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August 4, 2006

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 060007-EI

Dear Ms. Bayo:

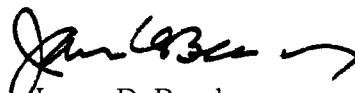
Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit (HTB-1) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2006 through December 2006.

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 2006 through December 2006 are expected to exceed the 10% over or under recovery notification threshold referenced in the Commission's 1984 order with the preponderance of an overrecovery attributable to unanticipated proceeds from the sale of SO₂ allowances. 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 September 1, 2006.

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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Enclosure

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

DOCUMENT NUMBER-DATE

06981 AUG-4 8

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 4th day of August 2006 to the following:

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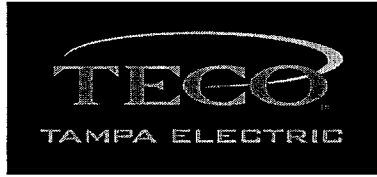
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225 South Adams Street, Suite 200
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 060007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2006 THROUGH DECEMBER 2006

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER DATE
06981 AUG-4-06

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 2006
16 through December 2006 estimated true-up amount to be
17 refunded or recovered through the ECRC during January
18 2007 through December 2007. My testimony addresses the
19 recovery of capital and operating and maintenance ("O&M")
20 costs associated with environmental compliance activities
21 for 2006, based on six months of actual data and six
22 months of estimated data. This information will be used
23 to determine the environmental cost recovery factors for
24 January 2007 through December 2007.

25

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2006 through December 2006?
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 estimated true-up amount to be used in calculating
9 the cost recovery factors for January 2007 through
10 December 2007.
11

12 Q. Please explain the one time adjustment of \$41,743
13 contained on Form 42-2E, line 10.
14

15 A. The adjustment of \$41,743, including interest, represents
16 an inadvertent error that occurred when calculating the
17 actual O&M expense for the Big Bend Units 1 and 2 Flue
18 Gas Desulfurization project. The error was discovered
19 and corrected during the 2006 Commission audit of Tampa
20 Electric's 2005 ECRC true-up. With this adjustment,
21 Tampa Electric customers have been made whole.
22

23 Q. What has Tampa Electric calculated as the estimated true-
24 up for the current period to be applied to the January
25 2007 through December 2007 ECRC factors?

1 **A.** The estimated true-up applicable for the current period,
2 January 2006 through December 2006, is an over-recovery
3 of \$58,359,404. A detailed calculation supporting the
4 estimated true-up is shown on Forms 42-1E through 42-8E
5 of my exhibit.

6
7 **Q.** Is Tampa Electric including costs in this estimated true-
8 up filing for any environmental projects that were not
9 anticipated and included in its 2006 factors?

10
11 **A.** Yes. On September 29, 2005, Tampa Electric filed a
12 petition for approval of cost recovery of the Arsenic
13 Groundwater Standard Program which is required by the
14 Environmental Protection Agency and the Department of
15 Environmental Protection. Effective January 1, 2005
16 regulated entities of the State of Florida are required
17 to monitor the drinking water and groundwater Maximum
18 Contaminant Level for arsenic under the federal rule
19 known as the Safe Drinking Water Act.

20
21 In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI,
22 issued February 23, 2006, the Commission granted Tampa
23 Electric cost recovery approval for prudent costs
24 associated with this project. The new standard applies
25 to Tampa Electric's H.L. Culbreath Bayside, Big Bend and

1 Polk Power Stations.

2

3 Additionally, Tampa Electric filed a petition on December
4 27, 2005, for approval of cost recovery for the Big Bend
5 Flue Gas Desulfurization ("FGD") Reliability project.
6 This project is necessary to reliably maintain FGD system
7 operations after the 2009 and 2012 Big Bend Station
8 deadlines required by the Consent Decree.

9

10 In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI,
11 issued July 10, 2006, the Commission granted cost
12 recovery approval for prudent costs associated with this
13 project. The FGD reliability project will run
14 concurrently with the installation of selective catalytic
15 reduction ("SCR") systems on the generating units.

16

17 On the July 21, 2006 the Office of Public Counsel ("OPC")
18 filed a protest to the aforementioned Commission order.
19 Pending the outcome of the protest, the company will
20 proceed with the inclusion of the prudently incurred FGD
21 costs in the ECRC and respond accordingly to OPC's
22 protest.

23

24 The anticipated 2006 costs associated with both of these
25 projects are included in this estimated ECRC true-up

1 filing.

2
3 **Q.** How did the actual/estimated project expenditures for
4 January 2006 through December 2006 period compare with
5 the company's original projection?
6

7 **A.** As shown on Form 42-4E, total O&M activities were
8 \$55,861,207 lower than projected costs. Total capital
9 expenditures itemized on Form 42-6E, were \$10,175 greater
10 than originally projected. O&M and capital investment
11 projects with material variances are explained below.
12

13 **O&M Project Variances**

- 14 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
15 Big Bend Unit 3 Flue Gas Desulfurization Integration
16 project variance is estimated to be \$1,553,858 or 60.1
17 percent greater than originally projected due to an
18 increase in the use of consumables, principally limestone
19 and chemicals, stemming from greater unit output.
20 Additionally, structural steel repairs were necessary on
21 the absorber feed tank as well as two towers.
- 22 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
23 project variance is estimated to be \$57,586,724 less than
24 originally projected. The variance is due to the sale of
25 SO₂ allowances originally projected to occur in late 2005

1 that actually transpired in early 2006. Additionally,
2 Tampa Electric plans to take advantage of forecasted
3 favorable pricing in the SO₂ allowance market and thereby
4 pass the revenue from the allowance sales directly to
5 customers as an offset to the otherwise projected
6 allowance expenses for 2006.

7 • **Big Bend Units 1 and 2 Flue Gas Desulfurization:** The Big
8 Bend Unit 1 and 2 Flue Gas Desulfurization project
9 variance is estimated to be \$734,996 or 14.3 percent
10 greater than originally projected due to an increase in
11 the use of consumables, principally limestone and
12 chemicals, stemming from greater unit output.

13 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
14 Minimization and Monitoring project variance is estimated
15 to be \$474,990 or 59.4 percent less than originally
16 projected due to the continuous emissions monitoring
17 activity that will be delayed until 2007. Also, the
18 project required less maintenance than originally
19 anticipated.

20 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
21 Emissions Reduction project variance is estimated to be
22 \$150,647 or 21.5 percent greater than originally
23 projected due to unanticipated inspections on boiler
24 tubes and burner modifications.

25 • **Gannon Thermal Discharge Study:** The Gannon Thermal

1 Discharge Study project variance is estimated to be
2 \$35,123 or 70.2 percent higher than originally projected.
3 The variance is due to unusually wet conditions in 2005,
4 which limited dry season sampling. For that reason, the
5 dry season sampling was completed in early 2006.

6 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
7 Reduction project variance is estimated to be \$16,100 or
8 67.1 percent greater than originally projected due to a
9 greater amount of maintenance to the saturator than
10 anticipated.

11 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
12 variance is estimated to be \$63,362 or 84.5 percent lower
13 than originally projected due to less maintenance
14 activity than anticipated.

15 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
16 project variance is estimated to be \$50,000 or 100
17 percent less than originally projected due to the delay
18 of the in-service date for the capital project.

19 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR
20 project variance is estimated to be \$75,000 or 100
21 percent less than originally projected due to the delay
22 of the in-service date for the capital project.

23 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
24 project variance is estimated to be \$25,000 or 100
25 percent less than originally projected due to the delay

1 of the in-service date for the capital project.

- 2 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
3 Water Act Section 316(b) Phase II Study project variance
4 is estimated to be \$82,094 or 10.8 percent less than
5 projected. The variance is due to the sampling of the
6 impingement survival study occurring at a slower rate
7 than originally projected. The sampling activity is
8 anticipated to resume the normal schedule for 2007.
- 9 • **Arsenic Groundwater Standard Program:** The Arsenic
10 Groundwater Standard Program variance is estimated to be
11 \$5,595 due to the project not being filed at the time of
12 the submission of the 2006 projection filing.

13
14 **Capital Investment Project Variances**

- 15 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
16 project variance is estimated to be \$11,935 or 7.8
17 percent greater than the original projection due to
18 higher than anticipated windbox material costs and neural
19 network tuning expenses, which will occur during the fall
20 2006 maintenance outage.
- 21 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
22 project variance is estimated to be \$13,686 or 16.4
23 percent less than the original projection due to the
24 early payment of invoices in 2005 that were originally
25 projected to be paid in the spring of 2006.

1 • **Big Bend FGD Reliability:** The Big Bend FGD Reliability
2 project variance is estimated to be \$39,435 due to the
3 project not being filed at the time of the submission of
4 the 2006 projection filing.

5 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
6 project variance is estimated to be \$8,417 or 8.4 percent
7 less than originally projected. The variance is due to
8 the sale of a portion of SO₂ allowances originally
9 projected to occur in late 2005 that actually transpired
10 in early 2006 as well as the projected sale of allowances
11 during the balance of 2006.

12
13 **Q.** Does this conclude your testimony?

14
15 **A.** Yes, it does.
16
17
18
19
20
21
22
23
24
25

DOCKET NO. 060007-EI
ECRC 2006 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT HTB-1

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2006 THROUGH DECEMBER 2006**

FORMS 42-1E THROUGH 42-8E

DOCKET NO. 060007-EI
ECRC 2006 ACTUAL/ESTIMATED TRUE-UP
EXHIBIT HTB-1

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TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2006 THROUGH DECEMBER 2006

FORMS 42-1E THROUGH 42-8E

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Form 42 - 1E

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2006 to December 2006
 (in Dollars)

Line	Period Amount
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$54,744,948
2. Interest Provision (Form 42-2E, Line 6)	3,572,713
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	41,743
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2007 to December 2007 (Lines 1 + 2 + 3)	\$58,359,404

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

Current Period True-Up Amount
 (in Dollars)

Line	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	(\$5,479,828)	(\$4,961,738)	(\$4,928,007)	(\$5,213,642)	(\$5,897,235)	(\$6,569,531)	(\$7,129,502)	(\$7,130,862)	(\$7,210,635)	(\$6,474,647)	(\$5,593,338)	(\$5,538,075)	(\$72,127,040)
2. True-Up Provision	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	101,097,291
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	\$2,944,946	\$3,463,036	\$3,496,767	\$3,211,132	\$2,527,539	\$1,855,243	\$1,295,272	\$1,293,912	\$1,214,139	\$1,950,127	\$2,831,436	\$2,886,699	\$28,970,251
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	(31,161,586)	(5,699,263)	1,073,611	1,471,083	(213,103)	1,058,592	(1,666,606)	(1,661,752)	(1,677,820)	(1,445,853)	(1,714,215)	(1,795,786)	(43,432,698)
b. Capital Investment Projects (Form 42-7E, Line 9)	1,446,774	1,470,116	1,466,431	1,472,136	1,485,752	1,481,753	1,476,723	1,474,367	1,475,637	1,468,205	1,475,134	1,464,973	17,658,001
c. Total Jurisdictional ECRC Costs	(\$29,714,812)	(\$4,229,147)	\$2,540,042	\$2,943,219	\$1,272,649	\$2,540,345	(\$189,883)	(\$187,385)	(\$202,183)	\$22,352	(\$239,081)	(\$330,813)	(\$25,774,697)
5. Over/Under Recovery (Line 3 - Line 4c)	32,659,758	7,692,183	956,725	267,913	1,254,890	(685,102)	1,485,155	1,481,297	1,416,322	1,927,775	3,070,517	3,217,512	54,744,948
6. Interest Provision (Form 42-3E, Line 10)	329,006	383,513	380,282	367,749	345,624	323,847	307,757	285,589	254,345	223,998	197,371	173,632	3,572,713
7. Beginning Balance True-Up & Interest Provision	101,097,291	125,703,024	125,353,946	118,266,179	110,477,067	103,652,807	94,866,778	88,234,916	81,577,028	74,822,921	68,549,920	63,393,034	101,097,291
a. Deferred True-Up from January to December 2005 (Order No. PSC-XX-XXXX-FOF-EI)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)
8. True-Up Collected/(Refunded) (see Line 2)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(101,097,291)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	102,052,108	101,744,773	94,657,006	86,867,894	80,043,634	71,257,605	64,625,743	57,967,855	51,213,748	44,940,747	39,783,861	34,750,231	34,708,488
10. Adjustment to Period True-Up Including Interest	41,743	0	0	0	0	0	0	0	0	0	0	0	41,743
11. End of Period Total Net True-Up (Lines 9 + 10)	\$102,093,851	\$101,744,773	\$94,657,006	\$86,867,894	\$80,043,634	\$71,257,605	\$64,625,743	\$57,967,855	\$51,213,748	\$44,940,747	\$39,783,861	\$34,750,231	\$34,750,231

14

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 Interest Provision
 (in Dollars)
 January 2006 to December 2006

Line	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$77,529,861	\$102,093,851	\$101,744,773	\$94,657,006	\$86,867,894	\$80,043,634	\$71,257,605	\$64,625,743	\$57,967,855	\$51,213,748	\$44,940,747	\$39,783,861	\$39,783,861
2. Ending True-Up Amount Before Interest	101,764,845	101,361,260	94,276,724	86,500,145	79,698,010	70,933,758	64,317,986	57,682,266	50,959,403	44,716,749	39,586,490	34,576,599	\$74,360,460
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	\$179,294,706	\$203,455,111	\$196,021,497	\$181,157,151	\$166,565,904	\$150,977,392	\$135,575,591	\$122,308,009	\$108,927,258	\$95,930,497	\$84,527,237	\$74,360,460	\$74,360,460
4. Average True-Up Amount (Line 3 x 1/2)	\$89,647,353	\$101,727,556	\$98,010,749	\$90,578,576	\$83,282,952	\$75,488,696	\$67,787,796	\$61,154,005	\$54,463,629	\$47,965,249	\$42,263,619	\$37,180,230	\$37,180,230
5. Interest Rate (First Day of Reporting Business Month)	4.30%	4.51%	4.53%	4.78%	4.96%	5.01%	5.29%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
6. Interest Rate (First Day of Subsequent Business Month)	4.51%	4.53%	4.78%	4.96%	5.01%	5.29%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	8.81%	9.04%	9.31%	9.74%	9.97%	10.30%	10.89%	11.20%	11.20%	11.20%	11.20%	11.20%	11.20%
8. Average Interest Rate (Line 7 x 1/2)	4.405%	4.520%	4.655%	4.870%	4.985%	5.150%	5.445%	5.600%	5.600%	5.600%	5.600%	5.600%	5.600%
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.367%	0.377%	0.388%	0.406%	0.415%	0.429%	0.454%	0.467%	0.467%	0.467%	0.467%	0.467%	0.467%
10. Interest Provision for the Month (Line 4 x Line 9)	\$329,006	\$383,513	\$380,282	\$367,749	\$345,624	\$323,847	\$307,757	\$285,589	\$254,345	\$223,998	\$197,371	\$173,632	\$3,572,713

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

Form 42 - 4E

Variance Report of O & M Activities
 (In Dollars)

Line	(1)	(2)	(3)		(4)
	Actual/ Estimated	Original Projection	Variance Amount	Percent	
1. Description of O&M Activities					
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$4,138,858	\$2,585,000	\$1,553,858	60.1%	
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%	
1c SO ₂ Emissions Allowances	(57,818,437)	(231,713)	(57,586,724)	-24852.6%	
1d Big Bend Units 1 & 2 FGD	5,882,848	5,147,852	734,996	14.3%	
1e Big Bend PM Minimization and Monitoring	325,010	800,000	(474,990)	-59.4%	
1f Big Bend NO _x Emissions Reduction	850,647	700,000	150,647	21.5%	
1g NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%	
1h Gannon Thermal Discharge Study	85,123	50,000	35,123	70.2%	
1i Polk NO _x Emissions Reduction	40,100	24,000	16,100	67.1%	
1j Bayside SCR Consumables	64,644	65,000	(356)	-0.5%	
1k Big Bend Unit 4 SOFA	11,638	75,000	(63,362)	-84.5%	
1l Big Bend Unit 1 Pre SCR	0	50,000	(50,000)	-100.0%	
1m Big Bend Unit 2 Pre SCR	0	75,000	(75,000)	-100.0%	
1n Big Bend Unit 3 Pre SCR	0	25,000	(25,000)	-100.0%	
1o Clean Water Act Section 316(b) Phase II Study	678,852	760,946	(82,094)	-10.8%	
1p Arsenic Groundwater Standard Program	5,595	0	5,595	NA	
2. Total Investment Projects - Recoverable Costs	(\$45,700,622)	\$10,160,585	(\$55,861,207)	-549.8%	
3. Recoverable Costs Allocated to Energy	(\$46,504,692)	\$9,315,139	(\$55,819,831)	-599.2%	
4. Recoverable Costs Allocated to Demand	\$804,070	\$845,446	(\$41,376)	-4.9%	

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-05-1251-FOF-EI.

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

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

Tempe Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Period Total	Demand	Energy
1. Description of O&M Activities															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$350,532	\$412,304	\$394,919	\$552,336	\$469,195	\$387,486	\$300,995	\$302,913	\$291,902	\$243,005	\$209,762	\$223,509	\$4,138,858		\$4,138,858
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 ₂ Emissions Allowances	(33,886,042)	(6,800,603)	50,518	45,425	(1,375,078)	50,157	(2,645,917)	(2,650,349)	(2,656,008)	(2,656,003)	(2,663,920)	(2,630,617)	(57,818,437)		(57,818,437)
1d Big Bend Units 1 & 2 FGD (Less Gypsum Revenues)	514,156	375,246	434,394	437,111	541,765	511,954	509,687	510,634	500,603	671,912	485,890	389,496	5,882,848		5,882,848
1e Big Bend PM Minimization and Monitoring	960	14,604	13,497	34,797	27,214	16,048	19,400	19,400	19,400	57,000	57,000	45,690	325,010		325,010
1f Big Bend NO _x Emissions Reduction	7,524	44,098	204,311	316,660	49,264	26,752	20,300	20,300	20,300	74,700	46,500	19,938	850,647		850,647
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	(338)	5,750	22,831	0	46,880	0	0	0	5,000	5,000	0	85,123	85,123	
1i Polk NO _x Emissions Reduction	7,897	2,101	4,801	1,851	7,362	4,088	1,500	1,500	1,500	1,500	4,500	1,500	40,100		40,100
1j Bayside SCR Consumables	0	0	8,896	0	18,187	9,061	0	9,500	0	9,500	0	9,500	64,644		64,644
1k Big Bend Unit 4 SOFA	(158)	6,048	0	5,748	0	0	0	0	0	0	0	0	11,638		11,638
1l Big Bend Unit 1 Pre SCR	1,544	0	0	0	0	(1,544)	0	0	0	0	0	0	0		0
1m Big Bend Unit 2 Pre SCR	2,070	1,065	1,677	2,751	224	(7,787)	0	0	0	0	0	0	0		0
1n Big Bend Unit 3 Pre SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1o Clean Water Act Section 316(b) Phase II Study	3,822	(10,176)	0	110,707	41,309	48,454	75,456	72,456	89,456	88,456	80,456	78,456	678,852	678,852	
1p Arsenic Groundwater Standard Program	0	0	4,111	0	1,484	0	0	0	0	0	0	0	5,595	5,595	
2. Total of O&M Activities	(\$32,963,195)	(\$5,955,651)	\$1,122,874	\$1,530,217	(\$219,074)	\$1,091,549	(\$1,718,579)	(\$1,713,646)	(\$1,732,847)	(\$1,504,930)	(\$1,774,812)	(\$1,862,528)	(\$45,700,622)	\$804,070	(\$46,504,692)
3. Recoverable Costs Allocated to Energy	(33,001,517)	(5,945,137)	1,113,013	1,396,679	(261,867)	996,215	(1,794,035)	(1,786,102)	(1,822,303)	(1,598,386)	(1,860,268)	(1,940,984)	(46,504,692)		
4. Recoverable Costs Allocated to Demand	38,322	(10,514)	9,861	133,538	42,793	95,334	75,456	72,456	89,456	93,456	85,456	78,456	804,070		
5. Retail Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663			
6. Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722			
7. Jurisdictional Energy Recoverable Costs (A)	(31,198,535)	(5,689,126)	1,064,103	1,342,329	(254,363)	966,674	(1,739,359)	(1,731,612)	(1,764,071)	(1,535,961)	(1,796,609)	(1,871,431)	(44,207,961)		
8. Jurisdictional Demand Recoverable Costs (B)	36,949	(10,137)	9,508	128,754	41,260	91,918	72,753	69,860	86,251	90,108	82,394	75,645	775,263		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	(\$31,161,586)	(\$5,699,263)	\$1,073,611	\$1,471,083	(\$213,103)	\$1,058,592	(\$1,666,606)	(\$1,661,752)	(\$1,677,820)	(\$1,445,853)	(\$1,714,215)	(\$1,795,786)	(\$43,432,698)		

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

Form 42 - 6E

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

Line	(1)	(2)	(3) Variance		
	Actual/ Estimated	Original Projection	Amount	Percent	
1. Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$895,837	\$895,837	\$0	0.0%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	535,835	535,835	0	0.0%
1c	Big Bend Unit 4 Continuous Emissions Monitors	92,437	92,437	0	0.0%
1d	Big Bend Fuel Oil Tank #1 Upgrade	59,079	59,079	0	0.0%
1e	Big Bend Fuel Oil Tank #2 Upgrade	97,166	97,166	0	0.0%
1f	Phillips Upgrade Tank #1 for FDEP	6,652	6,652	0	0.0%
1g	Phillips Upgrade Tank #4 for FDEP	10,451	10,451	0	0.0%
1h	Big Bend Unit 1 Classifier Replacement	160,930	160,930	0	0.0%
1i	Big Bend Unit 2 Classifier Replacement	121,578	121,578	0	0.0%
1j	Big Bend Section 114 Mercury Testing Platform	14,800	14,800	0	0.0%
1k	Big Bend Units 1 & 2 FGD	10,472,968	10,472,470	498	0.0%
1l	Big Bend FGD Optimization and Utilization	2,822,021	2,822,021	0	0.0%
1m	Big Bend NO _x Emissions Reduction	932,938	944,125	(11,187)	-1.2%
1n	Big Bend PM Minimization and Monitoring	1,200,580	1,199,799	781	0.1%
1o	Polk NO _x Emissions Reduction	218,592	218,592	0	0.0%
1p	Big Bend Unit 4 SOFA	339,405	351,818	(12,413)	-3.5%
1q	Big Bend Unit 1 Pre-SCR	164,335	152,400	11,935	7.8%
1r	Big Bend Unit 2 Pre-SCR	185,917	182,688	3,229	1.8%
1s	Big Bend Unit 3 Pre-SCR	69,632	83,318	(13,686)	-16.4%
1t	Big Bend Unit 1 SCR	0	0	0	0.0%
1u	Big Bend Unit 2 SCR	0	0	0	0.0%
1v	Big Bend Unit 3 SCR	0	0	0	0.0%
1w	Big Bend Unit 4 SCR	0	0	0	0.0%
1x	Big Bend FGD Reliability	39,435	0	39,435	NA
1y	SO ₂ Emissions Allowances	(108,967)	(100,550)	(8,417)	-8.4%
<hr/>					
2.	Total Investment Projects - Recoverable Costs	\$18,331,621	\$18,321,446	\$10,175	0.1%
3.	Recoverable Costs Allocated to Energy	\$18,158,273	\$18,148,098	\$10,175	0.1%
4.	Recoverable Costs Allocated to Demand	\$173,348	\$173,348	\$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-05-1251-FOF-EI.

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

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

Capital Investment Projects- Recoverable Costs
 (in Dollars)

Line	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of Investment Projects (A)															
1a	\$75,679	\$75,492	\$75,306	\$75,120	\$74,933	\$74,746	\$74,560	\$74,373	\$74,187	\$74,000	\$73,814	\$73,627	\$895,837		\$895,837
1b	45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	535,835		535,835
1c	7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	92,437		92,437
1d	4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079	\$59,079	
1e	8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166		97,166
1f	563	562	559	558	557	555	554	552	550	549	547	546	6,652	6,652	
1g	884	882	880	877	874	872	869	868	865	863	860	857	10,451	10,451	
1h	13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930		160,930
1i	10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578		121,578
1j	1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800		14,800
1k	887,186	884,424	881,673	878,924	876,170	873,433	870,719	868,374	866,637	864,536	861,819	859,073	10,472,968		10,472,968
1l	237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	2,822,021		2,822,021
1m	69,560	79,483	79,282	79,073	78,877	78,682	78,486	78,290	78,095	77,899	77,703	77,508	932,938		932,938
1n	101,420	101,171	100,921	100,672	100,422	100,173	99,924	99,674	99,425	99,175	98,926	98,677	1,200,580		1,200,580
1o	18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592		218,592
1p	29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	16,609	339,405		339,405
1q	9,461	9,527	9,601	9,663	11,119	12,580	12,600	12,693	16,124	19,872	20,277	20,818	164,335		164,335
1r	15,648	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	185,917		185,917
1s	2,258	2,388	3,898	6,000	6,708	6,849	6,911	6,924	6,924	6,924	6,924	6,924	69,632		69,632
1t	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1u	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1v	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1w	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1x	0	0	0	0	0	0	0	974	3,963	6,874	9,935	17,689	39,435		39,435
1y	(10,202)	(10,014)	(9,787)	(9,698)	(9,605)	(9,532)	(9,299)	(8,911)	(8,526)	(8,155)	(7,798)	(7,440)	(108,967)		(108,967)
2. Total Investment Projects - Recoverable Costs	\$1,530,093	\$1,536,161	\$1,533,710	\$1,531,695	\$1,529,692	\$1,527,127	\$1,523,223	\$1,520,841	\$1,524,406	\$1,527,828	\$1,527,426	\$1,519,419	\$18,331,621	\$173,348	\$18,158,273
3. Recoverable Costs Allocated to Energy	1,515,473	1,521,572	1,519,154	1,517,170	1,515,199	1,512,665	1,508,793	1,506,443	1,510,040	1,513,493	1,513,123	1,505,148	\$18,158,273		
4. Recoverable Costs Allocated to Demand	14,620	14,589	14,556	14,525	14,493	14,462	14,430	14,398	14,366	14,335	14,303	14,271	173,348		
5. Retail Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663			
6. Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722			
7. Jurisdictional Energy Recoverable Costs (C)	1,432,678	1,456,050	1,452,396	1,458,131	1,471,778	1,467,809	1,462,810	1,460,485	1,461,786	1,454,384	1,461,343	1,451,213	17,490,864		
8. Jurisdictional Demand Recoverable Costs (D)	14,096	14,066	14,034	14,005	13,974	13,944	13,913	13,882	13,851	13,821	13,791	13,760	167,137		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,446,774	\$1,470,116	\$1,466,431	\$1,472,136	\$1,485,752	\$1,481,753	\$1,476,723	\$1,474,367	\$1,475,637	\$1,468,205	\$1,475,134	\$1,464,973	\$17,658,002		

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9
- (B) Total System Recoverable Expenses on Form 42-8E, Page 25, Line 6
- (C) Line 3 x Line 5
- (D) Line 4 x Line 6

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3.	Less: Accumulated Depreciation	(2,412,033)	(2,431,259)	(2,450,485)	(2,469,711)	(2,488,937)	(2,508,163)	(2,527,389)	(2,546,615)	(2,565,841)	(2,585,067)	(2,604,293)	(2,623,519)	(2,642,745)	
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)	\$5,827,625	\$5,808,399	\$5,789,173	\$5,769,947	\$5,750,721	\$5,731,495	\$5,712,269	\$5,693,043	\$5,673,817	\$5,654,591	\$5,635,365	\$5,616,139	\$5,596,913	
6.	Average Net Investment		\$5,818,012	\$5,798,786	\$5,779,560	\$5,760,334	\$5,741,108	\$5,721,882	\$5,702,656	\$5,683,430	\$5,664,204	\$5,644,978	\$5,625,752	\$5,606,526	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		42,781	42,639	42,498	42,357	42,215	42,074	41,933	41,791	41,650	41,508	41,367	41,226	504,039
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,672	13,627	13,582	13,537	13,492	13,446	13,401	13,356	13,311	13,266	13,221	13,175	161,086
8.	Investment Expenses														
a.	Depreciation (C)		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$75,679	\$75,492	\$75,306	\$75,120	\$74,933	\$74,746	\$74,560	\$74,373	\$74,187	\$74,000	\$73,814	\$73,627	\$895,837
a.	Recoverable Costs Allocated to Energy		75,679	75,492	75,306	75,120	74,933	74,746	74,560	74,373	74,187	74,000	73,814	73,627	895,837
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		71,544	72,241	71,997	72,197	72,786	72,530	72,288	72,104	71,816	71,110	71,288	70,989	862,890
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)		\$71,544	\$72,241	\$71,997	\$72,197	\$72,786	\$72,530	\$72,288	\$72,104	\$71,816	\$71,110	\$71,288	\$70,989	\$862,890

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	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	(2,014,886)	(2,031,361)	(2,047,836)	(2,064,311)	(2,080,786)	(2,097,261)	(2,113,736)	(2,130,211)	(2,146,686)	(2,163,161)	(2,179,636)	(2,196,111)	(2,212,586)	
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)	\$3,002,848	\$2,986,373	\$2,969,898	\$2,953,423	\$2,936,948	\$2,920,473	\$2,903,998	\$2,887,523	\$2,871,048	\$2,854,573	\$2,838,098	\$2,821,623	\$2,805,148	
6.	Average Net Investment		\$2,994,611	\$2,978,136	\$2,961,661	\$2,945,186	\$2,928,711	\$2,912,236	\$2,895,761	\$2,879,286	\$2,862,811	\$2,846,336	\$2,829,861	\$2,813,386	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		22,020	21,899	21,778	21,656	21,535	21,414	21,293	21,172	21,051	20,930	20,808	20,687	256,243
b.	Debt Component (Line 6 x 2.82% x 1/12)		7,037	6,999	6,960	6,921	6,882	6,844	6,805	6,766	6,728	6,689	6,650	6,611	81,892
8.	Investment Expenses														
a.	Depreciation (C)		16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	197,700
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)		\$45,532	\$45,373	\$45,213	\$45,052	\$44,892	\$44,733	\$44,573	\$44,413	\$44,254	\$44,094	\$43,933	\$43,773	\$535,835
a.	Recoverable Costs Allocated to Energy		45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	535,835
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		43,044	43,419	43,226	43,299	43,606	43,407	43,215	43,058	42,840	42,372	42,430	42,204	516,120
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)		\$43,044	\$43,419	\$43,226	\$43,299	\$43,606	\$43,407	\$43,215	\$43,058	\$42,840	\$42,372	\$42,430	\$42,204	\$516,120

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rates are 3.8% and 4.1%
- (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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	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)	\$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	(261,497)	(263,446)	(265,395)	(267,344)	(269,293)	(271,242)	(273,191)	(275,140)	(277,089)	(279,038)	(280,987)	(282,936)	(284,885)	
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)	\$604,714	\$602,765	\$600,816	\$598,867	\$596,918	\$594,969	\$593,020	\$591,071	\$589,122	\$587,173	\$585,224	\$583,275	\$581,326	
6.	Average Net Investment		\$603,740	\$601,791	\$599,842	\$597,893	\$595,944	\$593,995	\$592,046	\$590,097	\$588,148	\$586,199	\$584,250	\$582,301	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,439	4,425	4,411	4,396	4,382	4,368	4,353	4,339	4,325	4,310	4,296	4,282	52,326
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,419	1,414	1,410	1,405	1,400	1,396	1,391	1,387	1,382	1,378	1,373	1,368	16,723
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)		\$7,807	\$7,788	\$7,770	\$7,750	\$7,731	\$7,713	\$7,693	\$7,675	\$7,656	\$7,637	\$7,618	\$7,599	\$92,437
a.	Recoverable Costs Allocated to Energy		7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	92,437
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		7,380	7,453	7,429	7,448	7,509	7,484	7,459	7,441	7,411	7,339	7,357	7,327	89,037
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)		\$7,380	\$7,453	\$7,429	\$7,448	\$7,509	\$7,484	\$7,459	\$7,441	\$7,411	\$7,339	\$7,357	\$7,327	\$89,037

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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(94,816)	(95,894)	(96,972)	(98,050)	(99,128)	(100,206)	(101,284)	(102,362)	(103,440)	(104,518)	(105,596)	(106,674)	(107,752)	
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)	\$402,762	\$401,684	\$400,606	\$399,528	\$398,450	\$397,372	\$396,294	\$395,216	\$394,138	\$393,060	\$391,982	\$390,904	\$389,826	
6.	Average Net Investment		\$402,223	\$401,145	\$400,067	\$398,989	\$397,911	\$396,833	\$395,755	\$394,677	\$393,599	\$392,521	\$391,443	\$390,365	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,958	2,950	2,942	2,934	2,926	2,918	2,910	2,902	2,894	2,886	2,878	2,870	34,968
b.	Debt Component (Line 6 x 2.82% x 1/12)		945	943	940	938	935	933	930	927	925	922	920	917	11,175
8.	Investment Expenses														
a.	Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$4,981	\$4,971	\$4,960	\$4,950	\$4,939	\$4,929	\$4,918	\$4,907	\$4,897	\$4,886	\$4,876	\$4,865	\$59,079
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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)		4,803	4,793	4,782	4,773	4,762	4,752	4,742	4,731	4,722	4,711	4,701	4,691	56,963
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,803	\$4,793	\$4,782	\$4,773	\$4,762	\$4,752	\$4,742	\$4,731	\$4,722	\$4,711	\$4,701	\$4,691	\$56,963

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 2.6%
- (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 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(155,968)	(157,741)	(159,514)	(161,287)	(163,060)	(164,833)	(166,606)	(168,379)	(170,152)	(171,925)	(173,698)	(175,471)	(177,244)	
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)	\$662,433	\$660,660	\$658,887	\$657,114	\$655,341	\$653,568	\$651,795	\$650,022	\$648,249	\$646,476	\$644,703	\$642,930	\$641,157	
6.	Average Net Investment		\$661,547	\$659,774	\$658,001	\$656,228	\$654,455	\$652,682	\$650,909	\$649,136	\$647,363	\$645,590	\$643,817	\$642,044	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,864	4,851	4,838	4,825	4,812	4,799	4,786	4,773	4,760	4,747	4,734	4,721	57,510
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,555	1,550	1,546	1,542	1,538	1,534	1,530	1,525	1,521	1,517	1,513	1,509	18,380
8.	Investment Expenses														
a.	Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
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)		\$8,192	\$8,174	\$8,157	\$8,140	\$8,123	\$8,106	\$8,089	\$8,071	\$8,054	\$8,037	\$8,020	\$8,003	\$97,166
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		8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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)		7,898	7,881	7,865	7,848	7,832	7,816	7,799	7,782	7,765	7,749	7,733	7,716	93,684
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,898	\$7,881	\$7,865	\$7,848	\$7,832	\$7,816	\$7,799	\$7,782	\$7,765	\$7,749	\$7,733	\$7,716	\$93,684

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 2.6%
- (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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277
3.	Less: Accumulated Depreciation	(15,492)	(15,808)	(15,966)	(16,124)	(16,282)	(16,440)	(16,598)	(16,756)	(16,914)	(17,072)	(17,230)	(17,388)	(17,546)	(17,704)
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)	\$41,785	\$41,469	\$41,311	\$41,153	\$40,995	\$40,837	\$40,679	\$40,521	\$40,363	\$40,205	\$40,047	\$39,889	\$39,731	\$39,573
6.	Average Net Investment	\$41,706	\$41,548	\$41,390	\$41,232	\$41,074	\$40,916	\$40,758	\$40,600	\$40,442	\$40,284	\$40,126	\$39,968	\$39,810	\$39,652
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		307	306	304	303	302	301	299	297	296	295	294	294	3,604
b.	Debt Component (Line 6 x 2.82% x 1/12)		98	98	97	97	97	96	95	95	95	94	94	94	1,152
8.	Investment Expenses		158	158	158	158	158	158	158	158	158	158	158	158	1,896
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.	Dismanlment		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)	\$563	\$562	\$559	\$558	\$557	\$555	\$554	\$552	\$550	\$549	\$547	\$546	\$546	\$6,652
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	563	562	559	558	557	555	554	552	550	549	547	546	546	6,652
10.	Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	0.9641722	0.9641722
11.	Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
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)	543	542	539	538	537	535	534	532	530	529	527	526	526	6,412
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$543	\$542	\$539	\$538	\$537	\$535	\$534	\$532	\$530	\$529	\$527	\$526	\$526	\$6,412

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 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	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	(24,887)	(25,136)	(25,385)	(25,634)	(25,883)	(26,132)	(26,381)	(26,630)	(26,879)	(27,128)	(27,377)	(27,626)	(27,875)	
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)	\$65,585	\$65,336	\$65,087	\$64,838	\$64,589	\$64,340	\$64,091	\$63,842	\$63,593	\$63,344	\$63,095	\$62,846	\$62,597	
6.	Average Net Investment		\$65,461	\$65,212	\$64,963	\$64,714	\$64,465	\$64,216	\$63,967	\$63,718	\$63,469	\$63,220	\$62,971	\$62,722	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		481	480	478	476	474	472	470	469	467	465	463	461	5,656
b.	Debt Component (Line 6 x 2.82% x 1/12)		154	153	153	152	151	151	150	150	149	149	148	147	1,807
8.	Investment Expenses														
a.	Depreciation (C)		249	249	249	249	249	249	249	249	249	249	249	249	2,988
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)		\$884	\$882	\$880	\$877	\$874	\$872	\$869	\$868	\$865	\$863	\$860	\$857	\$10,451
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		884	882	880	877	874	872	869	868	865	863	860	857	10,451
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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)		852	850	848	846	843	841	838	837	834	832	829	826	10,076
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$852	\$850	\$848	\$846	\$843	\$841	\$838	\$837	\$834	\$832	\$829	\$826	\$10,076

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 3.3%
- (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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257
3.	Less: Accumulated Depreciation	(338,696)	(342,864)	(347,032)	(351,200)	(355,368)	(359,536)	(363,704)	(367,872)	(372,040)	(376,208)	(380,376)	(384,544)	(388,712)	
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)	\$977,561	\$973,393	\$969,225	\$965,057	\$960,889	\$956,721	\$952,553	\$948,385	\$944,217	\$940,049	\$935,881	\$931,713	\$927,545	
6.	Average Net Investment		\$975,477	\$971,309	\$967,141	\$962,973	\$958,805	\$954,637	\$950,469	\$946,301	\$942,133	\$937,965	\$933,797	\$929,629	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,173	7,142	7,112	7,081	7,050	7,020	6,989	6,958	6,928	6,897	6,866	6,836	84,052
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,292	2,283	2,273	2,263	2,253	2,243	2,234	2,224	2,214	2,204	2,194	2,185	26,862
8.	Investment Expenses														
a.	Depreciation (C)		4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	50,016
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		\$13,633	\$13,593	\$13,553	\$13,512	\$13,471	\$13,431	\$13,391	\$13,350	\$13,310	\$13,269	\$13,228	\$13,189	\$160,930
a.	Recoverable Costs Allocated to Energy		13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		12,888	13,008	12,957	12,986	13,085	13,033	12,983	12,943	12,885	12,751	12,775	12,716	155,010
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,888	\$13,008	\$12,957	\$12,986	\$13,085	\$13,033	\$12,983	\$12,943	\$12,885	\$12,751	\$12,775	\$12,716	\$155,010

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	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	(267,258)	(270,623)	(273,988)	(277,353)	(280,718)	(284,083)	(287,448)	(290,813)	(294,178)	(297,543)	(300,908)	(304,273)	(307,638)	
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)	\$717,536	\$714,171	\$710,806	\$707,441	\$704,076	\$700,711	\$697,346	\$693,981	\$690,616	\$687,251	\$683,886	\$680,521	\$677,156	
6.	Average Net Investment		\$715,854	\$712,489	\$709,124	\$705,759	\$702,394	\$699,029	\$695,664	\$692,299	\$688,934	\$685,569	\$682,204	\$678,839	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,264	5,239	5,214	5,190	5,165	5,140	5,115	5,091	5,066	5,041	5,016	4,992	61,533
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,682	1,674	1,666	1,659	1,651	1,643	1,635	1,627	1,619	1,611	1,603	1,595	19,665
8.	Investment Expenses														
a.	Depreciation (C)		3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	40,380
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)		\$10,311	\$10,278	\$10,245	\$10,214	\$10,181	\$10,148	\$10,115	\$10,083	\$10,050	\$10,017	\$9,984	\$9,952	\$121,578
a.	Recoverable Costs Allocated to Energy		10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		9,748	9,835	9,795	9,817	9,889	9,847	9,807	9,775	9,729	9,626	9,642	9,595	117,105
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)		\$9,748	\$9,835	\$9,795	\$9,817	\$9,889	\$9,847	\$9,807	\$9,775	\$9,729	\$9,626	\$9,642	\$9,595	\$117,105

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 4.1%
- (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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3.	Less: Accumulated Depreciation	(16,051)	(16,282)	(16,513)	(16,744)	(16,975)	(17,206)	(17,437)	(17,668)	(17,899)	(18,130)	(18,361)	(18,592)	(18,823)	
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)	\$104,686	\$104,455	\$104,224	\$103,993	\$103,762	\$103,531	\$103,300	\$103,069	\$102,838	\$102,607	\$102,376	\$102,145	\$101,914	
6.	Average Net Investment		\$104,571	\$104,340	\$104,109	\$103,878	\$103,647	\$103,416	\$103,185	\$102,954	\$102,723	\$102,492	\$102,261	\$102,030	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		769	767	766	764	762	760	759	757	755	754	752	750	9,115
b.	Debt Component (Line 6 x 2.82% x 1/12)		246	245	245	244	244	243	242	242	241	241	240	240	2,913
8.	Investment Expenses														
a.	Depreciation (C)		231	231	231	231	231	231	231	231	231	231	231	231	2,772
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)		\$1,246	\$1,243	\$1,242	\$1,239	\$1,237	\$1,234	\$1,232	\$1,230	\$1,227	\$1,226	\$1,223	\$1,221	\$14,800
a.	Recoverable Costs Allocated to Energy		1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		1,178	1,189	1,187	1,191	1,202	1,197	1,194	1,192	1,188	1,178	1,181	1,177	14,254
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)		\$1,178	\$1,189	\$1,187	\$1,191	\$1,202	\$1,197	\$1,194	\$1,192	\$1,188	\$1,178	\$1,181	\$1,177	\$14,254

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 2.3%
- (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 2006 to December 2006

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

(in Dollars)

Line	Description	Beginning of Period Amount	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
1	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,078
	a. Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Cleanups to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	c. Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	d. Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Plant-in-Service/Depreciation Base (A)	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932
3	Less: Accumulated Depreciation	(21,082,075)	(21,366,748)	(21,651,421)	(21,936,094)	(22,220,767)	(22,505,440)	(22,790,113)	(23,074,786)	(23,359,459)	(23,644,132)	(23,928,805)	(24,213,478)	(24,498,151)	
4	WTP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$62,236,857	\$61,952,184	\$61,667,511	\$61,384,959	\$61,101,022	\$60,817,201	\$60,537,095	\$60,257,602	\$60,053,849	\$59,899,562	\$59,620,809	\$59,339,532	\$59,054,859	
6	Average Net Investment	\$62,094,520	\$61,809,847	\$61,526,235	\$61,242,990	\$60,959,111	\$60,677,148	\$60,397,348	\$60,155,725	\$59,976,705	\$59,760,185	\$59,480,170	\$59,197,195		
7	Return on Average Net Investment	456,591	454,498	452,413	450,330	448,243	446,169	444,112	442,335	441,019	439,427	437,368	435,287	\$5,347,792	1,709,100
	a. Equity Component Crossed Up For Taxes (H)	456,591	454,498	452,413	450,330	448,243	446,169	444,112	442,335	441,019	439,427	437,368	435,287	\$5,347,792	1,709,100
	b. Debt Component (Line 6 x 2.82% x I/12)	145,922	145,253	144,587	143,921	143,254	142,591	141,934	141,366	140,945	140,436	139,778	139,113	\$5,347,792	1,709,100
8	Investment Expenses	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	3,416,076
	a. Depreciation (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	\$887,186	\$884,424	\$881,673	\$878,924	\$876,170	\$873,433	\$870,719	\$868,374	\$866,637	\$864,536	\$861,819	\$859,073	\$10,472,968	
	a. Recoverable Costs Allocated to Energy	887,186	884,424	881,673	878,924	876,170	873,433	870,719	868,374	866,637	864,536	861,819	859,073	\$10,472,968	
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9453667	0.9569378	0.9610864	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
11	Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
12	Retail Energy-Related Recoverable Costs (D)	838,716	846,339	844,722	842,929	841,183	839,433	837,683	835,933	834,183	832,433	830,683	828,933	10,087,697	
13	Retail Demand-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$838,716	\$846,339	\$844,722	\$842,929	\$841,183	\$839,433	\$837,683	\$835,933	\$834,183	\$832,433	\$830,683	\$828,933	\$10,087,697	

Notes:
(A) Applicable depreciable base for Big Bend; account 312.46
(B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
(C) Applicable depreciation rate is 4.1%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	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	(2,424,289)	(2,474,988)	(2,525,687)	(2,576,386)	(2,627,085)	(2,677,784)	(2,728,483)	(2,779,182)	(2,829,881)	(2,880,580)	(2,931,279)	(2,981,978)	(3,032,677)	
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)	\$19,315,448	\$19,264,749	\$19,214,050	\$19,163,351	\$19,112,652	\$19,061,953	\$19,011,254	\$18,960,555	\$18,909,856	\$18,859,157	\$18,808,458	\$18,757,759	\$18,707,060	
6.	Average Net Investment		\$19,290,099	\$19,239,400	\$19,188,701	\$19,138,002	\$19,087,303	\$19,036,604	\$18,985,905	\$18,935,206	\$18,884,507	\$18,833,808	\$18,783,109	\$18,732,410	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		141,843	141,471	141,098	140,725	140,352	139,979	139,607	139,234	138,861	138,488	138,115	137,743	1,677,516
b.	Debt Component (Line 6 x 2.82% x 1/12)		45,332	45,213	45,093	44,974	44,855	44,736	44,617	44,498	44,379	44,259	44,140	44,021	536,117
8.	Investment Expenses														
a.	Depreciation (C)		50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	608,388
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)		\$237,874	\$237,383	\$236,890	\$236,398	\$235,906	\$235,414	\$234,923	\$234,431	\$233,939	\$233,446	\$232,954	\$232,463	\$2,822,021
a.	Recoverable Costs Allocated to Energy		237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	2,822,021
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		224,878	227,161	226,480	227,199	229,146	228,433	227,763	227,279	226,463	224,329	224,982	224,133	2,718,246
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)		\$224,878	\$227,161	\$226,480	\$227,199	\$229,146	\$228,433	\$227,763	\$227,279	\$226,463	\$224,329	\$224,982	\$224,133	\$2,718,246

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 and 312.45
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rates are 2.0% and 2.8%
- (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 2006 to December 2006

Return on Capital Investments, Depreciation and Taxes
For Project: BB Nox Emissions Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimate Jul-06	Estimate Aug-06	Estimate Sep-06	Estimate Oct-06	Estimate Nov-06	Estimate Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$4,471)	\$1,198	(\$2,072)	(\$3,300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,645)
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	6,132,384	6,133,582	6,131,510	6,131,510	6,131,510	6,131,510	6,131,510	6,131,510	6,131,510	6,131,510	6,131,510	6,131,510	
3.	Less: Accumulated Depreciation	0	(10,083)	(30,252)	(50,420)	(70,585)	(90,750)	(110,915)	(131,080)	(151,245)	(171,410)	(191,575)	(211,740)	(231,905)	
4.	CWIP - Non-Interest Bearing	6,136,855	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,136,855	\$6,122,301	\$6,103,330	\$6,081,090	\$6,060,925	\$6,040,760	\$6,020,595	\$6,000,430	\$5,980,265	\$5,960,100	\$5,939,935	\$5,919,770	\$5,899,605	
6.	Average Net Investment		\$6,129,578	\$6,112,816	\$6,092,210	\$6,071,008	\$6,050,843	\$6,030,678	\$6,010,513	\$5,990,348	\$5,970,183	\$5,950,018	\$5,929,853	\$5,909,688	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		45,072	44,949	44,797	44,641	44,493	44,345	44,196	44,048	43,900	43,751	43,603	43,455	531,250
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,405	14,365	14,317	14,267	14,219	14,172	14,125	14,077	14,030	13,983	13,935	13,888	169,783
8.	Investment Expenses														
a.	Depreciation (C)		10,083	20,169	20,168	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	231,905
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)		\$69,560	\$79,483	\$79,282	\$79,073	\$78,877	\$78,682	\$78,486	\$78,290	\$78,095	\$77,899	\$77,703	\$77,508	\$932,938
a.	Recoverable Costs Allocated to Energy		69,560	79,483	79,282	79,073	78,877	78,682	78,486	78,290	78,095	77,899	77,703	77,508	932,938
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		65,760	76,060	75,798	75,996	76,617	76,349	76,094	75,902	75,599	74,857	75,044	74,731	898,807
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)		\$65,760	\$76,060	\$75,798	\$75,996	\$76,617	\$76,349	\$76,094	\$75,902	\$75,599	\$74,857	\$75,044	\$74,731	\$898,807

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42 and 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 rates are 3.8%, 4.1% and 3.1%
- (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 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimate Jul-06	Estimate Aug-06	Estimate Sep-06	Estimate Oct-06	Estimate Nov-06	Estimate Dec-06	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)	\$7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	
3.	Less: Accumulated Depreciation	(175,167)	(200,873)	(226,579)	(252,285)	(277,991)	(303,697)	(329,403)	(355,109)	(380,815)	(406,521)	(432,227)	(457,933)	(483,639)	
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)	\$7,815,885	\$7,790,179	\$7,764,473	\$7,738,767	\$7,713,061	\$7,687,355	\$7,661,649	\$7,635,943	\$7,610,237	\$7,584,531	\$7,558,825	\$7,533,119	\$7,507,413	
6.	Average Net Investment		\$7,803,032	\$7,777,326	\$7,751,620	\$7,725,914	\$7,700,208	\$7,674,502	\$7,648,796	\$7,623,090	\$7,597,384	\$7,571,678	\$7,545,972	\$7,520,266	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		57,377	57,188	56,999	56,810	56,621	56,432	56,243	56,054	55,865	55,676	55,487	55,298	676,050
b.	Debt Component (Line 6 x 2.82% x 1/12)		18,337	18,277	18,216	18,156	18,095	18,035	17,975	17,914	17,854	17,793	17,733	17,673	216,058
8.	Investment Expenses														
a.	Depreciation (C)		25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	308,472
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)		\$101,420	\$101,171	\$100,921	\$100,672	\$100,422	\$100,173	\$99,924	\$99,674	\$99,425	\$99,175	\$98,926	\$98,677	\$1,200,580
a.	Recoverable Costs Allocated to Energy		101,420	101,171	100,921	100,672	100,422	100,173	99,924	99,674	99,425	99,175	98,926	98,677	1,200,580
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		95,879	96,814	96,486	96,754	97,544	97,203	96,879	96,633	96,248	95,302	95,541	95,141	1,156,424
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)		\$95,879	\$96,814	\$96,486	\$96,754	\$97,544	\$97,203	\$96,879	\$96,633	\$96,248	\$95,302	\$95,541	\$95,141	\$1,156,424

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41, 312.42, 312.43, 315.41, and 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 rates are 3.8%, 4.1%, 3.1%, 3.3% and 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 2006 to December 2006

Return on Capital Investments, Depreciation and Taxes
For Project: Polk Nox Emissions Reduction
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimate Jul-06	Estimate Aug-06	Estimate Sep-06	Estimate Oct-06	Estimate Nov-06	Estimate Dec-06	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)	1,561,473	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	1,561,473	1,561,473	
3	Less: Accumulated Depreciation	(100,914)	(105,208)	(109,502)	(113,796)	(118,090)	(122,384)	(126,678)	(130,972)	(135,266)	(139,560)	(143,854)	(148,148)	(152,442)	
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)	\$1,460,559	\$1,456,265	\$1,451,971	\$1,447,677	\$1,443,383	\$1,439,089	\$1,434,795	\$1,430,501	\$1,426,207	\$1,421,913	\$1,417,619	\$1,413,325	\$1,409,031	
6	Average Net Investment		\$1,458,412	\$1,454,118	\$1,449,824	\$1,445,530	\$1,441,236	\$1,436,942	\$1,432,648	\$1,428,354	\$1,424,060	\$1,419,766	\$1,415,472	\$1,411,178	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,724	10,692	10,661	10,629	10,598	10,566	10,534	10,503	10,471	10,440	10,408	10,377	126,603
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,427	3,417	3,407	3,397	3,387	3,377	3,367	3,357	3,347	3,336	3,326	3,316	40,461
8	Investment Expenses														
a.	Depreciation (C)		4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	51,528
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)		\$18,445	\$18,403	\$18,362	\$18,320	\$18,279	\$18,237	\$18,195	\$18,154	\$18,112	\$18,070	\$18,028	\$17,987	\$218,592
a.	Recoverable Costs Allocated to Energy		18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		17,437	17,611	17,555	17,607	17,755	17,696	17,640	17,600	17,533	17,364	17,411	17,342	210,551
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)		\$17,437	\$17,611	\$17,555	\$17,607	\$17,755	\$17,696	\$17,640	\$17,600	\$17,533	\$17,364	\$17,411	\$17,342	\$210,551

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.3%
- (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 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
I. 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)	\$2,558,730	2,558,879	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	0
3.	Less: Accumulated Depreciation	(75,302)	(80,846)	(86,390)	(91,934)	(97,478)	(103,022)	(108,566)	(114,110)	(119,654)	(125,198)	(130,742)	(136,286)	(141,830)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,483,428	\$2,478,033	\$2,472,340	\$2,466,796	\$2,461,252	\$2,455,708	\$2,450,164	\$2,444,620	\$2,439,076	\$2,433,532	\$2,427,988	\$2,422,444	(\$141,830)	
6.	Average Net Investment		\$2,480,731	\$2,475,187	\$2,469,568	\$2,464,024	\$2,458,480	\$2,452,936	\$2,447,392	\$2,441,848	\$2,436,304	\$2,430,760	\$2,425,216	\$1,140,307	
7. Return on Average Net Investment															
a.	Equity Component Grossed Up For Taxes (B)		18,241	18,200	18,159	18,118	18,078	18,037	17,996	17,955	17,915	17,874	17,833	8,385	206,791
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,830	5,817	5,803	5,790	5,777	5,764	5,751	5,738	5,725	5,712	5,699	2,680	66,086
8. Investment Expenses															
a.	Depreciation (C)		5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	66,528
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)		\$29,615	\$29,561	\$29,506	\$29,452	\$29,399	\$29,345	\$29,291	\$29,237	\$29,184	\$29,130	\$29,076	\$16,609	\$339,405
a.	Recoverable Costs Allocated to Energy		29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	16,609	339,405
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		27,997	28,288	28,209	28,306	28,557	28,475	28,398	28,345	28,251	27,992	28,081	16,014	326,913
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)		\$27,997	\$28,288	\$28,209	\$28,306	\$28,557	\$28,475	\$28,398	\$28,345	\$28,251	\$27,992	\$28,081	\$16,014	\$326,913

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Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (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 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$10,375	\$3,192	\$12,024	\$968	\$299,010	\$2,048	\$2,086	\$17,086	\$690,275	\$82,086	\$1,396	\$110,262	\$1,230,808
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	969,859	980,234	983,426	995,450	996,418	1,295,428	1,297,476	1,299,562	1,316,648	2,006,923	2,089,009	2,090,405	2,200,667	
5.	Net Investment (Lines 2 + 3 + 4)	\$969,859	\$980,234	\$983,426	\$995,450	\$996,418	\$1,295,428	\$1,297,476	\$1,299,562	\$1,316,648	\$2,006,923	\$2,089,009	\$2,090,405	\$2,200,667	
6.	Average Net Investment		\$975,047	\$981,830	\$989,438	\$995,934	\$1,145,923	\$1,296,452	\$1,298,519	\$1,308,105	\$1,661,786	\$2,047,966	\$2,089,707	\$2,145,536	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,170	7,220	7,276	7,323	8,426	9,533	9,548	9,619	12,219	15,059	15,366	15,776	124,535
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,291	2,307	2,325	2,340	2,693	3,047	3,052	3,074	3,905	4,813	4,911	5,042	39,800
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)		\$9,461	\$9,527	\$9,601	\$9,663	\$11,119	\$12,580	\$12,600	\$12,693	\$16,124	\$19,872	\$20,277	\$20,818	\$164,335
a.	Recoverable Costs Allocated to Energy		9,461	9,527	9,601	9,663	11,119	12,580	12,600	12,693	16,124	19,872	20,277	20,818	164,335
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		8,944	9,117	9,179	9,287	10,800	12,207	12,216	12,306	15,609	19,096	19,583	20,072	158,416
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)		\$8,944	\$9,117	\$9,179	\$9,287	\$10,800	\$12,207	\$12,216	\$12,306	\$15,609	\$19,096	\$19,583	\$20,072	\$158,416

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (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 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$34,805)	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$34,796)
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	1,630,000	1,595,195	1,595,195	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,630,000	\$1,595,195	\$1,595,195	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	
6.	Average Net Investment		\$1,612,598	\$1,595,195	\$1,595,200	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	\$1,595,204	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,858	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	140,888
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,790	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	45,029
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)		\$15,648	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$15,479	\$185,917
a.	Recoverable Costs Allocated to Energy		15,648	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	185,917
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		14,793	14,812	14,799	14,877	15,035	15,020	15,007	15,007	14,984	14,874	14,949	14,924	179,081
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)		\$14,793	\$14,812	\$14,799	\$14,877	\$15,035	\$15,020	\$15,007	\$15,007	\$14,984	\$14,874	\$14,949	\$14,924	\$179,081

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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 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$22,244	\$4,601	\$306,525	\$126,848	\$18,999	\$10,064	\$2,740	\$0	\$0	\$0	\$0	\$0	\$492,021
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	221,594	243,838	248,439	554,964	681,812	700,811	710,875	713,615	713,615	713,615	713,615	713,615	713,615	
5.	Net Investment (Lines 2 + 3 + 4)	\$221,594	\$243,838	\$248,439	\$554,964	\$681,812	\$700,811	\$710,875	\$713,615	\$713,615	\$713,615	\$713,615	\$713,615	\$713,615	
6.	Average Net Investment		\$232,716	\$246,139	\$401,702	\$618,388	\$691,312	\$705,843	\$712,245	\$713,615	\$713,615	\$713,615	\$713,615	\$713,615	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,711	1,810	2,954	4,547	5,083	5,190	5,237	5,247	5,247	5,247	5,247	5,247	52,767
b.	Debt Component (Line 6 x 2.82% x 1/12)		547	578	944	1,453	1,625	1,659	1,674	1,677	1,677	1,677	1,677	1,677	16,865
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)		\$2,258	\$2,388	\$3,898	\$6,000	\$6,708	\$6,849	\$6,911	\$6,924	\$6,924	\$6,924	\$6,924	\$6,924	\$69,632
a.	Recoverable Costs Allocated to Energy		2,258	2,388	3,898	6,000	6,708	6,849	6,911	6,924	6,924	6,924	6,924	6,924	69,632
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		2,135	2,285	3,727	5,767	6,516	6,646	6,700	6,713	6,703	6,654	6,687	6,676	67,209
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)		\$2,135	\$2,285	\$3,727	\$5,767	\$6,516	\$6,646	\$6,700	\$6,713	\$6,703	\$6,654	\$6,687	\$6,676	\$67,209

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 3.1%
- (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 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$81,899	\$100,471	\$116,316	\$105,636	\$323,619	\$417,999	\$550,114	\$548,252	\$849,718	\$585,345	\$1,049,109	\$1,452,086	\$6,180,564
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)	\$1,153,135	1,235,034	1,335,505	1,451,821	1,557,457	1,881,076	2,299,075	2,849,189	3,397,441	4,247,159	4,832,504	5,881,613	7,333,699	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,153,135	\$1,235,034	\$1,335,505	\$1,451,821	\$1,557,457	\$1,881,076	\$2,299,075	\$2,849,189	\$3,397,441	\$4,247,159	\$4,832,504	\$5,881,613	\$7,333,699	
6.	Average Net Investment		\$1,194,085	\$1,285,270	\$1,393,663	\$1,504,639	\$1,719,267	\$2,090,076	\$2,574,132	\$3,123,315	\$3,822,300	\$4,539,832	\$5,357,059	\$6,607,656	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8% and 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) 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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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$99,373	\$160,300	\$138,874	\$181,106	\$417,800	\$486,989	\$741,113	\$770,826	\$1,202,810	\$879,844	\$1,217,640	\$1,644,722	\$7,941,397
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)	\$1,472,016	1,571,389	1,731,689	1,870,563	2,051,669	2,469,469	2,956,458	3,697,571	4,468,397	5,671,207	6,551,051	7,768,691	9,413,413	
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)	\$1,472,016	\$1,571,389	\$1,731,689	\$1,870,563	\$2,051,669	\$2,469,469	\$2,956,458	\$3,697,571	\$4,468,397	\$5,671,207	\$6,551,051	\$7,768,691	\$9,413,413	
6.	Average Net Investment		\$1,521,703	\$1,651,539	\$1,801,126	\$1,961,116	\$2,260,569	\$2,712,964	\$3,327,015	\$4,082,984	\$5,069,802	\$6,111,129	\$7,159,871	\$8,591,052	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) 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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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2006 to December 2006

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 SCR
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$936,759	\$1,987,940	\$939,701	\$2,047,962	\$1,855,251	\$2,697,646	\$1,109,964	\$3,135,344	\$4,213,327	\$2,626,800	\$1,531,447	\$3,249,374	\$26,331,515
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)	\$6,715,872	7,652,631	9,640,571	10,580,272	12,628,234	14,483,485	17,181,131	18,291,095	21,426,439	25,639,766	28,266,566	29,798,013	33,047,387	
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)	\$6,715,872	\$7,652,631	\$9,640,571	\$10,580,272	\$12,628,234	\$14,483,485	\$17,181,131	\$18,291,095	\$21,426,439	\$25,639,766	\$28,266,566	\$29,798,013	\$33,047,387	
6.	Average Net Investment		\$7,184,252	\$8,646,601	\$10,110,422	\$11,604,253	\$13,555,860	\$15,832,308	\$17,736,113	\$19,858,767	\$23,533,103	\$26,953,166	\$29,032,290	\$31,422,700	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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) (F)		\$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 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPC 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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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$4,317,092	\$2,632,009	\$2,718,067	\$1,970,419	\$1,448,458	\$1,883,611	\$4,479,163	\$2,946,218	\$2,718,599	\$2,951,678	\$4,675,828	\$3,862,330	\$36,603,472
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)	\$19,106,411	23,423,503	26,055,512	28,773,579	30,743,998	32,192,456	34,076,067	38,555,230	41,501,448	44,220,047	47,171,725	51,847,553	55,709,883	
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)	\$19,106,411	\$23,423,503	\$26,055,512	\$28,773,579	\$30,743,998	\$32,192,456	\$34,076,067	\$38,555,230	\$41,501,448	\$44,220,047	\$47,171,725	\$51,847,553	\$55,709,883	
6.	Average Net Investment		\$21,264,957	\$24,739,508	\$27,414,546	\$29,758,789	\$31,468,227	\$33,134,262	\$36,315,649	\$40,028,339	\$42,860,748	\$45,695,886	\$49,509,639	\$53,778,718	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (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 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) 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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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,770	\$415,232	\$184,920	\$446,080	\$1,152,049	\$2,399,051
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	200,770	616,002	800,922	1,247,002	2,399,051	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,770	\$616,002	\$800,922	\$1,247,002	\$2,399,051	
6.	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,385	\$408,386	\$708,462	\$1,023,962	\$1,823,027	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	738	3,003	5,209	7,529	13,405	29,884
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	236	960	1,665	2,406	4,284	9,551
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	\$974	\$3,963	\$6,874	\$9,935	\$17,689	\$39,435
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	974	3,963	6,874	9,935	17,689	39,435
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	944	3,836	6,606	9,595	17,055	38,036
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	\$944	\$3,836	\$6,606	\$9,595	\$17,055	\$38,036

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.8%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2006 to December 2006

For Project: SO₂ Emissions Allowances
(in Dollars)

Line Description	Beginning of Period Amount	Actual Jan-06	Actual Feb-06	Actual Mar-06	Actual Apr-06	Actual May-06	Actual Jun-06	Estimated Jul-06	Estimated Aug-06	Estimated Sep-06	Estimated Oct-06	Estimated Nov-06	Estimated Dec-06	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		33,720,625	6,807,500	(3,750)	0	0	0	2,662,000	2,666,400	2,670,800	2,675,200	2,679,600	2,647,400	\$0
c. Auction Proceeds/Other		218,195	0	0	0	1,404,977	0	0	0	0	0	0	0	0
2. Working Capital Balance														
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 254.01 Regulatory Liabilities - Gains	(1,050,778)	(1,051,906)	(1,012,128)	(1,005,197)	(993,651)	(986,280)	(978,430)	(938,413)	(898,365)	(858,858)	(821,956)	(785,337)	(748,120)	
3. Total Working Capital Balance	(\$1,050,778)	(\$1,051,906)	(\$1,012,128)	(\$1,005,197)	(\$993,651)	(\$986,280)	(\$978,430)	(\$938,413)	(\$898,365)	(\$858,858)	(\$821,956)	(\$785,337)	(\$748,120)	
4. Average Net Working Capital Balance		(\$1,051,342)	(\$1,032,017)	(\$1,008,663)	(\$999,424)	(\$989,966)	(\$982,355)	(\$958,422)	(\$918,389)	(\$878,612)	(\$840,407)	(\$803,647)	(\$766,729)	
5. Return on Average Net Working Capital Balance														
a. Equity Component Grossed Up For Taxes (A)		(7,731)	(7,589)	(7,417)	(7,349)	(7,279)	(7,223)	(7,047)	(6,753)	(6,461)	(6,180)	(5,909)	(5,638)	(82,576)
b. Debt Component (Line 6 x 2.82% x 1/12)		(2,471)	(2,425)	(2,370)	(2,349)	(2,326)	(2,309)	(2,252)	(2,158)	(2,065)	(1,975)	(1,889)	(1,802)	(26,391)
6. Total Return Component		(10,202)	(10,014)	(9,787)	(9,698)	(9,605)	(9,532)	(9,299)	(8,911)	(8,526)	(8,155)	(7,798)	(7,440)	(108,967)
7. Expenses:														
a. Gains		(33,928,237)	(6,838,960)	3,750	0	(1,404,977)	0	(2,689,685)	(2,694,085)	(2,698,485)	(2,702,885)	(2,707,285)	(2,674,707)	(58,335,556)
b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c. SO ₂ Allowance Expense		42,195	38,357	46,768	45,425	29,899	50,157	43,768	43,736	42,477	46,882	43,365	44,090	517,119
8. Net Expenses (B)		(33,886,042)	(6,800,603)	50,518	45,425	(1,375,078)	50,157	(2,645,917)	(2,650,349)	(2,656,008)	(2,656,003)	(2,663,920)	(2,630,617)	(57,818,437)
9. Total System Recoverable Expenses (Lines 6 + 7)		(\$33,896,244)	(\$6,810,617)	\$40,731	\$35,727	(\$1,384,683)	\$40,625	(\$2,655,216)	(\$2,659,260)	(\$2,664,534)	(\$2,664,158)	(\$2,671,718)	(\$2,638,057)	(57,927,404)
a. Recoverable Costs Allocated to Energy		(33,896,244)	(6,810,617)	40,731	35,727	(1,384,683)	40,625	(2,655,216)	(2,659,260)	(2,664,534)	(2,664,158)	(2,671,718)	(2,638,057)	(57,927,404)
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9695236	0.9694925	0.9680446	0.9609450	0.9657797	0.9641663	
11. Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12. Retail Energy-Related Recoverable Costs (C)		(32,044,380)	(6,517,337)	38,941	34,337	(1,345,003)	39,420	(2,574,295)	(2,578,133)	(2,579,388)	(2,560,109)	(2,580,291)	(2,543,526)	(55,209,762)
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)		(\$32,044,380)	(\$6,517,337)	\$38,941	\$34,337	(\$1,345,003)	\$39,420	(\$2,574,295)	(\$2,578,133)	(\$2,579,388)	(\$2,560,109)	(\$2,580,291)	(\$2,543,526)	(\$55,209,762)

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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 4A and 5A
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11