

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

ORIGINAL

RECEIVED-FPSC
99 NOV -3 PM 4:41
RECORDS AND REPORTING

November 3, 1999

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 990007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket are the original and ten (10) copies of revised Exhibit (KOZ-1) of Tampa Electric's witness Karen O. Zwolak. Please substitute this revised exhibit with the one originally filed with the Commission on October 1, 1999. Attached to this letter is an explanation of the corrections made to the above exhibit.

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
James D. Beasley

AFA _____
APP _____
CAF _____
CMU _____
CTR _____
EAG 1 cc: All Parties of Record (w/enc.)
LEG _____
MAS 3
OPC _____
PAI _____
SEQ _____
WAW _____
OTH _____
JDB/pp
Enclosures

RECEIVED & FILED
mas
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
13522 NOV-3 99
FPSC-RECORDS/REPORTING

Please find enclosed for filing with the Public Service Commission amended schedules to the Environmental Cost Recovery Clause. Several revisions were made to the schedules originally filed with the Commission on October 1, 1999 and these revisions are itemized below. These revisions do not significantly change the overall factors.

Corrections to Tampa Electric's ECRC filing of October 1, 1999 include the following:

- O&M costs were revised to include O&M in the amount of \$315,346 for the projected 2000 FGD expenses on Schedule 42-2P to reflect the payroll expenses for new positions associated with the Big Bend Units 1 and 2 FGD.
- Total SO₂ allowance costs were adjusted downward by \$74,313 for the following reasons:
 - to correct a formula error in calculation of the SO₂ inventory,
 - to correct for SO₂ credits resulting from economy transactions that were shown as a cost,
 - to reflect a contract option for allowance purchases which allowed the seller an option to sell the allowances in 1999 rather than 2000, and
 - to reflect credits resulting from the proceeds of the allowance auction which were transferred from a deferred credit account to the SO₂ inventory, resulting in a credit in 1999 and in 2000.
- The Gannon Units 5 and 6 Stack Extensions projects have been deferred and costs related to these projects have been removed from the ECRC until the project schedule has been determined. Prior to recommencement of the project, Tampa Electric will notify the Commission as to the revised schedule and projected costs associated with the stack extension projects.
- Tampa Electric adjusted the plant-in-service amount for the Big Bend Units 1 and 2 FGD project. The schedules originally filed October 1999 showed the in-service date projected to be December 1999 with a plant-in-service amount of \$83,394,877. Schedules 42-8E page 17 and 42-4P page have been revised to show the in-service amount in December 1999, as currently projected, to be \$82,060,733 and the final projected in-service amount is estimated to be \$83,394,877 at the project completion date of October 2000.
- Tampa Electric had discovered that return on investment for construction projects approved for recovery through the ECRC had also been recovered through the surveillance report. Tampa Electric calculated a true-up to eliminate this return earned through the ECRC through 1998. However, from 1999 forward, Tampa Electric will calculate return on investment for construction of environmental projects which have been approved for recovery through the ECRC. Therefore, return on

investment during construction for projects approved for 1999 and forward have been included in this revision. The projects that have been revised to reflect this correction are the Gannon Unit 6 Classifier, the Gannon Crusher and the Section 114 Mercury Testing Project.

- Also included in the schedule revisions are notations explaining the variances between ending accumulated depreciation balances filed in the April 1, 1999 true-up filing for the period April 1998 through December 1998 and the beginning accumulated balances filed in the projection filing for environmental factors for January 2000 through December 2000. These notations are made on Schedule 42-8E, pages 3, 4, 7 and 8.

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

Form 42 - 1P

For the Projected Period
 January 2000 to December 2000

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$4,384,616	\$41,783	\$4,426,399
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	14,295,194	220,539	14,515,733
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	18,679,810	262,322	18,942,132
2. True-up for Estimated Over/(Under) Recovery for the current period January 1999 to December 1999 (Form 42-2E, Line 5 + 6 + 10)	(2,175,434)	(71,719)	(2,247,153)
			(3,300,509)
3. Final True-up for the period April to December 1998 (Form 42-1A, Line 3) (Approved in Order No. PSC-xx-xxxx-FOF-EI)	(1,038,968)	(14,388)	(1,053,356)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2000 to December 2000 (Line 1 - Line 2- Line 3)	21,894,212	348,429	22,242,641
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$21,909,976	\$348,680	\$22,258,656

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 1
 PAGE 1 OF 1
 FORM 42-1P
 REVISED: NOVEMBER 3, 1999

1

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2000 to December 2000

O & M Activities
 (in Dollars)

Line	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of O&M Activities															
Section	(1) AIR QUALITY														
1a	\$144,786	\$175,861	\$241,348	\$141,913	\$163,407	\$186,231	\$170,711	\$178,636	\$166,529	\$138,527	\$217,409	\$149,581	\$2,074,939		\$2,074,939
1b	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000		18,000
1c	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1d	(62,296)	(72,931)	(86,408)	(70,845)	(57,600)	(38,855)	(28,747)	(28,253)	(75,866)	(59,197)	(67,629)	(65,515)	(714,142)		(714,142)
1e	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1f	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1g	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1i	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1k	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1l	12,140	680	0	0	0	0	0	0	0	0	0	0	\$12,820		12,820
1m	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1n	258,550	255,718	262,759	205,887	304,826	351,309	303,739	312,254	302,128	312,937	307,737	297,428	\$3,475,272		3,475,272
Unit 1	158,811	157,698	193,703	86,581	179,834	205,277	182,261	186,829	181,159	187,512	183,063	178,243			
Unit 2	166,405	164,687	135,723	185,972	191,659	212,699	188,144	192,092	187,636	192,091	191,341	185,852			
Gypsum Recovery	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)	(66,666)	(66,667)	(66,667)			
(2) LAND															
2a	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2b	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2c	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2d	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2e	0	0	0	0	0	0	0	0	0	0	0	0	0		0
(3) WATER															
3a	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300		48,300
2. Total of O&M Activities	402,980	360,828	419,199	278,455	412,133	500,185	447,203	464,137	394,291	393,767	459,017	382,994	4,915,189	48,300	4,866,889
3. Recoverable Costs Allocated to Energy	354,680	360,828	419,199	278,455	412,133	500,185	447,203	464,137	394,291	393,767	459,017	382,994	4,866,889		
4. Recoverable Costs Allocated to Demand	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300		
5. Retail Energy Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
6. Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
7. Jurisdictional Energy Recoverable Costs (A)	321,387	327,389	379,364	250,138	367,288	446,666	397,338	414,000	359,482	357,008	417,547	347,009	4,384,616		
8. Jurisdictional Demand Recoverable Costs (B)	41,783	0	0	0	0	0	0	0	0	0	0	0	41,783		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$363,170	\$327,389	\$379,364	\$250,138	\$367,288	\$446,666	\$397,338	\$414,000	\$359,482	\$357,008	\$417,547	\$347,009	\$4,426,399		

2

EXHIBIT NO. _____
 DOCKET NO. 990007-ET
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2P
 REVISED: NOVEMBER 3, 1999

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 to December 2000

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Section	(1)	(2)	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Total	Method of Classification	
																	Demand	Energy
I. Description of Investment Projects (A)																		
		AIR																
		1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$89,714	\$89,521	\$89,329	\$89,135	\$88,942	\$88,748	\$88,555	\$88,362	\$88,169	\$87,976	\$87,782	\$87,589	\$1,063,822		\$1,063,822
		1b	Big Bend Units 1 and 2 Flue Gas Conditioning	54,762	54,616	54,470	54,323	54,177	54,031	53,885	53,738	53,592	53,445	53,299	53,153	647,491		647,491
		1c	Big Bend Unit 4 Continuous Emissions Monitors	6,713	6,698	6,684	6,670	6,656	6,641	6,627	6,613	6,599	6,585	6,570	6,556	79,612		79,612
		1d	Big Bend Unit 1 Classifier Replacement	16,321	16,281	16,242	16,202	16,164	16,124	16,085	16,045	16,006	15,966	15,928	15,888	193,252		193,252
		1e	Big Bend 2 Classifier Replacement	11,894	11,866	11,839	11,811	11,783	11,754	11,727	11,699	11,671	11,643	11,616	11,588	140,891		140,891
		1f	Gannon Unit 5 Classifier Replacements	16,936	16,890	16,842	16,795	16,747	16,701	16,653	16,606	16,559	16,511	16,465	16,417	200,122		200,122
		1g	Gannon Unit 6 Classifier Replacements	18,025	17,981	17,937	17,892	17,847	17,802	17,759	17,714	17,669	17,624	17,581	17,536	213,367		213,367
		1h	Gannon Coal Crusher (NOx Control)	67,225	67,052	66,880	66,707	66,534	66,361	66,189	66,016	65,844	65,671	65,498	65,325	795,302		795,302
		1i	Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1j	Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1k	Section 114 Mercury Testing Platform	1,222	1,220	1,218	1,216	1,215	1,212	1,211	1,209	1,207	1,205	1,203	1,202	14,540		14,540
		1l	Big Bend Units 1 & 2 Scrubber	1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442		12,512,442
			LAND															
		2a	Gannon Ignition Oil Tank	4,002	3,991	3,980	3,970	3,959	3,948	3,938	3,927	3,917	3,905	3,894	3,884	47,315		47,315
		2b	Big Bend Fuel Oil Tank #1 Upgrade	5,839	5,828	5,817	5,805	5,794	5,783	5,771	5,760	5,749	5,738	5,726	5,715	69,325		69,325
		2c	Big Bend Fuel Oil Tank #2 Upgrade	9,613	9,595	9,576	9,558	9,539	9,521	9,502	9,484	9,465	9,447	9,428	9,410	114,138		114,138
		2d	Phillips Upgrade Tank #1 for FDEP	708	705	704	702	701	699	697	696	694	692	689	689	8,378		8,378
		2e	Phillips Upgrade Tank #4 for FDEP	1,113	1,110	1,108	1,105	1,102	1,100	1,097	1,095	1,092	1,089	1,087	1,084	13,182		13,182
		2.	Total Investment Projects - Recoverable Costs	1,352,133	1,350,727	1,348,462	1,345,769	1,343,375	1,341,802	1,341,220	1,341,227	1,340,784	1,338,938	1,335,985	1,332,757	16,113,179	252,338	15,860,841
		3.	Recoverable Costs Allocated to Energy	1,330,858	1,329,498	1,327,277	1,324,629	1,322,280	1,320,751	1,320,215	1,320,265	1,319,867	1,318,067	1,315,159	1,311,975	15,860,841		
		4.	Recoverable Costs Allocated to Demand	21,275	21,229	21,185	21,140	21,095	21,051	21,005	20,962	20,917	20,871	20,826	20,782	252,338		
		5.	Retail Energy Jurisdictional Factor	0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441			
		6.	Retail Demand Jurisdictional Factor	0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323			
		7.	Jurisdictional Energy Recoverable Costs (B)	1,205,933	1,206,289	1,201,152	1,189,920	1,178,400	1,179,431	1,173,006	1,177,648	1,203,344	1,195,023	1,196,342	1,188,706	14,295,194		
		8.	Jurisdictional Demand Recoverable Costs (C)	18,404	18,381	18,148	18,251	18,361	18,672	18,676	18,604	18,687	18,337	18,076	17,942	220,539		
		9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,224,337	\$1,224,670	\$1,219,300	\$1,208,171	\$1,196,761	\$1,198,103	\$1,191,682	\$1,196,252	\$1,222,031	\$1,213,360	\$1,214,418	\$1,206,648	\$14,515,733		

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

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2000 to December 2000

Form 42 - 4P
 Page 8 of 17

Return on Capital Investments, Depreciation and Taxes
 For Project: Gammon Unit 5 Stack Extension
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 4
 PAGE 8 OF 17
 FORM 42-4P
 REVISED: NOVEMBER 3, 1999

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
 For Project: Gannon Unit 6 Stack Extension
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.8704380	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 4
 PAGE 9 OF 17
 FORM 42-4P
 REVISED: NOVEMBER 3, 1999

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2000 to December 2000

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Units 1 and 2 Scrubber
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-00	Projected Feb-00	Projected Mar-00	Projected Apr-00	Projected May-00	Projected Jun-00	Projected Jul-00	Projected Aug-00	Projected Sep-00	Projected Oct-00	Projected Nov-00	Projected Dec-00	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$177,500	\$102,144	\$42,500	\$36,810	\$88,980	\$166,050	\$244,060	\$259,580	\$174,220	\$42,300	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$82,060,733	\$82,238,233	\$82,340,377	\$82,382,877	\$82,419,687	\$82,508,667	\$82,674,717	\$82,918,777	\$83,178,357	\$83,352,577	\$83,394,877	\$83,394,877	\$83,394,877	
3.	Less: Accumulated Depreciation	(\$116,459)	(369,754)	(623,479)	(877,428)	(1,131,499)	(1,385,763)	(1,640,421)	(1,895,711)	(2,151,777)	(2,408,513)	(2,665,582)	(2,922,716)	(3,179,850)	
4.	CWIP- Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	81,944,274	81,868,479	81,716,898	81,505,449	81,288,188	81,122,904	81,034,296	81,023,066	81,026,580	80,944,064	80,729,295	80,472,161	80,215,027	
6.	Average Net Investment		81,906,377	81,792,689	81,611,174	81,396,819	81,205,546	81,078,600	81,028,681	81,024,823	80,985,322	80,836,680	80,600,728	80,343,594	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		602,271	601,435	600,101	598,524	597,118	596,184	595,817	595,789	595,499	594,406	592,671	590,780	\$7,160,595
b.	Debt Component (Line 6 x 2.82% x 1/12)		192,480	192,213	191,786	191,283	190,833	190,535	190,417	190,408	190,316	189,966	189,412	188,807	2,288,456
8.	Investment Expenses														
a.	Depreciation		253,295	253,725	253,949	254,071	254,264	254,658	255,290	256,066	256,736	257,069	257,134	257,134	\$3,063,391
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442
a.	Recoverable Costs Allocated to Energy		1,048,046	1,047,373	1,045,836	1,043,878	1,042,215	1,041,377	1,041,524	1,042,263	1,042,551	1,041,441	1,039,217	1,036,721	12,512,442
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.906131	0.9073262	0.9049738	0.8983056	0.8911879	0.8930016	0.8884959	0.8919782	0.9117168	0.9066474	0.9096558	0.9060441	
11.	Demand Jurisdictional Factor		0.8650697	0.8658389	0.8566622	0.863314	0.870438	0.8869772	0.8891485	0.8875132	0.8933667	0.8785897	0.8679479	0.8633323	
12.	Retail Energy-Related Recoverable Costs (B)		949,667	950,309	946,454	937,721	928,809	929,951	925,390	929,676	950,511	944,220	945,330	939,315	\$11,277,353
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$949,667	\$950,309	\$946,454	\$937,721	\$928,809	\$929,951	\$925,390	\$929,676	\$950,511	\$944,220	\$945,330	\$939,315	\$11,277,353

Notes:

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

20

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

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

Project Title: 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:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$0, representing a variance of 0%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$3,122,145 compared to the original projection of \$1,760,766, representing a variance of 77.3%. This variance is due to a significant decrease in the amount of economy sales transactions that correspondingly decreased the emission allowance credits to rate payers.

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

Project Projections: Estimated O & M costs for the period January 2000 through December 2000 are projected to be (\$714,142).

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

Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$130,935, compared to the original projection of \$136,284, representing a variance of -3.91%.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

Progress Summary: The project is complete and was placed in service July 1999.

Project Projections: Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$213,367.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

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

Project Title: Gannon Coal Crushers (NO_x Control)

Project Description:

Two Gannon Coal Crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA).

The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$509,677, compared to the original projection of \$411,043, representing a variance of less than 24.0%. This variance is due project cope changes and a project schedule extension.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

Progress Summary: The project is complete and was placed in service June 1999.

Project Projections: Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$795,302.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

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

Project Title: Gannon Unit 5 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO₂ emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 5 stack to 110 meters and limiting the Station to an SO₂ cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$3,576 representing a variance of -100%. This variance is due to revised in-service dates resulting from additional pre-construction requirements from the USEPA.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

Progress Summary: The Gannon Unit 5 Stack Extension will be used by Tampa Electric to meet SO₂ NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 5 Stack Extension Project in-service date has not yet been finalized.

Project Projections: Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$0.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

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

Project Title: Gannon Unit 6 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO₂ emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 6 stack to 110 meters and limiting the Station to an SO₂ cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the NAAQS.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 is \$0, compared to the original projection of \$17,217 representing a variance of -100%. This variance is due to revised in-service dates resulting from additional pre-construction requirements from the USEPA.

The actual/estimated O & M for the period January 1999 through December 1999 is \$0 compared to the original projection of \$0, representing a variance of 0%.

Progress Summary: The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO₂ NAAQS compliance standards in the FDEP Title V Permit. The Gannon Unit 6 Stack Extension Project in-service date has not yet been finalized.

Project Projections: Estimated depreciation plus return for the period January 2000 through December 2000 is projected to be \$0.

Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$0.

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

Project Title: 114 Mercury Testing and 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the United States EPA. The EPA asserts that Section 114 of the Clean Air Act grants to the EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance or emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the Clean Air Act, the company is required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999. Tampa Electric is only seeking recovery for costs incurred subsequent to the filing of the July 28, 1999 petition. The mercury and chlorine content coal analyses will be performed by the same laboratory Tampa Electric uses to perform on-going quality assurance analyses of coal shipment samples.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform speciated mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Stack testing will be performed by outside contract labor. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$2,282.

The actual/estimated O & M expense for period January 1999 through December 1999 was \$34,111.

Project Progress Summary: The project is in progress and should be completed by February 2000.

Project Projections: Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$14,540. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$12,820.

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

Project Title: Big Bend Units 1 & 2 FGD.

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing sulfur dioxide ("SO₂") from the flue gas generated by the combustion of coal. The FGD is under construction in order to comply with Phase II of the Clean Air Act Amendments ("CAAA"). Compliance with Phase II is required by January 1, 2000. The CAAA impose SO₂ emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

The Commission, in Order No. 99-0075 issued January 11, 1999 in Docket No. 980693-EI, found that the FGD project is the most cost-effective alternative for compliance with the SO₂ requirements of Phase II of the CAAA.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 1999 through December 1999 was \$514,019.

The actual/estimated O & M expense for period January 1999 through December 1999 was \$0.

Project Progress Summary: The project is under construction and should be placed in service by December 18, 1999.

Project Projections: Estimated depreciation plus return for the period January 2000 through December 2000 is expected to be \$12,512,442. Estimated O & M costs for the period January 2000 through December 2000 are projected to be \$3,475,272.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2000 to December 2000

Form 42 - 6P

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	52.72205%	7,289,824,778	1,578,413	1.061628	1.062297	7,743,958,992	1,675,687	44.08%	59.25%	58.09%
GS, GST, TS	63.02283%	980,928,118	177,679	1.061896	1.062297	1,042,036,997	188,677	5.93%	6.67%	6.61%
GSD, GSDT	78.23957%	4,481,069,894	653,809	1.060330	1.061240	4,755,490,614	693,253	27.07%	24.51%	24.71%
GSLD, GSLDT, SBF, SBFT	86.12625%	1,909,481,690	253,091	1.045147	1.045213	1,995,815,086	264,517	11.36%	9.35%	9.50%
ISI, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	101.56414%	1,812,065,891	0	1.020766	1.021211	1,850,501,621	0	10.53%	0.00%	0.81%
SL/OL	329.52368%	170,634,000	5,911	1.058824	1.062295	181,263,645	6,259	1.03%	0.22%	0.28%
TOTAL		16,644,004,371	2,668,903			17,569,066,955	2,828,393	100.00%	100.00%	100.00%

Notes:

- (1) Average 12 CP load factor based on actual 1997 load research data
- (2) Projected kWh sales for the period January 2000 to December 2000
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on actual 1997 load research data
- (5) Based on actual 1997 load research data
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X 1/13 + Column 9 X 12/13

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6P
 REVISED: NOVEMBER 3, 1999

Tampa Electric Company

Form 42 - 7P

**Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2000 to December 2000**

<u>Rate Class</u>	(1) Percentage of kWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy- Related Costs (\$)	(4) Demand- Related Costs (\$)	(5) Total Environmental Costs (\$)	(6) Projected Sales at Meter (kWh)	(7) Environmental Cost Recovery Factors (¢/kWh)
RS, RST	44.08%	58.09%	9,657,917	202,548	9,860,465	7,289,824,778	0.135
GS, GST, TS	5.93%	6.61%	1,299,262	23,048	1,322,309	980,928,118	0.135
GSD, GSDT	27.07%	24.71%	5,931,030	86,159	6,017,189	4,481,069,894	0.134
GSLD, GSLDT, SBF, SBFT	11.36%	9.50%	2,488,973	33,125	2,522,098	1,909,481,690	0.132
IS1, IST1, SBI1, IS3, IST3, SBI3	10.53%	0.81%	2,307,120	2,824	2,309,945	1,812,065,891	0.127
SL/OL	1.03%	0.28%	225,673	976	226,649	170,634,000	0.133
TOTAL	100.00%	100.00%	21,909,976	348,680	22,258,656	16,644,004,371	0.134

Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected KWH sales for the period January 2000 to December 2000
- (7) Column 5 / Column 6 x 100

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 7
PAGE 1 OF 1
FORM 42-7P
REVISED: NOVEMBER 3, 1999

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

(in Dollars)

Jan-99 - Dec-99

43

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(\$2,241,558)
2. Interest Provision (Form 42-2E, Line 6)	(30,459)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>24,864</u>
4. Current Period True-Up Amount to be refunded/(recovered) in the projection period January 2000 to December 2000 (Lines 1 + 2 + 3)	<u>(\$2,247,153)</u>

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

Current Period True-Up Amount
(in Dollars)

Line	Jan-99 - Dec-99												
	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$352,826	\$305,006	\$307,731	\$321,551	\$347,823	\$393,125	\$406,003	\$426,024	\$435,015	\$387,016	\$334,393	\$334,544	\$4,351,057
2. True-Up Provision	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	1,556,870
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	482,565	434,745	437,470	451,290	477,562	522,864	535,742	555,763	564,754	516,755	464,132	464,283	5,907,925
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	281,826	173,943	131,046	237,258	306,685	244,213	393,489	474,474	421,761	355,322	924,658	621,087	4,545,562
b. Capital Investment Projects (Form 42-7E, Line 9)	219,119	220,254	227,155	230,770	245,908	259,139	270,799	273,965	280,651	293,740	295,182	787,239	3,603,921
c. Total Jurisdictional ECRC Costs	480,745	394,197	358,201	468,028	552,593	503,352	664,288	748,439	702,412	649,062	1,219,840	1,408,326	8,149,483
5. Over/Under Recovery (Line 3 - Line 4c)	1,820	40,548	79,269	(16,738)	(75,031)	19,512	(128,548)	(192,676)	(137,658)	(132,307)	(755,708)	(944,043)	(2,241,558)
6. Interest Provision (Form 42-3E, Line 10)	1,881	1,442	1,172	774	69	(579)	(1,375)	(2,677)	(4,160)	(5,549)	(8,337)	(13,120)	(30,459)
7. Beginning Balance True-Up & Interest Provision	1,556,870	1,455,698	1,367,947	1,318,649	1,172,946	968,245	857,439	597,779	272,687	1,130	(266,465)	(1,160,249)	1,556,870
a. Deferred True-Up from April 1998 to December 1998 (Order No. PSC-xx-xxxx-FOF-EI)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)
8. True-Up Collected/(Refunded) (see Line 2)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(1,556,870)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	377,476	314,591	285,293	119,590	(85,111)	(195,917)	(455,577)	(780,669)	(1,052,226)	(1,319,821)	(2,213,605)	(3,300,507)	(3,325,373)
10. Adjustment to Period True-Up Including Interest (A)	24,864	0	0	0	0	0	0	0	0	0	0	0	24,864
11. End of Period Total Net True-Up (Lines 9 + 10)	\$402,340	\$314,591	\$285,293	\$119,590	(\$85,111)	(\$195,917)	(\$455,577)	(\$780,669)	(\$1,052,226)	(\$1,319,821)	(\$2,213,605)	(\$3,300,507)	(\$3,300,509)

Notes:
 (A) Represents adjusted accumulated depreciation and return on investment for Big Bend Unit 4 CEM and Gannon Ignition Oil Tank; adjusted depreciation for Phillips Tanks #1 and #4 blanket projects; and adjusted return on investment from CWIP for Big Bend Fuel Oil Tanks #1 and 2, Phillips Fuel Oil Tanks # 1 and 4, and Gannon Ignition Oil Tank.

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 9
 PAGE 1 OF 1
 FORM 42-2E
 REVISED: NOVEMBER 3, 1999

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

Interest Provision
 (in Dollars)

Line													Jan-99 - Dec-99
	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	\$528,378	\$402,340	\$314,591	\$265,293	\$119,590	(\$85,111)	(\$195,917)	(\$455,577)	(\$780,669)	(\$1,052,226)	(\$1,319,821)	(\$2,213,605)	
2. Ending True-Up Amount Before Interest	400,459	313,149	264,121	118,816	(85,180)	(195,338)	(454,202)	(777,992)	(1,048,066)	(1,314,272)	(2,205,268)	(3,287,387)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	928,837	715,489	578,712	384,109	34,410	(280,449)	(650,119)	(1,233,569)	(1,828,735)	(2,386,498)	(3,525,089)	(5,500,992)	
4. Average True-Up Amount (Line 3 x 1/2)	464,419	357,745	289,356	192,055	17,205	(140,225)	(325,060)	(616,785)	(914,368)	(1,183,249)	(1,762,545)	(2,750,496)	
5. Interest Rate (First Day of Reporting Business Month)	4.90%	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	
6. Interest Rate (First Day of Subsequent Business Month)	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.60%	5.65%	5.70%	5.75%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	9.71%	9.66%	9.73%	9.68%	9.65%	9.90%	10.15%	10.42%	10.92%	11.25%	11.35%	11.45%	
8. Average Interest Rate (Line 7 x 1/2)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.460%	5.625%	5.675%	5.725%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.455%	0.469%	0.473%	0.477%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$1,881	\$1,442	\$1,172	\$774	\$69	(\$579)	(\$1,375)	(\$2,677)	(\$4,160)	(\$5,549)	(\$8,337)	(\$13,120)	(\$30,459)

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 10
 PAGE 1 OF 1
 FORM 42-3E
 REVISED: NOVEMBER 3, 1999

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

Variance Report of O & M Activities
(In Dollars)

Line No.	(1)	(2)	(3) (4)	
	Actual/ Estimated	Original Projection	Variance Amount	Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,437,754	\$1,429,470	\$8,284	0.6%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	35,070	41,376	-6,306	-15.2%
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0.0%
1d Gannon Ignition Oil Tank	0	0	0	0.0%
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0.0%
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0.0%
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0.0%
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0.0%
1i SO2 Emissions Allowances	3,122,145	1,760,766	1,361,379	77.3%
1j Gannon Unit 5 Classifier Replacement	0	0	0	0.0%
1k Gannon Unit 6 Classifier Replacement	0	0	0	0.0%
1l Big Bend Unit 1 Classifier Replacement	0	0	0	0.0%
1m Big Bend Unit 2 Classifier Replacement	0	0	0	0.0%
1n Gannon Coal Crusher (NOx Control)	0	0	0	0.0%
1o Gannon Unit 5 Stack Extension	0	0	0	0.0%
1p Gannon Unit 6 Stack Extension	0	N/A	N/A	N/A
1q Big Bend 114 Mercury Testing Platform	110,000	N/A	N/A	N/A
1r ESP Study	34,111	N/A	N/A	N/A
1s 114 Mercury Testing	0	N/A	N/A	N/A
1t Big Bend Units 1 & 2 FGD	39,100	55,200	-16,100	-29.2%
1u NPDES Annual Surveillance Fees				
2. Total Investment Projects - Recoverable Costs	\$4,778,180	\$3,286,812	\$1,347,257	41.0%
3. Recoverable Costs Allocated to Energy	4,739,080	3,231,612	1,363,357	42.2%
4. Recoverable Costs Allocated to Demand	\$39,100	\$55,200	(\$16,100)	-29.2%

Notes:

Column (1) is the End of Period Totals on Form 42-5E (January 1999 through December 1999)
Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI,
Order No. PSC-98-1224-FOF-EI, and Order No. PSC-98-1764-FOF-EI.
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

46

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 11
PAGE 1 OF 1
FORM 42-4E
REVISED: NOVEMBER 3, 1999

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

O&M Activities
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99		Method of Classification	
													End of Period Total	Demand		Energy
I. Description of O&M Activities																
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$79,725	\$44,141	\$0	\$68,398	\$129,746	\$79,875	\$101,010	\$115,448	\$91,587	\$103,849	\$419,452	\$204,523	\$1,437,754		\$1,437,754	
1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	3,000	2,000	2,000	1,000	35,070		35,070	
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1d Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1i SO2 Emissions Allowances	148,596	130,958	134,415	180,102	193,323	174,637	320,599	392,979	332,442	223,552	461,858	428,684	3,122,145		3,122,145	
1j Gannon Unit 5 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1k Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1l Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1m Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1n Gannon Coal Crusher (NOx Control)	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1o Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1p Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1r ESP Study	0	0	0	0	0	0	0	1,082	23,918	35,000	40,000	10,000	110,000		110,000	
1s 114 Mercury Testing	0	0	0	0	0	0	0	4,651	680	680	27,420	680	34,111		34,111	
1t Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1u NPDRS Annual Surveillance Fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100		39,100	
2. Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	426,909	516,782	451,627	365,081	950,730	644,887	4,778,180		39,100	4,739,080
3. Recoverable Costs Allocated to Energy	231,726	177,764	134,447	256,231	323,069	259,827	426,909	516,782	451,627	365,081	950,730	644,887	4,739,080			
4. Recoverable Costs Allocated to Demand	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100			
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946				
6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224				
7. Jurisdictional Energy Recoverable Costs (A)	224,482	173,943	131,046	237,258	306,685	244,213	393,489	474,474	421,761	355,322	924,658	621,087	4,508,418			
8. Jurisdictional Demand Recoverable Costs (B)	37,144	0	0	0	0	0	0	0	0	0	0	0	37,144			
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$261,626	\$173,943	\$131,046	\$237,258	\$306,685	\$244,213	\$393,489	\$474,474	\$421,761	\$355,322	\$924,658	\$621,087	\$4,545,562			

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

47

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 12
PAGE 1 OF 1
FORM 42-5E
REVISED: NOVEMBER 3, 1999

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

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

Line No.	(1)	(2)	(3)	(4)
	Actual/ Estimated	Original Projection	Variance Amount	Percent
1. Description of Investment Projects				
1a	\$1,091,648	\$1,083,883	\$7,765	0.7%
1b	668,563	651,873	16,690	2.6%
1c	81,667	83,161	(1,494)	-1.8%
1d	48,862	56,869	(8,007)	-14.1%
1e	64,533	63,027	1,506	2.4%
1f	110,092	116,710	(6,618)	-5.7%
1g	7,679	5,556	2,123	38.2%
1h	13,547	13,290	257	1.9%
1i	206,916	166,670	40,246	24.1%
1j	130,935	136,284	(5,349)	-3.9%
1k	198,696	191,713	6,983	3.6%
1l	144,903	118,262	26,641	22.5%
1m	509,677	411,043	98,634	24.0%
1n	0	3,576	(3,576)	-100.0%
1o	0	17,217	(17,217)	-100.0%
1p	514,019	N/A	N/A	N/A
1q	2,282	N/A	N/A	N/A
2. Total Investment Projects - Recoverable Costs				
	\$3,794,019	\$3,119,134	\$158,584	5.1%
3. Recoverable Costs Allocated to Energy				
	\$3,549,306	\$2,863,682	\$169,323	5.9%
4. Recoverable Costs Allocated to Demand				
	\$244,713	\$255,452	(\$10,739)	-4.2%

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI, Order No. PSC-98-1224-FOF-EI, and Order No. PSC-98-1764-FOF-EI.

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

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

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 13
 PAGE 1 OF 1
 FORM 42-6E
 REVISED: NOVEMBER 3, 1999

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	Jan-99 - Dec-99		Method of Classification	
													End of Period Total	Demand Energy		
1. Description of Investment Projects (A)																
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$92,034	\$91,840	\$91,647	\$91,453	\$91,261	\$91,067	\$90,874	\$90,681	\$90,487	\$90,295	\$90,101	\$89,908	\$1,091,648		\$1,091,648	
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563		668,563	
1c Big Bend Unit 4 Continuous Emissions Monitors	6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	48,862	\$48,862		
1d Gannon Ignition Oil Tank	4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	64,533		64,533	
1e Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,872	5,884	5,873	5,862	5,850	5,839	110,092		110,092	
1f Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,687	9,669	9,650	9,632	7,679		7,679	
1g Phillips Upgrade Tank #1 for FDEP	457	481	511	601	683	684	701	716	714	712	710	709	13,547		13,547	
1h Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	206,916		206,916	
1i Gannon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	130,935		130,935	
1j Gannon Unit 6 Classifier Replacement	677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	198,696		198,696	
1k Big Bend Unit 1 Classifier Replacement	16,742	16,646	16,485	16,579	16,677	16,741	16,631	16,518	16,478	16,439	16,400	16,360	144,903		144,903	
1l Big Bend Unit 2 Classifier Replacement	12,228	12,200	12,173	12,145	12,117	12,089	12,062	12,034	12,006	11,977	11,950	11,922	509,677		509,677	
1m Gannon Coal Crusher (NOx Control)	4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	0		0	
1n Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1o Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	514,019		514,019	
1p Big Bend Units 1 & 2 FGD	0	0	0	0	0	0	0	0	0	0	0	0	2,282		2,282	
1q Big Bend 114 Mercury Testing Platform	0	0	0	0	0	0	0	1	106	222	729	1,224	2,282		2,282	
Total Investment Projects - Recoverable Costs	226,565	226,510	233,386	249,760	259,954	276,531	294,266	298,776	301,208	303,168	305,055	818,840	3,794,019	244,713	\$3,549,306	
3. Recoverable Costs Allocated to Energy	207,186	207,323	214,594	230,701	240,663	256,066	272,756	277,293	279,754	281,759	283,691	797,520	\$3,549,306			
4. Recoverable Costs Allocated to Demand	19,379	19,187	18,792	19,059	19,291	20,465	21,510	21,483	21,454	21,409	21,364	21,320	244,713			
5. Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946				
6. Retail Demand Jurisdictional Factor	0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224				
7. Jurisdictional Energy Recoverable Costs (B)	200,710	202,866	209,167	213,618	228,457	240,678	251,404	254,593	261,254	274,226	275,910	768,088	3,380,971			
8. Jurisdictional Demand Recoverable Costs (C)	18,409	17,388	17,988	17,152	17,451	18,461	19,395	19,372	19,397	19,514	19,272	19,151	222,950			
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$219,119	\$220,254	\$227,155	\$230,770	\$245,908	\$259,139	\$270,799	\$273,965	\$280,651	\$293,740	\$295,182	\$787,239	\$3,603,921			

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

EXHIBIT NO. _____
 DOCKET NO. 990007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 14
 PAGE 1 OF 1
 FORM 42-7E
 REVISED: NOVEMBER 3, 1999

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

Form 42 - 8E
Page 3 of 17

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation (A)	(71,104)	(72,574)	(74,044)	(75,514)	(76,984)	(78,454)	(79,924)	(81,394)	(82,864)	(84,334)	(85,804)	(87,274)	(88,744)	
4.	Other (B)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	
5.	Net Investment (Lines 2 + 3 + 4)	\$558,699	\$57,229	\$55,759	\$54,289	\$52,819	\$51,349	\$49,879	\$48,409	\$46,939	\$45,469	\$43,999	\$42,529	\$41,059	
6.	Average Net Investment		557,964	556,494	555,024	553,554	552,084	550,614	549,144	547,674	546,204	544,734	543,264	541,794	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		4,103	4,092	4,081	4,070	4,060	4,049	4,038	4,027	4,016	4,006	3,995	3,984	\$48,521
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,311	1,308	1,304	1,301	1,297	1,294	1,290	1,287	1,284	1,280	1,277	1,273	15,506
8.	Investment Expenses														
a.	Depreciation		1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	17,640
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
a.	Recoverable Costs Allocated to Energy		6,884	6,870	6,855	6,841	6,827	6,813	6,798	6,784	6,770	6,756	6,742	6,727	81,667
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (D)		6,669	6,722	6,682	6,334	6,481	6,404	6,266	6,229	6,322	6,575	6,557	6,479	77,720
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,669	\$6,722	\$6,682	\$6,334	\$6,481	\$6,404	\$6,266	\$6,229	\$6,322	\$6,575	\$6,557	\$6,479	\$77,720

Notes:

- (A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted plant in-service as per (B).
- (B) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
- (C) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

52

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

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Ignition Oil Tank
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752
3.	Less: Accumulated Depreciation (A)	(11,470)	(12,576)	(13,682)	(14,788)	(15,894)	(17,000)	(18,106)	(19,212)	(20,318)	(21,424)	(22,530)	(23,636)	(24,742)	(24,742)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4a.	Other (B)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5.	Net Investment (Lines 2 + 3 + 4)	\$312,282	311,176	310,070	308,964	307,858	306,752	305,646	304,540	303,434	302,328	301,222	300,116	299,010	
6.	Average Net Investment		311,729	310,623	309,517	308,411	307,305	306,199	305,093	303,987	302,881	301,775	300,669	299,563	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		2,292	2,284	2,276	2,268	2,260	2,252	2,243	2,235	2,227	2,219	2,211	2,203	\$26,970
b.	Debt Component (Line 6 x 2.82% x 1/12)		733	730	727	725	722	720	717	714	712	709	707	704	8,620
8.	Investment Expenses														
a.	Depreciation		1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	1,106	13,272
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,131	4,120	4,109	4,099	4,088	4,078	4,066	4,055	4,045	4,034	4,024	4,013	48,862
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		3,924	3,734	3,933	3,689	3,698	3,679	3,666	3,657	3,657	3,677	3,630	3,605	44,549
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,924	\$3,734	\$3,933	\$3,689	\$3,698	\$3,679	\$3,666	\$3,657	\$3,657	\$3,677	\$3,630	\$3,605	\$44,549

Notes:

- (A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted plant in-service as per (B).
- (B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (C) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 4 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999

53

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

Form 42 - 8E
Page 7 of 17

Return on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #1 for FDEP
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$1,192	\$2,975	\$1,709	\$12,923	\$185	\$242	\$2,550	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$35,501	36,693	39,668	41,377	54,300	54,485	54,727	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation (A)	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$35,319	36,402	39,263	40,850	53,630	53,652	53,731	56,113	55,941	55,769	55,597	55,425	55,253	
6.	Average Net Investment		35,861	37,833	40,057	47,240	53,641	53,692	54,922	56,027	55,855	55,683	55,511	55,339	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		264	278	295	347	394	395	404	412	411	409	408	407	\$4,424
b.	Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	130	1,413
8.	Investment Expenses														
a.	Depreciation		109	114	122	143	163	163	168	172	172	172	172	172	1,842
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		434	436	489	541	618	617	632	646	646	649	640	637	6,985
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$434	\$436	\$489	\$541	\$618	\$617	\$632	\$646	\$646	\$649	\$640	\$637	\$6,985

Notes:

- (A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted depreciation for blanket projects.
(B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(C) Line 9a x Line 10
(D) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 7 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999

56

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

Return on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #4 for FDEP
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions		\$2,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$87,939	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472
3.	Less: Accumulated Depreciation (A)	(268)	(536)	(807)	(1,078)	(1,349)	(1,620)	(1,891)	(2,162)	(2,433)	(2,704)	(2,975)	(3,246)	(3,517)	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$87,671	89,936	89,665	89,394	89,123	88,852	88,581	88,310	88,039	87,768	87,497	87,226	86,955	
6.	Average Net Investment		88,804	89,801	89,530	89,259	88,988	88,717	88,446	88,175	87,904	87,633	87,362	87,091	
7.	Return on Average Net Investment														\$7,803
a.	Equity Component Grossed Up For Taxes (B)		653	660	658	656	654	652	650	648	646	644	642	640	2,495
b.	Debt Component (Line 6 x 2.82% x 1/12)		209	211	210	210	209	208	208	207	207	206	205	205	
8.	Investment Expenses														\$3,249
a.	Depreciation		268	271	271	271	271	271	271	271	271	271	271	271	\$0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
10.	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11.	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		1,073	1,035	1,090	1,023	1,026	1,020	1,018	1,015	1,016	1,022	1,009	1,002	12,349
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,073	\$1,035	\$1,090	\$1,023	\$1,026	\$1,020	\$1,018	\$1,015	\$1,016	\$1,022	\$1,009	\$1,002	\$12,349

Notes:
 (A) Beginning of Period Amount represents the adjusted End of Period Amount accumulated depreciation from Schedule 42-8A Filed April 1, 1999 due to adjusted depreciation for blanket projects.
 (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Line 9a x Line 10
 (D) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 990007-EL
 TAMPA ELECTRIC COMPANY
 (K02-1)
 FILED: OCTOBER 1, 1999
 DOCUMENT NO. 15
 PAGE 8 OF 17
 FORM 42-8E
 REVISED: NOVEMBER 3, 1999

57

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon 6 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$4,929	\$82,070	\$350,004	\$128,884	\$159,900	\$546,621	(\$35,628)	\$25,986	\$20,861	\$60,358	\$308	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304,049	\$1,330,035	\$1,350,896	\$1,411,254	\$1,411,562	\$1,411,562	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(2,119)	(6,399)	(10,756)	(15,244)	(19,831)	(24,419)	
4	CWIP - Non-Interest Bearing	67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	0	0	0	0	0	0	
a.	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	1,301,930	1,323,636	1,340,140	1,396,010	1,391,731	1,387,143	
6	Average Net Investment		69,734	113,233	329,270	568,714	713,106	1,066,367	1,320,804	1,312,783	1,331,888	1,368,075	1,393,871	1,389,437	
7	Return on Average Net Investment														\$80,719
a.	Equity Component Grossed Up For Taxes (A)		513	833	2,421	4,182	5,244	7,841	9,712	9,653	9,794	10,060	10,249	10,217	25,797
b.	Debt Component (Line 6 x 2.82% x 1/12)		164	266	774	1,336	1,676	2,506	3,104	3,085	3,130	3,215	3,276	3,265	
8	Investment Expenses								2,119	4,280	4,357	4,488	4,587	4,588	24,419
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935
a.	Recoverable Costs Allocated to Energy		677	1,099	3,195	5,518	6,920	10,347	14,935	17,018	17,281	17,763	18,112	18,070	130,935
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		656	1,075	3,114	5,109	6,569	9,725	13,766	15,625	16,138	17,288	17,615	17,403	124,083
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$656	\$1,075	\$3,114	\$5,109	\$6,569	\$9,725	\$13,766	\$15,625	\$16,138	\$17,288	\$17,615	\$17,403	\$124,083

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

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(K02-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 10 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999

59

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

Form 42-8E
Page 13 of 17

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

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$16,840	\$32,680	\$1,155,595	\$1,754,678	\$77,907	\$916,986	\$114,385	\$365,257	\$49,500	\$261,500	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$4,420,340	\$4,534,725	\$4,899,982	\$4,949,482	\$5,210,982	\$5,210,982	\$5,210,982	\$5,210,982
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,351)	(22,849)	(38,967)	(55,794)	(73,152)	(90,956)	(108,760)	
4	CWIP - Non-Interest Bearing	465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	4,412,789	4,511,876	4,861,015	4,893,688	5,137,830	5,120,026	5,102,222	
6	Average Net Investment		474,074	498,834	1,092,972	2,548,108	3,464,401	3,958,072	4,462,333	4,686,446	4,877,352	5,015,759	5,128,928	5,111,124	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,486	3,668	8,037	18,737	25,474	29,104	32,812	34,460	35,864	36,882	37,714	37,583	\$303,821
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,114	1,172	2,568	5,988	8,141	9,301	10,486	11,013	11,462	11,787	12,053	12,011	97,096
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	7,551	15,298	16,118	16,827	17,358	17,804	17,804	108,760
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	509,677
a.	Recoverable Costs Allocated to Energy		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	64,153	66,027	67,571	67,398	509,677
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		4,456	4,736	10,337	22,894	31,910	43,194	54,009	56,549	59,911	64,262	65,718	64,911	482,887
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,456	\$4,736	\$10,337	\$22,894	\$31,910	\$43,194	\$54,009	\$56,549	\$59,911	\$64,262	\$65,718	\$64,911	\$482,887

Notes:

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

62

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 13 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Unit 5 Stack Extension
(in Dollars)

Line	Description	Beginning of Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	a. Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9318695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 14 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

Form 42 - 8E
Page 15 of 17

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Unit 6 Stack Extension
(in Dollars)

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
	a. Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Debt Component (Line 6 x 2.82% x 1/12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

64

Notes:

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

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

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

Return on Capital Investments, Depreciation and Taxes
For Project: Section 114 Mercury Testing Platform (Big Bend)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167	\$21,423	\$2,634	\$2,018	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,242	\$106,242	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(97)	(292)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	21,590	24,224	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	167	21,590	24,224	106,145	105,950	
6	Average Net Investment		0	0	0	0	0	0	0	84	10,879	22,907	65,185	106,048	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	1	80	168	479	780	\$1,508
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	26	54	153	249	482
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	97	195	292
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	1	106	222	729	1,224	2,282
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	1	106	222	729	1,224	2,282
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8908943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	1	99	216	709	1,179	2,204
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$99	\$216	\$709	\$1,179	\$2,204

Notes:
(A) Lines 6 x 8.8238% 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

65

EXHIBIT NO. _____
DOCKET NO. 990007-EI
TAMPA ELECTRIC COMPANY
(K02-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 16 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999

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

Form 42 - 8E
Page 17 of 17

Return on Capital Investments, Depreciation and Taxes
For Project: Section Big Bend Units 1 and 2 Scrubber
(in Dollars)

Line	Description	Beginning of Period Amoun	Actual Jan-99	Actual Feb-99	Actual Mar-99	Actual Apr-99	Actual May-99	Actual Jun-99	Actual Jul-99	Actual Aug-99	Estimated Sep-99	Estimated Oct-99	Estimated Nov-99	Estimated Dec-99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$82,060,733	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(116,459)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	81,944,274	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	40,972,137	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	301,275	\$301,275
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	96,285	96,285
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	116,459	116,459
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	514,019	514,019
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	514,019	514,019
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259553	0.9492850	0.9399043	0.9217175	0.9181326	0.9338695	0.9732693	0.9725769	0.9630946	
11	Demand Jurisdictional Factor		0.9499650	0.9062718	0.9572408	0.8998943	0.9046331	0.9020514	0.9016773	0.9017389	0.9040650	0.9115126	0.9021003	0.8982224	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	495,049	495,049
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$495,049	\$495,049

Notes:

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

66

EXHIBIT NO. _____
DOCKET NO. 990007-ET
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 1, 1999
DOCUMENT NO. 15
PAGE 17 OF 17
FORM 42-8E
REVISED: NOVEMBER 3, 1999