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August 4, 2004

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

RECEIVED - FPSC  
AUG - 4 PM 2:30  
COMMISSION  
CLERK

Re: Environmental Cost Recovery Clause  
FPSC Docket No. 040007-EI

Dear Ms. Bayo:

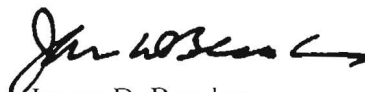
Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2004 through December 2004.

Consistent with Order No. 13694 issued September 20, 1984 in the fuel adjustment docket, Tampa Electric notifies the Commission that its estimated Environmental Cost Recovery revenues for the period January 2004 through December 2004 are expected to exceed the previously projected costs for that period by approximately 27% with the preponderance of that overrecovery attributable to unanticipated proceeds from the sale of SO<sub>2</sub> allowances associated with Hooker's Point Station. Rather than pursuing a mid-course correction at this time, Tampa Electric believes that it would be more appropriate and less confusing to incorporate this expected overrecovery in the projection filing due to be submitted on September 3, 2004.

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

CMP 5  
COM \_\_\_\_\_  
CTR long  
(ECR) \_\_\_\_\_  
GCL 1  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
RCA \_\_\_\_\_  
SCR JDB/pp  
SEC 1 Enclosure  
OTH cc: All Parties of Record (w/enc.)  
Jim Breman (w/enc.)

DOCUMENT NUMBER - DATE  
**08471 AUG -4 04**  
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 7<sup>th</sup> day of August 2004 to the following:

Ms. Marlene Stern\*  
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ATTORNEY



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 040007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2004 THROUGH DECEMBER 2004

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

08471 AUG-48

FPSC-COMMISSION CLERK



1 Environmental Cost Recovery Clause ("ECRC"), and retail  
2 rate design.

3  
4 **Q.** Have you previously testified before the Florida Public  
5 Service Commission ("Commission")?

6  
7 **A.** Yes. I have testified before this Commission on  
8 conservation and load management activities, DSM goals  
9 setting and DSM plan approval dockets, and other ECRC  
10 dockets since 1993, and ECRC activities since 2001.

11  
12 **Q.** What is the purpose of your testimony in this proceeding?

13  
14 **A.** The purpose of my testimony is to present, for Commission  
15 review and approval, the calculation of the January 2004  
16 through December 2004 true-up amount to be refunded or  
17 recovered through the ECRC in the projection period  
18 January 2005 through December 2005. My testimony  
19 addresses the recovery of capital and operating and  
20 maintenance ("O&M") costs associated with environmental  
21 compliance activities for 2004, based on six months of  
22 actual data and six months of estimated data. This  
23 information will be used to determine the environmental  
24 cost recovery factors for 2005.

25

1 Q. Have you prepared an exhibit that shows the determination  
2 of the recoverable environmental costs for the period  
3 January 2004 through December 2004?  
4

5 A. Yes. Exhibit No. \_\_\_\_\_ (HTB-2), containing one document,  
6 was prepared under my direction and supervision. It  
7 includes Forms 42-1E through 42-8E which show the current  
8 period true-up amount to be used in calculating the cost  
9 recovery factors for 2005.  
10

11 Q. What has Tampa Electric calculated as the estimated true-  
12 up for the current period to be applied in the January  
13 2005 through December 2005 ECRC factors?  
14

15 A. The estimated true-up applicable for the current period,  
16 January 2004 through December 2004, is an over-recovery  
17 of \$7,329,011. A detailed calculation supporting the  
18 estimated true-up is shown on Forms 42-1E through 42-8E  
19 of my exhibit.  
20

21 Q. Is Tampa Electric including costs in this estimated ECRC  
22 true-up filing for any environmental projects that were  
23 not anticipated and included in its 2004 factors?  
24

25 A. Yes. On July 15, 2004, Tampa Electric filed a petition

1 for approval of cost recovery for four new environmental  
2 compliance programs - Big Bend Unit 4 Selective Catalytic  
3 Reduction ("SCR"), Big Bend Unit 1 Pre-SCR, Big Bend Unit  
4 2 Pre-SCR and Big Bend Unit 3 Pre-SCR. These programs  
5 have been assigned Docket No. 040750-EI. The Commission  
6 staff recommendation for this docket is due on September  
7 9, 2004, and consideration of this recommendation is  
8 scheduled for Commission action at its September 21, 2004  
9 Agenda Conference. The final order in this docket is  
10 scheduled to be issued October 11, 2004.

11  
12 Tampa Electric is seeking recovery of capital costs for  
13 the Big Bend Units 1, 2 and 3 Pre-SCR programs in this  
14 estimated true-up filing for calendar year 2004. These  
15 capital costs are for the implementation of the programs  
16 and are shown on Form 42-8E, pages 17 through 19. O&M  
17 expenses for the programs should not occur until 2005 and  
18 will be addressed in the upcoming projection filing.

19  
20 Concerning the Big Bend Unit 4 SCR program, project  
21 construction is scheduled to begin in 2004 and continue  
22 through mid-2007 with an estimated total expenditure of  
23 \$65.4 million. Based on the Commission's previous ruling  
24 in Docket No. 980693-EI, the company will not seek  
25 recovery of these expenditures until mid-2007, the

1 expected in-service date for the project. At that time,  
2 the associated depreciation expense and allowance for  
3 funds used during construction for the program will be  
4 requested for ECRC recovery. Therefore, Form 42-8E, page  
5 20 only provides projected expenditures associated with  
6 the implementation of the project; however, as can be  
7 seen from the form, no recovery of costs is being  
8 requested at this time.

9  
10 **Q.** How did the actual/estimated project expenditures for  
11 January 2004 through December 2004 period compare with  
12 the company's original projection?

13  
14 **A.** As shown on Form 42-4E, total O&M activities were  
15 \$7,457,067 or 88.6 percent lower than projected costs.  
16 Total capital expenditures itemized on Form 42-6E, were  
17 \$92,172 or 0.5 percent lower than originally projected.  
18 O&M and capital investment projects with material  
19 variances are explained below.

20  
21 **O&M Project Variances**

- 22 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The  
23 Big Bend Unit 3 Flue Gas Desulfurization Integration  
24 project variance is estimated to be \$240,324 or 10.9  
25 percent lower than originally projected due to a decrease



1 in the cost of consumables, principally potable water and  
2 chemicals, from the original projection. Additionally, a  
3 change was made in the outage schedule which did not  
4 permit for originally planned maintenance to occur in  
5 2004.

6 • **SO<sub>2</sub> Emission Allowances:** The SO<sub>2</sub> Emission Allowances  
7 project variance is estimated to be \$7,387,985 lower than  
8 originally projected. The significant variance is due to  
9 the magnitude of unanticipated proceeds from the sale of  
10 allowances associated with Hookers Point Station which  
11 created a credit balance that was then applied to the  
12 allowances consumed. By selling the Hookers Point  
13 Station allowances in July 2004, Tampa Electric was able  
14 to take advantage of favorable pricing in the SO<sub>2</sub>  
15 allowance market and thereby pass the revenue from the  
16 large sale directly to customers as an offset to the  
17 otherwise projected allowance expenses for 2004.

18 • **Big Bend Unit 1 & 2 Flue Gas Desulfurization:** The Big  
19 Bend Unit 1 & 2 Flue Gas Desulfurization project variance  
20 is estimated to be \$485,456 or 11.3 percent higher than  
21 originally projected due to an outage schedule change  
22 that allowed for a major inspection and subsequent  
23 maintenance on towers, inlet ducts, oxidation air  
24 headers, absorber pumps and structural steel replacement.  
25 This activity was not originally planned for 2004.

- 1       • **Big Bend NO<sub>x</sub> Emissions Reduction:** The Big Bend NO<sub>x</sub>  
2 Emissions Reduction project variance is estimated to be  
3 \$44,966 or 8.3 percent lower than originally projected  
4 due to less testing and maintenance related to coal  
5 fineness.
- 6       • **NPDES Annual Surveillance Fees:** The NPDES Annual  
7 Surveillance Fees project is estimated to be \$9,200 or  
8 21.1 percent lower than originally projected due to the  
9 exemption for Hookers Point Station which is no longer in  
10 service.
- 11       • **Gannon Thermal Discharge Study:** The Gannon Thermal  
12 Discharge Study project variance is estimated to be  
13 \$97,474 or 39.0 percent lower than originally projected.  
14 The variance is due to minimal spending until the  
15 sampling plan for the study is approved by the Department  
16 of Environmental Protection which is expected to occur in  
17 the late third or early fourth quarter of 2004.
- 18       • **Polk NO<sub>x</sub> Emissions Reduction:** The Polk NO<sub>x</sub> Emissions  
19 Reduction project variance is estimated to be \$9,599 or  
20 29.3 percent lower than originally projected. The  
21 variance is due to a lower amount of maintenance to the  
22 reverse osmosis system and saturator than originally  
23 projected.
- 24       • **Bayside SCR Consumables:** The Bayside SCR Consumables  
25 project variance is estimated to be \$173,459 or 71.4

1 percent lower than originally projected. This variance  
2 is due to a lower running rate for the units than  
3 originally projected. Additionally, the units are  
4 operating much cleaner than originally projected;  
5 therefore, a lower amount of ammonia is projected to be  
6 consumed.

7  
8 **Capital Investment Project Variances**

- 9 • **Big Bend FGD Optimization and Utilization:** The Big Bend  
10 FGD Optimization and Utilization project variance is  
11 estimated to be \$51,419 or 1.8 percent higher than the  
12 original projection due to a Commission field audit  
13 request to lower the plant-in-service amount just prior  
14 to the submission of the 2004 projection. However, upon  
15 further review at a later date by the company and the  
16 Commission field audit personnel, the plant-in-service  
17 amount was restored to its original amount thereby  
18 creating the current variance.
- 19 • **Big Bend NO<sub>x</sub> Emissions Reduction:** The Big Bend NO<sub>x</sub>  
20 Emissions Reduction project variance is estimated to be  
21 \$15,337 or 2.5 percent higher than the original  
22 projection due to project costs coming in slightly higher  
23 than anticipated.
- 24 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM  
25 Minimization and Monitoring project variance is estimated

1 to be \$67,142 or 7.3 percent lower than the original  
2 projection due to a change in maintenance outages from  
3 spring to fall of 2004.

4 • **Polk NO<sub>x</sub> Emissions Reduction:** The Polk NO<sub>x</sub> Emissions  
5 Reduction project variance is estimated to be \$13,493 or  
6 5.5 percent lower than the original projection due to a  
7 lower plant-in-service base for the calculation of the  
8 depreciation expense and return on average net investment  
9 than originally projected.

10 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project  
11 variance is estimated to be \$118,685 or 28.0 percent  
12 lower than the original projection due to the competitive  
13 bid process and overall project management that resulted  
14 in a reduction of actual expenditures from the projected  
15 amount.

16 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR  
17 project variance is estimated to be \$11,354 due to the  
18 project not being filed at the time of the submission of  
19 the 2004 projection filing.

20 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR  
21 project variance is estimated to be \$16,325 due to the  
22 project not being filed at the time of the submission of  
23 the 2004 projection filing.

24 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR  
25 project variance is estimated to be \$12,713 due to the

1 project not being filed at the time of the submission of  
2 the 2004 projection filing.

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Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 040007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-2)  
FILED: AUGUST 4, 2004

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 2004 THROUGH DECEMBER 2004**

**42-1E THROUGH 42-8E**

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 040007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-2)  
FILED: AUGUST 4, 2004

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**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 2004 THROUGH DECEMBER 2004**

**42-1E THROUGH 42-8E**

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7	Form 42-7E	19
8	Form 42-8E	20

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
**January 2004 to December 2004**  
 (in Dollars)

Form 42 - 1E

13

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$7,076,962
2. Interest Provision (Form 42-2E, Line 6)	57,699
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>194,350</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2004 to December 2004 (Lines 1 + 2 + 3)	<u>\$7,329,011</u>

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 1  
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 FORM 42-1E  
 FILED: AUGUST 4, 2004



Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

Current Period True-Up Amount  
 (in Dollars)

Line	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,120,241	\$1,894,996	\$1,913,250	\$1,858,683	\$2,097,564	\$2,504,121	\$2,539,959	\$2,522,036	\$2,586,542	\$2,379,947	\$2,076,730	\$2,065,049	\$26,559,118
2. True-Up Provision	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(620,371)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	\$2,068,543	\$1,843,298	\$1,861,552	\$1,806,985	\$2,045,866	\$2,452,423	\$2,488,261	\$2,470,338	\$2,534,844	\$2,328,249	\$2,025,032	\$2,013,351	\$25,938,747
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	680,630	624,519	773,040	594,966	645,793	482,367	(6,604,232)	707,981	717,186	748,764	778,888	792,273	942,175
b. Capital Investment Projects (Form 42-7E, Line 9)	1,503,117	1,506,259	1,486,408	1,475,526	1,478,948	1,483,914	1,485,424	1,487,377	1,497,424	1,494,796	1,509,787	1,510,630	17,919,610
c. Total Jurisdictional ECRC Costs	\$2,183,747	\$2,130,778	\$2,259,448	\$2,070,492	\$2,124,741	\$1,966,281	(\$5,118,808)	\$2,195,358	\$2,214,610	\$2,243,560	\$2,288,675	\$2,302,903	\$18,861,785
5. Over/Under Recovery (Line 3 - Line 4c)	(115,204)	(287,480)	(397,896)	(263,507)	(78,875)	486,142	7,607,069	274,980	320,234	84,689	(263,643)	(289,552)	7,076,962
6. Interest Provision (Form 42-3E, Line 10)	(625)	(729)	(951)	(1,210)	(1,342)	(1,294)	3,878	11,334	11,936	12,381	12,338	11,983	57,699
7. Beginning Balance True-Up & Interest Provision	(620,371)	(490,152)	(726,663)	(1,073,812)	(1,286,831)	(1,315,350)	(778,804)	6,883,841	7,221,853	7,605,721	7,754,489	7,554,882	(620,371)
a. Deferred True-Up from January to December 2003 (Order No. PSC-xx-xxxx-FOF-EI)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)
8. True-Up Collected/(Refunded) (see Line 2)	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	620,371
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(944,853)	(987,014)	(1,334,163)	(1,547,182)	(1,575,701)	(1,039,155)	6,623,490	6,961,502	7,345,370	7,494,138	7,294,531	7,068,660	6,874,310
10. Adjustment to Period True-Up Including Interest	194,350	0	0	0	0	0	0	0	0	0	0	0	194,350
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$750,503)	(\$987,014)	(\$1,334,163)	(\$1,547,182)	(\$1,575,701)	(\$1,039,155)	\$6,623,490	\$6,961,502	\$7,345,370	\$7,494,138	\$7,294,531	\$7,068,660	\$7,068,660

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 2  
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 FORM 42-2E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

**Interest Provision**  
 (in Dollars)

<u>Line</u>	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	(\$686,372)	(\$750,503)	(\$987,014)	(\$1,334,163)	(\$1,547,182)	(\$1,575,701)	(\$1,039,155)	\$6,623,490	\$6,961,502	\$7,345,370	\$7,494,138	\$7,294,531	
2. Ending True-Up Amount Before Interest	(749,878)	(986,285)	(1,333,212)	(1,545,972)	(1,574,359)	(1,037,861)	6,619,612	6,950,168	7,333,434	7,481,757	7,282,193	7,056,677	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(\$1,436,250)	(\$1,736,788)	(\$2,320,226)	(\$2,880,135)	(\$3,121,541)	(\$2,613,562)	\$5,580,457	\$13,573,658	\$14,294,936	\$14,827,127	\$14,776,331	\$14,351,208	
4. Average True-Up Amount (Line 3 x 1/2)	(\$718,125)	(\$868,394)	(\$1,160,113)	(\$1,440,068)	(\$1,560,771)	(\$1,306,781)	\$2,790,229	\$6,786,829	\$7,147,468	\$7,413,564	\$7,388,166	\$7,175,604	
5. Interest Rate (First Day of Reporting Business Month)	1.06%	1.03%	0.98%	0.98%	1.03%	1.04%	1.33%	2.00%	2.00%	2.00%	2.00%	2.00%	
6. Interest Rate (First Day of Subsequent Business Month)	1.03%	0.98%	0.98%	1.03%	1.04%	1.33%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	2.09%	2.01%	1.96%	2.01%	2.07%	2.37%	3.33%	4.00%	4.00%	4.00%	4.00%	4.00%	
8. Average Interest Rate (Line 7 x 1/2)	1.045%	1.005%	0.980%	1.005%	1.035%	1.185%	1.665%	2.000%	2.000%	2.000%	2.000%	2.000%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.087%	0.084%	0.082%	0.084%	0.086%	0.099%	0.139%	0.167%	0.167%	0.167%	0.167%	0.167%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$625)	(\$729)	(\$951)	(\$1,210)	(\$1,342)	(\$1,294)	\$3,878	\$11,334	\$11,936	\$12,381	\$12,338	\$11,983	\$57,699

15

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 3  
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 FORM 42-3E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
**January 2004 to December 2004**

**Variance Report of O & M Activities**  
 (In Dollars)

<u>Line</u>	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,965,676	\$2,206,000	(\$240,324)	-10.9%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
1c SO <sub>2</sub> Emissions Allowances	(7,608,085)	(220,100)	(7,387,985)	-3,356.6%
1d Big Bend Units 1 & 2 FGD	4,774,156	4,288,700	485,456	11.3%
1e Big Bend PM Minimization and Monitoring	1,000,484	980,000	20,484	2.1%
1f Big Bend NO <sub>x</sub> Emissions Reduction	500,034	545,000	(44,966)	-8.3%
1g NPDES Annual Surveillance Fees	34,500	43,700	(9,200)	-21.1%
1h Gannon Thermal Discharge Study	152,526	250,000	(97,474)	-39.0%
1i Polk NO <sub>x</sub> Emissions Reduction	23,201	32,800	(9,599)	-29.3%
1j Bayside SCR Consumables	69,541	243,000	(173,459)	-71.4%
1k Big Bend Unit 4 SOFA	50,000	50,000	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$962,033	\$8,419,100	(\$7,457,067)	-88.6%
3. Recoverable Costs Allocated to Energy	\$775,007	\$8,125,400	(\$7,350,393)	-3,463.0%
4. Recoverable Costs Allocated to Demand	\$187,026	\$293,700	(\$106,674)	-36.3%

**Notes:**

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-03-1348-FOF-EI.

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

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 4  
 PAGE 1 OF 1  
 FORM 42-4E  
 FILED: AUGUST 4, 2004

Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

**O&M Activities**  
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification		
	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Demand	Energy	
1. Description of O&M Activities																
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$121,619	\$86,128	\$209,791	\$134,154	\$184,901	\$155,445	\$178,940	\$178,940	\$178,940	\$178,940	\$178,940	\$178,938	\$1,965,676		\$1,965,676	
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	\$0		0	
1c SO <sub>2</sub> Emissions Allowances	6,211	(98)	2,574	(8,318)	2,456	4,679	(7,505,619)	(25,638)	(22,706)	(19,172)	(18,207)	(24,247)	(7,608,085)		(7,608,085)	
1d Big Bend Units 1 & 2 FGD (Less Gypsum Revenues)	430,447	386,195	439,797	344,667	421,303	315,281	376,730	390,760	389,380	420,844	427,422	431,330	4,774,156		4,774,156	
1e Big Bend PM Minimization and Monitoring	80,443	116,698	101,294	77,406	19,539	7,102	99,667	99,667	99,667	99,667	99,667	99,667	1,000,484		1,000,484	
1f Big Bend NO <sub>x</sub> Emissions Reduction	21,103	38,852	36,022	68,036	32,279	8,742	49,000	49,000	49,000	49,000	49,000	50,000	500,034		500,034	
1g NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500		
1h Gannon Thermal Discharge Study	0	0	791	0	0	2,842	0	20,833	20,833	20,833	36,236	50,158	152,526	152,526		
1i Polk NO <sub>x</sub> Emissions Reduction	1,584	2,662	1,580	1,717	1,582	2,933	1,857	1,857	1,857	1,857	1,857	1,858	23,201		23,201	
1j Bayside SCR Consumables	0	6,458	6,034	0	6,293	0	8,459	8,459	8,459	8,459	8,459	8,461	69,541		69,541	
1k Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	5,000	10,000	10,000	12,000	13,000	50,000		50,000	
2. Total of O&M Activities	\$695,907	\$636,895	\$797,883	\$617,662	\$668,353	\$497,024	(\$6,790,966)	\$728,878	\$735,430	\$770,428	\$795,374	\$809,165	\$962,033	\$187,026	\$775,007	
3. Recoverable Costs Allocated to Energy	661,407	636,895	797,092	617,662	668,353	494,182	(6,790,966)	708,045	714,597	749,595	759,138	759,007	775,007			
4. Recoverable Costs Allocated to Demand	34,500	0	791	0	0	2,842	0	20,833	20,833	20,833	36,236	50,158	187,026			
5. Retail Energy Jurisdictional Factor	0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600				
6. Retail Demand Jurisdictional Factor	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611				
7. Jurisdictional Energy Recoverable Costs (A)	647,705	624,519	772,285	594,966	645,793	479,655	(6,604,232)	688,099	697,304	728,882	744,306	744,404	763,686			
8. Jurisdictional Demand Recoverable Costs (B)	32,925	0	755	0	0	2,712	0	19,882	19,882	19,882	34,582	47,869	178,489			
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$680,630	\$624,519	\$773,040	\$594,966	\$645,793	\$482,367	(\$6,604,232)	\$707,981	\$717,186	\$748,764	\$778,888	\$792,273	\$942,175			

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

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EXHIBIT I  
 DOCKET NO. 040007-El  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 5  
 PAGE 1 OF 1  
 FORM 42-5E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

Form 42 - 6E

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

<u>Line</u>	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$949,565	\$949,565	\$0 0.0%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	580,305	580,305	0 0.0%
1c	Big Bend Unit 4 Continuous Emissions Monitors	97,884	97,884	0 0.0%
1d	Big Bend Fuel Oil Tank #1 Upgrade	62,567	62,567	0 0.0%
1e	Big Bend Fuel Oil Tank #2 Upgrade	102,893	102,893	0 0.0%
1f	Phillips Upgrade Tank #1 for FDEP	7,350	7,350	0 0.0%
1g	Phillips Upgrade Tank #4 for FDEP	11,563	11,563	0 0.0%
1h	Big Bend Unit 1 Classifier Replacement	175,064	175,064	0 0.0%
1i	Big Bend Unit 2 Classifier Replacement	128,202	128,202	0 0.0%
1j	Big Bend Section 114 Mercury Testing Platform	15,559	15,559	0 0.0%
1k	Big Bend Units 1 & 2 FGD	11,271,732	11,271,732	0 0.0%
1l	Big Bend FGD Optimization and Utilization	2,963,665	2,912,246	51,419 1.8%
1m	Big Bend NO <sub>x</sub> Emissions Reduction	620,346	605,009	15,337 2.5%
1n	Big Bend PM Minimization and Monitoring	848,091	915,233	(67,142) -7.3%
1o	Polk NO <sub>x</sub> Emissions Reduction	229,846	243,339	(13,493) -5.5%
1p	Big Bend Unit 4 SOFA	304,949	423,634	(118,685) -28.0%
1q	Big Bend Unit 1 Pre-SCR	11,354	0	11,354 NA
1r	Big Bend Unit 2 Pre-SCR	16,325	0	16,325 NA
1s	Big Bend Unit 3 Pre-SCR	12,713	0	12,713 NA
1t	Big Bend Unit 4 SCR	0	0	0 NA
<hr/>				
2.	Total Investment Projects - Recoverable Costs	\$18,409,973	\$18,502,145	(\$92,172) -0.5%
3.	Recoverable Costs Allocated to Energy	\$18,225,600	\$18,317,772	(\$92,172) -0.5%
4.	Recoverable Costs Allocated to Demand	\$184,373	\$184,373	\$0 0.0%

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-03-1348-FOF-EI.

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

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 6  
 PAGE 1 OF 1  
 FORM 42-6E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Total	Demand	Energy
<b>1. Description of Investment Projects (A)</b>															
1a	\$80,157	\$79,969	\$79,783	\$79,597	\$79,410	\$79,224	\$79,038	\$78,850	\$78,664	\$78,477	\$78,291	\$78,105	\$949,565		\$949,565
1b	49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305		580,305
1c	8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884		97,884
1d	5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	62,567	62,567	
1e	8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	102,893	102,893	
1f	622	620	619	617	615	614	611	610	608	606	605	603	7,350	7,350	
1g	979	976	973	971	968	965	963	959	956	954	951	948	11,563	11,563	
1h	14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064		175,064
1i	10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	128,202		128,202
1j	1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	15,559		15,559
1k	954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	11,271,732		11,271,732
1l	249,677	249,186	248,694	248,202	247,710	247,218	246,726	246,234	245,742	245,250	244,759	244,267	2,963,665		2,963,665
1m	47,033	47,787	48,701	49,940	50,872	51,237	51,995	52,910	53,589	54,446	55,590	56,246	620,346		620,346
1n	64,407	66,822	67,949	68,081	68,452	68,817	69,527	70,572	72,558	75,266	77,330	78,310	848,091		848,091
1o	17,336	19,549	19,490	19,446	19,404	19,360	19,318	19,275	19,231	19,189	19,145	19,103	229,846		229,846
1p	21,841	21,460	21,124	21,158	22,531	23,940	24,321	27,526	30,345	30,290	30,234	30,179	304,949		304,949
1q	0	0	0	0	0	0	243	801	1,456	2,159	2,935	3,760	11,354		11,354
1r	0	0	0	0	0	0	145	727	1,771	3,178	4,827	5,677	16,325		16,325
1s	0	0	0	0	0	0	194	776	1,553	2,426	3,397	4,367	12,713		12,713
1t	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>2. Total Investment Projects - Recoverable Costs</b>	<b>\$1,535,312</b>	<b>\$1,536,523</b>	<b>\$1,534,385</b>	<b>\$1,531,956</b>	<b>\$1,530,802</b>	<b>\$1,529,113</b>	<b>\$1,527,710</b>	<b>\$1,530,767</b>	<b>\$1,534,896</b>	<b>\$1,537,558</b>	<b>\$1,540,278</b>	<b>\$1,540,673</b>	<b>\$18,409,973</b>	<b>\$184,373</b>	<b>\$18,225,600</b>
<b>3. Recoverable Costs Allocated to Energy</b>	<b>1,519,764</b>	<b>1,521,010</b>	<b>1,518,904</b>	<b>1,516,508</b>	<b>1,515,388</b>	<b>1,513,731</b>	<b>1,512,362</b>	<b>1,515,453</b>	<b>1,519,615</b>	<b>1,522,310</b>	<b>1,525,063</b>	<b>1,525,492</b>	<b>\$18,225,600</b>		
<b>4. Recoverable Costs Allocated to Demand</b>	<b>15,548</b>	<b>15,513</b>	<b>15,481</b>	<b>15,448</b>	<b>15,414</b>	<b>15,382</b>	<b>15,348</b>	<b>15,314</b>	<b>15,281</b>	<b>15,248</b>	<b>15,215</b>	<b>15,181</b>	<b>184,373</b>		
<b>5. Retail Energy Jurisdictional Factor</b>	<b>0.9792832</b>	<b>0.9805679</b>	<b>0.9688786</b>	<b>0.9632544</b>	<b>0.9662456</b>	<b>0.9706043</b>	<b>0.9725026</b>	<b>0.9718295</b>	<b>0.9758000</b>	<b>0.9723673</b>	<b>0.9804619</b>	<b>0.9807600</b>			
<b>6. Retail Demand Jurisdictional Factor</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>			
<b>7. Jurisdictional Energy Recoverable Costs (B)</b>	<b>1,488,279</b>	<b>1,491,454</b>	<b>1,471,634</b>	<b>1,460,783</b>	<b>1,464,237</b>	<b>1,469,234</b>	<b>1,470,776</b>	<b>1,472,762</b>	<b>1,482,840</b>	<b>1,480,244</b>	<b>1,495,266</b>	<b>1,496,142</b>	<b>17,743,651</b>		
<b>8. Jurisdictional Demand Recoverable Costs (C)</b>	<b>14,838</b>	<b>14,805</b>	<b>14,774</b>	<b>14,743</b>	<b>14,711</b>	<b>14,680</b>	<b>14,648</b>	<b>14,615</b>	<b>14,584</b>	<b>14,552</b>	<b>14,521</b>	<b>14,488</b>	<b>175,959</b>		
<b>9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)</b>	<b>\$1,503,117</b>	<b>\$1,506,259</b>	<b>\$1,486,408</b>	<b>\$1,475,526</b>	<b>\$1,478,948</b>	<b>\$1,483,914</b>	<b>\$1,485,424</b>	<b>\$1,487,377</b>	<b>\$1,497,424</b>	<b>\$1,494,796</b>	<b>\$1,509,787</b>	<b>\$1,510,630</b>	<b>\$17,919,610</b>		

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-El  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 7  
 PAGE 1 OF 1  
 FORM 42-7E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

For Project: Big Bend Unit 3 Flue Gas Desulfurization Integration  
(in Dollars)

	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1. Investments														
a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2. Plant-in-Service/Depreciation Base (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	(1,950,609)	(1,969,835)	(1,989,061)	(2,008,287)	(2,027,513)	(2,046,739)	(2,065,965)	(2,085,191)	(2,104,417)	(2,123,643)	(2,142,869)	(2,162,095)	(2,181,321)	
4. CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5. Net Investment (Lines 2 + 3 + 4)	\$6,289,049	\$6,269,823	\$6,250,597	\$6,231,371	\$6,212,145	\$6,192,919	\$6,173,693	\$6,154,467	\$6,135,241	\$6,116,015	\$6,096,789	\$6,077,563	\$6,058,337	
6. Average Net Investment		\$6,279,436	\$6,260,210	\$6,240,984	\$6,221,758	\$6,202,532	\$6,183,306	\$6,164,080	\$6,144,854	\$6,125,628	\$6,106,402	\$6,087,176	\$6,067,950	
7. Return on Average Net Investment														
a. Equity Component Grossed Up For Taxes (B)		46,174	46,032	45,891	45,750	45,608	45,467	45,326	45,184	45,043	44,901	44,760	44,619	544,755
b. Debt Component (Line 6 x 2.82% x 1/12)		14,757	14,711	14,666	14,621	14,576	14,531	14,486	14,440	14,395	14,350	14,305	14,260	174,098
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	30,712
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														
9. Total System Recoverable Expenses (Lines 7 + 8)		\$0,157	\$79,969	\$1,1783	\$79,597	\$79,410	\$79,224	\$79,038	\$78,850	\$78,664	\$78,477	\$78,291	\$78,105	\$949,565
a. Recoverable Costs Allocated to Energy		\$0,157	79,969	1,1783	79,597	79,410	79,224	79,038	78,850	78,664	78,477	78,291	78,105	949,565
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11. Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12. Retail Energy-Related Recoverable Costs (D)		78,416	78,415	77,300	76,672	76,710	76,815	76,815	76,625	76,710	76,308	75,711	76,602	924,413
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)		\$78,496	\$78,415	\$77,300	\$76,672	\$76,730	\$76,895	\$76,865	\$76,629	\$76,760	\$76,308	\$76,761	\$76,602	\$924,433

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 1.6 800);
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 040007-01  
TAMPA ELECTRIC COMPANY  
(HTB-2)  
DOCUMENT NO. 8  
PAGE 1 OF 21  
FORM 42-8E  
FILED: AUGUST 4, 2004

Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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	(1,619,486)	(1,635,822)	(1,652,158)	(1,668,494)	(1,684,830)	(1,701,166)	(1,717,502)	(1,733,838)	(1,750,174)	(1,766,510)	(1,782,846)	(1,799,182)	(1,815,518)	
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)	\$3,398,248	\$3,381,912	\$3,365,576	\$3,349,240	\$3,332,904	\$3,316,568	\$3,300,232	\$3,283,896	\$3,267,560	\$3,251,224	\$3,234,888	\$3,218,552	\$3,202,216	
6.	Average Net Investment		\$3,390,080	\$3,373,744	\$3,357,408	\$3,341,072	\$3,324,736	\$3,308,400	\$3,292,064	\$3,275,728	\$3,259,392	\$3,243,056	\$3,226,720	\$3,210,384	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		24,928	24,808	24,688	24,567	24,447	24,327	24,207	24,087	23,967	23,847	23,727	23,606	291,206
b.	Debt Component (Line 6 x 2.82% x 1/12)		7,967	7,928	7,890	7,852	7,813	7,775	7,736	7,698	7,660	7,621	7,583	7,544	93,067
8.	Investment Expenses														
a.	Depreciation (C)		16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	196,032
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)		\$49,231	\$49,072	\$48,914	\$48,755	\$48,596	\$48,438	\$48,279	\$48,121	\$47,963	\$47,804	\$47,646	\$47,486	\$580,305
a.	Recoverable Costs Allocated to Energy		49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		48,211	48,118	47,392	46,963	46,956	47,014	46,951	46,765	46,802	46,483	46,715	46,572	564,942
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)		\$48,211	\$48,118	\$47,392	\$46,963	\$46,956	\$47,014	\$46,951	\$46,765	\$46,802	\$46,483	\$46,715	\$46,572	\$564,942

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 4.0% and 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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DOCKET NO. 040007-EI  
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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions														
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	(214,721)	(216,670)	(218,619)	(220,568)	(222,517)	(224,466)	(226,415)	(228,364)	(230,313)	(232,262)	(234,211)	(236,160)	(238,109)	
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)	\$651,490	\$649,541	\$647,592	\$645,643	\$643,694	\$641,745	\$639,796	\$637,847	\$635,898	\$633,949	\$632,000	\$630,051	\$628,102	
6.	Average Net Investment		\$650,516	\$648,567	\$646,618	\$644,669	\$642,720	\$640,771	\$638,822	\$636,873	\$634,924	\$632,975	\$631,026	\$629,077	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,783	4,769	4,755	4,740	4,726	4,712	4,697	4,683	4,669	4,654	4,640	4,626	56,454
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,529	1,524	1,520	1,515	1,510	1,506	1,501	1,497	1,492	1,487	1,483	1,478	18,042
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)		\$8,261	\$8,242	\$8,224	\$8,204	\$8,185	\$8,167	\$8,147	\$8,129	\$8,110	\$8,090	\$8,072	\$8,053	\$97,884
a.	Recoverable Costs Allocated to Energy		8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		8,090	8,082	7,968	7,903	7,909	7,927	7,923	7,900	7,914	7,866	7,914	7,898	95,294
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)		\$8,090	\$8,082	\$7,968	\$7,903	\$7,909	\$7,927	\$7,923	\$7,900	\$7,914	\$7,866	\$7,914	\$7,898	\$95,294

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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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (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	(68,944)	(70,064)	(71,184)	(72,304)	(73,424)	(74,544)	(75,664)	(76,784)	(77,904)	(79,024)	(80,144)	(81,264)	(82,384)	
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)	\$428,634	\$427,514	\$426,394	\$425,274	\$424,154	\$423,034	\$421,914	\$420,794	\$419,674	\$418,554	\$417,434	\$416,314	\$415,194	
6.	Average Net Investment		\$428,074	\$426,954	\$425,834	\$424,714	\$423,594	\$422,474	\$421,354	\$420,234	\$419,114	\$417,994	\$416,874	\$415,754	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		3,148	3,139	3,131	3,123	3,115	3,107	3,098	3,090	3,082	3,074	3,065	3,057	37,229
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,006	1,003	1,001	998	995	993	990	988	985	982	980	977	11,898
8.	Investment Expenses														
	a. Depreciation (C)		1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,440
	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														
9.	Total System Recoverable Expenses (Lines 7 +8)		\$5,274	\$5,262	\$5,252	\$5,241	\$5,230	\$5,220	\$5,208	\$5,198	\$5,187	\$5,176	\$5,165	\$5,154	\$62,567
	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		5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	62,567
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
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)		5,033	5,022	5,012	5,002	4,991	4,982	4,970	4,961	4,950	4,940	4,929	4,919	59,711
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,033	\$5,022	\$5,012	\$5,002	\$4,991	\$4,982	\$4,970	\$4,961	\$4,950	\$4,940	\$4,929	\$4,919	\$59,711

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 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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

Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1. Investments														
a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2. Plant-in-Service/Depreciation Base (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	(113,416)	(115,257)	(117,098)	(118,939)	(120,780)	(122,621)	(124,462)	(126,303)	(128,144)	(129,985)	(131,826)	(133,667)	(135,508)	
4. CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5. Net Investment (Lines 2 + 3 + 4)	\$704,985	\$703,144	\$701,303	\$699,462	\$697,621	\$695,780	\$693,939	\$692,098	\$690,257	\$688,416	\$686,575	\$684,734	\$682,893	
6. Average Net Investment		\$704,065	\$702,224	\$700,383	\$698,542	\$696,701	\$694,860	\$693,019	\$691,178	\$689,337	\$687,496	\$685,655	\$683,814	
7. Return on Average Net Investment														
a. Equity Component Grossed Up For Taxes (B)		5,177	5,164	5,150	5,136	5,123	5,109	5,096	5,082	5,068	5,055	5,042	5,028	61,231
b. Debt Component (Line 6 x 2.82% x 1/12)		1,655	1,650	1,646	1,642	1,637	1,633	1,629	1,624	1,619	1,616	1,611	1,607	19,570
8. Investment Expenses														
a. Depreciation (C)		1,811	1,841	1,811	1,841	1,841	1,841	1,841	1,841	1,811	1,841	1,811	1,841	2,092
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)		\$8,673	\$8,655	\$8,637	\$8,619	\$8,601	\$8,583	\$8,566	\$8,547	\$8,530	\$8,512	\$8,494	\$8,476	\$102,893
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		8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	102,893
10. Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11. Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
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)		8,277	8,260	8,243	8,226	8,208	8,191	8,175	8,157	8,141	8,124	8,106	8,089	98,197
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,277	\$8,260	\$8,243	\$8,226	\$8,208	\$8,191	\$8,175	\$8,157	\$8,141	\$8,124	\$8,106	\$8,089	\$98,197

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 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. \_\_\_\_\_  
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TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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	
3.	Less: Accumulated Depreciation	(11,700)	(11,881)	(12,062)	(12,243)	(12,424)	(12,605)	(12,786)	(12,967)	(13,148)	(13,329)	(13,510)	(13,691)	(13,872)	
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)	\$45,577	\$45,396	\$45,215	\$45,034	\$44,853	\$44,672	\$44,491	\$44,310	\$44,129	\$43,948	\$43,767	\$43,586	\$43,405	
6.	Average Net Investment		\$45,487	\$45,306	\$45,125	\$44,944	\$44,763	\$44,582	\$44,401	\$44,220	\$44,039	\$43,858	\$43,677	\$43,496	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		334	333	332	330	329	328	326	325	324	322	321	320	3,924
b.	Debt Component (Line 6 x 2.82% x 1/12)		107	106	106	106	105	105	104	104	103	103	103	102	1,254
8.	Investment Expenses														
a.	Depreciation (C)		181	181	181	181	181	181	181	181	181	181	181	181	2,172
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)	\$622	\$620	\$619	\$617	\$615	\$614	\$611	\$610	\$608	\$606	\$605	\$603	\$603	\$7,350
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	622	620	619	617	615	614	611	610	608	606	605	603	603	7,350
10.	Energy Jurisdictional Factor	0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600		
11.	Demand Jurisdictional Factor	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)	594	592	591	589	587	586	583	582	580	578	577	575	575	7,014
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$594	\$592	\$591	\$589	\$587	\$586	\$583	\$582	\$580	\$578	\$577	\$575	\$575	\$7,014

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 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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 DOCKET NO. 040007-El  
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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	(18,911)	(19,197)	(19,483)	(19,769)	(20,055)	(20,341)	(20,627)	(20,913)	(21,199)	(21,485)	(21,771)	(22,057)	(22,343)	
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)	\$71,561	\$71,275	\$70,989	\$70,703	\$70,417	\$70,131	\$69,845	\$69,559	\$69,273	\$68,987	\$68,701	\$68,415	\$68,129	
6.	Average Net Investment		\$71,418	\$71,132	\$70,846	\$70,560	\$70,274	\$69,988	\$69,702	\$69,416	\$69,130	\$68,844	\$68,558	\$68,272	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		525	523	521	519	517	515	513	510	508	506	504	502	6,163
b.	Debt Component (Line 6 x 2.82% x 1/12)		168	167	166	166	165	164	164	163	162	162	161	160	1,968
8.	Investment Expenses														
a.	Depreciation (C)		286	286	286	286	286	286	286	286	286	286	286	286	3,432
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$979	\$976	\$973	\$971	\$968	\$965	\$963	\$959	\$956	\$954	\$951	\$948	\$11,563
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		979	976	973	971	968	965	963	959	956	954	951	948	11,563
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
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)		934	931	929	927	924	921	919	915	912	910	908	905	11,035
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$934	\$931	\$929	\$927	\$924	\$921	\$919	\$915	\$912	\$910	\$908	\$905	\$11,035

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 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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	
3.	Less: Accumulated Depreciation	(238,664)	(243,052)	(247,440)	(251,828)	(256,216)	(260,604)	(264,992)	(269,380)	(273,768)	(278,156)	(282,544)	(286,932)	(291,320)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,077,593	1,073,205	1,068,817	1,064,429	1,060,041	1,055,653	1,051,265	1,046,877	1,042,489	1,038,101	1,033,713	1,029,325	1,024,937	
6.	Average Net Investment		\$1,075,399	\$1,071,011	\$1,066,623	\$1,062,235	\$1,057,847	\$1,053,459	\$1,049,071	\$1,044,683	\$1,040,295	\$1,035,907	\$1,031,519	\$1,027,131	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,908	7,875	7,843	7,811	7,779	7,746	7,714	7,682	7,649	7,617	7,585	7,553	92,762
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,527	2,517	2,507	2,496	2,486	2,476	2,465	2,455	2,445	2,434	2,424	2,414	29,646
8.	Investment Expenses														
a.	Depreciation (C)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
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)		\$14,823	\$14,780	\$14,738	\$14,695	\$14,653	\$14,610	\$14,567	\$14,525	\$14,482	\$14,439	\$14,397	\$14,355	\$175,064
a.	Recoverable Costs Allocated to Energy		14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		14,516	14,493	14,279	14,155	14,158	14,181	14,166	14,116	14,132	14,040	14,116	14,079	170,431
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)		\$14,516	\$14,493	\$14,279	\$14,155	\$14,158	\$14,181	\$14,166	\$14,116	\$14,132	\$14,040	\$14,116	\$14,079	\$170,431

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 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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	(186,498)	(189,617)	(192,736)	(195,855)	(198,974)	(202,093)	(205,212)	(208,331)	(211,450)	(214,569)	(217,688)	(220,807)	(223,926)	
4.	<b>CWIP - Non-Interest Bearing</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$798,296</u>	<u>\$795,177</u>	<u>\$792,058</u>	<u>\$788,939</u>	<u>\$785,820</u>	<u>\$782,701</u>	<u>\$779,582</u>	<u>\$776,463</u>	<u>\$773,344</u>	<u>\$770,225</u>	<u>\$767,106</u>	<u>\$763,987</u>	<u>\$760,868</u>	
6.	Average Net Investment		\$796,737	\$793,618	\$790,499	\$787,380	\$784,261	\$781,142	\$778,023	\$774,904	\$771,785	\$768,666	\$765,547	\$762,428	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,859	5,836	5,813	5,790	5,767	5,744	5,721	5,698	5,675	5,652	5,629	5,606	68,790
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,872	1,865	1,858	1,850	1,843	1,836	1,828	1,821	1,814	1,806	1,799	1,792	21,984
8.	Investment Expenses														
a.	Depreciation (C)		3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	37,428
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		\$10,850	\$10,820	\$10,790	\$10,759	\$10,729	\$10,699	\$10,668	\$10,638	\$10,608	\$10,577	\$10,547	\$10,517	\$128,202
a.	Recoverable Costs Allocated to Energy		10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	128,202
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		10,625	10,610	10,454	10,364	10,367	10,384	10,375	10,338	10,351	10,285	10,341	10,315	124,809
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)		<u>\$10,625</u>	<u>\$10,610</u>	<u>\$10,454</u>	<u>\$10,364</u>	<u>\$10,367</u>	<u>\$10,384</u>	<u>\$10,375</u>	<u>\$10,338</u>	<u>\$10,351</u>	<u>\$10,285</u>	<u>\$10,341</u>	<u>\$10,315</u>	<u>\$124,809</u>

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 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (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	(10,507)	(10,748)	(10,989)	(11,230)	(11,471)	(11,712)	(11,953)	(12,194)	(12,435)	(12,676)	(12,917)	(13,158)	(13,399)	
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)	\$110,230	\$109,989	\$109,748	\$109,507	\$109,266	\$109,025	\$108,784	\$108,543	\$108,302	\$108,061	\$107,820	\$107,579	\$107,338	
6.	Average Net Investment		\$110,110	\$109,869	\$109,628	\$109,387	\$109,146	\$108,905	\$108,664	\$108,423	\$108,182	\$107,941	\$107,700	\$107,459	
7.	Return on Average Net Investment														9,599
a.	Equity Component Grossed Up For Taxes (B)		810	808	806	804	803	801	799	797	795	794	792	790	3,068
b.	Debt Component (Line 6 x 2.82% x 1/12)		259	258	258	257	256	256	255	255	254	254	253	253	
8.	Investment Expenses														2,892
a.	Depreciation (C)		241	241	241	241	241	241	241	241	241	241	241	241	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$1,310	\$1,307	\$1,305	\$1,302	\$1,300	\$1,298	\$1,295	\$1,293	\$1,290	\$1,289	\$1,286	\$1,284	\$15,559
a.	Recoverable Costs Allocated to Energy		1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	15,559
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		1,283	1,282	1,264	1,254	1,256	1,260	1,259	1,257	1,259	1,253	1,261	1,259	15,147
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)		\$1,283	\$1,282	\$1,264	\$1,254	\$1,256	\$1,260	\$1,259	\$1,257	\$1,259	\$1,253	\$1,261	\$1,259	\$15,147

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 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (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	83,129,721
3.	Less: Accumulated Depreciation	(14,564,883)	(14,855,837)	(15,146,791)	(15,437,745)	(15,728,699)	(16,019,653)	(16,310,607)	(16,601,561)	(16,892,515)	(17,183,469)	(17,474,423)	(17,765,377)	(18,056,331)	(18,056,331)
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)	\$68,564,838	\$68,273,884	\$67,982,930	\$67,691,976	\$67,401,022	\$67,110,068	\$66,819,114	\$66,528,160	\$66,237,206	\$65,946,252	\$65,655,298	\$65,364,344	\$65,073,390	\$65,073,390
6.	Average Net Investment		\$68,419,361	\$68,128,407	\$67,837,453	\$67,546,499	\$67,255,545	\$66,964,591	\$66,673,637	\$66,382,683	\$66,091,729	\$65,800,775	\$65,509,821	\$65,218,867	\$65,218,867
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		503,099	500,960	498,820	496,681	494,541	492,402	490,262	488,123	485,983	483,844	481,705	479,565	5,895,985
	b. Debt Component (Line 6 x 2.82% x 1/12)		160,785	160,102	159,418	158,734	158,051	157,367	156,683	155,999	155,316	154,632	153,948	153,264	1,884,299
8.	Investment Expenses														
	a. Depreciation (C)		290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	3,491,448
	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)		\$954,838	\$952,016	\$949,192	\$946,369	\$943,546	\$940,723	\$937,899	\$935,076	\$932,253	\$929,430	\$926,607	\$923,783	\$11,271,732
	a. Recoverable Costs Allocated to Energy		954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	11,271,732
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725025	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	0.9807600
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12.	Retail Energy-Related Recoverable Costs (D)		15,000	31,516	919,612	911,594	911,617	913,070	912,109	908,734	909,692	903,747	908,503	906,009	10,973,380
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)		\$15,000	\$31,516	\$919,612	\$911,594	\$911,617	\$913,070	\$912,109	\$908,734	\$909,692	\$903,747	\$908,503	\$906,009	\$10,973,380

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 4.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 040007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-2)  
DOCUMENT NO. 8  
PAGE 11 OF 21  
FORM 42-8E  
FILED: AUGUST 4, 2004

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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)	\$21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	
3.	Less: Accumulated Depreciation	(1,207,513)	(1,258,209)	(1,308,905)	(1,359,601)	(1,410,297)	(1,460,993)	(1,511,689)	(1,562,385)	(1,613,081)	(1,663,777)	(1,714,473)	(1,765,169)	(1,815,865)	
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) (B)	\$20,532,224	\$20,481,528	\$20,430,832	\$20,380,136	\$20,329,440	\$20,278,744	\$20,228,048	\$20,177,352	\$20,126,656	\$20,075,960	\$20,025,264	\$19,974,568	\$19,923,872	
6.	Average Net Investment		\$20,506,876	\$20,456,180	\$20,405,484	\$20,354,788	\$20,304,092	\$20,253,396	\$20,202,700	\$20,152,004	\$20,101,308	\$20,050,612	\$19,999,916	\$19,949,220	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		150,790	150,418	150,045	149,672	149,299	148,927	148,554	148,181	147,808	147,435	147,063	146,690	1,784,882
b.	Debt Component (Line 6 x 2.82% x 1/12)		48,191	48,072	47,953	47,834	47,715	47,595	47,476	47,357	47,238	47,119	47,000	46,881	570,431
8.	Investment Expenses														
a.	Depreciation (D)		50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	608,352
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)		\$249,677	\$249,186	\$248,694	\$248,202	\$247,710	\$247,218	\$246,726	\$246,234	\$245,742	\$245,250	\$244,759	\$244,267	\$2,963,665
a.	Recoverable Costs Allocated to Energy		249,677	249,186	248,694	248,202	247,710	247,218	246,726	246,234	245,742	245,250	244,759	244,267	2,963,665
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (E)		244,504	244,344	240,954	239,082	239,349	239,951	239,942	239,297	239,795	238,473	239,977	239,567	2,885,235
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)		\$244,504	\$244,344	\$240,954	\$239,082	\$239,349	\$239,951	\$239,942	\$239,297	\$239,795	\$238,473	\$239,977	\$239,567	\$2,885,235

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 and 312.45
- (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 2.1% and 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
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 FORM 42-8E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$68,065	\$87,463	\$100,925	\$154,500	\$37,516	\$37,658	\$118,640	\$70,000	\$70,000	\$106,534	\$129,514	\$5,651	\$986,466
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	4,813,089	4,881,154	4,968,617	5,069,542	5,224,042	5,261,558	5,299,216	5,417,856	5,487,856	5,557,856	5,664,390	5,793,904	5,799,555	
5.	Net Investment (Lines 2 + 3 + 4)	\$4,813,089	\$4,881,154	\$4,968,617	\$5,069,542	\$5,224,042	\$5,261,558	\$5,299,216	\$5,417,856	\$5,487,856	\$5,557,856	\$5,664,390	\$5,793,904	\$5,799,555	
6.	Average Net Investment		\$4,847,122	\$4,924,886	\$5,019,080	\$5,146,792	\$5,242,800	\$5,280,387	\$5,358,536	\$5,452,856	\$5,522,856	\$5,611,123	\$5,729,147	\$5,796,730	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		35,642	36,214	36,906	37,845	38,551	38,828	39,402	40,096	40,610	41,260	42,127	42,624	470,105
b.	Debt Component (Line 6 x 2.82% x 1/12)		11,391	11,573	11,795	12,095	12,321	12,409	12,593	12,814	12,979	13,186	13,463	13,622	150,241
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)		\$47,033	\$47,787	\$48,701	\$49,940	\$50,872	\$51,237	\$51,995	\$52,910	\$53,589	\$54,446	\$55,590	\$56,246	\$620,346
a.	Recoverable Costs Allocated to Energy		47,033	47,787	48,701	49,940	50,872	51,237	51,995	52,910	53,589	54,446	55,590	56,246	620,346
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		46,059	46,858	47,185	48,105	49,155	49,731	50,565	51,419	52,292	52,942	54,504	55,164	603,979
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)		\$46,059	\$46,858	\$47,185	\$48,105	\$49,155	\$49,731	\$50,565	\$51,419	\$52,292	\$52,942	\$54,504	\$55,164	\$603,979

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 4.0% and 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 140007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
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 FORM 42-8E  
 FILED: AUGUST 4 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$242,438	2,6897	(\$23,106)	\$51,778	2,223	1,0664	\$96,930	\$120,000	1,90,966	2,8,309	\$158,491	1,5,216	\$1,585,006
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)	\$247,178	247,178	247,178	247,178	247,178	247,178	247,178	247,178	247,178	247,178	247,178	247,178	247,178	
3.	Less: Accumulated Depreciation	(20,162)	(20,908)	(21,654)	(22,400)	(23,146)	(23,892)	(24,638)	(25,384)	(26,130)	(26,876)	(27,622)	(28,368)	(29,114)	
4.	CWIP - Non-Interest Bearing	6,212,926	6,455,364	6,712,261	6,689,155	6,740,933	6,767,156	6,817,820	6,914,750	7,034,750	7,325,716	7,594,225	7,752,716	7,797,932	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$6,439,942	\$6,681,634	\$6,937,785	\$6,913,933	\$6,964,965	\$6,990,442	\$7,040,360	\$7,136,544	\$7,255,798	\$7,546,018	\$7,813,781	\$7,971,526	\$8,015,996	
6.	Average Net Investment		\$6,560,788	\$6,809,709	\$6,925,859	\$6,939,449	\$6,977,703	\$7,015,401	\$7,088,452	\$7,196,171	\$7,400,908	\$7,679,899	\$7,892,653	\$7,993,761	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		48,243	50,073	50,927	51,027	51,308	51,585	52,123	52,915	54,420	56,472	58,036	58,779	635,908
b.	Debt Component (Line 6 x 2.82% x 1/12)		15,418	16,003	16,276	16,308	16,398	16,486	16,658	16,911	17,392	18,048	18,548	18,785	203,231
8.	Investment Expenses														
a.	Depreciation (D)		746	746	746	746	746	746	746	746	746	746	746	746	8,952
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)		\$64,407	\$66,822	\$67,949	\$68,081	\$68,452	\$68,817	\$69,527	\$70,572	\$72,558	71,266	\$77,330	\$78,310	\$848,091
a.	Recoverable Costs Allocated to Energy		64,407	66,822	67,949	68,081	68,452	68,817	69,527	70,572	72,558	71,266	77,330	78,310	848,091
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (E)		63,073	65,524	65,834	65,579	66,141	66,794	67,615	68,584	70,802	73,186	75,819	76,803	825,754
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)		\$63,073	\$65,524	\$65,834	\$65,579	\$66,141	\$66,794	\$67,615	\$68,584	\$70,802	\$73,186	\$75,819	\$76,803	\$825,754

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 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 1.02800.)
- (D) Applicable depreciation rates are 4.0% and 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-ET  
 TAMP A ELECTRIC COMPANY  
 (HTB-2)  
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 FORM 42-8E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

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Return on Capital Investments, Depreciation and Taxes  
 For Project: Polk NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$11,494	(\$3,504)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,990
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	1,564,977	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	
3.	Less: Accumulated Depreciation	0	(2,217)	(6,641)	(11,065)	(15,489)	(19,913)	(24,337)	(28,761)	(33,185)	(37,609)	(42,033)	(46,457)	(50,881)	
4.	CWIP - Non-Interest Bearing	1,553,483	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$1,553,483</u>	<u>\$1,562,760</u>	<u>\$1,554,832</u>	<u>\$1,550,408</u>	<u>\$1,545,984</u>	<u>\$1,541,560</u>	<u>\$1,537,136</u>	<u>\$1,532,712</u>	<u>\$1,528,288</u>	<u>\$1,523,864</u>	<u>\$1,519,440</u>	<u>\$1,515,016</u>	<u>\$1,510,592</u>	
6.	Average Net Investment		\$1,558,122	\$1,558,796	\$1,552,620	\$1,548,196	\$1,543,772	\$1,539,348	\$1,534,924	\$1,530,500	\$1,526,076	\$1,521,652	\$1,517,228	\$1,512,804	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,457	11,462	11,417	11,384	11,352	11,319	11,287	11,254	11,221	11,189	11,156	11,124	135,622
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,662	3,663	3,649	3,638	3,628	3,617	3,607	3,597	3,586	3,576	3,565	3,555	43,343
8.	Investment Expenses														
a.	Depreciation (C)		2,217	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	50,881
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		\$17,336	\$19,549	\$19,490	\$19,446	\$19,404	\$19,360	\$19,318	\$19,275	\$19,231	\$19,189	\$19,145	\$19,103	\$229,846
a.	Recoverable Costs Allocated to Energy		17,336	19,549	19,490	19,446	19,404	19,360	19,318	19,275	19,231	19,189	19,145	19,103	229,846
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		16,977	19,169	18,883	18,731	18,749	18,791	18,787	18,732	18,766	18,659	18,771	18,735	223,750
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)		<u>\$16,977</u>	<u>\$19,169</u>	<u>\$18,883</u>	<u>\$18,731</u>	<u>\$18,749</u>	<u>\$18,791</u>	<u>\$18,787</u>	<u>\$18,732</u>	<u>\$18,766</u>	<u>\$18,659</u>	<u>\$18,771</u>	<u>\$18,735</u>	<u>\$223,750</u>

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.8238% x 1/12. Based on ROB of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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 FORM 42-8E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Actual/Estimated Amount  
January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$324	(\$78,813)	\$9,555	(\$2,547)	\$285,435	\$5,047	\$73,615	\$0	\$0	\$0	\$0	\$0	\$292,616
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	2,543,334	2,543,334	2,543,334	2,543,334	2,543,334	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	(0)	(0)	(2,862)	(8,585)	(14,308)	(20,031)	(25,754)	
4.	CWIP - Non-Interest Bearing	2,250,718	2,251,042	2,172,229	2,181,784	2,179,237	2,464,672	2,469,719	2,543,334	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,250,718	2,251,042	2,172,229	2,181,784	2,179,237	2,464,672	2,469,719	2,543,334	2,540,472	2,534,749	2,529,026	2,523,303	2,517,580	
6.	Average Net Investment		\$2,250,880	\$2,211,636	\$2,177,007	\$2,180,511	\$2,321,955	\$2,467,195	\$2,506,526	\$2,541,903	\$2,537,611	\$2,531,888	\$2,526,165	\$2,520,442	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,551	16,263	16,008	16,034	17,074	18,142	18,431	18,691	18,656	18,617	18,575	18,533	211,578
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,290	5,197	5,116	5,124	5,457	5,798	5,890	5,973	5,963	5,950	5,936	5,923	67,617
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	2,862	5,723	5,723	5,723	5,723	25,754
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)		\$21,841	\$21,460	\$21,124	\$21,158	\$22,531	\$23,940	\$24,321	\$27,526	\$30,345	\$30,290	\$30,234	\$30,179	\$304,949
a.	Recoverable Costs Allocated to Energy		21,841	21,460	21,124	21,158	22,531	23,940	24,321	27,526	30,345	30,290	30,234	30,179	304,949
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		21,389	21,043	20,467	20,381	21,770	23,236	23,652	26,751	29,611	29,453	29,643	29,598	296,994
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)		\$21,389	\$21,043	\$20,467	\$20,381	\$21,770	\$23,236	\$23,652	\$26,751	\$29,611	\$29,453	\$29,643	\$29,598	\$296,994

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%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 040007-EI  
TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 2004 to December 2004

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 1 Pre-SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$65,000	\$0,000	\$75,000	\$85,000	\$85,000	\$430,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (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	50,000	115,000	185,000	260,000	345,000	430,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$115,000	\$185,000	\$260,000	\$345,000	\$430,000	
6.	Average Net Investment		0	0	0	0	0	0	\$0	\$82,500	\$150,000	\$222,500	\$302,500	\$387,500	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	184	607	1,103	1,616	2,214	2,816	8,601
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	59	194	353	512	711	911	2,751
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	\$243	\$801	\$1,456	\$2,159	\$2,935	\$3,760	\$11,354
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	243	801	1,456	2,159	2,935	3,760	11,354
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	236	778	1,421	2,099	2,878	3,688	11,000
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)		\$0	\$0	\$0	\$0	\$0	\$0	\$236	\$778	\$1,421	\$2,099	\$2,878	\$3,688	\$11,000

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 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 2004 to December 2004

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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 2 Pre-SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$90,000	\$125,000	\$165,000	\$175,000	\$0	\$585,000
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	0	0	0	0	0	0	0	30,000	120,000	245,000	410,000	585,000	585,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	30,000	120,000	245,000	410,000	585,000	585,000	
6.	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$75,000	\$182,500	\$327,500	\$497,500	\$585,000	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	110	551	1,342	2,408	3,658	4,302	12,371
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	35	176	429	770	1,169	1,375	3,954
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	\$145	\$727	\$1,771	\$3,178	\$4,827	\$5,677	\$16,325
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	145	727	1,771	3,178	4,827	5,677	16,325
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	141	707	1,728	3,090	4,733	5,568	15,967
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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141	\$707	\$1,728	\$3,090	\$4,733	\$5,568	\$15,967

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 4.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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 TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 2004 to December 2004

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 3 Pre-SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,000	\$80,000	\$100,000	\$100,000	\$100,000	\$500,000
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	0	0	0	0	0	0	0	40,000	120,000	200,000	300,000	400,000	500,000	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$120,000	\$200,000	\$300,000	\$400,000	\$500,000	0
6.	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$80,000	\$160,000	\$250,000	\$350,000	\$450,000	0
7.	Return on Average Net Investment:														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	147	381	1,177	828	2,574	3,309	9,633
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	47	81	376	588	823	1,058	3,080
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	\$194	\$776	\$1,553	\$2,426	\$3,397	\$4,367	\$12,713
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	194	776	1,553	2,426	3,397	4,367	12,713
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9815179	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	0.9807600
11.	Demand Jurisdictional Factor		0.9543611	0.9513111	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	189	754	1,515	2,359	3,331	4,283	12,431
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)		0	0	0	0	0	0	189	754	1,515	2,359	3,331	4,283	12,431

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 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EL  
 TAMP A ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 8  
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 FORM 42-8E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
 January 2004 to December 2004

Form 42-8E  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 4 SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450,000	\$550,000	\$576,000	\$3,576,000
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (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	\$0	\$0	\$0	\$0	\$0	\$0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (G)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (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 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 040007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-2)  
 DOCUMENT NO. 8  
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 FORM 42-8E  
 FILED: AUGUST 4, 2004

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Actual/Estimated Amount  
 January 2004 to December 2004

For Project: SO<sub>2</sub> Emissions Allowances  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Estimated Jul-04	Estimated Aug-04	Estimated Sep-04	Estimated Oct-04	Estimated Nov-04	Estimated Dec-04	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.	SO <sub>2</sub> Allowance Expense		6,211	(98)	2,574	(8,318)	2,456	4,679	(7,505,619)	(25,638)	(22,706)	(19,172)	(18,207)	(24,247)	(7,608,085)
8.	Net Expenses (B)		6,211	(98)	2,574	(8,318)	2,456	4,679	(7,505,619)	(25,638)	(22,706)	(19,172)	(18,207)	(24,247)	(7,608,085)
9.	Total System Recoverable Expenses (Lines 6 + 7)		\$6,211	(\$98)	\$2,574	(\$8,318)	\$2,456	\$4,679	(\$7,505,619)	(\$25,638)	(\$22,706)	(\$19,172)	(\$18,207)	(\$24,247)	(\$7,608,085)
a.	Recoverable Costs Allocated to Energy		6,211	(98)	2,574	(8,318)	2,456	4,679	(7,505,619)	(25,638)	(22,706)	(19,172)	(18,207)	(24,247)	(7,608,085)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9725026	0.9718295	0.9758000	0.9723673	0.9804619	0.9807600	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (C)		6,082	(96)	2,494	(8,012)	2,373	4,541	(7,299,234)	(24,916)	(22,157)	(18,642)	(17,851)	(23,780)	(7,399,198)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$6,082	(\$96)	\$2,494	(\$8,012)	\$2,373	\$4,541	(\$7,299,234)	(\$24,916)	(\$22,157)	(\$18,642)	(\$17,851)	(\$23,780)	(\$7,399,198)

**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 8 is reported on Schedule 4E and 5E
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

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