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April 1, 2003

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 030007-EI

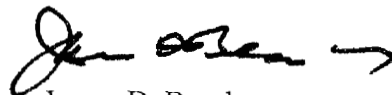
Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-1) of Howard T. Bryant regarding Environmental Cost Recovery Clause Final True-Up for the period January 2002 through December 2002.

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

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp
Enclosure

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

DOCUMENT NUMBER DATE

03074 APR-18

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, filed on behalf of Tampa Electric Company has been furnished by U. S. Mail or hand delivery (*) on this 1st day of April 2003 to the following:

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Florida Public Service Commission
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 030007-EI

IN RE: ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP

JANUARY 2002 THROUGH DECEMBER 2002

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

1 Energy Conservation Cost Recovery ("ECCR") clause, the
2 Environmental Cost Recovery Clause ("ECRC"), and retail
3 rate design.

4
5 **Q.** Have you previously testified before the Florida Public
6 Service Commission ("Commission")?

7
8 **A.** Yes. I have testified before this Commission on
9 conservation and load management activities, DSM goals
10 setting and DSM plan approval dockets and ECCR dockets
11 since 1993. I have also submitted testimony in the ECRC
12 dockets since 2001.

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, the actual true-up amount for the
18 ECRC and the calculations thereof associated with the
19 environmental compliance activities for the January 2002
20 through December 2002 period.

21
22 **Q.** Do you wish to sponsor exhibits in support of your
23 testimony?

24
25 **A.** Yes. Exhibit No. ___ (HTB-1) consists of eight forms

1 prepared under my direction and supervision. Form 42-1A,
2 Document No. 1, presents the final true-up for the
3 January 2002 through December 2002 period; Form 42-2A,
4 Document No. 2, provides the detailed calculation of the
5 actual true-up for the period; Form 42-3A, Document No.
6 3, details the calculation of the interest provision for
7 the period; Form 42-4A, Document No. 4, reflects the
8 calculation of variances between actual and
9 actual/estimated costs for O&M activities; Form 42-5A,
10 Document No. 5, provides a summary of actual monthly O&M
11 activity costs for the period; Form 42-6A, Document No.
12 6, provides details of the calculation of variances
13 between actual and actual/estimated costs for capital
14 investment projects; Form 42-7A, Document No. 7, presents
15 a summary of actual monthly costs for capital investment
16 projects for the period; Form 42-8A, Document No. 8,
17 pages 1 through 19, consists of the calculation of
18 depreciation expenses and return on capital investment
19 for each project that is being recovered through the
20 ECRC, and page 20 calculates the return on costs
21 associated with maintaining an SO₂ allowance inventory.

22
23 Q. What is the source of the data which you will present by
24 way of testimony or exhibits in this process?
25

1 **A.** Unless otherwise indicated, the actual data is taken from
2 the books and records of Tampa Electric. The books and
3 records are kept in the regular course of business in
4 accordance with generally accepted accounting principles
5 and practices, and provisions of the Uniform System of
6 Accounts as prescribed by this Commission.

7
8 **Q.** What is the actual true-up amount which Tampa Electric is
9 requesting for the January 2002 through December 2002
10 period?

11
12 **A.** Tampa Electric has calculated and is requesting approval
13 of an over-recovery of \$3,000,695 as the actual true-up
14 amount for the January 2002 through December 2002 period.

15
16 **Q.** What is the adjusted net true-up amount which Tampa
17 Electric is requesting for the January 2002 through
18 December 2002 period which is to be applied in the
19 calculation of the environmental cost recovery factors to
20 be refunded/recovered in the next projection period?

21
22 **A.** Tampa Electric has calculated and is requesting approval
23 of an under-recovery of \$456,568 reflected on Form 42-1A,
24 as the adjusted net true-up amount for the January 2002
25 through December 2002 period. This adjusted net true-up

1 amount is the difference between the actual over-recovery
2 and the actual/estimated over-recovery for the January
3 2002 through December 2002 period as depicted on Form 42-
4 1A. The actual true-up amount for the January 2002
5 through December 2002 period is an over-recovery of
6 \$3,000,695 as compared to the \$3,457,263 actual/estimated
7 over-recovery amount approved in FPSC Order No. PSC-02-
8 1735-FOF-EI dated December 10, 2002.

9
10 **Q.** Are all costs listed in Forms 42-4A through 42-8A
11 attributable to environmental compliance projects
12 approved by the Commission?

13
14 **A.** Yes they are.

15
16 **Q.** How did actual expenditures for the January 2002 through
17 December 2002 period compare with Tampa Electric's
18 actual/estimated projections as presented in previous
19 testimony and exhibits?

20
21 **A.** As shown on Form 42-4A, total O&M activities costs were
22 \$6,181,290 or 1.2 percent less than actual/estimated
23 projections. Form 42-6A shows the total capital
24 investment costs were \$20,120,446 or 0.1 percent less
25 than actual/estimated projections. O&M and capital

1 investment projects with material variances are explained
2 below.

3
4 **O&M Project Variances**

5 • **Big Bend Unit 3 Flue Gas Desulfurization ("FGD")**

6 **Integration:** The Big Bend Unit 3 FGD Integration
7 project variance was \$346,704 or 20.4 percent less than
8 projected due to unscheduled outages that occurred on
9 Big Bend Unit 3 along with intermittent periods of unit
10 deration. These conditions decreased SO₂ removal that
11 directly resulted in decreased reagent costs.

12 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
13 project variance was \$85,795 or 93.5 percent less due
14 to the proceeds from the sale of SO₂ allowances that
15 reduced the actual cost of allowances consumed from the
16 projected amount.

17 • **Big Bend Units 1 and 2 FGD:** The Big Bend Units 1 and 2
18 FGD project variance was \$307,062 or 8.9 percent
19 greater than projected due to an increase in reagent
20 costs and a decrease in revenue from gypsum sales.

21 • **Big Bend FGD Optimization and Utilization:** The Big Bend
22 FGD Optimization and Utilization project variance was
23 \$38,824 or 7.7 percent greater than projected. This
24 variance was due to increased material and installation

1 costs associated with the restoration of absorber and
2 quencher piping systems.

3 • **National Pollutant Discharge Elimination System**
4 **("NPDES") Annual Surveillance Fees:** The NPDES Annual
5 Surveillance Fees were \$8,433 or 16.2 percent less than
6 projected due to the delay in the 2001 fee assessment
7 for Gannon Station. This assessment was expected in
8 2002 but by the end of the year it had not been
9 invoiced by the Florida Department of Environmental
10 Protection.

11 • **Gannon Thermal Discharge Study:** The Gannon Thermal
12 Discharge Study was \$6,075 or 14.0 percent greater than
13 projected due to the Florida Department of
14 Environmental Protection's request for a more detailed
15 image of the thermal plume from Gannon Station.

16 **Capital Investment Project Variances**

17 • **Big Bend Particulate Matter ("PM") Minimization and**
18 **Monitoring:** The Big Bend PM Minimization and Monitoring
19 project variance was \$14,763 or 6.9 percent less than
20 projected due to the scheduled work and subsequent
21 invoicing that occurred later in the year than
22 originally planned.

23 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
24 Reduction project was approved by the Commission in
25 Docket No. 020726, Order No. PSC-02-1445-PAA-EI, issued

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October 21, 2002. This approval date precluded the inclusion of an estimate of project expenditures in the Actual/Estimated True-up Filing that was filed on August 9, 2002. Therefore, a variance of \$4,280 was incurred as project work commenced during the third quarter of 2002.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)

TAMPA ELECTRIC COMPANY
EXHIBIT TO THE TESTIMONY OF
HOWARD T. BRYANT

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

42-1A THROUGH 42-8A

JANUARY 2002 - DECEMBER 2002

INDEX

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2002 THROUGH DECEMBER 2002

42-1A THROUGH 42-8A

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3	Form 42-3A	13
4	Form 42-4A	14
5	Form 42-5A	15
6	Form 42-6A	16
7	Form 42-7A	17
8	Form 42-8A	18

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2002 to December 2002
(in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1 End of Period Actual True-Up for the Period January 2002 to December 2002 (Form 42-2A, Lines 5 + 6 +10)	\$3,000,695
2 Estimated/Actual True-Up Amount Approved for the Period January 2002 to December 2002 (Order No. PSC-02-1735-FOF-EI)	<u>3,457,263</u>
3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2004 to December 2004 (Line 1 - 2)	<u>(\$456,568)</u>

11

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1A
FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual True-Up Amount for the Period
January 2002 to December 2002

Form 42 - 2A

Current Period True-Up Amount
 (in Dollars)

Line	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,240,715	\$1,956,176	\$1,922,722	\$2,144,060	\$2,510,133	\$2,524,303	\$2,518,676	\$2,585,044	\$2,596,786	\$2,583,385	\$2,182,754	\$2,077,013	\$27,841,767
2. True-Up Provision	59,271	59,271	59,271	59,271	59,271	59,271	59,271	59,271	59,271	59,271	59,271	59,272	711,253
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,299,986	2,015,447	1,981,993	2,203,331	2,569,404	2,583,574	2,577,947	2,644,315	2,656,057	2,642,656	2,242,025	2,136,285	28,553,020
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	695,236	252,099	241,157	337,158	581,800	345,239	731,857	380,286	529,926	689,975	386,512	833,808	6,005,053
b. Capital Investment Projects (Form 42-7A, Line 9)	1,630,730	1,663,573	1,638,175	1,620,003	1,625,478	1,626,086	1,621,043	1,616,043	1,611,047	1,613,208	1,640,441	1,654,125	19,559,952
c. Total Jurisdictional ECRC Costs	2,325,966	1,915,672	1,879,332	1,957,161	2,207,278	1,971,325	2,352,900	1,996,329	2,140,973	2,303,183	2,026,953	2,487,933	25,565,005
5. Over/Under Recovery (Line 3 - Line 4c)	(25,980)	99,775	102,661	246,170	362,126	612,249	225,047	647,986	515,084	339,473	215,072	(351,648)	2,988,015
6. Interest Provision (Form 42-3A, Line 10)	(492)	(522)	(465)	(295)	67	696	1,208	1,733	2,517	2,991	2,863	2,379	12,680
7. Beginning Balance True-Up & Interest Provision	711,253	625,510	665,492	708,417	895,021	1,197,943	1,751,617	1,918,601	2,509,049	2,967,379	3,250,572	3,409,236	711,253
a. Deferred True-Up from January to December 2001 (Order No. PSC-02-1735-FOF-EI)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)	(1,001,138)
8. True-Up Collected/(Refunded) (see Line 2)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,271)	(59,272)	(711,253)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(375,628)	(335,646)	(292,721)	(106,117)	196,805	750,479	917,463	1,507,911	1,966,241	2,249,434	2,408,098	1,999,557	1,999,557
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$375,628)	(\$335,646)	(\$292,721)	(\$106,117)	\$196,805	\$750,479	\$917,463	\$1,507,911	\$1,966,241	\$2,249,434	\$2,408,098	\$1,999,557	\$1,999,557

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EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual True-Up Amount for the Period
 January 2002 to December 2002

Interest Provision
 (in Dollars)

Line	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1 Beginning Balance True-Up Amount (Form 42-2A, Line 7 +7a + 10)	(\$289,885)	(\$375,628)	(\$335,646)	(\$292,721)	(\$106,117)	\$196,805	\$750,479	\$917,463	\$1,507,911	\$1,966,241	\$2,249,434	\$2,408,098	
2 Ending True-Up Amount Before Interest	(375,136)	(335,124)	(292,256)	(105,822)	196,738	749,783	916,255	1,506,178	1,963,724	2,246,443	2,405,235	1,997,178	
3 Total of Beginning & Ending True-Up (Lines 1 & 2)	(665,021)	(710,752)	(627,902)	(398,543)	90,621	946,588	1,666,734	2,423,641	3,471,635	4,212,684	4,654,669	4,405,276	
4 Average True-Up Amount (Line 3 x 1/2)	(332,511)	(355,376)	(313,951)	(199,272)	45,311	473,294	833,367	1,211,821	1,735,818	2,106,342	2,327,335	2,202,638	
5 Interest Rate (First Day of Reporting Business Month)	1.78%	1.77%	1.75%	1.80%	1.75%	1.77%	1.75%	1.73%	1.71%	1.76%	1.65%	1.30%	
6 Interest Rate (First Day of Subsequent Business Month)	1.77%	1.75%	1.80%	1.75%	1.77%	1.75%	1.73%	1.71%	1.76%	1.65%	1.30%	1.29%	
7 Total of Beginning & Ending Interest Rates (Lines 5 & 6)	3.55%	3.52%	3.55%	3.55%	3.52%	3.52%	3.48%	3.44%	3.47%	3.41%	2.95%	2.59%	
8 Average Interest Rate (Line 7 x 1/2)	1.775%	1.760%	1.775%	1.775%	1.760%	1.760%	1.740%	1.720%	1.735%	1.705%	1.475%	1.295%	
9 Monthly Average Interest Rate (Line 8 x 1/12)	0.148%	0.147%	0.148%	0.148%	0.147%	0.147%	0.145%	0.143%	0.145%	0.142%	0.123%	0.108%	
10 Interest Provision for the Month (Line 4 x Line 9)	(\$492)	(\$522)	(\$465)	(\$295)	\$67	\$696	\$1,208	\$1,733	\$2,517	\$2,991	\$2,863	\$2,379	\$12,680

13

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3A
 FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Variance Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,356,402	\$1,703,106	(\$346,704)	-20.4%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
1c SO ₂ Emissions Allowances	(177,547)	(91,752)	(85,795)	-93.5%
1d Big Bend Units 1 & 2 FGD	3,747,550	3,440,488	307,062	8.9%
1e Big Bend FGD Optimization and Utilization	545,489	506,665	38,824	7.7%
1f Big Bend PM Minimization and Monitoring	616,267	601,989	14,278	2.4%
1g Big Bend NO _x Emissions Reduction	0	0	0	NA
1h NPDES Annual Surveillance Fees	43,700	52,133	(8,433)	-16.2%
1i Gannon Thermal Discharge Study	49,429	43,354	6,075	14.0%
2. Total Investment Projects - Recoverable Costs	\$6,181,290	\$6,255,983	(\$74,693)	-1.2%
3. Recoverable Costs Allocated to Energy	\$6,088,161	\$6,160,496	(\$72,335)	-1.2%
4. Recoverable Costs Allocated to Demand	\$93,129	\$95,487	(\$2,358)	-2.5%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-02-1735-FOF-EI.

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

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

14

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 4
PAGE 1 OF 1
FORM 42-4A
FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

Form 42 - 5A

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Period Total	Demand	Energy
I Description of O&M Activities															
1a	\$180,223	\$107,745	\$15,760	\$8,776	\$126,284	\$85,105	(\$8,818)	\$30,790	\$195,889	\$211,724	\$146,174	\$256,750	\$1,356,402		\$1,356,402
1b	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1c	21,599	12,048	8,186	17,960	(39,113)	(10,248)	(18,584)	(15,236)	(20,474)	(21,055)	(21,730)	(90,900)	(177,547)		(177,547)
1d	459,060	116,121	177,703	304,003	473,445	278,176	280,953	216,651	287,598	230,447	258,721	664,672	3,747,550		3,747,550
1e	0	0	0	(1,179)	0	0	396,707	149,077	0	0	0	884	545,489		545,489
1f	5,064	18,577	45,431	20,014	39,798	2,216	103,492	5,156	76,160	270,971	11,347	18,041	616,267		616,267
1g	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h	43,700	0	0	0	0	0	0	0	0	0	0	0	43,700	\$43,700	
1i	0	0	0	0	0	0	0	6,261	9,093	24,421	2,368	7,286	49,429	49,429	
2	709,646	254,491	247,080	349,574	600,414	355,249	753,750	392,699	548,266	716,508	396,880	856,733	6,181,290	\$93,129	\$6,088,161
3	665,946	254,491	247,080	349,574	600,414	355,249	753,750	386,438	539,173	692,087	394,512	849,447	6,088,161		
4	43,700	0	0	0	0	0	0	6,261	9,093	24,421	2,368	7,286	93,129		
5	0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077			
6	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189			
7	655,079	252,099	241,157	337,158	581,800	345,239	731,857	374,533	521,570	667,534	384,336	827,113	5,919,475		
8	40,157	0	0	0	0	0	0	5,753	8,356	22,441	2,176	6,695	85,578		
9	\$695,236	\$252,099	\$241,157	\$337,158	\$581,800	\$345,239	\$731,857	\$380,286	\$529,926	\$689,975	\$386,512	\$833,808	\$6,005,053		

Notes

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

15

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 5
 PAGE 1 OF 1
 FORM 42-5A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

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

Line No.	(1) Actual	(2) Actual/Estimated Projection	(3) Variance		(4) Percent
			Amount		
1. Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,003,292	\$1,003,292	\$0	0.0%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	599,403	599,403	0	0.0%
1c	Big Bend Unit 4 Continuous Emissions Monitors	103,331	103,331	0	0.0%
1d	Gannon Ignition Oil Tank	109,091	109,091	0	0.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	66,218	66,218	0	0.0%
1f	Big Bend Fuel Oil Tank #2 Upgrade	108,914	108,914	0	0.0%
1g	Phillips Upgrade Tank #1 for FDEP	8,100	8,100	0	0.0%
1h	Phillips Upgrade Tank #4 for FDEP	12,759	12,759	0	0.0%
1i	Gannon Unit 5 Classifier Replacement	309,071	309,071	0	0.0%
1j	Gannon Unit 6 Classifier Replacement	357,380	357,380	0	0.0%
1k	Big Bend Unit 1 Classifier Replacement	180,357	180,357	0	0.0%
1l	Big Bend Unit 2 Classifier Replacement	131,697	131,697	0	0.0%
1m	Gannon Coal Crusher (NO _x Control)	1,310,633	1,310,633	0	0.0%
1n	Big Bend Units 1 & 2 FGD	12,282,575	12,282,575	0	0.0%
1o	Big Bend Section 114 Mercury Testing Platform	15,854	15,854	0	0.0%
1p	Big Bend FGD Optimization and Utilization	3,072,557	3,075,564	(3,007)	-0.1%
1q	Big Bend PM Minimization and Monitoring	199,678	214,441	(14,763)	-6.9%
1r	Big Bend NO _x Emissions Reduction	245,256	244,972	284	0.1%
1s	Polk NO _x Emissions Reduction	4,280	0	4,280	NA
2. Total Investment Projects - Recoverable Costs		\$20,120,446	\$20,133,652	(\$13,206)	-0.1%
3. Recoverable Costs Allocated to Energy		\$19,815,364	\$19,828,570	(\$13,206)	-0.1%
4. Recoverable Costs Allocated to Demand		\$305,082	\$305,082	\$0	0.0%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-02-1735-FOF-EI.

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

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

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMP A ELECTRIC COMPANY
 (HTB-1)
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 FORM 42-6A
 FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	Total	Demand	Energy	
1 Description of Investment Projects (A)																
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$84,634	\$84,447	\$84,261	\$84,074	\$83,887	\$83,701	\$83,514	\$83,328	\$83,142	\$82,954	\$82,768	\$82,582	\$1,003,292		\$1,003,292
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	50,711	50,572	50,434	50,296	50,158	50,019	49,881	49,743	49,605	49,466	49,328	49,190	599,403		599,403
1c	Big Bend Unit 4 Continuous Emissions Monitors	8,715	8,696	8,677	8,658	8,639	8,621	8,601	8,583	8,564	8,544	8,526	8,507	103,331		103,331
1d	Gannon Ignition Oil Tank	9,189	9,112	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	109,091	\$109,091	
1e	Big Bend Fuel Oil Tank #1 Upgrade	5,580	5,569	5,558	5,546	5,535	5,524	5,513	5,501	5,490	5,479	5,467	5,456	66,218	66,218	
1f	Big Bend Fuel Oil Tank #2 Upgrade	9,178	9,160	9,141	9,123	9,104	9,086	9,067	9,049	9,029	9,011	8,992	8,974	108,914	108,914	
1g	Phillips Upgrade Tank #1 for FDEP	686	684	682	680	678	676	674	672	670	668	666	664	8,100	8,100	
1h	Phillips Upgrade Tank #4 for FDEP	1,080	1,077	1,074	1,071	1,068	1,065	1,061	1,059	1,056	1,052	1,049	1,047	12,759	12,759	
1i	Gannon Unit 5 Classifier Replacement	26,865	26,663	26,461	26,260	26,058	25,857	25,655	25,453	25,252	25,051	24,849	24,647	309,071		309,071
1j	Gannon Unit 6 Classifier Replacement	31,023	30,797	30,571	30,346	30,120	29,894	29,669	29,443	29,218	28,992	28,766	28,541	357,380		357,380
1k	Big Bend Unit 1 Classifier Replacement	15,235	15,197	15,160	15,123	15,086	15,048	15,011	14,974	14,937	14,899	14,862	14,825	180,357		180,357
1l	Big Bend Unit 2 Classifier Replacement	11,119	11,093	11,066	11,040	11,015	10,988	10,962	10,936	10,909	10,883	10,856	10,830	131,697		131,697
1m	Gannon Coal Crusher (NO _x Control)	113,776	112,948	112,119	111,290	110,462	109,634	108,805	107,977	107,148	106,319	105,492	104,663	1,310,633		1,310,633
1n	Big Bend Units 1 & 2 FGD	1,039,906	1,036,932	1,033,958	1,030,983	1,028,010	1,025,035	1,022,061	1,019,087	1,016,112	1,013,138	1,010,164	1,007,189	12,282,575		12,282,575
1o	Big Bend Section 114 Mercury Testing Platform	1,333	1,330	1,329	1,326	1,324	1,322	1,320	1,318	1,316	1,314	1,312	1,310	15,854		15,854
1p	Big Bend FGD Optimization and Utilization	229,423	254,780	257,043	260,561	260,464	260,057	259,390	259,039	258,688	258,201	257,714	257,197	3,072,557		3,072,557
1q	Big Bend PM Minimization and Monitoring	7,944	8,885	9,695	10,254	11,018	11,259	11,573	12,088	12,852	21,754	33,748	48,608	199,678		199,678
1r	Big Bend NO _x Emissions Reduction	13,077	13,270	13,596	15,156	17,095	17,754	19,060	21,218	23,103	26,120	30,612	35,195	245,256		245,256
1s	Polk NO _x Emissions Reduction	0	0	0	0	0	0	180	519	817	1,060	1,704	4,280		4,280	
2	Total Investment Projects - Recoverable Costs	1,659,474	1,681,212	1,679,904	1,680,866	1,678,800	1,674,619	1,670,896	1,668,727	1,666,689	1,673,741	1,685,310	1,700,208	20,120,446	\$305,082	\$19,815,364
3	Recoverable Costs Allocated to Energy	1,633,761	1,655,610	1,654,370	1,655,367	1,653,336	1,649,189	1,645,502	1,643,367	1,641,365	1,648,452	1,660,057	1,674,988	19,815,364		
4	Recoverable Costs Allocated to Demand	25,713	25,602	25,534	25,499	25,464	25,430	25,394	25,360	25,324	25,289	25,253	25,220	305,082		
5	Retail Energy Jurisdictional Factor	0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077			
6	Retail Demand Jurisdictional Factor	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189			
7	Jurisdictional Energy Recoverable Costs (B)	1,607,102	1,640,047	1,614,711	1,596,571	1,602,079	1,602,718	1,597,708	1,592,739	1,587,776	1,589,969	1,617,236	1,630,950	19,279,606		
8	Jurisdictional Demand Recoverable Costs (C)	23,628	23,526	23,464	23,432	23,399	23,368	23,335	23,304	23,271	23,239	23,205	23,175	280,346		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,630,730	\$1,663,573	\$1,638,175	\$1,620,003	\$1,625,478	\$1,626,086	\$1,621,043	\$1,616,043	\$1,611,047	\$1,613,208	\$1,640,441	\$1,654,125	\$19,559,952		

Notes

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

EXHIBIT NO. _____
DOCKET NO. 030007-ET
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 7
PAGE 1 OF 1
FORM 42-7A
FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3	Less: Accumulated Depreciation	(1,489,185)	(1,508,411)	(1,527,637)	(1,546,863)	(1,566,089)	(1,585,315)	(1,604,541)	(1,623,767)	(1,642,993)	(1,662,219)	(1,681,445)	(1,700,671)	(1,719,897)	
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)	\$6,750,473	6,731,247	6,712,021	6,692,795	6,673,569	6,654,343	6,635,117	6,615,891	6,596,665	6,577,439	6,558,213	6,538,987	6,519,761	
6	Average Net Investment		6,740,860	6,721,634	6,702,408	6,683,182	6,663,956	6,644,730	6,625,504	6,606,278	6,587,052	6,567,826	6,548,600	6,529,374	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		49,567	49,425	49,284	49,143	49,001	48,860	48,718	48,577	48,436	48,294	48,153	48,012	585,470
b	Debt Component (Line 6 x 2.82% x 1/12)		15,841	15,796	15,751	15,705	15,660	15,615	15,570	15,525	15,480	15,434	15,389	15,344	187,110
8	Investment Expenses														
a	Depreciation (C)		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
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)		84,634	84,447	84,261	84,074	83,887	83,701	83,514	83,328	83,142	82,954	82,768	82,582	1,003,292
a	Recoverable Costs Allocated to Energy		84,634	84,447	84,261	84,074	83,887	83,701	83,514	83,328	83,142	82,954	82,768	82,582	1,003,292
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		83,253	83,653	82,241	81,088	81,286	81,342	81,088	80,761	80,428	80,011	80,633	80,411	976,195
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)		\$83,253	\$83,653	\$82,241	\$81,088	\$81,286	\$81,342	\$81,088	\$80,761	\$80,428	\$80,011	\$80,633	\$80,411	\$976,195

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) 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).
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-ET
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 1 OF 20
 FORM 42-8A
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Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
3.	Less: Accumulated Depreciation	(1,252,514)	(1,266,759)	(1,281,004)	(1,295,249)	(1,309,494)	(1,323,739)	(1,337,984)	(1,352,229)	(1,366,474)	(1,380,719)	(1,394,964)	(1,409,209)	(1,423,454)	
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)	\$3,765,220	3,750,975	3,736,730	3,722,485	3,708,240	3,693,995	3,679,750	3,665,505	3,651,260	3,637,015	3,622,770	3,608,525	3,594,280	
6.	Average Net Investment		3,758,098	3,743,853	3,729,608	3,715,363	3,701,118	3,686,873	3,672,628	3,658,383	3,644,138	3,629,893	3,615,648	3,601,403	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		27,634	27,529	27,424	27,320	27,215	27,110	27,005	26,901	26,796	26,691	26,586	26,482	324,693
b.	Debt Component (Line 6 x 2.82% x 1/12)		8,832	8,798	8,765	8,731	8,698	8,664	8,631	8,597	8,564	8,530	8,497	8,463	103,770
8.	Investment Expenses														
a.	Depreciation (C)		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		50,711	50,572	50,434	50,296	50,158	50,019	49,881	49,743	49,605	49,466	49,328	49,190	599,403
a.	Recoverable Costs Allocated to Energy		50,711	50,572	50,434	50,296	50,158	50,019	49,881	49,743	49,605	49,466	49,328	49,190	599,403
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Retail Energy-Related Recoverable Costs (D)		49,884	50,097	49,225	48,510	48,603	48,610	48,432	48,211	47,985	47,711	48,056	47,897	583,221
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)		\$49,884	\$50,097	\$49,225	\$48,510	\$48,603	\$48,610	\$48,432	\$48,211	\$47,985	\$47,711	\$48,056	\$47,897	\$583,221

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42
- (B) 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).
- (C) Applicable depreciation rates are 3.5% and 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 2 OF 20
FORM 42-8A
FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

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-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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	
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 (A)	\$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	(167,945)	(169,894)	(171,843)	(173,792)	(175,741)	(177,690)	(179,639)	(181,588)	(183,537)	(185,486)	(187,435)	(189,384)	(191,333)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$698,266	696,317	694,368	692,419	690,470	688,521	686,572	684,623	682,674	680,725	678,776	676,827	674,878	
6.	Average Net Investment		697,292	695,343	693,394	691,445	689,496	687,547	685,598	683,649	681,700	679,751	677,802	675,853	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,127	5,113	5,099	5,084	5,070	5,056	5,041	5,027	5,013	4,998	4,984	4,970	60,582
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,639	1,634	1,629	1,625	1,620	1,616	1,611	1,607	1,602	1,597	1,593	1,588	19,361
8.	Investment Expenses														
a.	Depreciation (C)		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		8,715	8,696	8,677	8,658	8,639	8,621	8,601	8,583	8,564	8,544	8,526	8,507	103,331
a.	Recoverable Costs Allocated to Energy		8,715	8,696	8,677	8,658	8,639	8,621	8,601	8,583	8,564	8,544	8,526	8,507	103,331
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Retail Energy-Related Recoverable Costs (D)		8,573	8,614	8,469	8,350	8,371	8,378	8,351	8,319	8,284	8,241	8,306	8,283	100,539
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)		\$8,573	\$8,614	\$8,469	\$8,350	\$8,371	\$8,378	\$8,351	\$8,319	\$8,284	\$8,241	\$8,306	\$8,283	\$100,539

Notes:

- (A) Applicable depreciable base for Big Bend, account 315.44
- (B) 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)
- (C) Applicable depreciation rate is 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 3 OF 20
FORM 42-8A
FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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	
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 (A)	\$544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	
3.	Less: Accumulated Depreciation	(262,903)	(271,982)	(281,061)	(290,140)	(299,219)	(308,299)	(317,379)	(326,458)	(335,537)	(344,616)	(353,695)	(362,774)	(371,853)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
4a.	Other (B)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	\$15,842	6,762	-	-	-	-	-	-	-	-	-	-	-	
6.	Average Net Investment		11,302	3,381	0	0	0	0	0	0	0	0	0	0	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		83	25	0	0	0	0	0	0	0	0	0	0	108
b.	Debt Component (Line 6 x 2.82% x 1/12)		27	8	0	0	0	0	0	0	0	0	0	0	35
8.	Investment Expenses														
a.	Depreciation (D)		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,949
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,189	9,112	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	109,091
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,189	9,112	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	109,091
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		8,444	8,373	8,343	8,343	8,343	8,343	8,343	8,343	8,343	8,343	8,343	8,343	100,247
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,444	\$8,373	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$100,247

Notes.

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented
The depreciable base for Gannon; account 312.50
- (B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (C) 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).
- (D) Applicable depreciation rate is 20%; Docket No. 000686-EI, Order No. PSC-00-2275-PAA-EI and Docket No. 000007-EI, Order No. PSC-00-2391-FOF-EI
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 4 OF 20
FORM 42-8A
FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank #1 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(41,572)	(42,733)	(43,894)	(45,055)	(46,216)	(47,377)	(48,538)	(49,699)	(50,860)	(52,021)	(53,182)	(54,343)	(55,504)	
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)	\$456,006	454,845	453,684	452,523	451,362	450,201	449,040	447,879	446,718	445,557	444,396	443,235	442,074	
6.	Average Net Investment		455,426	454,265	453,104	451,943	450,782	449,621	448,460	447,299	446,138	444,977	443,816	442,655	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,349	3,340	3,332	3,323	3,315	3,306	3,298	3,289	3,281	3,272	3,263	3,255	39,623
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,070	1,068	1,065	1,062	1,059	1,057	1,054	1,051	1,048	1,046	1,043	1,040	12,663
8.	Investment Expenses														
a.	Depreciation (C)		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		5,580	5,569	5,558	5,546	5,535	5,524	5,513	5,501	5,490	5,479	5,467	5,456	66,218
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,580	5,569	5,558	5,546	5,535	5,524	5,513	5,501	5,490	5,479	5,467	5,456	66,218
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
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)		5,128	5,117	5,107	5,096	5,086	5,076	5,066	5,055	5,045	5,035	5,024	5,014	60,849
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,128	\$5,117	\$5,107	\$5,096	\$5,086	\$5,076	\$5,066	\$5,055	\$5,045	\$5,035	\$5,024	\$5,014	\$60,849

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.40
- (B) 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).
- (C) Applicable depreciation rate is 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank #2 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(68,404)	(70,314)	(72,224)	(74,134)	(76,044)	(77,954)	(79,864)	(81,774)	(83,684)	(85,594)	(87,504)	(89,414)	(91,324)	
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)	\$749,997	748,087	746,177	744,267	742,357	740,447	738,537	736,627	734,717	732,807	730,897	728,987	727,077	
6.	Average Net Investment		749,042	747,132	745,222	743,312	741,402	739,492	737,582	735,672	733,762	731,852	729,942	728,032	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,508	5,494	5,480	5,466	5,452	5,438	5,424	5,410	5,395	5,381	5,367	5,353	65,168
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,760	1,756	1,751	1,747	1,742	1,738	1,733	1,729	1,724	1,720	1,715	1,711	20,826
8.	Investment Expenses														
a.	Depreciation (C)		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		9,178	9,160	9,141	9,123	9,104	9,086	9,067	9,049	9,029	9,011	8,992	8,974	108,914
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,178	9,160	9,141	9,123	9,104	9,086	9,067	9,049	9,029	9,011	8,992	8,974	108,914
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
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)		8,434	8,417	8,400	8,383	8,366	8,349	8,332	8,315	8,297	8,280	8,263	8,246	100,082
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,434	\$8,417	\$8,400	\$8,383	\$8,366	\$8,349	\$8,332	\$8,315	\$8,297	\$8,280	\$8,263	\$8,246	\$100,082

Notes

- (A) Applicable depreciable base for Big Bend, account 312 40
- (B) 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).
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
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 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

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-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277
3.	Less: Accumulated Depreciation	(7,128)	(7,328)	(7,528)	(7,728)	(7,928)	(8,128)	(8,328)	(8,528)	(8,728)	(8,928)	(9,128)	(9,328)	(9,528)	(9,528)
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)	\$50,149	49,949	49,749	49,549	49,349	49,149	48,949	48,749	48,549	48,349	48,149	47,949	47,749	47,749
6.	Average Net Investment		50,049	49,849	49,649	49,449	49,249	49,049	48,849	48,649	48,449	48,249	48,049	47,849	47,849
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		368	367	365	364	362	361	359	358	356	355	353	352	4,320
b.	Debt Component (Line 6 x 2.82% x 1/12)		118	117	117	116	116	115	115	114	114	113	113	112	1,380
8.	Investment Expenses														
a.	Depreciation (C)		200	200	200	200	200	200	200	200	200	200	200	200	2,400
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		686	684	682	680	678	676	674	672	670	668	666	664	8,100
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		686	684	682	680	678	676	674	672	670	668	666	664	8,100
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
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)		630	629	627	625	623	621	619	618	616	614	612	610	7,444
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$630	\$629	\$627	\$625	\$623	\$621	\$619	\$618	\$616	\$614	\$612	\$610	\$7,444

Notes.

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) 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).
- (C) Applicable depreciation rate is 4.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-ET
 TAMP A ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

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-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$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	(11,675)	(11,992)	(12,309)	(12,626)	(12,943)	(13,260)	(13,577)	(13,894)	(14,211)	(14,528)	(14,845)	(15,162)	(15,479)	
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)	\$78,797	78,480	78,163	77,846	77,529	77,212	76,895	76,578	76,261	75,944	75,627	75,310	74,993	
6.	Average Net Investment		78,639	78,322	78,005	77,688	77,371	77,054	76,737	76,420	76,103	75,786	75,469	75,152	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		578	576	574	571	569	567	564	562	560	557	555	553	6,786
b.	Debt Component (Line 6 x 2.82% x 1/12)		185	184	183	183	182	181	180	180	179	178	177	177	2,169
8.	Investment Expenses														
a.	Depreciation (C)		317	317	317	317	317	317	317	317	317	317	317	317	3,804
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,080	1,077	1,074	1,071	1,068	1,065	1,061	1,059	1,056	1,052	1,049	1,047	12,759
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		1,080	1,077	1,074	1,071	1,068	1,065	1,061	1,059	1,056	1,052	1,049	1,047	12,759
10.	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
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)		992	990	987	984	981	979	975	973	970	967	964	962	11,724
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$992	\$990	\$987	\$984	\$981	\$979	\$975	\$973	\$970	\$967	\$964	\$962	\$11,724

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) 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).
- (C) Applicable depreciation rate is 4.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-ET
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 8 OF 20
 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	
3	Less: Accumulated Depreciation	(609,012)	(629,790)	(650,569)	(671,347)	(692,125)	(712,904)	(733,682)	(754,460)	(775,239)	(796,017)	(816,795)	(837,574)	(858,352)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$637,688	616,910	596,131	575,353	554,575	533,796	513,018	492,240	471,461	450,683	429,905	409,126	388,348	
6	Average Net Investment		627,299	606,521	585,742	564,964	544,186	523,407	502,629	481,851	461,072	440,294	419,516	398,737	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,613	4,460	4,307	4,154	4,001	3,849	3,696	3,543	3,390	3,238	3,085	2,932	45,268
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,474	1,425	1,376	1,328	1,279	1,230	1,181	1,132	1,084	1,035	986	937	14,467
8	Investment Expenses														
a.	Depreciation (C)		20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	249,336
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)		26,865	26,663	26,461	26,260	26,058	25,857	25,655	25,453	25,252	25,051	24,849	24,647	309,071
a.	Recoverable Costs Allocated to Energy		26,865	26,663	26,461	26,260	26,058	25,857	25,655	25,453	25,252	25,051	24,849	24,647	309,071
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		26,427	26,412	25,827	25,327	25,250	25,128	24,910	24,669	24,428	24,162	24,208	23,999	300,747
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)		\$26,427	\$26,412	\$25,827	\$25,327	\$25,250	\$25,128	\$24,910	\$24,669	\$24,428	\$24,162	\$24,208	\$23,999	\$300,747

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented
 The depreciable base for Gannon, account 312.55
- (B) 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)
- (C) Applicable depreciation rate is 20%, Docket No. 000686-EI, Order No. PSC-00-2275-PAA-EI and Docket No. 000007-EI, Order No. PSC-00-2391-FOF-EI
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 9 OF 20
 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	
3	Less: Accumulated Depreciation	(581,590)	(604,835)	(628,080)	(651,325)	(674,570)	(697,815)	(721,060)	(744,305)	(767,550)	(790,795)	(814,040)	(837,285)	(860,530)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$813,127	789,882	766,637	743,392	720,147	696,902	673,657	650,412	627,167	603,922	580,677	557,432	534,187	
6	Average Net Investment		801,504	778,259	755,014	731,769	708,524	685,279	662,034	638,789	615,544	592,299	569,054	545,809	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		5,894	5,723	5,552	5,381	5,210	5,039	4,868	4,697	4,526	4,355	4,184	4,013	59,442
b	Debt Component (Line 6 x 2.82% x 1/12)		1,884	1,829	1,774	1,720	1,665	1,610	1,556	1,501	1,447	1,392	1,337	1,283	18,998
8	Investment Expenses -														
a	Depreciation (C)		23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	278,940
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		31,023	30,797	30,571	30,346	30,120	29,894	29,669	29,443	29,218	28,992	28,766	28,541	357,380
a	Recoverable Costs Allocated to Energy		31,023	30,797	30,571	30,346	30,120	29,894	29,669	29,443	29,218	28,992	28,766	28,541	357,380
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		30,517	30,508	29,838	29,268	29,186	29,052	28,807	28,536	28,264	27,963	28,024	27,791	347,754
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)		\$30,517	\$30,508	\$29,838	\$29,268	\$29,186	\$29,052	\$28,807	\$28,536	\$28,264	\$27,963	\$28,024	\$27,791	\$347,754

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented.
Applicable depreciable base for Gannon; account 312.56
- (B) 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).
- (C) Applicable depreciation rate is 20%; Docket No. 000686-EI, Order No. PSC-00-2275-PAA-EI and Docket No. 000007-EI, Order No. PSC-00-2391-FOF-EI
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(ETD-1)
DOCUMENT NO. 8
PAGE 10 OF 20
FORM 42-8A
FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257
3	Less: Accumulated Depreciation	(139,940)	(143,779)	(147,618)	(151,457)	(155,296)	(159,135)	(162,974)	(166,813)	(170,652)	(174,491)	(178,330)	(182,169)	(186,008)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,176,317	1,172,478	1,168,639	1,164,800	1,160,961	1,157,122	1,153,283	1,149,444	1,145,605	1,141,766	1,137,927	1,134,088	1,130,249	
6	Average Net Investment		1,174,398	1,170,559	1,166,720	1,162,881	1,159,042	1,155,203	1,151,364	1,147,525	1,143,686	1,139,847	1,136,008	1,132,169	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,636	8,607	8,579	8,551	8,523	8,494	8,466	8,438	8,410	8,381	8,353	8,325	101,763
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,760	2,751	2,742	2,733	2,724	2,715	2,706	2,697	2,688	2,679	2,670	2,661	32,526
8	Investment Expenses -														
a.	Depreciation (C)		3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	46,068
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		15,235	15,197	15,160	15,123	15,086	15,048	15,011	14,974	14,937	14,899	14,862	14,825	180,357
a.	Recoverable Costs Allocated to Energy		15,235	15,197	15,160	15,123	15,086	15,048	15,011	14,974	14,937	14,899	14,862	14,825	180,357
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		14,986	15,054	14,797	14,586	14,618	14,624	14,575	14,513	14,449	14,370	14,479	14,435	175,486
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)		\$14,986	\$15,054	\$14,797	\$14,586	\$14,618	\$14,624	\$14,575	\$14,513	\$14,449	\$14,370	\$14,479	\$14,435	\$175,486

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) 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).
- (C) Applicable depreciation rate is 3.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-EE
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 11 OF 20
 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	
3	Less: Accumulated Depreciation	(116,574)	(119,282)	(121,990)	(124,698)	(127,406)	(130,114)	(132,822)	(135,530)	(138,238)	(140,946)	(143,654)	(146,362)	(149,070)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$868,220	865,512	862,804	860,096	857,388	854,680	851,972	849,264	846,556	843,848	841,140	838,432	835,724	
6	Average Net Investment		866,866	864,158	861,450	858,742	856,034	853,326	850,618	847,910	845,202	842,494	839,786	837,078	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		6,374	6,354	6,334	6,314	6,295	6,275	6,255	6,235	6,215	6,195	6,175	6,155	75,176
b	Debt Component (Line 6 x 2 82% x 1/12)		2,037	2,031	2,024	2,018	2,012	2,005	1,999	1,993	1,986	1,980	1,973	1,967	24,025
8	Investment Expenses														
a	Depreciation (C)		2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,496
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,119	11,093	11,066	11,040	11,015	10,988	10,962	10,936	10,909	10,883	10,856	10,830	131,697
a	Recoverable Costs Allocated to Energy		11,119	11,093	11,066	11,040	11,015	10,988	10,962	10,936	10,909	10,883	10,856	10,830	131,697
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		10,938	10,989	10,801	10,648	10,674	10,678	10,644	10,599	10,553	10,497	10,576	10,545	128,142
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)		\$10,938	\$10,989	\$10,801	\$10,648	\$10,674	\$10,678	\$10,644	\$10,599	\$10,553	\$10,497	\$10,576	\$10,545	\$128,142

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.42
- (B) 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).
- (C) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	
3	Less: Accumulated Depreciation	(2,153,635)	(2,239,015)	(2,324,395)	(2,409,775)	(2,495,155)	(2,580,535)	(2,665,915)	(2,751,295)	(2,836,675)	(2,922,055)	(3,007,435)	(3,092,815)	(3,178,195)	
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)	\$2,969,139	2,883,759	2,798,379	2,712,999	2,627,619	2,542,239	2,456,859	2,371,479	2,286,099	2,200,719	2,115,339	2,029,959	1,944,579	
6	Average Net Investment		2,926,449	2,841,069	2,755,689	2,670,309	2,584,929	2,499,549	2,414,169	2,328,789	2,243,409	2,158,029	2,072,649	1,987,269	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		21,519	20,891	20,263	19,635	19,007	18,380	17,752	17,124	16,496	15,868	15,241	14,613	216,789
b	Debt Component (Line 6 x 2.82% x 1/12)		6,877	6,677	6,476	6,275	6,075	5,874	5,673	5,473	5,272	5,071	4,871	4,670	69,284
8	Investment Expenses -														
a	Depreciation (C)		85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	1,024,560
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)		113,776	112,948	112,119	111,290	110,462	109,634	108,805	107,977	107,148	106,319	105,492	104,663	1,310,633
a	Recoverable Costs Allocated to Energy		113,776	112,948	112,119	111,290	110,462	109,634	108,805	107,977	107,148	106,319	105,492	104,663	1,310,633
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		111,919	111,886	109,431	107,337	107,038	106,545	105,645	104,650	103,650	102,547	102,771	101,911	1,275,330
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)		\$111,919	\$111,886	\$109,431	\$107,337	\$107,038	\$106,545	\$105,645	\$104,650	\$103,650	\$102,547	\$102,771	\$101,911	\$1,275,330

Notes:

(A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented
Applicable depreciable base for Gannon; account 312.50

(B) 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).

(C) Applicable depreciation rate is 20%; Docket No. 000686-EI, Order No. PSC-00-2275-PAA-EI and Docket No. 000007-EI, Order No. PSC-00-2391-FOF-EI

(D) Line 9a x Line 10

(E) Line 9b x Line 11

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TAMPA ELECTRIC COMPANY
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FORM 42-8A
FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3	Less: Accumulated Depreciation	(5,083)	(5,294)	(5,505)	(5,716)	(5,927)	(6,138)	(6,349)	(6,560)	(6,771)	(6,982)	(7,193)	(7,404)	(7,615)	
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)	\$115,654	115,443	115,232	115,021	114,810	114,599	114,388	114,177	113,966	113,755	113,544	113,333	113,122	
6	Average Net Investment		115,549	115,338	115,127	114,916	114,705	114,494	114,283	114,072	113,861	113,650	113,439	113,228	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		850	848	847	845	843	842	840	839	837	836	834	833	10,094
b.	Debt Component (Line 6 x 2.82% x 1/12)		272	271	271	270	270	269	269	268	268	267	267	266	3,228
8	Investment Expenses -														
a.	Depreciation (C)		211	211	211	211	211	211	211	211	211	211	211	211	2,532
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,333	1,330	1,329	1,326	1,324	1,322	1,320	1,318	1,316	1,314	1,312	1,310	15,854
a.	Recoverable Costs Allocated to Energy		1,333	1,330	1,329	1,326	1,324	1,322	1,320	1,318	1,316	1,314	1,312	1,310	15,854
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		1,311	1,317	1,297	1,279	1,283	1,285	1,282	1,277	1,273	1,267	1,278	1,276	15,425
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)		\$1,311	\$1,317	\$1,297	\$1,279	\$1,283	\$1,285	\$1,282	\$1,277	\$1,273	\$1,267	\$1,278	\$1,276	\$15,425

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) 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)
- (C) Applicable depreciation rate is 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	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 (A)	\$83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	
3	Less: Accumulated Depreciation	(7,395,099)	(7,701,627)	(8,008,155)	(8,314,683)	(8,621,211)	(8,927,739)	(9,234,267)	(9,540,795)	(9,847,323)	(10,153,851)	(10,460,379)	(10,766,907)	(11,073,435)	
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)	\$75,734,622	75,428,094	75,121,566	74,815,038	74,508,510	74,201,982	73,895,454	73,588,926	73,282,398	72,975,870	72,669,342	72,362,814	72,056,286	
6	Average Net Investment		75,581,358	75,274,830	74,968,302	74,661,774	74,355,246	74,048,718	73,742,190	73,435,662	73,129,134	72,822,606	72,516,078	72,209,550	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		555,762	553,508	551,254	549,000	546,747	544,493	542,239	539,985	537,731	535,477	533,223	530,969	6,520,388
b	Debt Component (Line 6 x 2.82% x 1/12)		177,616	176,896	176,176	175,455	174,735	174,014	173,294	172,574	171,853	171,133	170,413	169,692	2,083,851
8	Investment Expenses														
a	Depreciation (C)		306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	3,678,336
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)		1,039,906	1,036,932	1,033,958	1,030,983	1,028,010	1,025,035	1,022,061	1,019,087	1,016,112	1,013,138	1,010,164	1,007,189	12,282,575
a	Recoverable Costs Allocated to Energy		1,039,906	1,036,932	1,033,958	1,030,983	1,028,010	1,025,035	1,022,061	1,019,087	1,016,112	1,013,138	1,010,164	1,007,189	12,282,575
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		1,022,937	1,027,186	1,009,171	994,364	996,140	996,151	992,375	987,691	982,937	977,196	984,107	980,708	11,950,963
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)		\$1,022,937	\$1,027,186	\$1,009,171	\$994,364	\$996,140	\$996,151	\$992,375	\$987,691	\$982,937	\$977,196	\$984,107	\$980,708	\$11,950,963

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) 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).
- (C) Applicable depreciation rate is 4.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend FGD Optimization and Utilization
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$350,528	(\$187,470)	\$642,788	\$21,922	\$42,908	(\$30,047)	\$45	\$22,437	\$0	\$0	\$0	(\$5,159)	\$857,952
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 (A)	\$458,146	21,380,298	21,192,828	21,835,616	21,857,538	21,900,446	21,870,399	21,870,444	21,892,881	21,892,881	21,892,881	21,892,881	21,887,722	
3	Less Accumulated Depreciation	(2,099)	(26,633)	(75,360)	(124,618)	(174,650)	(224,757)	(274,880)	(324,968)	(375,082)	(425,222)	(475,362)	(525,502)	(575,636)	
4	CWIP - Non-Interest Bearing	20,421,536	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$20,877,583	21,353,665	21,117,468	21,710,998	21,682,888	21,675,689	21,595,519	21,545,476	21,517,799	21,467,659	21,417,519	21,367,379	21,312,086	
6	Average Net Investment		21,115,624	21,235,567	21,414,233	21,696,943	21,679,289	21,635,604	21,570,498	21,531,638	21,492,729	21,442,589	21,392,449	21,339,733	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		155,267	156,149	157,462	159,541	159,411	159,090	158,611	158,326	158,040	157,671	157,302	156,915	1,893,785
b.	Debt Component (Line 6 x 2.82% x 1/12)		49,622	49,904	50,323	50,988	50,946	50,844	50,691	50,599	50,508	50,390	50,272	50,148	605,235
8	Investment Expenses														
a.	Depreciation (D)		24,534	48,727	49,258	50,032	50,107	50,123	50,088	50,114	50,140	50,140	50,140	50,134	573,537
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)		229,423	254,780	257,043	260,561	260,464	260,057	259,390	259,039	258,688	258,201	257,714	257,197	3,072,557
a.	Recoverable Costs Allocated to Energy		229,423	254,780	257,043	260,561	260,464	260,057	259,390	259,039	258,688	258,201	257,714	257,197	3,072,557
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (E)		225,679	252,385	250,881	251,306	252,389	252,729	251,856	251,059	250,242	249,041	251,066	250,435	2,989,068
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$225,679	\$252,385	\$250,881	\$251,306	\$252,389	\$252,729	\$251,856	\$251,059	\$250,242	\$249,041	\$251,066	\$250,435	\$2,989,068

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.45 and 312.46
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) 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).
- (D) Applicable depreciation rates are 2.2% and 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. _____
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend PM Minimization and Monitoring
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$13,345	\$161,674	(\$6,666)	\$118,820	\$26,044	\$21,696	\$44,269	\$63,304	\$95,482	\$1,740,666	\$731,192	\$2,331,000	\$5,340,826
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 (A)	\$129,677	134,206	210,019	186,420	226,101	240,723	240,870	240,178	240,178	240,178	240,178	247,178	247,178	
3	Less. Accumulated Depreciation	(4,838)	(5,222)	(5,703)	(6,247)	(6,811)	(7,441)	(8,088)	(8,735)	(9,381)	(10,027)	(10,673)	(11,327)	(11,990)	
4	CWIP - Non-Interest Bearing	647,757	656,573	742,435	759,367	838,506	849,927	871,476	916,437	979,741	1,075,223	2,815,889	3,540,081	5,871,081	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$772,596	785,557	946,751	939,540	1,057,796	1,083,209	1,104,258	1,147,880	1,210,538	1,305,374	3,045,394	3,775,932	6,106,269	
6	Average Net Investment		779,077	866,154	943,146	998,668	1,070,503	1,093,734	1,126,069	1,179,209	1,257,956	2,175,384	3,410,663	4,941,101	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		5,729	6,369	6,935	7,343	7,872	8,042	8,280	8,671	9,250	15,996	25,079	36,333	145,899
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,831	2,035	2,216	2,347	2,516	2,570	2,646	2,771	2,956	5,112	8,015	11,612	46,627
8	Investment Expenses														
a.	Depreciation (D)		384	481	544	564	630	647	647	646	646	646	654	663	7,152
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,944	8,885	9,695	10,254	11,018	11,259	11,573	12,088	12,852	21,754	33,748	48,608	199,678
a.	Recoverable Costs Allocated to Energy		7,944	8,885	9,695	10,254	11,018	11,259	11,573	12,088	12,852	21,754	33,748	48,608	199,678
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (E)		7,814	8,801	9,463	9,890	10,676	10,942	11,237	11,716	12,432	20,982	32,877	47,330	194,160
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,814	\$8,801	\$9,463	\$9,890	\$10,676	\$10,942	\$11,237	\$11,716	\$12,432	\$20,982	\$32,877	\$47,330	\$194,160

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.40 and 312.43
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) 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).
- (D) Applicable depreciation rates are 3.5% and 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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 TAMPA ELECTRIC COMPANY
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 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$15,201	\$24,376	\$42,688	\$278,973	\$120,719	\$15,226	\$253,960	\$190,589	\$198,132	\$423,743	\$502,030	\$442,740	\$2,508,377
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 (A)	\$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	1,340,182	1,355,383	1,379,759	1,422,447	1,701,420	1,822,139	1,837,365	2,091,325	2,281,914	2,480,046	2,903,789	3,405,819	3,848,559	
5	Net Investment (Lines 2 + 3 + 4)	\$1,340,182	1,355,383	1,379,759	1,422,447	1,701,420	1,822,139	1,837,365	2,091,325	2,281,914	2,480,046	2,903,789	3,405,819	3,848,559	
6	Average Net Investment		1,347,783	1,367,571	1,401,103	1,561,934	1,761,780	1,829,752	1,964,345	2,186,620	2,380,980	2,691,918	3,154,804	3,627,189	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,910	10,056	10,303	11,485	12,955	13,454	14,444	16,079	17,508	19,794	23,198	26,671	185,857
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,167	3,214	3,293	3,671	4,140	4,300	4,616	5,139	5,595	6,326	7,414	8,524	59,399
8	Investment Expenses														
a.	Depreciation (C)		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)		13,077	13,270	13,596	15,156	17,095	17,754	19,060	21,218	23,103	26,120	30,612	35,195	245,256
a.	Recoverable Costs Allocated to Energy		13,077	13,270	13,596	15,156	17,095	17,754	19,060	21,218	23,103	26,120	30,612	35,195	245,256
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (D)		12,864	13,145	13,270	14,618	16,565	17,254	18,506	20,564	22,349	25,193	29,822	34,270	238,420
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)		\$12,864	\$13,145	\$13,270	\$14,618	\$16,565	\$17,254	\$18,506	\$20,564	\$22,349	\$25,193	\$29,822	\$34,270	\$238,420

Notes.

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42
- (B) 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).
- (C) Applicable depreciation rates are 3.5% and 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2002 to December 2002

Form 42-8A
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Return on Capital Investments, Depreciation and Taxes
 For Project: Polk NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,125	\$32,754	\$28,671	\$21,397	\$111,169	\$231,116
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 (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	37,125	69,879	98,550	119,947	231,116	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	37,125	69,879	98,550	119,947	231,116	
6	Average Net Investment		0	0	0	0	0	0	0	18,563	53,502	84,215	109,249	175,532	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	136	393	619	803	1,291	3,242
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	44	126	198	257	413	1,038
8	Investment Expenses														
a.	Depreciation (C)		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	180	519	817	1,060	1,704	4,280
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	180	519	817	1,060	1,704	4,280
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	174	502	788	1,033	1,659	4,156
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$174	\$502	\$788	\$1,033	\$1,659	\$4,156

Notes:

- (A) Applicable depreciable base for Polk; account 342 81
- (B) 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).
- (C) Applicable depreciation rate is 5.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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 DOCKET NO. 030007-EI
 TAMP A ELECTRIC COMPANY
 (HTB-1)
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 FORM 42-8A
 FILED: APRIL 1, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2002 to December 2002

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-02	Actual Feb-02	Actual Mar-02	Actual Apr-02	Actual May-02	Actual Jun-02	Actual Jul-02	Actual Aug-02	Actual Sep-02	Actual Oct-02	Actual Nov-02	Actual Dec-02	End of Period Total
1	Investments														
a	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	FERC 182.3 Other Regl Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
a	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 6 x 2 82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component ..		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses:														
a	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c	SO2 Allowance Expense		21,599	12,048	8,186	17,960	(39,113)	(10,248)	(18,584)	(15,236)	(20,474)	(21,055)	(21,730)	(90,900)	(177,547)
8	Net Expenses		21,599	12,048	8,186	17,960	(39,113)	(10,248)	(18,584)	(15,236)	(20,474)	(21,055)	(21,730)	(90,900)	(177,547)
9	Total System Recoverable Expenses (Lines 6 + 7)		21,599	12,048	8,186	17,960	(39,113)	(10,248)	(18,584)	(15,236)	(20,474)	(21,055)	(21,730)	(90,900)	(177,547)
a	Recoverable Costs Allocated to Energy		21,599	12,048	8,186	17,960	(39,113)	(10,248)	(18,584)	(15,236)	(20,474)	(21,055)	(21,730)	(90,900)	(177,547)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9836826	0.9906009	0.9760274	0.9644814	0.9689987	0.9718219	0.9709545	0.9691919	0.9673511	0.9645237	0.9742055	0.9737077	
11	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12	Retail Energy-Related Recoverable Costs (B)		21,247	11,935	7,990	17,322	(37,900)	(9,959)	(18,044)	(14,767)	(19,806)	(20,308)	(21,169)	(88,510)	(171,969)
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		\$21,247	\$11,935	\$7,990	\$17,322	(\$37,900)	(\$9,959)	(\$18,044)	(\$14,767)	(\$19,806)	(\$20,308)	(\$21,169)	(\$88,510)	(\$171,969)

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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