	80,072,989
20	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	14.3	4,127,909	813,165	(170,038)	-	4,771,036	4,256,217
21	39102	COMPUTER EQUIPMENT - AMORT	25.0	14,014,872	2,437,772	(1,860,901)	-	14,591,742	14,814,561
22	39103	DATA HANDLING EQUIPMENT - AMORT	14.3	451,351	304,724	(156,231)	-	599,844	654,400
23	39104	MAINFRAME EQUIPMENT - AMORT	20.0	3,139,986	304,721	-	-	3,444,707	3,348,342
24	39202	LIGHT TRUCKS - ENERGY DELIVERY	12.6	4,934,930	165,000	-	-	5,099,930	5,004,160
25	39203	HEAVY TRUCKS - ENERGY DELIVERY	5.9	18,228,676	2,000	-	-	18,230,676	18,228,984
26	39204	MEDIUM TRUCKS - ENERGY DELIVERY	7.8	890,095	-	-	-	890,095	890,095
27	39212	LIGHT TRUCKS - ENERGY SUPPLY	8.5	1,484,193	-	-	-	1,484,193	1,484,193
28	39213	HEAVY TRUCKS - ENERGY SUPPLY	5.9	519,510	-	-	-	519,510	519,510
29	39214	MEDIUM TRUCKS - ENERGY SUPPLY	5.7	187,506	-	-	-	187,506	187,506
30	39300	STORES EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
31	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	14.3	9,849,786	1,038,024	(979,018)	-	9,908,792	10,069,470
32	39500	LABORATORY EQUIPMENT - AMORT	14.3	-	-	-	-	-	-
33	39600	POWER OPERATED EQUIPMENT - AMORT	14.3	8,319	-	-	-	8,319	8,319
34	39700	COMMUNICATION EQUIPMENT - AMORT	14.3	14,004,773	2,674,063	(2,146,425)	-	14,532,411	13,911,747
35	39725	COMMUNICATION EQUIPMENT- FIBER	6.9	21,580,064	1,103,531	(21,061)	-	22,662,534	21,655,256
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	14.3	629,617	-	(184,405)	-	445,211	611,376
37									
38		TOTAL GENERAL PLANT		172,980,558	12,099,864	(6,831,887)	-	178,248,536	175,717,126
39									
40		TOTAL DEPRECIABLE PLANT		6,249,597,401	254,167,657	(70,788,088)	(0)	6,432,976,971	6,333,684,954

41 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to whic a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2		NON-DEPRECIABLE PROPERTY							
3	310's	LAND-STEAM PRODUCTION	0.0	5,981,510	1,660,939	-	-	7,642,449	6,725,769
4	340's	LAND-OTHER PRODUCTION	0.0	19,969,456	-	-	-	19,969,456	19,969,456
5	35000	LAND-TRANSMISSION	0.0	16,790,431	-	-	-	16,790,431	16,790,431
6	36000	LAND-DISTRIBUTION	0.0	8,090,811	18,479	-	-	8,109,290	8,100,762
7	38900	LAND-GENERAL	0.0	3,293,489	-	-	-	3,293,489	3,293,489
8		TOTAL NON-DEPRECIABLE		54,125,697	1,679,418	-	-	55,805,115	54,879,906
9									
10									
11		INTANGIBLES							
12	30300	SOFTWARE - AMORT	20.0	30,476,378	22,033,024	(1,367,765)	-	51,141,636	39,243,111
13	30302	ASSET RETIREMENT COST - AMORT	0.0	5,310,232	-	-	-	5,310,232	5,310,232
14		TOTAL INTANGIBLES		35,786,610	22,033,024	(1,367,765)	-	56,451,869	44,553,343
15									
16									
17		TOTAL ELECTRIC PLANT IN SERVICE		6,339,509,709	277,880,099	(72,155,853)	(0)	6,545,233,955	6,433,118,203
18									
19									
20		ACQUISITION ADJUSTMENTS							
21	10804	ACQUISITION ADJUSTMENT - SEBRING	0.0	-	-	-	-	-	-
22	11401	ACQUISITION ADJUSTMENT - OUC	0.0	3,506,386	-	-	-	3,506,386	3,506,386
23	11402	ACQUISITION ADJUSTMENT - FPL	0.0	778,193	-	-	-	778,193	778,193
24	11403	ACQUISITION ADJUSTMENT - UNION HALL	0.0	341,972	-	-	-	341,972	341,972
25		TOTAL ACQUISITION ADJUSTMENTS		4,626,551	-	-	-	4,626,551	4,626,551
26									
27									
28	102	ELECTRIC PLANT PURCHASED OR SOLD	0.0	-	-	-	-	-	-
29									
30									
31	10501	PROPERTY HELD FOR FUTURE USE	0.0	33,335,325	-	-	-	33,335,325	33,335,325
32									
33									
34		TOTAL ELECTRIC UTILITY PLANT		6,377,471,584	277,880,099	(72,155,853)	(0)	6,583,195,831	6,471,080,078
35									
36									
37									
38									

39 Totals may be affected due to rounding.

SCHEDULE B-7 | PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 10 of 10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery amounts).

Type of data shown:
2011 BUDGET
BUDGET 2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Depreciation Rate* (%)	(4) Plant Balance Beg. of Year	(5) Total Plant Added	(6) Total Plant Retired	(7) Adjustments or Transfers	(8) Plant Balance End of Year	(9) 13-Month Average
1									
2									
3		TOTAL STEAM PRODUCTION		1,888,396,527	45,233,577	(18,352,371)	(0)	1,915,277,733	1,896,578,800
4									
5		TOTAL OTHER PRODUCTION		1,817,695,079	61,327,194	(20,231,242)	-	1,858,791,031	1,838,847,056
6									
7		TOTAL PRODUCTION PLANT		3,706,091,606	106,560,771	(38,583,613)	(0)	3,774,068,765	3,735,425,856
8									
9		TOTAL TRANSMISSION PLANT		545,674,015	41,599,875	(5,016,255)	-	582,257,635	562,999,746
10									
11		TOTAL DISTRIBUTION PLANT		1,824,851,222	93,907,146	(20,356,333)	-	1,898,402,036	1,859,542,226
12									
13		TOTAL GENERAL PLANT		172,980,558	12,099,864	(6,831,887)	-	178,248,536	175,717,126
14									
15		TOTAL DEPRECIABLE PLANT		6,249,597,401	254,167,657	(70,788,088)	(0)	6,432,976,971	6,333,684,954
16									
17		TOTAL NON-DEPRECIABLE		54,125,697	1,679,418	-	-	55,805,115	54,879,906
18									
19		TOTAL INTANGIBLES		35,786,610	22,033,024	(1,367,765)	-	56,451,869	44,553,343
20									
21		TOTAL ELECTRIC PLANT IN SERVICE		6,339,509,709	277,880,099	(72,155,853)	(0)	6,545,233,955	6,433,118,203
22									
23		TOTAL ACQUISITION ADJUSTMENTS		4,626,551	-	-	-	4,626,551	4,626,551
24									
25		ELECTRIC PLANT PURCHASED OR SOLD		-	-	-	-	-	-
26									
27		PROPERTY HELD FOR FUTURE USE		33,335,325	-	-	-	33,335,325	33,335,325
28									
29		TOTAL ELECTRIC UTILITY PLANT		6,377,471,584	277,880,099	(72,155,853)	(0)	6,583,195,831	6,471,080,078
30				-	-	-	-	-	-
31									
32									
33									
34									
35									
36									
37									
38									

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 1 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		STEAM PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMMON								
5	31140	Structures and Improvements	27,894,499	3,887,974	(2,949,489)	(149,998)	-	-	28,682,986	28,452,139
6	31240	Boiler Plant Equipment	34,162,322	2,199,922	(1,474,258)	(345,654)	-	-	34,542,332	34,727,813
7	31440	Turbogenerator Units	2,363,739	127,052	-	(1,324,284)	-	-	1,166,507	1,788,494
8	31540	Accessory Electric Equipment	12,038,963	657,763	-	-	-	-	12,696,727	12,367,845
9	31640	Misc. Power Plant Equipment	3,174,229	293,949	-	-	-	-	3,468,178	3,321,203
10		TOTAL BIG BEND COMMON	79,633,753	7,166,661	(4,423,748)	(1,819,936)	-	-	80,556,730	80,657,494
11										
12		BIG BEND UNIT 1								
13	31141	Structures and Improvements	5,406,784	421,145	-	-	-	(518,727)	5,309,202	5,124,565
14	31241	Boiler Plant Equipment	22,690,091	5,193,098	(180,616)	(50,150)	-	(1,546,002)	26,106,422	23,701,805
15	31441	Turbogenerator Units	13,168,749	830,555	-	-	-	-	13,999,304	13,584,026
16	31541	Accessory Electric Equipment	6,948,603	755,819	-	-	-	(350,412)	7,354,010	6,993,621
17	31641	Misc. Power Plant Equipment	492,085	22,638	-	-	-	(10,176)	504,547	493,737
18		TOTAL BIG BEND UNIT 1	48,706,312	7,223,256	(180,616)	(50,150)	-	(2,425,317)	53,273,484	49,897,755
19										
20		BIG BEND UNIT 2								
21	31142	Structures and Improvements	4,925,961	530,417	-	-	-	(808,825)	4,647,553	4,422,786
22	31242	Boiler Plant Equipment	8,719,925	4,289,556	(3,013,642)	(869,109)	-	(3,767,623)	5,359,106	6,484,188
23	31442	Turbogenerator Units	11,412,201	945,808	(7,066,414)	(3,849,496)	-	-	1,442,099	8,607,961
24	31542	Accessory Electric Equipment	6,018,088	739,240	-	-	-	(797,834)	5,959,494	5,629,765
25	31642	Misc. Power Plant Equipment	451,162	32,775	-	-	-	(38,446)	445,491	431,026
26		TOTAL BIG BEND UNIT 2	31,527,336	6,537,796	(10,080,056)	(4,718,605)	-	(5,412,728)	17,853,743	25,575,725
27										
28		BIG BEND UNIT 3								
29	31143	Structures and Improvements	10,490,861	442,802	-	-	-	(575,871)	10,357,791	10,165,184
30	31243	Boiler Plant Equipment	45,221,485	4,609,726	(980,616)	(50,150)	-	(5,075,387)	43,725,058	42,527,204
31	31443	Turbogenerator Units	21,612,570	750,819	-	-	-	-	22,363,389	21,987,980
32	31543	Accessory Electric Equipment	12,275,699	932,322	-	-	-	(684,552)	12,523,469	12,091,536
33	31643	Misc. Power Plant Equipment	619,469	60,641	-	-	-	(44,544)	635,566	607,472
34		TOTAL BIG BEND UNIT 3	90,220,083	6,796,310	(980,616)	(50,150)	-	(6,380,354)	89,605,274	87,379,376
35										
36										
37										
38										

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BIG BEND UNIT 4								
3	31144	Structures and Improvements	31,383,082	1,107,535	-	-	-	(4,323,697)	28,166,921	27,829,338
4	31244	Boiler Plant Equipment	112,331,441	6,568,209	(180,616)	(50,150)	-	(1,639,810)	117,029,074	113,941,790
5	31444	Turbogenerator Units	44,729,682	1,916,324	-	(30,000)	-	-	46,616,005	45,664,767
6	31544	Accessory Electric Equipment	21,416,692	1,156,706	(270,756)	-	-	(446,976)	21,855,666	21,549,590
7	31644	Misc. Power Plant Equipment	3,733,997	110,716	-	-	-	(23,400)	3,821,314	3,767,125
8		TOTAL BIG BEND UNIT 4	213,594,895	10,859,490	(451,372)	(80,150)	-	(6,433,883)	217,488,980	212,752,610
9										
10		BIG BEND UNIT 3 & 4 FGD								
11	31145	Structures and Improvements	11,446,728	335,037	-	-	-	-	11,781,764	11,614,246
12	31245	Boiler Plant Equipment	69,980,235	3,603,258	(1,940,024)	(397,740)	-	-	71,245,730	70,547,375
13	31445	Turbogenerator Units	-	-	-	-	-	-	-	-
14	31545	Accessory Electric Equipment	11,579,397	486,318	-	-	-	-	12,065,715	11,822,556
15	31645	Misc. Power Plant Equipment	392,340	15,040	-	-	-	-	407,380	399,860
16		TOTAL BIG BEND UNIT 3 & 4 FGD	93,398,700	4,439,653	(1,940,024)	(397,740)	-	-	95,500,590	94,384,038
17										
18		BIG BEND UNIT 1 & 2 FGD								
19	31146	Structures and Improvements	5,071,344	330,328	-	-	-	-	5,401,672	5,236,508
20	31246	Boiler Plant Equipment	22,902,188	1,799,398	-	-	-	-	24,701,585	23,801,887
21	31445	Turbogenerator Units	-	-	-	-	-	-	-	-
22	31546	Accessory Electric Equipment	3,915,011	300,515	-	-	-	-	4,215,526	4,065,269
23	31646	Misc. Power Plant Equipment	745,510	44,498	-	-	-	-	790,007	767,759
24		TOTAL BIG BEND UNIT 1 & 2 FGD	32,634,053	2,474,738	-	-	-	-	35,108,791	33,871,422
25										
26										
27										
28										
29										
30	New Account	BIG BEND UNIT 1 SCR								
31	31151	Structures and Improvements	-	-	-	-	-	518,727	518,727	492,791
32	31251	Boiler Plant Equipment	-	-	-	-	-	1,546,002	1,546,002	1,468,702
33	31551	Accessory Electric Equipment	-	-	-	-	-	350,412	350,412	332,891
34	31651	Misc Power Plant Eq-BPC	-	-	-	-	-	10,176	10,176	9,667
35		TOTAL BIG BEND UNIT 1 SCR	-	-	-	-	-	2,425,317	2,425,317	2,304,051
36										
37										
38										
39										
40										

41 Totals may be affected due to rounding.

TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2	New Account	BIG BEND UNIT 2 SCR								
3	31152	Structures and Improvements	-	-	-	-	-	808,825	808,825	768,384
4	31252	Boiler Plant Equipment	-	-	-	-	-	3,767,623	3,767,623	3,579,242
5	31552	Accessory Electric Equipment	-	-	-	-	-	797,834	797,834	757,942
6	31652	Misc. Power Plant Equipment	-	-	-	-	-	38,446	38,446	36,524
7		TOTAL BIG BEND UNIT 2 SCR	-	-	-	-	-	5,412,728	5,412,728	5,142,092
8										
9										
10	New Account	BIG BEND UNIT 3 SCR								
11	31153	Structures and Improvements	-	-	-	-	-	575,871	575,871	547,077
12	31253	Boiler Plant Equipment	-	-	-	-	-	5,075,387	5,075,387	4,821,618
13	31553	Accessory Electric Equipment	-	-	-	-	-	684,552	684,552	650,324
14	31653	Misc. Power Plant Equipment	-	-	-	-	-	44,544	44,544	42,317
15		TOTAL BIG BEND UNIT 3 SCR	-	-	-	-	-	6,380,354	6,380,354	6,061,336
16										
17										
18	New Account	BIG BEND UNIT 4 SCR								
19	31154	Structures and Improvements	-	-	-	-	-	4,323,697	4,323,697	4,107,512
20	31254	Boiler Plant Equipment	-	-	-	-	-	1,639,810	1,639,810	1,557,820
21	31554	Accessory Electric Equipment	-	-	-	-	-	446,976	446,976	424,627
22	31654	Misc. Power Plant Equipment	-	-	-	-	-	23,400	23,400	22,230
23		TOTAL BIG BEND UNIT 4 SCR	-	-	-	-	-	6,433,883	6,433,883	6,112,189
24										
25										
26	31647	BIG BEND TOOLS - AMORT	1,191,399	357,024	(295,940)	-	-	-	1,252,483	1,360,350
27										
28		TOTAL BIG BEND POWER STATION	590,906,530	45,854,929	(18,352,371)	(7,116,731)	-	-	611,292,358	605,498,437
29										
30		MISC COMMON								
31	31100	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-
32	31101	STRUCTURES & IMPROVEMENTS MISC	713	-	-	-	-	-	713	713
33	31601	MISC. POWER PLANT EQUIPMENT	22	-	-	-	-	-	22	22
34	31617	MISC. POWER PLANT EQUIPMENT - AMORT	1,848	-	-	-	-	-	1,848	1,848
35	31130	Str & Improvements-BPC	820	-	-	-	-	-	820	820
36	31630	Misc Power Plant Eq-BPC	(189,641)	-	-	-	-	-	(189,641)	(189,641)
37		TOTAL MISC COMMON	(186,238)	-	-	-	-	-	(186,238)	(186,238)
38										
39		TOTAL STEAM PRODUCTION	590,720,292	45,854,929	(18,352,371)	(7,116,731)	-	-	611,106,120	605,312,199
40										
41	Totals may be affected due to rounding.									

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 3 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		OTHER PRODUCTION								
3		BIG BEND POWER STATION								
4		BIG BEND COMBUSTION TURBINE 1								
5	34141	Structures and Improvements	24,234	-	-	-	-	-	24,234	24,234
6	34241	Fuel Holders, Producers and Accessories	(17,613)	-	-	-	-	-	(17,613)	(17,613)
7	34341	Prime Movers	-	-	-	-	-	-	-	-
8	34541	Accessory Electric Equipment	(19,617)	-	-	-	-	-	(19,617)	(19,617)
9	34641	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-
10		TOTAL BIG BEND COMBUSTION TURBINE 1	(12,997)	-	-	-	-	-	(12,997)	(12,997)
11										
12		BIG BEND COMBUSTION TURBINE 2 & 3								
13	34142	Structures and Improvements	-	-	-	-	-	-	-	-
14	34242	Fuel Holders, Producers and Accessories	-	-	-	-	-	-	-	-
15	34342	Prime Movers	6	-	-	-	-	-	6	6
16	34542	Accessory Electric Equipment	-	-	-	-	-	-	-	-
17	34642	Misc. Power Plant Equipment								
18		TOTAL BIG BEND COMBUSTION TURBINE 2 & 3	6	-	-	-	-	-	6	6
19										
20		BIG BEND COMBUSTION TURBINE #4								
21	34144	Structures and Improvements						702,316	702,316	667,200
22	34244	Boiler Plant Equipment						289,189	289,189	274,729
23	34344	Turbogenerator Units	2,350,332	1,780,936	-	-	-	(1,611,195)	2,520,074	1,710,165
24	34544	Accessory Electric Equipment						619,690	619,690	588,706
25	34644	Misc. Power Plant Equipment								
26		TOTAL BIG BEND COMBUSTION TURBINE #4	2,350,332	1,780,936	-	-	-	-	4,131,268	3,240,800
27										
28		TOTAL BIG BEND POWER STATION	2,337,341	1,780,936	-	-	-	-	4,118,277	3,227,809
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		PHILLIPS POWER STATION								
3	34128	Structures and Improvements	9,426,675	322,374	-	-	-	(267,469)	9,481,580	9,587,861
4	34228	Fuel Holders, Producers and Accessories	23,533,204	703,076	-	-	-	(800,417)	23,435,863	23,884,742
5	34328	Prime Movers	19,616,985	772,221	-	-	-	481,644	20,870,850	20,003,096
6	34528	Accessory Electric Equipment	5,929,608	206,059	-	-	-	(248,272)	5,887,394	6,032,637
7	34628	Misc. Power Plant Equipment	625,432	27,428	-	-	-	187	653,047	639,146
8										
9		TOTAL PHILLIPS POWER STATION	59,131,904	2,031,158	-	-	-	(834,328)	60,328,734	60,147,483
10										
11		POLK POWER STATION								
12		POLK COMMON								
13	34180	Structures and Improvements	22,474,326	1,501,784	(682,778)	-	-	-	23,293,332	23,172,697
14	34280	Fuel Holders, Producers and Accessories	746,842	77,567	(1,195,148)	-	-	-	(370,739)	79,622
15	34380	Prime Movers	1,021,586	48,236	-	-	-	-	1,069,822	1,045,704
16	34580	Accessory Electric Equipment	725,182	46,540	-	-	-	-	771,721	748,452
17	34680	Misc. Power Plant Equipment	360,744	17,557	-	-	-	-	378,302	369,523
18		TOTAL POLK POWER COMMON	25,328,680	1,691,684	(1,877,926)	-	-	-	25,142,438	25,415,997
19										
20		POLK UNIT 1								
21	34181	Structures and Improvements	12,117,828	1,166,243	(58,298)	-	-	-	13,225,774	12,696,465
22	34281	Fuel Holders, Producers and Accessories	85,218,776	7,850,232	(2,326,144)	(232,000)	-	-	90,510,864	88,405,510
23	34381	Prime Movers	59,164,418	8,160,846	-	-	-	-	67,325,264	63,244,841
24	34581	Accessory Electric Equipment	27,000,529	1,817,456	-	-	-	-	28,817,984	27,909,257
25	34681	Misc. Power Plant Equipment	634,380	175,174	-	-	-	-	809,555	721,967
26		TOTAL POLK UNIT 1	184,135,931	19,169,952	(2,384,442)	(232,000)	-	-	200,689,440	192,978,040
27										
28		POLK UNIT 2								
29	34182	Structures and Improvements	583,880	58,025	-	-	-	-	641,905	612,893
30	34282	Fuel Holders, Producers and Accessories	337,799	35,788	-	-	-	-	373,587	355,693
31	34382	Prime Movers	14,939,018	2,103,222	-	-	-	-	17,042,239	15,990,629
32	34582	Accessory Electric Equipment	4,877,985	480,517	-	-	-	-	5,358,503	5,118,244
33	34682	Misc. Power Plant Equipment	50,577	4,850	-	-	-	-	55,427	53,002
34		TOTAL POLK UNIT 2	20,789,259	2,682,402	-	-	-	-	23,471,661	22,130,460
35										
36										
37										
38										

39 Totals may be affected due to rounding.

1127

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

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2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		POLK UNIT 3								
3	34183	Structures and Improvements	2,173,174	268,764	-	-	-	-	2,441,939	2,307,557
4	34283	Fuel Holders, Producers and Accessories	320,834	33,721	-	-	-	-	354,555	337,695
5	34383	Prime Movers	14,368,386	2,091,829	(3,099,196)	-	-	-	13,361,019	13,948,236
6	34583	Accessory Electric Equipment	2,550,894	273,577	-	-	-	-	2,824,472	2,687,683
7	34683	Misc. Power Plant Equipment	91,199	12,554	-	-	-	-	103,754	97,476
8		TOTAL POLK UNIT 3	19,504,488	2,680,446	(3,099,196)	-	-	-	19,085,738	19,378,647
9										
10		POLK UNIT 4								
11	34184	Structures and Improvements	611,017	240,092	-	-	-	-	851,109	731,063
12	34284	Fuel Holders, Producers and Accessories	238,638	92,285	-	-	-	-	330,923	284,780
13	34384	Prime Movers	3,452,563	960,159	-	-	-	-	4,412,722	3,932,643
14	34584	Accessory Electric Equipment	573,575	218,556	-	-	-	-	792,130	682,852
15	34684	Misc. Power Plant Equipment								
16		TOTAL POLK UNIT 4	4,875,792	1,511,092	-	-	-	-	6,386,884	5,631,338
17										
18		POLK UNIT 5								
19	34185	Structures and Improvements	563,615	240,550	-	-	-		804,165	683,890
20	34285	Fuel Holders, Producers and Accessories	205,991	87,469	-	-	-	-	293,460	249,726
21	34385	Prime Movers	3,838,314	891,101	-	-	-	-	4,729,415	4,283,865
22	34585	Accessory Electric Equipment	513,142	216,502	-	-	-	-	729,644	621,393
23	34685	Misc. Power Plant Equipment								
24		TOTAL POLK UNIT 5	5,121,062	1,435,622	-	-	-	-	6,556,684	5,838,873
25										
26	34687	POLK POWER TOOLS - AMORT	435,201	149,132	(119,925)	-	-	-	464,409	507,393
27										
28		TOTAL POLK POWER STATION	260,190,414	29,320,330	(7,481,489)	(232,000)	-	-	281,797,255	271,880,749
29										
30		BAYSIDE POWER STATION								
31		BAYSIDE COMMON								
32	34130	Structures and Improvements	18,604,291	1,583,213	(777,414)	-	-	-	19,410,090	19,118,830
33	34230	Fuel Holders, Producers and Accessories	4,416,235	456,543	(516,361)	-	-	-	4,356,416	4,287,638
34	34330	Prime Movers	2,907,997	981,518	-	-	-	-	3,889,515	3,398,756
35	34530	Accessory Electric Equipment	4,651,460	493,282	(123,620)	-	-	-	5,021,122	4,888,591
36	34630	Misc. Power Plant Equipment	3,387,935	302,559	-	-	-	-	3,690,494	3,539,214
37		TOTAL BAYSIDE COMMON	33,967,917	3,817,115	(1,417,395)	-	-	-	36,367,637	35,233,030
38										

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SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 6 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

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2011
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BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BAYSIDE UNIT 1								
3	34131	Structures and Improvements	5,920,514	506,264	-	-	-	-	6,426,778	6,173,646
4	34231	Fuel Holders, Producers and Accessories	16,334,356	2,061,266	(529,926)	-	-	-	17,865,696	17,009,423
5	34331	Prime Movers	42,721,060	7,757,383	(10,521,407)	(3,664,470)	-	-	36,292,565	37,741,246
6	34531	Accessory Electric Equipment	9,117,317	1,045,480	-	-	-	-	10,162,797	9,640,057
7	34631	Misc. Power Plant Equipment	394,400	31,443	-	-	-	-	425,842	410,121
8		TOTAL BAYSIDE UNIT 1	74,487,646	11,401,836	(11,051,334)	(3,664,470)	-	-	71,173,678	70,974,493
9										
10		BAYSIDE UNIT 2								
11	34132	Structures and Improvements	6,156,916	598,216	-	-	-	-	6,755,133	6,456,024
12	34232	Fuel Holders, Producers and Accessories	19,088,758	2,771,277	-	-	-	-	21,860,035	20,474,397
13	34332	Prime Movers	49,321,917	9,927,984	(281,024)	-	-	-	58,968,877	54,264,292
14	34532	Accessory Electric Equipment	9,280,843	1,255,371	-	-	-	-	10,536,214	9,908,529
15	34632	Misc. Power Plant Equipment	445,114	39,462	-	-	-	-	484,576	464,845
16		TOTAL BAYSIDE UNIT 2	84,293,549	14,592,309	(281,024)	-	-	-	98,604,834	91,568,086
17										
18		BAYSIDE COMBUSTION TURBINE 3								
19	34133	Structures and Improvements						471,016	471,016	447,466
20	34233	Fuel Holders, Producers and Accessories	1,857	2,026	-	-	-	190,065	193,948	184,251
21	34333	Prime Movers	1,620,027	1,146,774	-	-	-	(1,076,684)	1,690,117	1,169,746
22	34533	Accessory Electric Equipment						415,603	415,603	394,823
23	34633	Misc. Power Plant Equipment								
24		TOTAL BAYSIDE COMBUSTION TURBINE 3	1,621,884	1,148,800	-	-	-	-	2,770,684	2,196,284
25										
26		BAYSIDE COMBUSTION TURBINE 4								
27	34134	Structures and Improvements						470,398	470,398	446,879
28	34234	Fuel Holders, Producers and Accessories						193,693	193,693	184,009
29	34334	Prime Movers	1,620,276	1,146,774	-	-	-	(1,079,149)	1,687,900	1,168,471
30	34534	Accessory Electric Equipment						415,057	415,057	394,305
31	34634	Misc. Power Plant Equipment								
32		TOTAL BAYSIDE COMBUSTION TURBINE 4	1,620,276	1,146,774	-	-	-	-	2,767,050	2,193,663
33										
34										
35										
36										
37										
38										

39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		BAYSIDE COMBUSTION TURBINE 5								
3	34135	Structures and Improvements	3,002	3,042	-	-	-	766,482	772,525	733,899
4	34235	Fuel Holders, Producers and Accessories	0	1,364	-	-	-	316,734	318,099	302,194
5	34335	Prime Movers	2,815,249	1,721,608	-	-	-	(1,764,856)	2,772,002	1,997,608
6	34535	Accessory Electric Equipment						681,640	681,640	647,558
7	34635	Misc. Power Plant Equipment								
8		TOTAL BAYSIDE COMBUSTION TURBINE 5	2,818,251	1,726,014	-	-	-	-	4,544,265	3,681,258
9										
10		BAYSIDE COMBUSTION TURBINE 6								
11	34136	Structures and Improvements						771,266	771,266	732,702
12	34236	Fuel Holders, Producers and Accessories						317,580	317,580	301,701
13	34336	Prime Movers	2,815,249	1,721,608	-	-	-	(1,769,374)	2,767,483	1,995,148
14	34536	Accessory Electric Equipment						680,529	680,529	646,502
15	34636	Misc. Power Plant Equipment								
16		TOTAL BAYSIDE COMBUSTION TURBINE 6	2,815,249	1,721,608	-	-	-	-	4,536,858	3,676,053
17										
18		TOTAL BAYSIDE POWER STATION	201,624,772	35,554,457	(12,749,753)	(3,664,470)	-	-	220,765,006	209,522,868
19										
20	34390	CITY OF TAMPA PRIME MOVERS	2,785,881	292,435	-	-	-	-	3,078,315	2,932,098
21										
22		TOTAL OTHER PRODUCTION	526,070,312	68,979,315	(20,231,242)	(3,896,470)	-	(834,328)	570,087,588	547,711,007
23										
24		TOTAL PRODUCTION PLANT	1,116,790,604	114,834,244	(38,583,613)	(11,013,201)	-	(834,328)	1,181,193,707	1,153,023,206
25										
26										
27		TRANSMISSION PLANT								
28	35001	LAND RIGHTS	3,606,463	213,817	-	-	-	-	3,820,280	3,713,161
29	35200	STRUCTURES & IMPROVEMENTS	815,880	124,104	(36,322)	-	-	-	903,661	856,797
30	35300	STATION EQUIPMENT	58,957,992	5,973,585	(2,067,773)	(34,176)	18,000	-	62,847,628	60,920,041
31	35400	TOWERS & FIXTURES	4,000,277	102,591	-	-	-	-	4,102,868	4,051,573
32	35500	POLES & FIXTURES	51,142,319	7,148,369	(1,341,377)	(2,105,373)	10,800	-	54,854,738	52,839,202
33	35600	OVERHEAD CONDUCTORS & DEVICES	41,372,948	4,557,696	(1,553,748)	(2,573,233)	-	-	41,803,663	41,449,442
34	35601	CLEARING RIGHTS-OF-WAY	1,315,363	42,212	-	-	-	-	1,357,575	1,336,469
35	35700	UNDERGROUND CONDUIT	1,522,774	60,066	-	-	-	-	1,582,840	1,552,807
36	35800	UNDERGROUND CONDUCTORS & DEVICES	2,651,835	168,222	-	-	-	-	2,820,057	2,735,946
37	35900	ROADS AND TRAILS	1,439,428	114,128	(17,036)	-	-	-	1,536,520	1,487,789
38										
39		TOTAL TRANSMISSION PLANT	166,825,279	18,504,790	(5,016,255)	(4,712,782)	28,800	-	175,629,831	170,943,226
40										

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		DISTRIBUTION PLANT								
3	36001	LAND RIGHTS								
4	36100	STRUCTURES & IMPROVEMENTS	662,837	61,164	(7,307)	-	-	-	716,694	690,443
5	36200	STATION EQUIPMENT	55,088,029	4,773,618	(1,699,957)	(23,059)	-	-	58,138,630	56,719,706
6	36400	POLES, TOWERS & FIXTURES	111,038,961	10,720,161	(1,375,123)	(2,144,127)	1,095,833	-	119,335,706	115,093,066
7	36500	OVERHEAD CONDUCTORS & DEVICES	118,832,726	7,446,860	(1,078,269)	(2,122,962)	-	-	123,078,354	120,909,467
8	36600	UNDERGROUND CONDUIT	41,660,243	3,213,286	(237,006)	(320,350)	591,431	-	44,907,604	43,281,075
9	36700	UNDERGROUND CONDUCTORS & DEVICES	59,505,151	6,614,584	(2,368,525)	(537,731)	-	-	63,213,480	61,010,097
10	36800	LINE TRANSFORMERS	164,077,596	17,799,241	(7,941,448)	(3,116,643)	-	-	170,818,745	167,489,446
11	36900	OVERHEAD SERVICES	29,056,246	2,251,606	(127,968)	(287,315)	22,800	-	30,915,369	29,879,373
12	36902	UNDERGROUND SERVICE	45,806,129	3,634,304	(31,351)	-	-	-	49,409,082	47,230,724
13	37000	METERS	10,795,916	4,625,777	(3,900,785)	(1,556,181)	135,600	-	10,100,327	10,765,848
14	37300	STREET LIGHTING & SIGNAL SYSTEMS	83,265,390	8,408,936	(1,588,594)	(91,413)	28,800	-	90,023,119	86,613,450
15										
16		TOTAL DISTRIBUTION PLANT	719,789,224	69,549,537	(20,356,333)	(10,199,781)	1,874,464	-	760,657,111	739,682,695
17										
18		GENERAL PLANT								
19	39000	STRUCTURES & IMPROVEMENTS	38,107,524	2,800,224	(1,313,807)	-	-	-	39,593,941	38,640,803
20	39101	OFFICE FURNITURE & EQUIPMENT - AMORT	1,684,824	602,504	(170,038)	-	-	-	2,117,290	1,902,610
21	39102	COMPUTER EQUIPMENT - AMORT	5,472,105	3,708,282	(1,860,901)	-	-	-	7,319,486	6,442,797
22	39103	DATA HANDLING EQUIPMENT - AMORT	348,138	94,229	(156,231)	-	-	-	286,137	387,475
23	39104	MAINFRAME EQUIPMENT - AMORT	1,324,455	299,647	-	-	-	-	1,624,102	1,474,279
24	39202	LIGHT TRUCKS - ENERGY DELIVERY	3,722,366	-	-	-	56,000	629,519 *	4,407,885	4,061,754
25	39203	HEAVY TRUCKS - ENERGY DELIVERY	10,757,667	-	-	-	34,000	1,075,502 *	11,867,168	11,310,336
26	39204	MEDIUM TRUCKS - ENERGY DELIVERY	510,841	-	-	-	-	69,427 *	580,269	545,555
27	39212	LIGHT TRUCKS - ENERGY SUPPLY	460,641	-	-	-	-	126,156 *	586,798	523,720
28	39213	HEAVY TRUCKS - ENERGY SUPPLY	355,366	-	-	-	-	30,651 *	386,017	370,691
29	39214	MEDIUM TRUCKS - ENERGY SUPPLY	(5,787)	-	-	-	-	10,688 *	4,900	(443)
30	39300	STORES EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
31	39400	TOOLS, SHOP & GARAGE EQUIP - AMORT	4,540,106	1,441,849	(979,018)	-	-	-	5,002,937	5,051,377
32	39500	LABORATORY EQUIPMENT - AMORT	-	-	-	-	-	-	-	-
33	39600	POWER OPERATED EQUIPMENT - AMORT	992	1,190	-	-	-	-	2,182	1,587
34	39700	COMMUNICATION EQUIPMENT - AMORT	7,053,845	1,981,984	(2,146,425)	(108,488)	-	-	6,780,915	7,285,438
35	39725	COMMUNICATION EQUIPMENT- FIBER	13,522,229	1,488,421	(21,061)	-	-	-	14,989,588	14,256,871
36	39800	MISCELLANEOUS EQUIPMENT - AMORT	214,980	89,407	(184,405)	-	-	-	119,982	241,573
37										
38		TOTAL GENERAL PLANT	88,070,292	12,507,737	(6,831,887)	(108,488)	90,000	1,941,943 *	95,669,597	92,496,423
39										
40		TOTAL DEPRECIABLE RESERVE	2,091,475,399	215,396,308	(70,788,088)	(26,034,252)	1,993,264	1,107,616 *	2,213,150,247	2,156,145,551

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2		NON-DEPRECIABLE PROPERTY								
3	310's	LAND-STEAM PRODUCTION	14,175	-	-	-	-	-	14,175	14,175
4	340's	LAND-OTHER PRODUCTION	-	-	-	-	-	-	-	-
5	35000	LAND-TRANSMISSION	15,000	-	-	-	-	-	15,000	15,000
6	36000	LAND-DISTRIBUTION	-	-	-	-	-	-	-	-
7	38900	LAND-GENERAL	-	-	-	-	-	-	-	-
8		TOTAL NON-DEPRECIABLE	29,175	-	-	-	-	-	29,175	29,175
9										
10										
11		INTANGIBLES								
12	30300	SOFTWARE - AMORT	10,816,283	8,000,313	(1,367,765)	-	-	-	17,448,831	13,813,009
13	30302	ASSET RETIREMENT COST - AMORT	921,015	-	-	-	-	66,909 *	987,924	954,470
14		TOTAL INTANGIBLES	11,737,298	8,000,313	(1,367,765)	-	-	66,909 *	18,436,755	14,767,479
15										
16										
17		TOTAL ELECTRIC PLANT RESERVE	2,103,241,873	223,396,621	(72,155,853)	(26,034,252)	1,993,264	1,174,524 *	2,231,616,177	2,170,942,204
18										
19										
20		ACQUISITION ADJUSTMENTS								
21	10804	ACQUISITION ADJUSTMENT - SEBRING	1,693,633	(423,408)	-	-	-	834,328	2,104,553	1,481,929
22	11401	ACQUISITION ADJUSTMENT - OUC	580,835	185,749	-	-	-	-	766,584	673,710
23	11402	ACQUISITION ADJUSTMENT - FPL	118,260	41,901	-	-	-	-	160,160	139,210
24	11403	ACQUISITION ADJUSTMENT - UNION HALL	12,078	9,059	-	-	-	-	21,137	16,608
25		TOTAL ACQUISITION ADJUSTMENTS	2,404,806	(186,700)	-	-	-	834,328	3,052,434	2,311,457
26										
27										
28		FOSSIL DISMANTLING								
29	108[03,50-56]	FOSSIL DISMANTLING - STEAM	69,289,398	839,452	-	(5,073,370)	-	-	65,055,480	67,587,144
30	108[03]	FOSSIL DISMANTLING - OTHER	16,500,000	497,534	-	-	-	-	16,997,534	16,748,767
31		TOTAL FOSSIL DISMANTLING	85,789,398	1,336,986	-	(5,073,370)	-	-	82,053,014	84,335,911
32										
33										
34	10802	RWIP Unallocated	-	-	-	-	-	-	-	-
35										
36										
37		TOTAL ELECTRIC UTILITY RESERVE	2,191,436,077	224,546,908 **	(72,155,853)	(31,107,622)	1,993,264	2,008,852 *	2,316,721,625	2,257,589,572
38										
39	Totals may be affected due to rounding.									

SCHEDULE B-9 | DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT | Page 10 of 10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery amounts).

Type of data shown:
2011
BUDGET
BUDGET
2011

COMPANY: TAMPA ELECTRIC COMPANY

RULE 25-6.0436(9), F.A.C.

Line No.	(1) Account/ Sub-account Number	(2) Account/ Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Gross COR	(7) Gross Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation End of Year	(10) 13-Month Average
1										
2										
3		TOTAL STEAM PRODUCTION	590,720,292	45,854,929	(18,352,371)	(7,116,731)	-	-	611,106,120	605,312,199
4										
5		TOTAL OTHER PRODUCTION	526,070,312	68,979,315	(20,231,242)	(3,896,470)	-	(834,328)	570,087,588	547,711,007
6										
7		TOTAL PRODUCTION PLANT	1,116,790,604	114,834,244	(38,583,613)	(11,013,201)	-	(834,328)	1,181,193,707	1,153,023,206
8										
9		TOTAL TRANSMISSION PLANT	166,825,279	18,504,790	(5,016,255)	(4,712,782)	28,800	-	175,629,831	170,943,226
10										
11		TOTAL DISTRIBUTION PLANT	719,789,224	69,549,537	(20,356,333)	(10,199,781)	1,874,464	-	760,657,111	739,682,695
12										
13		TOTAL GENERAL PLANT	88,070,292	12,507,737	(6,831,887)	(108,488)	90,000	1,941,943 *	95,669,597	92,496,423
14										
15		TOTAL DEPRECIABLE RESERVE	2,091,475,399	215,396,308	(70,788,088)	(26,034,252)	1,993,264	1,107,616 *	2,213,150,247	2,156,145,551
16										
17		TOTAL NON-DEPRECIABLE	29,175	-	-	-	-	-	29,175	29,175
18										
19		TOTAL INTANGIBLES	11,737,298	8,000,313	(1,367,765)	-	-	66,909 *	18,436,755	14,767,479
20										
21		TOTAL ELECTRIC PLANT RESERVE	2,103,241,873	223,396,621	(72,155,853)	(26,034,252)	1,993,264	1,174,524	2,231,616,177	2,170,942,204
22										
23		TOTAL FOSSIL DISMANTLING	85,789,398	1,336,986	-	(5,073,370)	-	-	82,053,014	84,335,911
24										
25		TOTAL ACQUISITION ADJUSTMENTS	2,404,806	(186,700)	-	-	-	834,328	3,052,434	2,311,457
26										
27		RWIP Unallocated	-	-	-	-	-	-	-	-
28										
29		TOTAL ELECTRIC UTILITY RESERVE	2,191,436,077	224,546,908 **	(72,155,853)	(31,107,622)	1,993,264	2,008,852 *	2,316,721,625	2,257,589,572
30			-	-	-	-	-	-	-	-
31										
32										
33										
34										
35										
36										

37 * Primarily Depreciation Accruals for Vehicle Clearing and ARO Deferrals
38 ** This amount ties to FERC Account Numbers 403, 404, 406, 425
39 Totals may be affected due to rounding.

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TAMPA ELECTRIC COMPANY
2011 DEPRECIATION STUDY
FILED: APRIL 27, 2011