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January 13, 1997

HAND DELIVERED

ORIGINAL  
FILE COPY

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause  
FPSC Docket No. 970007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of each of the following:

1. Petition of Tampa Electric Company. - 00420-97
2. Prepared Direct Testimony and Exhibit (KAB-1) of Karen Branick. - 00421-97

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

ACK \_\_\_\_\_  
ATA 2  
FBI \_\_\_\_\_  
CFE \_\_\_\_\_  
CME \_\_\_\_\_  
CTR \_\_\_\_\_  
EAG 1  
LEG \_\_\_\_\_  
LIM 3 + orig text  
CFC \_\_\_\_\_  
RCH \_\_\_\_\_  
SEC 1  
WAS \_\_\_\_\_  
OTH \_\_\_\_\_

JDB/pp  
Enclosures

cc: All Parties of Record (w/encls.)



1 maintenance outages. I led projects related to alternate  
2 fuel test burns and waste water management. In 1994, I  
3 transferred to the Bulk Power & Market Development  
4 Department where I managed the customer accounts of  
5 approximately 30 of Tampa Electric's large industrial  
6 customers. I also participated in developing proposals for  
7 long term off-system sales of wholesale power. In October  
8 of 1996, I was promoted to Manager-Energy Issues in the  
9 Regulatory and Business Strategy Department. My present  
10 responsibilities include the areas of fuel adjustment  
11 filings, capacity cost recovery filings, environmental cost  
12 recovery filings and rate design.

13

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

15

16 A. The purpose of my testimony is to present, for Commission  
17 review and approval, both the calculation of the revenue  
18 requirements and the development of the environmental cost  
19 recovery factors for the billing period April 1997 through  
20 September 1997. My testimony also addresses the recovery  
21 of costs associated with the environmental compliance  
22 activities for this period as well as the estimated/actual  
23 costs for the October 1996 through March 1997 period.  
24 Finally, my testimony provides an explanation of  
25 significant project variances.

1 Q. Do you wish to sponsor an exhibit in support of your  
2 testimony?

3  
4 A. Yes. My Exhibit No. \_\_\_\_\_ (KAB-1), consisting of 27  
5 documents, was prepared under my direction and supervision.  
6 Form 42-1P summarizes the costs being presented for  
7 recovery at this time; Form 42-2P reflects the total  
8 jurisdictional recoverable costs for O&M activities; Form  
9 42-3P reflects the total jurisdictional recoverable costs  
10 for capital investment projects; Form 42-4P, pages 1  
11 through 5, consists of the calculation of depreciation  
12 expense and return on capital investment for each project;  
13 Form 42-5P gives the description and progress of  
14 environmental compliance activities and projects to be  
15 recovered through the clause for the projected period; Form  
16 42-6P reflects the calculation of the energy and demand  
17 allocation percentages by rate class and Form 42-7P  
18 reflects the calculation of the ECRC factors. In addition,  
19 Forms 42-1E through 42-8E reflect the true-up and variance  
20 calculation for the prior period.

21  
22 Q. What has Tampa Electric calculated as the total true-up  
23 to be applied in the period April 1997 through September  
24 1997?

25

1 A. The total true-up for this period is an underrecovery of  
2 \$239,310. This true-up consists of a final true-up  
3 underrecovery of \$1,193,181 as filed on November 19, 1996  
4 and a two month actual/four month estimated true-up  
5 overrecovery of \$953,871 for the October 1996 through March  
6 1997 period. A detailed calculation supporting the  
7 estimated true-up is shown on Schedules 42-1E through 42-8E  
8 of my Exhibit.  
9

10 Q. How do the estimated/actual project expenditures for  
11 October 1996 through March 1997 period compare with the  
12 original projection?  
13

14 A. Form 42-4E shows the total O&M activities were \$252,079  
15 greater than projected. The largest variances were  
16 associated with the following projects:  
17

18 1. Big Bend Unit 3 Flue Gas Desulfurization Integration -  
19 O&M.

20 Project expenditures are estimated to be \$265,252  
21 greater than originally projected. This variance is  
22 the result of higher than expected limestone  
23 consumption due to outage schedule changes and higher  
24 than expected maintenance expenses.  
25

1           2.    **Big Bend Units 1 and 2 Flue Gas Conditioning - O&M.**  
2           Project expenditures are estimated to be \$13,173 less  
3           than originally projected. This variance is the  
4           result of schedule changes and less than expected  
5           system usage.

6  
7    Q.    Wnat environmental compliance costs is Tampa Electric  
8           requesting for recovery through the Environmental Cost  
9           Recovery Clause for the period April 1997 through September  
10          1997?

11  
12   A.    Tampa Electric is requesting recovery for a total of six  
13          environmental compliance projects. Projected costs for  
14          these projects are shown on Forms 42-1P through 42-7P.

15  
16          Three of the six projects have already been approved for  
17          cost recovery in Docket No. 960688-EI, Order No. PSC-96-  
18          1171-FOF-EI issued September 18, 1996. These projects are  
19          the Big Bend Unit 3 Flue Gas Desulfurization Integration,  
20          the Big Bend Units 1 and 2 Flue Gas Conditioning and the  
21          Big Bend Unit 4 Continuous Emission Monitors.

22  
23          The three remaining environmental compliance activities are  
24          SO2 Emission Allowances, the Gannon Station Coalfield  
25          Diesel Tank Upgrade and the Gannon Station Ignition Oil

1 Tank Upgrade. Tampa Electric is requesting cost recovery  
2 of these activities through the ECRC for the first time.

3  
4 **Q.** Are the costs associated with the three new environmental  
5 compliance activities appropriate for recovery through the  
6 ECRC?

7  
8 **A.** Yes, they are. The three requirements for cost recovery  
9 outlined in Order No. PSC-94-0044-FOF-EI are:

- 10  
11 1. Such costs were prudently incurred after April 13,  
12 1993.
- 13  
14 2. The activity is legally required to comply with a  
15 governmentally imposed environmental regulation  
16 enacted, became effective, or whose effect was  
17 triggered after the company's last test year upon  
18 which rates are based; and,
- 19  
20 3. Such costs are not recovered through some other cost  
21 recovery mechanism or through base rates.

22  
23 The costs associated with the SO2 Emission Allowances were  
24 incurred to meet compliance standards established by the  
25 Clean Air Act Amendments (CAAA) of 1990 which became

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effective January 1995.

The costs associated with the Gannon Station Coalfield Diesel Tank Upgrade and the Gannon Station Ignition Oil Tank Upgrade were incurred to meet compliance standards established by the Department of Environmental Protection (DEP) Rule 62-762, Aboveground Storage Tank Systems (AST) which became effective on March 12, 1991. Tampa Electric has complied with all other aspects of the Rule with the exception of the Gannon Tank Upgrade projects which require specified modifications and must successfully complete a baseline internal inspection by a compliance date no later than December 31, 1999.

The expenditures for the Gannon Station Tank Upgrades are not being recovered through base rates or any other recovery mechanism. Tampa Electric has been recovering the costs of SO2 Emission Allowances through the Fuel and Purchased Power Cost Recovery Clause. This recovery method has been in place since Phase I of the Clean Air Act Amendments (CAAA) of 1990 became effective January 1, 1995.

Q. Why has the Company included expenditures for SO2 Emission Allowances in its projection for this filing?



- 1   **A.**   In the order approving Tampa Electric's initiation of the  
2       Environmental Cost Recovery Clause, Order No.PSC-96-1171-  
3       FOF-EI dated September 18, 1996, the Commission ordered  
4       that Tampa Electric seek recovery of SO2 emission  
5       allowances in the Environmental Cost Recovery Clause and  
6       also remove this item from the Fuel and Purchased Power  
7       Cost Recovery Clause the next recovery period, (April 1997-  
8       September 1997). We have complied with both of these  
9       requirements.  
10
- 11   **Q.**   How is the number of allowances expected to be used  
12       projected?  
13
- 14   **A.**   The same fuel model that predicts the coal burn in units  
15       affected by CAAA Phase I also forecasts the number of tons  
16       of sulfur in the coal burned, which is readily converted to  
17       tons of SO2.  
18
- 19   **Q.**   How was the cost of allowances to be expended determined  
20       for the forecast?  
21
- 22   **A.**   The projected cost of allowances is costed out on a similar  
23       basis as that of the fuel inventory with the allowance cost  
24       being based on the weighted average cost of the allowance  
25       inventory at the end of each month for the period.

- 1 Q. Please describe Form 42-1P.
- 2
- 3 A. Form 42-1P provides a summary of the costs being requested  
4 for recovery through the ECRC. Total recoverable revenue  
5 requirements associated with environmental activities,  
6 adjusted for taxes, are projected to be \$2,720,712 for the  
7 period April 1997 through September 1997.
- 8
- 9 Q. Please describe Forms 42-2P and 42-3P.
- 10
- 11 A. Form 42-2P presents the O&M activities to be recovered in  
12 the projected period along with the calculation of total  
13 jurisdictional recoverable costs for these activities,  
14 classified by energy and demand.
- 15
- 16 Form 42-3P presents the capital investment projects to be  
17 recovered in the projected period along with the  
18 calculation of total jurisdictional recoverable costs for  
19 these projects, classified by energy and demand.
- 20
- 21 Q. Please describe Form 42-6P.
- 22
- 23 A. Form 42-6P calculates the allocation factors for demand and  
24 energy at generation. The demand allocation factors are  
25 calculated by determining the percentage each rate class

1 contributes to the monthly system peaks. The energy  
2 allocators are calculated by determining the percentage  
3 each rate class contributes to total kWh sales, as adjusted  
4 for losses, for each rate class.  
5  
6 Q. Please describe Form 42-7P.  
7  
8 A. Form 42-7P presents the calculation of the proposed ECRC  
9 factors by rate class.  
10  
11 Q. What is the total amount of projected recoverable costs  
12 related to the period April 1997 through September 1997?  
13  
14 A. The total projected jurisdictional recoverable costs for  
15 the period April 1997 through September 1997 are \$2,479,138  
16 as shown on line 1c of Schedule 42-1P. This includes cost  
17 related to O&M activities of \$1,577,172 and costs related  
18 to capital projects of \$901,966 as shown on lines 1a and 1b  
19 of Schedule 42-1P.  
20  
21 Q. What are the ECRC billing factor rates for which you are  
22 seeking approval?  
23  
24 A. The computation of the billing factors is shown on Form 42-  
25 7P of my exhibit. In summary the billing factors are:

1		Rate Class	Factor (cents per kWh)
2		RS, RST	0.033
3		GS, GST, TS	0.033
4		GSD, GSDT	0.033
5		GSLD, GSLDT, SBF	0.033
6		IS1, IST1, SBI1, SBIT1,	
7		IS3, IST3, SBI3, SBIT3	0.032
8		SL, OL	0.033
9			
10	<b>Q.</b>	When does Tampa Electric propose to collect these new	
11		environmental cost recovery charges?	
12			
13	<b>A.</b>	These factors will apply to April 1997 through September	
14		1997 billings beginning with Cycle 1 meter readings	
15		scheduled on March 29, 1997 and ending with meter readings	
16		scheduled on September 26, 1997.	
17			
18	<b>Q.</b>	Ms. Branick, does this conclude your testimony?	
19			
20	<b>A.</b>	Yes, it does.	

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 970007-E1  
TAMPA ELECTRIC COMPANY  
(KAB-1)

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**42-1P THROUGH 42-7P  
APRIL 1997 THROUGH SEPTEMBER 1997**

**42-1E THROUGH 42-8E  
OCTOBER 1996 THROUGH MARCH 1997**

DOCUMENT # 97-0007-E1

00421 JAN 13 1997

FPSC-RECORDS/REPORTING

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 970007-EI  
TAMPA ELECTRIC COMPANY  
(KAB-1)

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS  
42-1P THROUGH 42-7P  
APRIL 1997 THROUGH SEPTEMBER 1997  
AND  
42-1E THROUGH 42-8E  
OCTOBER 1996 THROUGH MARCH 1997

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

Form 42 - 1P

For the Projected Period  
 April 1997 to September 1997

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$1,577,172	\$0	\$1,577,172
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	893,843	8,123	901,966
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	<u>2,471,015</u>	<u>8,123</u>	<u>2,479,138</u>
2. True-up for Estimated Over/(Under) Recovery for the current period October 1996 to March 1997 (Form 42-2E, Line 5 + 6 + 10)	(953,863)	(8)	(953,871)
3. Final True-up for the period June 1996 to September 1996 (Form 42-1A, Line 1)	<u>1,193,181</u>	<u>0</u>	<u>1,193,181</u>
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period April 1997 to September 1997 (Line 1 + Line 2)	<u>2,710,333</u>	<u>8,115</u>	<u>2,718,448</u>
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 3 x Revenue Tax Multiplier)	<u>\$2,712,591</u>	<u>\$8,122</u>	<u>\$2,720,712</u>

Notes:

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 970007-EI  
 TAMPA ELECTRIC COMPANY  
 (KAB-1)  
 DOCUMENT NO. 1  
 PAGE 1 OF 1

Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period True-Up  
 April 1997 to September 1997

Form 42-2P

Current Period True-Up Amount  
 (in Dollars)

Line	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	April 97	May 97	June 97	July 97	August 97	September 97	Period Total	Demand	Energy
1 Description of O&M Activities									
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$198,345	\$187,738	\$121,693	\$123,862	\$118,690	\$126,583	\$876,911		\$876,911
1b Big Bend Units 1 and 2 Flue Gas Conditioning	4,583	4,583	4,583	4,583	4,583	4,583	27,498		27,498
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0		0
1d SO2 Emissions Allowances	81,109	121,917	141,008	146,993	147,111	141,499	779,637		779,637
1e Gannon Coalfield Diesel Tank Upgrade	0	0	0	0	0	0	0	\$0	
1f Gannon Ignition Oil Tank Upgrade	0	0	0	0	0	0	0	0	
2 Total of O&M Activities	284,037	314,238	267,284	275,438	270,384	272,665	1,684,046	\$0	\$1,684,046
3 Recoverable Costs Allocated to Energy	284,037	314,238	267,284	275,438	270,384	272,665	1,684,046		
4 Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0		
5 Retail Energy Jurisdictional Factor	0.9297416	0.9308258	0.9386461	0.9362861	0.9373933	0.9475366			
6 Retail Demand Jurisdictional Factor	0.8875969	0.8950294	0.9066325	0.9075275	0.9068325	0.9108313			
7 Jurisdictional Energy Recoverable Costs (A)	264,081	292,501	250,885	257,889	253,456	258,360	1,577,172		
8 Jurisdictional Demand Recoverable Costs (B)	0	0	0	0	0	0	0		
9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$264,081	\$292,501	\$250,885	\$257,889	\$253,456	\$258,360	\$1,577,172		

2

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 970007-EL  
 TAMPA ELECTRIC COMPANY  
 (TAB-1)  
 DOCUMENT NO. 2  
 PAGE 1 OF 1



Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 April 1987 to September 1987

Capital Investment Projects-Recoverable Costs  
 (in Dollars)

Line	1 Description of Investment Projects (A)	Projected April 87	Projected May 87	Projected June 87	Projected July 87	Projected August 87	Projected September 87	End of Period Total	Method of Classification Demand
1	Total Investment Projects - Recoverable Costs	159,956	159,737	159,559	159,688	161,385	182,840	983,173	\$8,944
1a	Big Bend Unit 3 Flue Gas Desulfurization Intergration	\$84,644	\$94,458	\$94,273	\$94,087	\$93,802	\$93,716	\$565,080	
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	57,821	57,669	57,557	57,425	57,293	57,181	344,946	
1c	Big Bend Unit 4 Continuous Emissions Monitors	7,413	7,394	7,378	7,358	7,340	7,322	44,203	
1d	SO2 Emissions Allowances	0	0	0	0	0	0	0	
1e	Gannon Coalfield Diesel Tank Upgrade	78	181	309	569	764	789	2,870	\$2,870
1f	Gannon Ignition Oil Tank Upgrade	0	15	44	257	2,088	3,872	8,274	8,274
2	Total Investment Projects - Recoverable Costs	159,956	159,737	159,559	159,688	161,385	182,840	983,173	\$8,944
3	Recoverable Costs Allocated to Energy	159,878	159,541	159,208	158,870	158,535	158,198	954,229	
4	Recoverable Costs Allocated to Demand	78	196	353	828	2,850	4,041	8,944	
5	Retail Energy Jurisdictional Factor	0.9297416	0.9308258	0.9369481	0.9362861	0.9373933	0.9475366		
6	Retail Demand Jurisdictional Factor	0.8875869	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313		
7	Jurisdictional Energy Recoverable Costs (B)	148,645	148,505	149,438	148,747	148,609	149,899	893,843	
8	Jurisdictional Demand Recoverable Costs (C)	69	175	320	749	2,554	4,228	8,123	
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$148,714	\$148,680	\$149,758	\$149,496	\$151,163	\$154,125	\$901,966	

Notes:

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

Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 April 1997 to September 1997

Form 42-4P  
 Page 1 of 5

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

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	
3.	Less: Accumulated Depreciation	(392,998)	(412,102)	(431,206)	(450,310)	(469,414)	(488,518)	(507,622)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$7,794,586</u>	<u>7,775,482</u>	<u>7,756,378</u>	<u>7,737,274</u>	<u>7,718,170</u>	<u>7,699,066</u>	<u>7,679,962</u>	
6.	Average Net Investment		7,785,034	7,765,930	7,746,826	7,727,722	7,708,618	7,689,514	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		57,245	57,104	56,964	56,823	56,683	56,542	\$341,361
b.	Debt Component (Line 6 x 2.82% x 1/12)		18,295	18,250	18,205	18,160	18,115	18,070	109,095
8.	Investment Expenses								
a.	Depreciation		19,104	19,104	19,104	19,104	19,104	19,104	114,624
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		94,644	94,458	94,273	94,087	93,902	93,716	565,080
a.	Recoverable Costs Allocated to Energy		94,644	94,458	94,273	94,087	93,902	93,716	565,080
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9386461	0.9362861	0.9373933	0.9475366	
11.	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12.	Retail Energy-Related Recoverable Costs (B)		87,994	87,924	88,489	88,092	88,023	88,799	529,321
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$87,994</u>	<u>\$87,924</u>	<u>\$88,489</u>	<u>\$88,092</u>	<u>\$88,023</u>	<u>\$88,799</u>	<u>\$529,321</u>

Notes:

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

Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 April 1997 to September 1997

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Units 1 and 3 Flue Gas Conditioning  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1	Investments								
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b	Clearings to Plant		0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	
d	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
3	Less: Accumulated Depreciation	(454,010)	(467,614)	(481,218)	(494,822)	(508,426)	(522,030)	(535,634)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$4,563,724	4,550,120	4,536,516	4,522,912	4,509,308	4,495,704	4,482,100	
6	Average Net Investment		4,556,922	4,543,318	4,529,714	4,516,110	4,502,506	4,488,902	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (A)		33,508	33,408	33,308	33,208	33,108	33,008	\$199,548
b	Debt Component (Line 6 x 2.82% x 1/12)		10,709	10,677	10,645	10,613	10,581	10,549	63,774
8	Investment Expenses								
a	Depreciation		13,604	13,604	13,604	13,604	13,604	13,604	81,624
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		57,821	57,689	57,557	57,425	57,293	57,161	344,946
a	Recoverable Costs Allocated to Energy		57,821	57,689	57,557	57,425	57,293	57,161	344,946
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9306461	0.9302861	0.9373933	0.9475366	
11	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9065325	0.9106313	
12	Retail Energy-Related Recoverable Costs (B)		53,759	53,698	54,026	53,766	53,706	54,162	323,117
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$53,759	\$53,698	\$54,026	\$53,766	\$53,706	\$54,162	\$323,117

Notes:

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

Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
April 1997 to September 1997

Form 42-4P  
Page 3 of 5

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

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	
3.	Less: Accumulated Depreciation	(58,384)	(60,241)	(62,118)	(63,995)	(65,872)	(67,749)	(69,626)	
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	
5.	Net Investment (Lines 2 + 3 + 4)	\$571,439	569,562	567,685	565,808	563,931	562,054	560,177	
6.	Average Net Investment		570,501	568,624	566,747	564,870	562,993	561,116	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (B)		4,195	4,181	4,167	4,154	4,140	4,126	\$24,963
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,341	1,336	1,332	1,327	1,323	1,319	7,978
8.	Investment Expenses								
a.	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	11,262
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,413	7,394	7,376	7,358	7,340	7,322	44,203
a.	Recoverable Costs Allocated to Energy		7,413	7,394	7,376	7,358	7,340	7,322	44,203
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9386461	0.9362861	0.9373933	0.9475366	
11.	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12.	Retail Energy-Related Recoverable Costs (C)		6,892	6,883	6,923	6,889	6,880	6,938	41,405
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,892	\$6,883	\$6,923	\$6,889	\$6,880	\$6,938	\$41,405

Notes:

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

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**April 1997 to September 1997**

Form 42-4P  
Page 4 of 5

Return on Capital Investments, Depreciation and Taxes  
For Project Gannon Coalfield Diesel Tank Upgrade  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1	Investments								
a.	Expenditures/Additions		\$8,682	\$12,626	\$13,689	\$39,750	\$558	\$558	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	
4	CWIP- Non-Interest Bearing	3,687	12,369	24,995	38,684	78,434	78,992	79,550	
5	Net Investment (Lines 2 + 3 + 4)	<u>\$3,687</u>	<u>12,369</u>	<u>24,995</u>	<u>38,684</u>	<u>78,434</u>	<u>78,992</u>	<u>79,550</u>	
6	Average Net Investment		8,028	18,682	31,840	58,559	78,713	79,271	
7	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		59	137	234	431	579	583	\$2,023
b.	Debt Component (Line 6 x 2.82% x 1/12)		19	44	75	138	185	186	647
8	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		78	181	309	569	764	769	2670
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		78	181	309	569	764	769	2670
10	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9386461	0.9362861	0.9373933	0.9475366	
11	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		69	162	280	516	693	700	2420
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$69</u>	<u>\$162</u>	<u>\$280</u>	<u>\$516</u>	<u>\$693</u>	<u>\$700</u>	<u>\$2,420</u>

Notes:

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

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**April 1997 to September 1997**

Form 42-4P  
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Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Ignition Oil Tank Upgrade  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1	Investments								
a.	Expenditures/Additions		\$0	\$3,000	\$3,000	\$41,000	\$336,000	\$32,000	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	
4	CWIP- Non-Interest Bearing	0	0	3,000	6,000	47,000	383,000	415,000	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	3,000	6,000	47,000	383,000	415,000	
6	Average Net Investment		0	1,500	4,500	26,500	215,000	399,000	
7	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		0	11	33	195	1,581	2,934	\$4,754
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	4	11	62	505	938	1,520
8	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	15	44	257	2,086	3,872	6,274
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	15	44	257	2,086	3,872	6,274
10	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9386461	0.9362861	0.9373033	0.9475366	
11	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	13	40	233	1,891	3,528	5,703
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$13	\$40	\$233	\$1,891	\$3,528	\$5,703

Notes:

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

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**April 1997 - September 1997**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

The existing FGD system on Big Bend Unit 4 was tested and found to be capable of cleaning the flue gases from Unit 3 at a fraction of the cost of adding a new FGD system for this purpose.

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

**Project Accomplishments:**

The system is complete and in compliance.

**Project Fiscal Expenditures:** The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$571,755 compared to the original projection of \$571,755.

The estimated/actual O&M expense for the period October 1996 through March 1997 was \$941,233 compared to the original projection of \$675,981. The 39% variance is due to higher than expected limestone consumption and due to outage-schedule changes and higher than expected maintenance expenses.

**Project Progress Summary:** The project became effective January 1, 1995.

**Project Projections:** Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$565,080. Estimated project expenditures for O&M expenses for the period April 1997 through September 1997 are expected to be \$876,911.

Form 42-5P  
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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**April 1997 - September 1997**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations.

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

**Project Accomplishments:**

The system is complete and in compliance.

**Project Fiscal Expenditures:** The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$349,698 compared to the original projection of \$349,698. The estimated/actual O&M for the period October 1996 through March 1997 was \$27,589 compared to the original projection of \$40,762. The 32% variance is due to schedule changes and less than expected system usage.

**Project Progress Summary:** In-Service

**Project Projections.** Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$344,946. Estimated project expenditures for O&M for the period April 1997 through September 1997 are expected to be \$27,498.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**April 1997 - September 1997**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

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

**Project Accomplishment:**

The system is complete and in compliance.

**Project Fiscal Expenditures:** The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$44,858 compared to the original projection of \$44,858. The estimated/actual O&M for the period October 1996 through March 1997 was \$0 compared to the original projection of \$0.

**Project Progress Summary:** In-Service

**Project Projections:** Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$44,203. Estimated project expenditures for O&M for the period April 1997 through September 1997 are expected to be \$0.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**April 1997 - September 1997**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** SO2 Emission Allowances

**Project Description:**

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

**Project Accomplishments:**

SO2 Emission Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

**Project Fiscal Expenditures:** These expenses are being recovered through the Fuel And Purchased Power Cost Recovery Clause for the period October 1996 through March 1997.

**Project Progress Summary:** The project became effective January 1, 1995

**Project Projections:** The expenses will be recovered through the Environmental Cost Recovery Clause for the period April 1997 through September 1997. Estimated O&M costs are \$779,637 for the period April 1997 through September 1997.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**April 1997 - September 1997**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Station Coalfield Diesel Tank Upgrade

**Project Description:**

The Gannon coalfield diesel fuel storage tank is an 8690 gallon existing shop fabricated fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999

The present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 510 specifications
- ▶ Applying a protective coating to the tank exterior
- ▶ Applying an impervious coating to the existing concrete containment to meet the requirements for secondary containment
- ▶ Abandonment of the existing below grade piping and replacement with new above ground piping
- ▶ Conducting a tank closure assessment

**Project Accomplishments:**

This project is in the planning stage. The engineering work will begin in March of 1997

**Project Fiscal Expenditures:** The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$18 compared to the original projection of \$0. The estimated/actual O&M for the period October 1996 through March 1997 was \$0 compared to the original projection of \$0.

**Project Progress Summary:** The project is budgeted to begin in March of 1997

**Project Projections:** Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$2,670. Estimated project expenditures for O&M for the period April 1997 through September 1997 are expected to be \$0

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**April 1997 - September 1997**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

The present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a protective coating to the tank exterior
- ▶ Applying a coating to the internal floor and 18 inches up the tank wall or installing a false bottom to the tank. Or as an acceptable option: Installing a cathodic protection system to the tank floor in contact with the soil
- ▶ Installing a secondary containment barrier to the existing dikes surrounding the tank
- ▶ Installing spill containment for the truck unloading facility
- ▶ Installing level instrumentation for overfill protection
- ▶ Installing secondary containment for below ground piping or reroute to above ground
- ▶ Conducting a tank closure assessment
- ▶ Installing a leak detection system

**Project Accomplishments:**

This project is in the planning stage. The engineering work will begin in June of 1997.

**Project Fiscal Expenditures:** The estimated/actual expenditures for the period October 1996 through March 1997 are \$0 due to an expected project inception date of June 1997.

**Project Progress Summary:** The project is budgeted to begin in June of 1997

**Project Projections:** Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$6,274. Estimated project expenditures for O&M for the period April 1997 through September 1997 are expected to be \$0.

Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Energy & Demand Allocation % By Rate Class  
April 1997 to September 1997

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	53.57738%	3,706,998,000	789,836	1.066114	1.059519	3,927,634,814	842,055	45.43%	59.20%	58.14%
GS, GST, TS	55.78012%	480,095,000	98,253	1.065889	1.059519	508,669,774	104,727	5.88%	7.36%	7.25%
GSD, GSDT	74.11021%	2,103,895,000	324,072	1.064600	1.058388	2,226,737,221	345,007	25.76%	24.26%	24.37%
GSLD, GSLDT, SBF, SBFT	82.89976%	897,134,000	123,538	1.048214	1.042045	934,853,999	129,494	10.81%	9.11%	9.24%
ISI, IST1, SBI1, IS3, IS3T, SBI3	97.33992%	954,287,000	0	1.022142	1.020002	973,374,649	0	11.26%	0.00%	0.87%
SLJOL	819.04490%	70,055,000	978	1.055556	1.059521	74,224,744	1,030	0.86%	0.07%	0.13%
<b>TOTAL</b>		<b>8,212,464,000</b>	<b>1,338,675</b>			<b>8,645,495,201</b>	<b>1,422,313</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

## Notes:

- (1) Average 12 CP load factor based on actual 1995 load research data
- (2) Projected kWh sales for the period April 1997 to September 1997
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on projected 1996 demand losses
- (5) Based on projected 1996 energy losses
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X 1/13 + Column 9 X 12/13

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Energy & Demand Allocation % By Rate Class  
 April 1997 to September 1997

<u>Rate Class</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (\$)	Demand- Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (¢/kWh)
RS, RST	45.43%	58.14%	1,232,331	4,722	1,237,053	3,706,998,000	0.033
GS, GST, TS	5.88%	7.25%	159,500	589	160,089	480,095,000	0.033
GSD, GSDT	25.76%	24.37%	698,763	1,979	700,742	2,103,895,000	0.033
GSLD, GSLDT, SBF, SBFT	10.81%	9.24%	293,231	750	293,981	897,134,000	0.033
IS1, IST1, SBI1, IS3, IS3T, SBI3	11.26%	0.87%	305,438	71	305,509	954,287,000	0.032
SL/OL	0.86%	0.13%	23,328	11	23,339	70,055,000	0.033
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>2,712,591</b>	<b>8,122</b>	<b>2,720,712</b>	<b>8,212,464,000</b>	

## Notes:

- (1) From Form 42-6P, Column 8  
 (2) From Form 42-6P, Column 10  
 (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 4  
 (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 4  
 (5) Column 3 + Column 4  
 (6) Projected KWH sales for the period April 1997 to September 1997  
 (7) Column 5 / Column 6 x 100

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current (Actual/Estimated) Period True-Up  
October 1996 to March 1997

Form 42 - 1E

(in Dollars)

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	\$971,849
2. Interest Provision (Form 42-2E, Line 6)	(17,978)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
17 4. Current Period True-Up Amount to be refunded/(recovered) in the projection period April 1997 to September 1997 (Lines 1 + 2 + 3)	<u>\$953,871</u>

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Actual/Estimated Period True-Up Amount**  
**October 1996 to March 1997**

Form 42 - 2E

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

Line	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$501,583	\$454,100	\$459,800	\$488,838	\$461,666	\$440,009	\$2,805,996
2. True-Up Provision	0	0	0	0	0	0	0
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	501,583	454,100	459,800	488,838	461,666	440,009	2,805,996
4. Jurisdictional ECRC Costs							
a. O & M Activities (Form 42-5E, Line 9)	101,213	143,450	138,997	96,471	236,659	200,912	917,702
b. Capital Investment Projects (Form 42-7E, Line 9)	154,557	152,605	155,545	151,709	151,878	150,153	916,445
c. Total Jurisdictional ECRC Costs	255,770	296,055	294,542	248,180	388,535	351,065	1,834,147
5. Over/Under Recovery (Line 3 - Line 4c)	245,813	158,045	165,258	240,658	73,131	88,944	971,849
6. Interest Provision (Form 42-3E, Line 10)	(4,827)	(3,938)	(3,413)	(2,580)	(1,808)	(1,412)	(17,978)
7. Beginning Balance True-Up & Interest Provision	(1,193,181)	(952,195)	(798,088)	(636,243)	(398,165)	(326,842)	(1,193,181)
8. True-Up Collected/(Refunded) (see Line 2)	0	0	0	0	0	0	0
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 8)	(952,195)	(798,088)	(636,243)	(398,165)	(326,842)	(239,310)	(239,310)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	<u>(\$952,195)</u>	<u>(\$798,088)</u>	<u>(\$636,243)</u>	<u>(\$398,165)</u>	<u>(\$326,842)</u>	<u>(\$239,310)</u>	<u>(\$239,310)</u>

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Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual/Estimated Period True-Up  
 October 1996 to March 1997

Form 42 - 3E

Interest Provision  
 (in Dollars)

Line	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Amount
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7)	(\$1,193,181)	(\$952,195)	(\$798,088)	(\$636,243)	(\$398,165)	(\$326,842)	
2. Ending True-Up Amount Before Interest	(947,368)	(794,150)	(632,830)	(395,585)	(325,034)	(237,898)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(2,140,549)	(1,746,345)	(1,430,918)	(1,031,828)	(723,199)	(564,740)	
4. Average True-Up Amount (Line 3 x 1/2)	(1,070,275)	(873,173)	(715,459)	(515,914)	(361,600)	(282,370)	
5. Interest Rate (First Day of Reporting Business Month)	5.44%	5.38%	5.45%	6.00%	6.00%	6.00%	
6. Interest Rate (First Day of Subsequent Business Month)	5.38%	5.45%	6.00%	6.00%	6.00%	6.00%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	10.82%	10.83%	11.45%	12.00%	12.00%	12.00%	
8. Average Interest Rate (Line 7 x 1/2)	5.41%	5.42%	5.73%	6.00%	6.00%	6.00%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.451%	0.451%	0.477%	0.500%	0.500%	0.500%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$4,827)	(\$3,938)	(\$3,413)	(\$2,580)	(\$1,808)	(\$1,412)	(\$17,978)

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Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 October 1996 to March 1997

Form 42 - 4E

Variance Report of O & M Activities  
 (In Dollars)

Line No	(1)	(2)	(3)	(4)
	Actual/ Estimated	Original Projection	Variance Amount	Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$941,233	\$675,981	\$265,252	39.2%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	27,589	40,762	(13,173)	-32.3%
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0.0%
1d SO2 Emissions Allowances	0	0	0	0.0%
1e Gannon Coalfield Diesel Tank Upgrade	0	0	0	0.0%
1f Gannon Ignition Oil Tank Upgrade	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	968,822	716,743	252,079	35.2%
3. Recoverable Costs Allocated to Energy	968,822	716,743	252,079	35.2%
4. Recoverable Costs Allocated to Demand	\$0	\$0	\$0	0.0%

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Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC 96-1171-FOF-EI

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

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

Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
October 1996 to March 1997

Form 42-5E

O&M Activities  
(in Dollars)

Line	Actual	Actual	Estimated	Estimated	Estimated	Estimated	End of Period Total	Method of Classification	
	October 96	November 96	December 96	January 97	February 97	March 97		Demand	Energy
1 Description of O&M Activities									
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$102,901	\$149,160	\$136,045	\$97,722	\$245,592	\$209,813	\$941,233		\$941,233
1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,115	2,703	8,022	4,583	4,583	4,583	27,589		27,589
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0		0
1d SO2 Emissions Allowances	0	0	0	0	0	0	0		0
1e Gannon Coalfield Diesel Tank Upgrade	0	0	0	0	0	0	0	\$0	
1f Gannon Ignition Oil Tank Upgrade	0	0	0	0	0	0	0	0	
2 Total of O&M Activities	106,016	151,863	144,067	102,305	250,175	214,396	968,822	\$0	\$968,822
3 Recoverable Costs Allocated to Energy	106,016	151,863	144,067	102,305	250,175	214,396	968,822		
4 Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0		
5 Retail Energy Jurisdictional Factor	0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371056			
6 Retail Demand Jurisdictional Factor	0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185			
7 Jurisdictional Energy Recoverable Costs (A)	101,213	143,450	138,997	96,471	236,659	200,912	917,702		
8 Jurisdictional Demand Recoverable Costs (B)	0	0	0	0	0	0	0		
9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$101,213	\$143,450	\$138,997	\$96,471	\$236,659	\$200,912	\$917,702		

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Notes

- (A) Line 3 x Line 5
- (B) Line 4 x Line 6

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Current Period Actual/Estimated Amount**  
**October 1996 to March 1997**

Form 42 - 6E

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

Line No.	(1)	(2)	(3)	(4)
	Actual/ Estimated	Original Projection	Variance Amount	Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$571,755	\$571,755	\$0	0.0%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	349,698	349,698	0	0.0%
1c Big Bend Unit 4 Continuous Emissions Monitors	44,858	44,858	0	0.0%
1d SO2 Emissions Allowances	0	0	0	0.0%
1e Gannon Coalfield Diesel Tank Upgrade	18	0	18	0.0%
1f Gannon Ignition Oil Tank Upgrade	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	966,329	966,311	18	0.0%
3. Recoverable Costs Allocated to Energy	966,311	966,311	0	0.0%
4. Recoverable Costs Allocated to Demand	\$18	\$0	\$18	0.0%

**Notes:**

Column (1) is the End of Period Totals on Form 42-7E

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC 96-1171-FOF-EI

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

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

Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 October 1996 to March 1997

Form 42-7E

Capital Investment Projects-Recoverable Costs  
 (in Dollars)

Line	Actual	Actual	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	October 96	November 96	December 96	January 97	February 97	March 97	Period Total	Demand	Energy
1. Description of Investment Projects (A)									
1a	\$95,756	\$95,570	\$95,385	\$95,200	\$95,015	\$94,829	\$571,755		\$571,755
1b	58,613	58,481	58,349	58,217	58,085	57,953	349,698		349,698
1c	7,522	7,504	7,485	7,467	7,449	7,431	44,858		44,858
1d	0	0	0	0	0	0	0		0
1e	0	0	0	0	0	18	18	\$18	
1f	0	0	0	0	0	0	0		0
0	161,891	161,555	161,219	160,884	160,549	160,231	966,329	\$18	\$966,311
3.	161,891	161,555	161,219	160,884	160,549	160,213	966,311		
4.	0	0	0	0	0	18	18		
5.	0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371058			
6.	0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185			
7.	154,557	152,605	155,545	151,709	151,876	150,137	916,429		
8.	0	0	0	0	0	16	16		
9.	\$154,557	\$152,605	\$155,545	\$151,709	\$151,876	\$150,153	\$916,445		

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

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Actual/Estimated Amount for the Period**  
**October 1996 to March 1997**

Form 42 - 8E  
Page 1 of 4

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

Line	Description	Beginning of Period Amount	Actual October 96	Actual November 96	Projected December 96	Projected January 97	Projected February 97	Projected March 97	End of Period Amount
1	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	
3	Less: Accumulated Depreciation	(278,374)	(297,478)	(316,582)	(335,686)	(354,790)	(373,894)	(392,998)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$7,909,210	7,890,106	7,871,002	7,851,898	7,832,794	7,813,690	7,794,586	
6	Average Net Investment		7,899,658	7,880,554	7,861,450	7,842,346	7,823,242	7,804,138	
7	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		58,088	57,947	57,807	57,666	57,526	57,385	\$346,419
b.	Debt Component (Line 6 x 2.82% x 1/12)		18,564	18,519	18,474	18,430	18,385	18,340	110,712
8	Investment Expenses								
a.	Depreciation		19,104	19,104	19,104	19,104	19,104	19,104	114,624
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		95,756	95,570	95,385	95,200	95,015	94,829	571,755
a.	Recoverable Costs Allocated to Energy		95,756	95,570	95,385	95,200	95,015	94,829	571,755
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371058	
11	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185	
12	Retail Energy-Related Recoverable Costs (B)		91,418	90,276	92,028	89,771	89,882	88,865	542,240
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$91,418	\$90,276	\$92,028	\$89,771	\$89,882	\$88,865	\$542,240

Notes:

- (A) Lines 6 x 8.8236% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual/Estimated Amount for the Period  
 October 1996 to March 1997

Form 42 - 8E  
 Page 2 of 4

Return on Capital Investments, Depreciation and Taxes  
 For Project Big Bend Units 1 and 3 Flue Gas Conditioning  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
3.	Less: Accumulated Depreciation	(372,386)	(385,990)	(399,594)	(413,198)	(426,802)	(440,406)	(454,010)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,645,348	4,631,744	4,618,140	4,604,536	4,590,932	4,577,328	4,563,724	
6.	Average Net Investment		4,638,546	4,624,942	4,611,338	4,597,734	4,584,130	4,570,526	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		34,108	34,008	33,908	33,808	33,708	33,608	\$203,148
b.	Debit Component (Line 6 x 2.82% x 1/12)		10,901	10,869	10,837	10,805	10,773	10,741	64,926
8.	Investment Expenses								
a.	Depreciation		13,604	13,604	13,604	13,604	13,604	13,604	81,624
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		58,613	58,481	58,349	58,217	58,085	57,953	349,698
a.	Recoverable Costs Allocated to Energy		58,613	58,481	58,349	58,217	58,085	57,953	349,698
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371058	
11.	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185	
12.	Retail Energy-Related Recoverable Costs (B)		55,958	55,241	56,295	54,897	54,947	54,308	331,648
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$55,958	\$55,241	\$56,295	\$54,897	\$54,947	\$54,308	\$331,648

Notes:

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

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Actual/Estimated Amount for the Period**  
**October 1996 to March 1997**

Form 42 - 8E  
Page 3 of 4

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

Line	Description	Beginning of Period Amount	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	
3.	Less: Accumulated Depreciation	(47,102)	(48,979)	(50,856)	(52,733)	(54,610)	(56,487)	(58,364)	
4.	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	
5.	Net Investment (Lines 2 + 3 + 4)	\$582,701	580,824	578,947	577,070	575,193	573,316	571,439	
6.	Average Net Investment		581,763	579,886	578,009	576,132	574,255	572,378	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (B)		4,278	4,264	4,250	4,236	4,223	4,209	\$25,460
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,367	1,363	1,358	1,354	1,349	1,345	8,136
8.	Investment Expenses								
a.	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	11,262
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,522	7,504	7,485	7,467	7,449	7,431	44,858
a.	Recoverable Costs Allocated to Energy		7,522	7,504	7,485	7,467	7,449	7,431	44,858
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371056	
11.	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185	
12.	Retail Energy-Related Recoverable Costs (C)		7,181	7,088	7,222	7,041	7,047	6,984	42,543
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,181	\$7,088	\$7,222	\$7,041	\$7,047	\$6,984	\$42,543

Notes:

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

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Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual/Estimated Amount for the Period  
October 1996 to March 1997

Return on Capital Investments, Depreciation and Taxes  
For Project Gannon Coalfield Diesel Tank Upgrade  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October 96	Actual November 96	Actual December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$3,687	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	3,687	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	3,687	
6.	Average Net Investment	0	0	0	0	0	0	1,844	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	\$14
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	4
8.	Investment Expenses								
a.	Depreciation		0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	18
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	18
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9546945	0.9446045	0.9648060	0.9429731	0.9450754	0.9371056	
11.	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	16
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$16	\$16

Notes:

(A) Line 6 x 2.823% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line 9b x Line 11