



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 060007-EI
IN RE:
ENVIRONMENTAL COST RECOVERY FACTORS
PROJECTIONS
JANUARY 2007 THROUGH DECEMBER 2007
TESTIMONY AND EXHIBITS
OF
HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

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5
6 **Q.** Please state your name, address, occupation and employer.

7
8 **A.** My name is Howard T. Bryant. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am
10 employed by Tampa Electric Company ("Tampa Electric" or
11 "company") as Manager, Rates in the Regulatory Affairs
12 Department.

13
14 **Q.** Please provide a brief outline of your educational
15 background and business experience.

16
17 **A.** I graduated from the University of Florida in June 1973
18 with a Bachelor of Science degree in Business
19 Administration. I have been employed at Tampa Electric
20 since 1981. My work has included various positions in
21 Customer Service, Energy Conservation Services, Demand
22 Side Management ("DSM") Planning, Energy Management and
23 Forecasting, and Regulatory Affairs. In my current
24 position I am responsible for the company's Energy
25 Conservation Cost Recovery ("ECCR") clause, the

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, both the calculation of the revenue
16 requirements and the projected ECRC factors for the
17 period of January 2007 through December 2007. In support
18 of the projected ECRC factors, my testimony identifies
19 the capital and operating and maintenance ("O&M") costs
20 associated with environmental compliance activities for
21 the year 2007.

22

23 **Q.** Have you prepared an exhibit that shows the determination
24 of recoverable environmental costs for the period of
25 January 2007 through December 2007?

1 **A.** Yes. Exhibit No. ____ (HTB-3), containing one document,
2 was prepared under my direction and supervision. It
3 includes Forms 42-1P through 42-7P which show the
4 calculation and summary of O&M and capital expenditures
5 that support the development of the environmental cost
6 recovery factors for 2007.

7
8 **Q.** What has Tampa Electric calculated as the net true-up to
9 be applied in the period January 2007 through December
10 2007?

11
12 **A.** The net true-up applicable for this period is an over-
13 recovery of \$34,738,235. This consists of the final
14 true-up under-recovery of \$23,609,173 for the period of
15 January 2005 through December 2005 and an estimated true-
16 up over-recovery of \$58,347,408 for the current period of
17 January 2006 through December 2006. The detailed
18 calculation supporting the estimated net true-up was
19 provided on Forms 42-1E through 42-8E of Exhibit No. ____
20 (HTB-2) filed with the Commission on August 4, 2006 with
21 revisions to Forms 42-1E, 42-2E, 42-3E, 42-6E, 42-7E and
22 42-8E filed with the Commission on August 16, 2006.

23
24 **Q.** What is the major contributing factor that has created
25 the significant net over-recovery to be applied to the

1 company's ECRC rates for the period January 2007 through
2 December 2007?

3
4 **A.** The major contributing factor that has created the
5 significant net over-recovery is the sale of
6 approximately \$56 million worth of surplus SO₂ emission
7 allowances during 2006.

8
9 Subsequent to the repowering project at Bayside Power
10 Station, Tampa Electric conducted a thorough evaluation
11 of its SO₂ emission allowance needs for a 20-year horizon.
12 The evaluation indicated two key facts: 1) the company
13 would have a significant surplus of allowances, and 2)
14 the allowance needs for the company's generation fleet
15 would be adequately covered by the remaining allowance
16 inventory after the sale of the surplus. Enhancing the
17 decision to sell the surplus was the high allowance
18 prices available in the marketplace.

19
20 **Q.** Does Tampa Electric anticipate the sale of surplus SO₂
21 allowances during 2007?

22
23 **A.** Yes. The company anticipates the sale of approximately
24 \$74 million worth of surplus SO₂ allowances during 2007.
25 Additional details associated with the 2007 sale are

1 provided by Tampa Electric Witness, Gregory M. Nelson.

2
3 The revenues from the allowance sales have an immediate,
4 direct benefit to Tampa Electric customers since they
5 offset environmental expenses. Form 42-7P of my attached
6 exhibit provides the proposed 2007 ECRC factors by rate
7 class. As demonstrated, the average ECRC factor is a
8 credit of 0.345 cents per kilowatt hour ("kWh") or a
9 credit of \$3.45 per 1,000 kWh.

10
11 **Q.** Has Tampa Electric proposed any new environmental
12 compliance projects for ECRC cost recovery for the period
13 from January 2007 through December 2007?

14
15 **A.** Yes. On August 30, 2006, Tampa Electric submitted a
16 petition seeking approval for cost recovery for the Clean
17 Air Mercury Rule ("CAMR") program to the Commission. As
18 stated in Witness Greg M. Nelson's Direct Testimony, the
19 EPA established standards of performance for mercury
20 emissions for new and existing coal-fired electric utility
21 steam generating units as defined in the federal Clean Air
22 Act Section 111, known as CAMR, effective January 2009.
23 CAMR will permanently cap and reduce mercury emissions
24 nation-wide in two phases: Phase I cap is 38 tons per year
25 with a compliance date of 2010 and Phase II cap is 15 tons

1 per year with a compliance date of 2018. The Florida
2 Department of Environmental Protection ("FDEP")
3 administers the CAMR as delineated in Chapter 62-204, 62-
4 210 and 62-296, Florida Administrative Code ("F.A.C.").

5
6 Tampa Electric's Big Bend and Polk Power Stations will be
7 affected by the nation-wide mercury emissions reduction
8 rule. To begin the process for rule compliance, the
9 company will install monitoring systems that will sample
10 mercury found in flue gas.

11
12 **Q.** What are the existing capital projects included in the
13 calculation of the ECRC factors for 2007?

14
15 **A.** Tampa Electric proposes to include for ECRC recovery the
16 22 previously approved capital projects and their
17 projected costs in the calculation of the ECRC factors
18 for 2007. These projects are: 1) Big Bend Unit 3 Flue
19 Gas Desulfurization ("FGD") Integration, 2) Big Bend
20 Units 1 and 2 Flue Gas Conditioning, 3) Big Bend Unit 4
21 Continuous Emissions Monitors, 4) Big Bend Unit 1
22 Classifier Replacement, 5) Big Bend Unit 2 Classifier
23 Replacement, 6) Big Bend Section 114 Mercury Testing
24 Platform, 7) Big Bend Units 1 and 2 FGD, 8) Big Bend FGD
25 Optimization and Utilization, 9) Big Bend NO_x Emissions

1 Reduction, 10) Big Bend Particulate Matter ("PM")
2 Minimization and Monitoring, 11) Polk NO_x Emissions
3 Reduction, 12) Big Bend Unit 4 SOFA, 13) Big Bend Fuel
4 Oil Tank No. 1 Upgrade, 14) Big Bend Fuel Oil Tank No. 2
5 Upgrade, 15) Phillips Tank No. 1 Upgrade, 16) Phillips
6 Tank No. 4 Upgrade, 17) Big Bend Unit 1 Pre-SCR, 18) Big
7 Bend Unit 2 Pre-SCR, 19) Big Bend Unit 3 Pre-SCR, 20) Big
8 Bend Unit 4 SCR 21) Big Bend FGD Reliability and 22) SO₂
9 Emission Allowances. Some of these projects will be
10 described in more detail by Tampa Electric Witness,
11 Gregory M. Nelson.

12
13 **Q.** Have you prepared schedules showing the calculation of
14 the recoverable capital project costs for 2007?

15
16 **A.** Yes. Form 42-3P contained in Exhibit No. ____ (HTB-3)
17 summarizes the cost estimates projected for these
18 projects. Form 42-4P, pages 1 through 26, provides the
19 calculations of the costs which result in recoverable
20 jurisdictional capital costs of \$24,087,724.

21
22 **Q.** What are the existing O&M projects included in the
23 calculation of the ECRC factors for 2007?

24
25 **A.** Tampa Electric proposes to include for ECRC recovery the

1 17 previously approved O&M projects and their projected
2 costs in the calculation of the ECRC factors for 2007.
3 These projects are: 1) Big Bend Unit 3 FGD Integration,
4 2) Big Bend Units 1 and 2 Flue Gas Conditioning, 3) SO₂
5 Emissions Allowances, 4) Big Bend Units 1 and 2 FGD, 5)
6 Big Bend PM Minimization and Monitoring, 6) Big Bend NO_x
7 Emissions Reduction, 7) Polk NO_x Emissions Reduction, 8)
8 Bayside SCR Consumables, 9) Big Bend Unit 4 SOFA, 10) Big
9 Bend Unit 1 Pre-SCR, 11) Big Bend Unit 2 Pre-SCR, 12) Big
10 Bend Unit 3 Pre-SCR, 13) Big Bend Unit 4 SCR, 14) NPDES
11 Annual Surveillance Fees, 15) Gannon Thermal Discharge
12 Study, 16) Clean Water Act Section 316(b) Phase II Study,
13 and 17) Arsenic Groundwater Standard Program. Some of
14 these projects will be described in more detail by Tampa
15 Electric Witness, Gregory M. Nelson.

16
17 **Q.** Have you prepared schedules showing the calculation of
18 the recoverable O&M project costs for 2007?

19
20 **A.** Yes. Form 42-2P contained in Exhibit No. ____ (HTB-3)
21 summarizes the recoverable jurisdictional O&M costs for
22 these projects which total (\$58,152,247) for 2007.

23
24 **Q.** Do you have a schedule providing the description and
25 progress reports for all environmental compliance

1 activities and projects?

2

3 **A.** Yes. Project descriptions and progress reports, as well
4 as the projected recoverable cost estimates, are provided
5 in Form 42-5P, pages 1 through 31.

6

7 **Q.** What are the total projected jurisdictional costs for
8 environmental compliance in the year 2007?

9

10 **A.** The total jurisdictional O&M and capital expenditures to
11 be recovered through the ECRC are calculated on Form 42-
12 1P. These expenditures total (\$34,064,523).

13

14 **Q.** How were environmental cost recovery factors calculated?

15

16 **A.** The environmental cost recovery factors were calculated
17 as shown on Schedules 42-6P and 42-7P. The demand
18 allocation factors were calculated by determining the
19 percentage each rate class contributes to the monthly
20 system peaks and then adjusted for losses for each rate
21 class. The energy allocation factors were determined by
22 calculating the percentage that each rate class
23 contributes to total kWh sales and then adjusted for
24 losses for each rate class. This information was
25 obtained from Tampa Electric's 2004 load research study.

1 Form 42-7P presents the calculation of the proposed ECRC
2 factors by rate class.

3
4 **Q.** What are the 2007 ECRC billing factors by rate class for
5 which Tampa Electric is seeking approval?

6
7 **A.** The computation of the billing factors is shown on Form
8 42-7P. In summary, the 2007 proposed ECRC billing
9 factors are credits as follows:

10

<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
Average Factor	(0.345)
RS, RST	(0.344)
GS, GST, TS	(0.345)
GSD, GSdT	(0.347)
GSLD, GSLDT, SBF	(0.345)
IS1, IST1, SBI1, IS3, IST3, SBI3	(0.340)
SL, OL	(0.358)

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19
20 **Q.** When does Tampa Electric propose to begin applying these
21 environmental cost recovery credits?

22
23 **A.** The environmental cost recovery credits will be effective
24 concurrent with the first billing cycle for January 2007.

25

1 Q. Are the costs Tampa Electric is requesting for recovery
2 through the ECRC for the period January 2007 through
3 December 2007 consistent with criteria established for
4 ECRC recovery in Order No. PSC-94-0044-FOF-EI?

5
6 A. Yes. The costs for which ECRC treatment is requested
7 meet the following criteria:

- 8
- 9 1. such costs were prudently incurred after April 13,
10 1993;
 - 11 2. the activities are legally required to comply with a
12 governmentally imposed environmental regulation
13 enacted, became effective or whose effect was
14 triggered after the company's last test year upon
15 which rates are based; and
 - 16 3. such costs are not recovered through some other cost
17 recovery mechanism or through base rates.

18
19 Q. Please summarize your testimony.

20
21 A. My testimony supports the approval of a final average
22 environmental billing factor credit of 0.345 cents per
23 kWh which includes projected capital and O&M revenue
24 requirements of (\$34,064,523) associated with a total of
25 31 environmental projects and a true-up over-recovery

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provision of \$34,738,235 primarily driven by SO₂ allowance sales. My testimony also explains that the projected environmental expenditures for 2007 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2007 THROUGH DECEMBER 2007

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ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2007 THROUGH DECEMBER 2007

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

For the Projected Period
January 2007 to December 2007

<u>Line</u>	<u>Energy</u> (\$)	<u>Demand</u> (\$)	<u>Total</u> (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	(\$59,008,422)	\$856,175	(\$58,152,247)
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	23,924,547	163,177	24,087,724
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	(35,083,875)	1,019,352	(34,064,523)
2. True-up for Estimated Over/(Under) Recovery for the current period January 2006 December 2006 (Form 42-2E, Line 5 + 6 + 10)	60,481,756	(2,134,348)	58,347,408
3. Final True-up for the period January 2005 to December 2005 (Form 42-1A, Line 3)	(23,941,261)	332,088	(23,609,173)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2007 to December 2007 (Line 1 - Line 2- Line 3)	(71,624,370)	2,821,612	(68,802,758)
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	(\$71,675,940)	\$2,823,644	(\$68,852,296)

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

O & M Activities
 (in Dollars)

Line	Month	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Total	Method of Classification					
		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Energy				
1.	Section																													
	Description of O&M Activities																													
(1)	AIR QUALITY																													
1a.	Hg Bend Unit 3 Fine Gas Desulfurization Integration	\$302,500	\$333,500	\$427,300	\$334,400	\$431,600	\$310,300	\$312,200	\$313,000	\$320,500	\$345,400	\$292,900	\$290,300	\$401,300	\$401,300	\$333,500	\$427,300	\$334,400	\$431,600	\$310,300	\$312,200	\$313,000	\$320,500	\$345,400	\$292,900	\$290,300	\$401,300			
1b.	Hg Bend Units 1 & 2 Fine Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1c.	SO ₂ Emissions Allowances	(74,429,100)	32,163	36,039	36,602	37,710	34,186	35,212	35,199	34,041	36,335	33,549	36,077	(74,041,987)	(74,041,987)	32,163	36,039	36,602	37,710	34,186	35,212	35,199	34,041	36,335	33,549	36,077	(74,041,987)			
1d.	Hg Bend PM Minimization and Monitoring	21,200	46,300	51,200	49,500	45,000	28,900	28,000	28,000	27,100	28,000	29,800	27,000	450,000	450,000	21,200	46,300	51,200	49,500	45,000	28,900	28,000	27,100	28,000	29,800	27,000	450,000			
1e.	Hg Bend NO _x Emissions Reduction	20,900	37,700	41,700	40,400	33,700	21,500	20,900	20,900	20,900	20,900	22,600	20,900	350,000	350,000	20,900	37,700	41,700	40,400	33,700	21,500	20,900	20,900	20,900	22,600	20,900	350,000			
1f.	Folk NO _x Emissions Reduction	4,000	4,500	4,500	7,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	57,000	57,000	4,000	4,500	4,500	7,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	57,000			
1g.	Boyside SCR Consumables	0	9,500	0	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	76,000	76,000	0	9,500	0	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	76,000			
1h.	Hg Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	250,000	250,000	0	0	0	0	0	0	0	0	0	0	0	250,000			
1i.	Hg Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000			
1j.	Hg Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000			
1k.	Hg Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	75,000	75,000	0	0	0	0	0	0	0	0	0	0	0	75,000			
1l.	Hg Bend Unit 4 SCR	0	0	0	0	0	0	0	0	0	0	0	0	1,256,000	1,256,000	0	0	0	0	0	0	0	0	0	0	0	1,256,000			
(2)	LAND																													
1a.	NPD&S Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	0	0	0	0	0	0	0	0	0	0	0	0	34,500		
3b.	Canon Thermal Discharge Study	0	5,000	5,000	0	0	0	0	0	0	0	0	0	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000		
3c.	Clean Water Act Section 316(b) Phase II Study	0	55,456	62,456	69,456	50,046	52,046	90,046	88,046	83,046	47,046	41,046	42,046	736,192	736,192	0	42,046	41,046	62,456	69,456	50,046	52,046	90,046	88,046	83,046	47,046	41,046	42,046	736,192	
3d.	Arsenic Groundwater Standard Program	26,250	0	0	0	0	0	0	0	0	0	0	0	105,000	105,000	0	0	0	0	0	0	0	0	0	0	0	0	105,000		
2.	Total of O&M Activities	(\$73,476,394)	\$981,719	\$1,225,895	\$1,060,708	\$1,365,656	\$1,122,032	\$1,193,408	\$1,228,287	\$1,529,631	\$1,350,095	\$1,324,023	(\$59,932,095)	(\$60,817,787)	(\$60,817,787)	(\$85,692)	885,692	921,263	1,158,439	965,002	1,315,610	1,069,986	1,077,112	1,045,241	1,456,335	1,309,049	1,281,977	(\$60,817,787)		
3.	Recoverable Costs Allocated to Energy	(73,592,600)	921,263	1,158,439	965,002	1,315,610	1,069,986	1,077,112	1,045,241	1,456,335	1,309,049	1,324,023	(\$59,932,095)	(\$60,817,787)	(\$60,817,787)	885,692	885,692	921,263	1,158,439	965,002	1,315,610	1,069,986	1,077,112	1,045,241	1,456,335	1,309,049	1,281,977	(\$60,817,787)		
4.	Recoverable Costs Allocated to Demand	116,206	60,456	67,456	95,706	50,046	52,046	90,046	88,046	83,046	47,046	41,046	42,046	736,192	736,192	0	42,046	41,046	62,456	69,456	50,046	52,046	90,046	88,046	83,046	47,046	41,046	42,046	736,192	
5.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
6.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
7.	Energy Jurisdictional Recoverable Costs (A)	(71,423,745)	895,737	1,119,417	935,075	1,277,136	1,039,798	1,044,822	1,038,471	1,109,368	1,407,404	1,407,404	1,279,090	(\$9,008,422)	(\$9,008,422)	856,175	856,175	895,737	1,119,417	935,075	1,277,136	1,039,798	1,044,822	1,038,471	1,109,368	1,407,404	1,407,404	1,279,090	(\$9,008,422)	
8.	Demand Jurisdictional Recoverable Costs (B)	112,333	58,441	65,208	92,517	48,378	50,312	112,420	85,112	80,278	70,853	70,853	39,678	40,645	40,645	856,175	856,175	58,441	65,208	92,517	48,378	50,312	112,420	85,112	80,278	70,853	70,853	39,678	40,645	40,645
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	(\$71,311,412)	\$954,178	\$1,184,625	\$1,027,592	\$1,325,514	\$1,090,110	\$1,157,242	\$1,123,583	\$1,189,646	\$1,478,257	\$1,318,768	\$1,309,650	(\$58,152,247)	(\$58,152,247)	856,175	856,175	895,737	1,119,417	935,075	1,277,136	1,039,798	1,044,822	1,038,471	1,109,368	1,407,404	1,407,404	1,279,090	(\$9,008,422)	

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line

Section (1) AIR QUALITY	Projected	End of	Method of Classification													
	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total	Demand	Energy	
1a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$73,440	\$73,254	\$73,068	\$72,881	\$72,694	\$72,507	\$72,321	\$72,135	\$71,948	\$71,762	\$71,575	\$71,388	\$868,973		\$868,973	
1b. Big Bend Units 1 and 2 Flue Gas Conditioning	43,614	43,454	43,294	43,135	42,975	42,814	42,654	42,495	42,335	42,175	42,016	41,856	512,817		512,817	
1c. Big Bend Unit 4 Continuous Emissions Monitors	7,580	7,561	7,543	7,523	7,505	7,486	7,466	7,448	7,429	7,410	7,391	7,372	89,714		89,714	
1d. Big Bend Unit 1 Classifier Replacement	13,148	13,107	13,067	13,026	12,986	12,946	12,905	12,865	12,824	12,784	12,744	12,703	155,105		155,105	
1e. Big Bend Unit 2 Classifier Replacement	9,919	9,886	9,854	9,822	9,789	9,756	9,723	9,691	9,658	9,625	9,592	9,560	116,875		116,875	
1f. Big Bend Section 114 Mercury Testing Platform	1,219	1,217	1,214	1,212	1,210	1,208	1,205	1,203	1,201	1,198	1,197	1,194	14,478		14,478	
1g. Big Bend Units 1 & 2 FGD	856,803	854,553	851,913	849,359	846,806	844,252	841,696	839,134	837,002	834,866	832,706	830,460	10,119,550		10,119,550	
1h. Big Bend FGD Optimization and Utilization	231,971	231,479	230,987	230,495	230,003	229,511	229,019	228,527	228,035	227,544	227,052	226,559	2,751,182		2,751,182	
1i. Big Bend NO _x Emissions Reduction	77,312	77,116	76,921	76,725	76,530	76,333	76,138	76,088	76,329	76,861	77,393	77,780	921,526		921,526	
1j. Big Bend PM Minimization and Monitoring	98,670	99,391	99,868	100,104	100,341	100,818	101,875	102,198	101,937	101,677	101,416	101,156	1,209,451		1,209,451	
1k. Polk NO _x Emissions Reduction	17,945	17,903	17,862	17,820	17,779	17,737	17,695	17,654	17,611	17,570	17,528	17,487	212,592		212,592	
1l. Big Bend Unit 4 SOFA	28,968	28,915	28,861	28,807	28,753	28,700	28,646	28,592	28,538	28,485	28,431	28,377	344,073		344,073	
1m. Big Bend Unit 1 Pre-SCR	23,958	26,539	26,489	26,438	26,533	26,919	27,596	28,272	28,804	29,044	30,328	31,599	332,519		332,519	
1n. Big Bend Unit 2 Pre-SCR	18,191	20,876	20,823	20,770	20,717	20,664	20,611	20,558	20,505	20,452	20,400	20,347	244,914		244,914	
1o. Big Bend Unit 3 Pre-SCR	7,842	8,751	8,732	8,715	10,157	11,614	11,639	13,537	15,863	17,183	21,568	26,522	162,123		162,123	
1p. Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1q. Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1r. Big Bend Unit 3 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1s. Big Bend Unit 4 SCR	0	0	0	0	376,004	752,090	751,922	751,215	751,007	750,692	749,455	748,113	5,630,498		5,630,498	
1t. Big Bend FGD Reliability	28,481	39,399	50,864	63,050	72,620	83,229	91,039	91,703	92,372	95,426	98,577	99,348	906,108		906,108	
1u. Clean Air Mercury Rule	0	243	546	1,091	1,820	2,123	2,183	2,426	3,942	5,215	5,264	5,373	30,226		30,226	
1v. SO ₂ Emissions Allowances (B)	(3,984)	(664)	(572)	(479)	(383)	(276)	(157)	(34)	86	201	308	406	(5,548)		(5,548)	
(2) LAND																
2a. Big Bend Fuel Oil Tank #1 Upgrade	4,855	4,845	4,835	4,824	4,814	4,803	4,793	4,782	4,772	4,761	4,750	4,740	57,574		57,574	
2b. Big Bend Fuel Oil Tank #2 Upgrade	7,986	7,968	7,951	7,934	7,917	7,900	7,883	7,865	7,848	7,831	7,814	7,797	94,694		94,694	
2c. Phillips Upgrade Tank #1 for FDEP	545	543	541	539	538	537	535	534	532	530	529	527	6,430		6,430	
2d. Phillips Upgrade Tank #4 for FDEP	855	853	851	848	845	843	840	839	836	834	831	828	10,103		10,103	
2. Total Investment Projects - Recoverable Costs	\$1,549,318	\$1,567,189	\$1,575,512	\$1,584,639	\$1,968,953	\$2,354,514	\$2,360,228	\$2,359,727	\$2,361,414	\$2,364,126	\$2,368,865	\$2,371,492	\$24,785,977	\$168,801	\$24,617,176	
3. Recoverable Costs Allocated to Energy	1,535,077	1,552,980	1,561,334	1,570,494	1,954,839	2,340,431	2,346,177	2,345,707	2,347,426	2,350,170	2,354,941	2,357,600	24,617,176			
4. Recoverable Costs Allocated to Demand	14,241	14,209	14,178	14,145	14,114	14,083	14,051	14,020	13,988	13,956	13,924	13,892	168,801			
5. Energy Jurisdictional Factor	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813				
6. Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743				
7. Energy Jurisdictional Recoverable Costs (C)	1,489,837	1,509,951	1,508,740	1,521,790	1,897,671	2,274,398	2,275,843	2,266,424	2,273,896	2,271,207	2,301,046	2,333,744	23,924,547			
8. Energy Jurisdictional Recoverable Costs (D)	13,766	13,735	13,706	13,674	13,644	13,614	13,583	13,553	13,522	13,491	13,460	13,429	163,177			
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,503,603	\$1,523,686	\$1,522,446	\$1,535,464	\$1,911,315	\$2,288,012	\$2,289,426	\$2,279,977	\$2,287,418	\$2,284,698	\$2,314,506	\$2,347,173	\$24,087,724			

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	\$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	8,239,658
3.	Less: Accumulated Depreciation (A)	(2,642,745)	(2,661,971)	(2,681,197)	(2,700,423)	(2,719,649)	(2,738,875)	(2,758,101)	(2,777,327)	(2,796,553)	(2,815,779)	(2,835,005)	(2,854,231)	(2,873,457)	
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)	\$5,596,913	\$5,577,687	\$5,558,461	\$5,539,235	\$5,520,009	\$5,500,783	\$5,481,557	\$5,462,331	\$5,443,105	\$5,423,879	\$5,404,653	\$5,385,427	\$5,366,201	
6.	Average Net Investment		\$5,587,300	\$5,568,074	\$5,548,848	\$5,529,622	\$5,510,396	\$5,491,170	\$5,471,944	\$5,452,718	\$5,433,492	\$5,414,266	\$5,395,040	\$5,375,814	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		41,084	40,943	40,802	40,660	40,519	40,377	40,236	40,095	39,953	39,812	39,671	39,529	483,681
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,130	13,085	13,040	12,995	12,949	12,904	12,859	12,814	12,769	12,724	12,678	12,633	154,580
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)	\$73,440	\$73,254	\$73,254	\$73,068	\$72,881	\$72,694	\$72,507	\$72,321	\$72,135	\$71,948	\$71,762	\$71,575	\$71,388	\$868,973
a.	Recoverable Costs Allocated to Energy	73,440	73,254	73,254	73,068	72,881	72,694	72,507	72,321	72,135	71,948	71,762	71,575	71,388	868,973
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813		
11.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)	71,276	71,224	70,607	70,621	70,568	70,461	70,153	69,697	69,694	69,351	69,937	70,666	844,255	
13.	Demand Jurisdictional 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)	\$71,276	\$71,224	\$70,607	\$70,621	\$70,568	\$70,461	\$70,153	\$69,697	\$69,694	\$69,351	\$69,937	\$70,666	\$844,255	

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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	(2,212,586)	(2,229,061)	(2,245,536)	(2,262,011)	(2,278,486)	(2,294,961)	(2,311,436)	(2,327,911)	(2,344,386)	(2,360,861)	(2,377,336)	(2,393,811)	(2,410,286)	
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)	\$2,805,148	\$2,788,673	\$2,772,198	\$2,755,723	\$2,739,248	\$2,722,773	\$2,706,298	\$2,689,823	\$2,673,348	\$2,656,873	\$2,640,398	\$2,623,923	\$2,607,448	
6.	Average Net Investment		\$2,796,911	\$2,780,436	\$2,763,961	\$2,747,486	\$2,731,011	\$2,714,536	\$2,698,061	\$2,681,586	\$2,665,111	\$2,648,636	\$2,632,161	\$2,615,686	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		20,566	20,445	20,324	20,203	20,082	19,960	19,839	19,718	19,597	19,476	19,355	19,234	238,799
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,573	6,534	6,495	6,457	6,418	6,379	6,340	6,302	6,263	6,224	6,186	6,147	76,318
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)		\$43,614	\$43,454	\$43,294	\$43,135	\$42,975	\$42,814	\$42,654	\$42,495	\$42,335	\$42,175	\$42,016	\$41,856	\$512,817
a.	Recoverable Costs Allocated to Energy		43,614	43,454	43,294	43,135	42,975	42,814	42,654	42,495	42,335	42,175	42,016	41,856	512,817
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		42,329	42,250	41,836	41,797	41,718	41,606	41,375	41,059	41,009	40,758	41,054	41,432	498,223
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$42,329	\$42,250	\$41,836	\$41,797	\$41,718	\$41,606	\$41,375	\$41,059	\$41,009	\$40,758	\$41,054	\$41,432	\$498,223

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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	(284,885)	(286,834)	(288,783)	(290,732)	(292,681)	(294,630)	(296,579)	(298,528)	(300,477)	(302,426)	(304,375)	(306,324)	(308,273)	
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)	\$581,326	\$579,377	\$577,428	\$575,479	\$573,530	\$571,581	\$569,632	\$567,683	\$565,734	\$563,785	\$561,836	\$559,887	\$557,938	
6.	Average Net Investment		\$580,352	\$578,403	\$576,454	\$574,505	\$572,556	\$570,607	\$568,658	\$566,709	\$564,760	\$562,811	\$560,862	\$558,913	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,267	4,253	4,239	4,224	4,210	4,196	4,181	4,167	4,153	4,138	4,124	4,110	50,262
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,364	1,359	1,355	1,350	1,346	1,341	1,336	1,332	1,327	1,323	1,318	1,313	16,064
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)		\$7,580	\$7,561	\$7,543	\$7,523	\$7,505	\$7,486	\$7,466	\$7,448	\$7,429	\$7,410	\$7,391	\$7,372	\$89,714
a.	Recoverable Costs Allocated to Energy		7,580	7,561	7,543	7,523	7,505	7,486	7,466	7,448	7,429	7,410	7,391	7,372	89,714
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		7,357	7,352	7,289	7,290	7,286	7,275	7,242	7,196	7,196	7,161	7,222	7,297	87,163
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,357	\$7,352	\$7,289	\$7,290	\$7,286	\$7,275	\$7,242	\$7,196	\$7,196	\$7,161	\$7,222	\$7,297	\$87,163

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 Projected Period Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
Investments															
1.	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	(107,752)	(108,830)	(109,908)	(110,986)	(112,064)	(113,142)	(114,220)	(115,298)	(116,376)	(117,454)	(118,532)	(119,610)	(120,688)	
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)	\$389,826	\$388,748	\$387,670	\$386,592	\$385,514	\$384,436	\$383,358	\$382,280	\$381,202	\$380,124	\$379,046	\$377,968	\$376,890	
6.	Average Net Investment		\$389,287	\$388,209	\$387,131	\$386,053	\$384,975	\$383,897	\$382,819	\$381,741	\$380,663	\$379,585	\$378,507	\$377,429	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,862	2,855	2,847	2,839	2,831	2,823	2,815	2,807	2,799	2,791	2,783	2,775	33,827
	b. Debt Component (Line 6 x 2.82% x 1/12)		915	912	910	907	905	902	900	897	895	892	889	887	10,811
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)		\$4,855	\$4,845	\$4,835	\$4,824	\$4,814	\$4,803	\$4,793	\$4,782	\$4,772	\$4,761	\$4,750	\$4,740	\$57,574
	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		4,855	4,845	4,835	4,824	4,814	4,803	4,793	4,782	4,772	4,761	4,750	4,740	57,574
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
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)		4,693	4,684	4,674	4,663	4,654	4,643	4,633	4,623	4,613	4,602	4,592	4,582	55,656
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,693	\$4,684	\$4,674	\$4,663	\$4,654	\$4,643	\$4,633	\$4,623	\$4,613	\$4,602	\$4,592	\$4,582	\$55,656

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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	(177,244)	(179,017)	(180,790)	(182,563)	(184,336)	(186,109)	(187,882)	(189,655)	(191,428)	(193,201)	(194,974)	(196,747)	(198,520)	
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)	\$641,157	\$639,384	\$637,611	\$635,838	\$634,065	\$632,292	\$630,519	\$628,746	\$626,973	\$625,200	\$623,427	\$621,654	\$619,881	
6.	Average Net Investment		\$640,271	\$638,498	\$636,725	\$634,952	\$633,179	\$631,406	\$629,633	\$627,860	\$626,087	\$624,314	\$622,541	\$620,768	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,708	4,695	4,682	4,669	4,656	4,643	4,630	4,617	4,604	4,591	4,578	4,565	55,638
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,505	1,500	1,496	1,492	1,488	1,484	1,480	1,475	1,471	1,467	1,463	1,459	17,780
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)		\$7,986	\$7,968	\$7,951	\$7,934	\$7,917	\$7,900	\$7,883	\$7,865	\$7,848	\$7,831	\$7,814	\$7,797	\$94,694
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		7,986	7,968	7,951	7,934	7,917	7,900	7,883	7,865	7,848	7,831	7,814	7,797	94,694
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Demand Jurisdictional Recoverable Costs (E)		7,720	7,702	7,686	7,670	7,653	7,637	7,620	7,603	7,586	7,570	7,554	7,537	91,538
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,720	\$7,702	\$7,686	\$7,670	\$7,653	\$7,637	\$7,620	\$7,603	\$7,586	\$7,570	\$7,554	\$7,537	\$91,538

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 Projected Period Amount
 January 2007 to December 2007

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Phillips Upgrade Tank #1 for FDEP
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation	(17,388)	(17,546)	(17,704)	(17,862)	(18,020)	(18,178)	(18,336)	(18,494)	(18,652)	(18,810)	(18,968)	(19,126)	(19,284)	
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)	\$39,889	\$39,731	\$39,573	\$39,415	\$39,257	\$39,099	\$38,941	\$38,783	\$38,625	\$38,467	\$38,309	\$38,151	\$37,993	
6.	Average Net Investment		\$39,810	\$39,652	\$39,494	\$39,336	\$39,178	\$39,020	\$38,862	\$38,704	\$38,546	\$38,388	\$38,230	\$38,072	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		293	292	290	289	288	287	286	285	283	282	281	280	3,436
b.	Debt Component (Line 6 x 2.82% x 1/12)		94	93	93	92	92	92	91	91	91	90	90	89	1,098
8.	Investment Expenses														
a.	Depreciation (C)		158	158	158	158	158	158	158	158	158	158	158	158	1,896
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)		\$545	\$543	\$541	\$539	\$538	\$537	\$535	\$534	\$532	\$530	\$529	\$527	\$6,430
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		545	543	541	539	538	537	535	534	532	530	529	527	6,430
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Demand Jurisdictional Recoverable Costs (E)		527	525	523	521	520	519	517	516	514	512	511	509	6,216
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$527	\$525	\$523	\$521	\$520	\$519	\$517	\$516	\$514	\$512	\$511	\$509	\$6,216

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 Projected Period Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	(27,875)	(28,124)	(28,373)	(28,622)	(28,871)	(29,120)	(29,369)	(29,618)	(29,867)	(30,116)	(30,365)	(30,614)	(30,863)	
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)	\$62,597	\$62,348	\$62,099	\$61,850	\$61,601	\$61,352	\$61,103	\$60,854	\$60,605	\$60,356	\$60,107	\$59,858	\$59,609	
6.	Average Net Investment		\$62,473	\$62,224	\$61,975	\$61,726	\$61,477	\$61,228	\$60,979	\$60,730	\$60,481	\$60,232	\$59,983	\$59,734	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		459	458	456	454	452	450	448	447	445	443	441	439	5,392
b.	Debt Component (Line 6 x 2.82% x 1/12)		147	146	146	145	144	144	143	143	142	142	141	140	1,723
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)		\$855	\$853	\$851	\$848	\$845	\$843	\$840	\$839	\$836	\$834	\$831	\$828	\$10,103
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		855	853	851	848	845	843	840	839	836	834	831	828	10,103
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Demand Jurisdictional Recoverable Costs (E)		827	825	823	820	817	815	812	811	808	806	803	800	9,766
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$827	\$825	\$823	\$820	\$817	\$815	\$812	\$811	\$808	\$806	\$803	\$800	\$9,766

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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
1	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c	Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Plant-in-Service/Depreciation Base (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	(388,712)	(392,880)	(397,048)	(401,216)	(405,384)	(409,552)	(413,720)	(417,888)	(422,056)	(426,224)	(430,392)	(434,560)	(438,728)	(438,728)
4	CVIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$927,545	\$923,377	\$919,209	\$915,041	\$910,873	\$906,705	\$902,537	\$898,369	\$894,201	\$890,033	\$885,865	\$881,697	\$877,529	\$877,529
6	Average Net Investment	\$925,461	\$921,293	\$917,125	\$912,957	\$908,789	\$904,621	\$900,453	\$896,285	\$892,117	\$887,949	\$883,781	\$879,613	\$875,445	\$875,445
7	Return on Average Net Investment	6.805	6.774	6.744	6.713	6.682	6.652	6.621	6.591	6.560	6.529	6.499	6.468	6.438	6.438
a	Equity Component Crossed Up For Taxes (B)	2.175	2.165	2.155	2.145	2.136	2.126	2.116	2.106	2.096	2.087	2.077	2.067	2.057	2.057
b	Debt Component (Line 6 x 2.82% x 1/12)	4.630	4.609	4.589	4.568	4.547	4.526	4.505	4.484	4.463	4.442	4.421	4.400	4.379	4.379
8	Investment Expenses	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168	4.168
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	4.168	4.168
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)	\$13,148	\$13,107	\$13,067	\$13,026	\$12,986	\$12,946	\$12,905	\$12,865	\$12,824	\$12,784	\$12,744	\$12,703	\$12,663	\$12,663
a	Recoverable Costs Allocated to Energy	13,148	13,107	13,067	13,026	12,986	12,946	12,905	12,865	12,824	12,784	12,744	12,703	12,663	12,663
b	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
11	Demand Jurisdictional Factor	0.0294711	0.0277072	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257	0.0333257
12	Energy Jurisdictional Recoverable Costs (D)	12,761	12,744	12,627	12,622	12,606	12,581	12,518	12,430	12,422	12,430	12,452	12,574	150,691	150,691
13	Demand Jurisdictional 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)	\$12,761	\$12,744	\$12,627	\$12,622	\$12,606	\$12,581	\$12,518	\$12,430	\$12,422	\$12,430	\$12,452	\$12,574	\$150,691	\$150,691

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 Projected Period Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	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	984,794
3.	Less: Accumulated Depreciation	(307,638)	(314,368)	(314,368)	(317,733)	(321,098)	(324,463)	(327,828)	(331,193)	(334,558)	(337,923)	(341,288)	(344,653)	(348,018)	(348,018)
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)	\$677,156	\$673,791	\$670,426	\$667,061	\$663,696	\$660,331	\$656,966	\$653,601	\$650,236	\$646,871	\$643,506	\$640,141	\$636,776	\$636,776
6.	Average Net Investment		\$675,474	\$672,109	\$668,744	\$665,379	\$662,014	\$658,649	\$655,284	\$651,919	\$648,554	\$645,189	\$641,824	\$638,459	\$638,459
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (B)		4,967	4,942	4,917	4,893	4,868	4,843	4,818	4,794	4,769	4,744	4,719	4,695	4,695
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,587	1,579	1,572	1,564	1,556	1,548	1,540	1,532	1,524	1,516	1,508	1,500	1,500
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	3,365
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)		\$9,919	\$9,886	\$9,854	\$9,822	\$9,789	\$9,756	\$9,723	\$9,691	\$9,658	\$9,625	\$9,592	\$9,560	\$116,875
a.	Recoverable Costs Allocated to Energy		9,919	9,886	9,854	9,822	9,789	9,756	9,723	9,691	9,658	9,625	9,592	9,560	116,875
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9729228	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	0.9898813
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Energy Jurisdictional Recoverable Costs (D)		9,627	9,612	9,522	9,517	9,503	9,481	9,432	9,363	9,355	9,302	9,372	9,463	113,549
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,627	\$9,612	\$9,522	\$9,517	\$9,503	\$9,481	\$9,432	\$9,363	\$9,355	\$9,302	\$9,372	\$9,463	\$113,549

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 Projected Period Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	(18,823)	(19,054)	(19,285)	(19,516)	(19,747)	(19,978)	(20,209)	(20,440)	(20,671)	(20,902)	(21,133)	(21,364)	(21,595)	
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)	\$101,914	\$101,683	\$101,452	\$101,221	\$100,990	\$100,759	\$100,528	\$100,297	\$100,066	\$99,835	\$99,604	\$99,373	\$99,142	
6.	Average Net Investment		\$101,799	\$101,568	\$101,337	\$101,106	\$100,875	\$100,644	\$100,413	\$100,182	\$99,951	\$99,720	\$99,489	\$99,258	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		749	747	745	743	742	740	738	737	735	733	732	730	8,871
b.	Debt Component (Line 6 x 2.82% x 1/12)		239	239	238	238	237	237	236	235	235	234	234	233	2,835
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)	\$1,219	\$1,217	\$1,214	\$1,212	\$1,210	\$1,208	\$1,205	\$1,203	\$1,201	\$1,198	\$1,197	\$1,194	\$1,194	\$14,478
a.	Recoverable Costs Allocated to Energy	1,219	1,217	1,214	1,212	1,210	1,208	1,205	1,203	1,201	1,198	1,197	1,194	1,194	14,478
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813		
11.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)	1,183	1,183	1,173	1,174	1,175	1,174	1,169	1,162	1,163	1,158	1,170	1,182	1,182	14,066
13.	Demand Jurisdictional 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)	\$1,183	\$1,183	\$1,173	\$1,174	\$1,175	\$1,174	\$1,169	\$1,162	\$1,163	\$1,158	\$1,170	\$1,182	\$1,182	\$14,066

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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning	Projected												End of
		of Period Amount	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Period Total
1.	Investments														
a.	Expenditures/Additions		\$19,400	\$4,819	\$22,033	\$22,385	\$22,456	\$22,211	\$21,771	\$21,047	\$110,507	\$20,146	\$7,222	\$3,503	\$297,500
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,318,932	83,553,010	83,553,010	83,553,010	83,553,010	83,553,010	83,553,010	83,553,010	83,553,010	83,553,010	83,553,010	83,833,510	83,833,510	
3.	Less: Accumulated Depreciation	(24,498,151)	(24,783,224)	(25,068,697)	(25,354,170)	(25,639,643)	(25,925,116)	(26,210,589)	(26,496,062)	(26,781,535)	(27,067,008)	(27,352,481)	(27,638,433)	(27,924,864)	
4.	CWIP - Non-Interest Bearing	234,078	19,400	24,219	46,252	68,637	91,093	113,304	135,075	156,122	266,629	286,775	13,497	17,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,054,859	\$58,789,186	\$58,508,532	\$58,245,092	\$57,982,004	\$57,718,987	\$57,455,725	\$57,192,023	\$56,927,597	\$56,752,631	\$56,487,304	\$56,208,574	\$55,925,646	
6.	Average Net Investment		\$58,922,022	\$58,648,859	\$58,376,812	\$58,113,548	\$57,850,495	\$57,587,356	\$57,323,874	\$57,059,810	\$56,840,114	\$56,619,967	\$56,347,939	\$56,067,110	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		433,263	431,255	429,254	427,319	425,384	423,449	421,512	419,570	417,955	416,336	414,336	412,271	5,071,904
b.	Debt Component (Line 6 x 2.82% x 1/12)		138,467	137,825	137,186	136,567	135,949	135,330	134,711	134,091	133,574	133,057	132,418	131,758	1,620,933
8.	Investment Expenses														
a.	Depreciation (C)		285,073	285,473	285,473	285,473	285,473	285,473	285,473	285,473	285,473	285,473	285,952	286,431	3,426,713
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)	\$856,803	\$854,553	\$851,913	\$849,359	\$846,806	\$844,252	\$841,696	\$839,134	\$837,002	\$834,866	\$832,706	\$830,460	\$830,460	\$10,119,550
a.	Recoverable Costs Allocated to Energy	856,803	854,553	851,913	849,359	846,806	844,252	841,696	839,134	837,002	834,866	832,706	830,460	830,460	10,119,550
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	0.9898813	
11.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)	831,552	830,876	823,216	823,019	822,042	820,432	816,463	810,772	810,784	806,815	813,649	822,057	822,057	9,831,677
13.	Demand Jurisdictional 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)	\$831,552	\$830,876	\$823,216	\$823,019	\$822,042	\$820,432	\$816,463	\$810,772	\$810,784	\$806,815	\$813,649	\$822,057	\$822,057	\$9,831,677

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate 4.1%
- (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 Projected Period Amount
January 2007 to December 2007

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	21,739,737
3.	Less: Accumulated Depreciation	(3,032,677)	(3,083,376)	(3,134,075)	(3,184,774)	(3,235,473)	(3,286,172)	(3,336,871)	(3,387,570)	(3,438,269)	(3,488,968)	(3,539,667)	(3,590,366)	(3,641,065)	(3,641,065)
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)	\$18,707,060	\$18,656,361	\$18,605,662	\$18,554,963	\$18,504,264	\$18,453,565	\$18,402,866	\$18,352,167	\$18,301,468	\$18,250,769	\$18,200,070	\$18,149,371	\$18,098,672	\$18,098,672
6.	Average Net Investment		\$18,681,711	\$18,631,012	\$18,580,313	\$18,529,614	\$18,478,915	\$18,428,216	\$18,377,517	\$18,326,818	\$18,276,119	\$18,225,420	\$18,174,721	\$18,124,022	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		137,370	136,997	136,624	136,251	135,879	135,506	135,133	134,760	134,387	134,015	133,642	133,269	1,623,833
b.	Debt Component (Line 6 x 2.82% x 1/12)		43,902	43,783	43,664	43,545	43,425	43,306	43,187	43,068	42,949	42,830	42,711	42,591	518,961
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)		\$231,971	\$231,479	\$230,987	\$230,495	\$230,003	\$229,511	\$229,019	\$228,527	\$228,035	\$227,544	\$227,052	\$226,559	\$2,751,182
a.	Recoverable Costs Allocated to Energy		231,971	231,479	230,987	230,495	230,003	229,511	229,019	228,527	228,035	227,544	227,052	226,559	2,751,182
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		225,135	225,065	223,206	223,347	223,277	223,036	222,153	220,803	220,892	219,899	221,856	224,267	2,672,936
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$225,135	\$225,065	\$223,206	\$223,347	\$223,277	\$223,036	\$222,153	\$220,803	\$220,892	\$219,899	\$221,856	\$224,267	\$2,672,936

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 Projected Period Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000	\$60,000	\$90,000	\$60,000	\$60,000	\$300,000
	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)	\$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	6,131,510	6,131,510	6,131,510	6,131,510
3.	Less: Accumulated Depreciation	(231,905)	(272,235)	(292,400)	(312,565)	(332,730)	(352,895)	(373,060)	(393,225)	(413,390)	(433,555)	(453,720)	(473,885)	(494,050)	(514,215)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	30,000	90,000	180,000	240,000	300,000	300,000
5.	Net Investment (Lines 2 + 3 + 4)	\$5,899,605	\$5,859,275	\$5,839,110	\$5,818,945	\$5,798,780	\$5,778,615	\$5,758,450	\$5,738,285	\$5,718,120	\$5,697,955	\$5,677,790	\$5,657,625	\$5,637,460	\$5,617,295
6.	Average Net Investment	\$5,889,523	\$5,869,338	\$5,849,153	\$5,829,028	\$5,808,863	\$5,788,698	\$5,768,533	\$5,748,368	\$5,728,203	\$5,708,038	\$5,687,873	\$5,667,708	\$5,647,543	\$5,627,378
7.	Return on Average Net Investment		43,307	43,158	43,010	42,862	42,714	42,565	42,417	42,279	42,131	41,983	41,835	41,687	41,539
	a. Equity Component Crossed Up For Taxes (B)		13,840	13,793	13,746	13,698	13,651	13,603	13,556	13,508	13,461	13,413	13,365	13,317	13,269
	b. Debt Component (Line 6 x 2.82% x 1/12)		29,467	29,365	29,264	29,163	29,062	28,961	28,860	28,759	28,658	28,557	28,456	28,355	28,254
8.	Investment Expenses		20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165	20,165
	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)		\$77,312	\$77,116	\$76,921	\$76,725	\$76,530	\$76,333	\$76,138	\$75,942	\$75,746	\$75,550	\$75,354	\$75,158	\$74,962
	a. Recoverable Costs Allocated to Energy		77,312	77,116	76,921	76,725	76,530	76,333	76,138	75,942	75,746	75,550	75,354	75,158	74,962
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	0.9898813
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Energy Jurisdictional Recoverable Costs (D)		75,034	74,979	74,330	74,346	74,292	74,179	73,856	73,516	73,938	74,279	75,622	76,993	895,364
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$75,034	\$74,979	\$74,330	\$74,346	\$74,292	\$74,179	\$73,856	\$73,516	\$73,938	\$74,279	\$75,622	\$76,993	\$895,364

Notes:
(A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42 and 312.43
(B) Line 6 x 8.238% 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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$50,000	\$150,000	\$0	\$100,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$450,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052	8,441,052	8,441,052	8,441,052	8,441,052	8,441,052	8,441,052	8,441,052
3.	Less: Accumulated Depreciation	(483,639)	(509,345)	(535,051)	(560,757)	(586,463)	(612,169)	(637,875)	(664,162)	(691,030)	(717,898)	(744,766)	(771,634)	(798,502)	(798,502)
4.	CWIP - Non-Interest Bearing	0	50,000	200,000	200,000	300,000	300,000	450,000	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,507,413	\$7,531,707	\$7,656,001	\$7,630,295	\$7,704,589	\$7,678,883	\$7,803,177	\$7,776,890	\$7,750,022	\$7,723,154	\$7,696,286	\$7,669,418	\$7,642,550	\$7,642,550
6.	Average Net Investment	\$7,519,560	\$7,593,854	\$7,643,148	\$7,667,442	\$7,691,736	\$7,716,030	\$7,740,324	\$7,764,618	\$7,788,912	\$7,813,206	\$7,837,500	\$7,861,794	\$7,886,088	\$7,910,382
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		55,293	55,839	56,385	56,931	57,477	58,023	58,569	59,115	59,661	60,207	60,753	61,299	61,845
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,671	17,846	18,021	18,196	18,371	18,546	18,721	18,896	19,071	19,246	19,421	19,596	19,771
8.	Investment Expenses														
a.	Depreciation (C)		25,706	25,706	25,706	25,706	25,706	25,706	26,287	26,868	27,449	28,030	28,611	29,192	29,773
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)	\$98,670	\$99,391	\$99,868	\$100,104	\$100,341	\$100,577	\$100,814	\$101,051	\$101,288	\$101,525	\$101,762	\$102,000	\$102,237	\$102,474
a.	Recoverable Costs Allocated to Energy	98,670	99,391	99,868	100,104	100,341	100,577	100,814	101,051	101,288	101,525	101,762	102,000	102,237	102,474
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9700218	0.9662006	0.9688762	0.9664011	0.9771142	0.9898813	0.9666743
11.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Energy Jurisdictional Recoverable Costs (D)	95,762	96,637	96,504	97,000	97,407	97,814	98,221	98,628	99,035	99,442	99,849	100,256	100,663	101,070
13.	Demand Jurisdictional 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)	\$95,762	\$96,637	\$96,504	\$97,000	\$97,407	\$97,814	\$98,221	\$98,628	\$99,035	\$99,442	\$99,849	\$100,256	\$100,663	\$101,070

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41, 312.42, 312.43, 315.41 and 315.44
- (B) Line 6 x 8.238% 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%, 3.3% and 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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	(152,442)	(156,736)	(161,030)	(165,324)	(169,618)	(173,912)	(178,206)	(182,500)	(186,794)	(191,088)	(195,382)	(199,676)	(203,970)	
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)	\$1,409,031	\$1,404,737	\$1,400,443	\$1,396,149	\$1,391,855	\$1,387,561	\$1,383,267	\$1,378,973	\$1,374,679	\$1,370,385	\$1,366,091	\$1,361,797	\$1,357,503	
6.	Average Net Investment		\$1,406,884	\$1,402,590	\$1,398,296	\$1,394,002	\$1,389,708	\$1,385,414	\$1,381,120	\$1,376,826	\$1,372,532	\$1,368,238	\$1,363,944	\$1,359,650	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,345	10,313	10,282	10,250	10,219	10,187	10,156	10,124	10,092	10,061	10,029	9,998	122,056
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,306	3,296	3,286	3,276	3,266	3,256	3,246	3,236	3,225	3,215	3,205	3,195	39,008
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)		\$17,945	\$17,903	\$17,862	\$17,820	\$17,779	\$17,737	\$17,696	\$17,654	\$17,611	\$17,570	\$17,528	\$17,487	\$212,592
a.	Recoverable Costs Allocated to Energy		17,945	17,903	17,862	17,820	17,779	17,737	17,696	17,654	17,611	17,570	17,528	17,487	212,592
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		17,416	17,407	17,260	17,267	17,259	17,237	17,166	17,057	17,059	16,980	17,127	17,310	206,545
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,416	\$17,407	\$17,260	\$17,267	\$17,259	\$17,237	\$17,166	\$17,057	\$17,059	\$16,980	\$17,127	\$17,310	\$206,545

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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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)	\$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	2,558,730	2,558,730	2,558,730
3.	Less: Accumulated Depreciation	(141,830)	(147,374)	(152,918)	(158,462)	(164,006)	(169,550)	(175,094)	(180,638)	(186,182)	(191,726)	(197,270)	(202,814)	(208,358)	(208,358)
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)	\$2,416,900	\$2,411,356	\$2,405,812	\$2,400,268	\$2,394,724	\$2,389,180	\$2,383,636	\$2,378,092	\$2,372,548	\$2,367,004	\$2,361,460	\$2,355,916	\$2,350,372	
6.	Average Net Investment		\$2,414,128	\$2,408,584	\$2,403,040	\$2,397,496	\$2,391,952	\$2,386,408	\$2,380,864	\$2,375,320	\$2,369,776	\$2,364,232	\$2,358,688	\$2,353,144	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,751	17,711	17,670	17,629	17,588	17,548	17,507	17,466	17,425	17,385	17,344	17,303	210,327
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,673	5,660	5,647	5,634	5,621	5,608	5,595	5,582	5,569	5,556	5,543	5,530	67,218
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)	\$28,968	\$28,915	\$28,861	\$28,807	\$28,753	\$28,700	\$28,646	\$28,592	\$28,538	\$28,485	\$28,431	\$28,377	\$28,377	\$344,073
a.	Recoverable Costs Allocated to Energy	28,968	28,915	28,861	28,807	28,753	28,700	28,646	28,592	28,538	28,485	28,431	28,377	28,377	344,073
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	0.9898813	
11.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)	28,114	28,114	27,889	27,914	27,912	27,890	27,787	27,626	27,644	27,528	27,780	28,090	28,090	334,288
13.	Demand Jurisdictional 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)	\$28,114	\$28,114	\$27,889	\$27,914	\$27,912	\$27,890	\$27,787	\$27,626	\$27,644	\$27,528	\$27,780	\$28,090	\$28,090	\$334,288

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$30,000	\$60,000	\$90,000	\$60,000	\$60,000	\$0	\$0	\$0	\$300,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	1,653,724	1,653,724	1,653,724	1,653,724	1,653,724	1,653,724	1,653,724	1,653,724	1,653,724	1,653,724	2,500,667	2,500,667	
3.	Less: Accumulated Depreciation	0	(2,618)	(7,855)	(13,092)	(18,329)	(23,566)	(28,803)	(34,040)	(39,277)	(44,514)	(49,751)	(56,329)	(64,248)	
4.	CWIP - Non-Interest Bearing	2,200,667	546,943	546,943	546,943	546,943	576,943	636,943	726,943	786,943	846,943	846,943	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,200,667	\$2,198,049	\$2,192,812	\$2,187,575	\$2,182,338	\$2,207,101	\$2,261,864	\$2,346,627	\$2,401,390	\$2,456,153	\$2,450,916	\$2,444,338	\$2,436,419	
6.	Average Net Investment		\$2,199,358	\$2,195,431	\$2,190,194	\$2,184,957	\$2,194,720	\$2,234,483	\$2,304,246	\$2,374,009	\$2,428,772	\$2,453,535	\$2,447,627	\$2,440,379	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,172	16,143	16,105	16,066	16,138	16,431	16,944	17,456	17,859	18,041	17,998	17,945	203,298
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,168	5,159	5,147	5,135	5,158	5,251	5,415	5,579	5,708	5,766	5,752	5,735	64,973
8.	Investment Expenses														
a.	Depreciation (C)		2,618	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	5,237	6,578	7,919	64,248
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)	\$23,958	\$26,539	\$26,489	\$26,438	\$26,533	\$26,919	\$27,596	\$28,272	\$28,804	\$29,044	\$30,328	\$31,599	\$332,519	
a.	Recoverable Costs Allocated to Energy	23,958	26,539	26,489	26,438	26,533	26,919	27,596	28,272	28,804	29,044	30,328	31,599	332,519	
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813		
11.	Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)	23,252	25,804	25,597	25,618	25,757	26,160	26,769	27,316	27,902	28,068	29,634	31,279	323,156	
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)	\$23,252	\$25,804	\$25,597	\$25,618	\$25,757	\$26,160	\$26,769	\$27,316	\$27,902	\$28,068	\$29,634	\$31,279	\$323,156	

- 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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	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)	\$0	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	1,595,204	1,595,204	
3.	Less: Accumulated Depreciation	0	(2,725)	(8,175)	(13,625)	(19,075)	(24,525)	(29,975)	(35,425)	(40,875)	(46,325)	(51,775)	(57,225)	(62,675)	
4.	CWIP - Non-Interest Bearing	1,595,204	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,595,204	\$1,592,479	\$1,587,029	\$1,581,579	\$1,576,129	\$1,570,679	\$1,565,229	\$1,559,779	\$1,554,329	\$1,548,879	\$1,543,429	\$1,537,979	\$1,532,529	
6.	Average Net Investment		\$1,593,842	\$1,589,754	\$1,584,304	\$1,578,854	\$1,573,404	\$1,567,954	\$1,562,504	\$1,557,054	\$1,551,604	\$1,546,154	\$1,540,704	\$1,535,254	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,720	11,690	11,650	11,610	11,570	11,529	11,489	11,449	11,409	11,369	11,329	11,289	138,103
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,746	3,736	3,723	3,710	3,697	3,685	3,672	3,659	3,646	3,633	3,621	3,608	44,136
8.	Investment Expenses														
a.	Depreciation (C)		2,725	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	5,450	62,675
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)		\$18,191	\$20,876	\$20,823	\$20,770	\$20,717	\$20,664	\$20,611	\$20,558	\$20,505	\$20,452	\$20,400	\$20,347	\$244,914
a.	Recoverable Costs Allocated to Energy		18,191	20,876	20,823	20,770	20,717	20,664	20,611	20,558	20,505	20,452	20,400	20,347	244,914
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		17,655	20,298	20,122	20,126	20,111	20,081	19,993	19,863	19,863	19,765	19,933	20,141	237,951
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)		\$17,655	\$20,298	\$20,122	\$20,126	\$20,111	\$20,081	\$19,993	\$19,863	\$19,863	\$19,765	\$19,933	\$20,141	\$237,951

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 Projected Period Amount
January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$300,945	\$3,057	\$5,800	\$389,203	\$93,992	\$181,652	\$725,812	\$298,936	\$1,999,397
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)	\$0	713,615	713,615	713,615	713,615	713,615	713,615	713,615	713,615	713,615	713,615	713,615	713,615	713,615
3.	Less: Accumulated Depreciation	0	(922)	(2,766)	(4,610)	(6,454)	(8,298)	(10,142)	(11,986)	(13,830)	(15,674)	(17,518)	(19,362)	(21,206)	(21,206)
4.	CWIP - Non-Interest Bearing	713,615	0	0	0	0	300,945	304,002	309,802	699,005	792,997	974,649	1,700,461	1,999,397	1,999,397
5.	Net Investment (Lines 2 + 3 + 4)	\$713,615	\$712,693	\$710,849	\$709,005	\$707,161	\$1,006,262	\$1,007,475	\$1,011,431	\$1,398,790	\$1,490,938	\$1,670,746	\$2,394,714	\$2,691,806	\$2,691,806
6.	Average Net Investment		\$713,154	\$711,771	\$709,927	\$708,083	\$856,712	\$1,006,869	\$1,009,453	\$1,205,111	\$1,444,864	\$1,580,842	\$2,032,730	\$2,543,260	\$2,543,260
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,244	5,234	5,220	5,207	6,300	7,404	7,423	8,861	10,624	11,624	14,947	18,701	106,789
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,676	1,673	1,668	1,664	2,013	2,366	2,372	2,832	3,395	3,715	4,777	5,977	34,128
8.	Investment Expenses														
a.	Depreciation (C)		922	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	1,844	21,206
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismanitment		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)		\$7,842	\$8,751	\$8,732	\$8,715	\$10,157	\$11,614	\$11,639	\$13,537	\$15,863	\$17,183	\$21,568	\$26,522	\$162,123
a.	Recoverable Costs Allocated to Energy		7,842	8,751	8,732	8,715	10,157	11,614	11,639	13,537	15,863	17,183	21,568	26,522	162,123
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	0.9898813
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Retail Energy-Related Recoverable Costs (D)		7,611	8,509	8,438	8,445	9,860	11,286	11,290	13,079	15,366	16,606	21,074	26,254	157,818
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)		\$7,611	\$8,509	\$8,438	\$8,445	\$9,860	\$11,286	\$11,290	\$13,079	\$15,366	\$16,606	\$21,074	\$26,254	\$157,818

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2007 to December 2007

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

Beginning of Period Amount	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
1. Investments	\$2,330,796	\$1,410,481	\$2,034,828	\$1,187,601	\$1,349,512	\$1,414,217	\$3,346,037	\$1,335,317	\$2,001,723	\$2,288,063	\$2,257,895	\$1,835,244	\$22,991,714
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)	\$7,333,699	9,864,495	11,274,976	13,309,804	14,497,405	15,846,917	17,261,134	20,607,171	21,942,488	23,944,211	26,232,274	28,490,169	30,325,413
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)	\$7,333,699	\$9,864,495	\$11,274,976	\$13,309,804	\$14,497,405	\$15,846,917	\$17,261,134	\$20,607,171	\$21,942,488	\$23,944,211	\$26,232,274	\$28,490,169	\$30,325,413
6. Average Net Investment	\$8,599,097	\$10,569,736	\$12,292,390	\$13,903,605	\$15,172,161	\$16,554,026	\$18,934,153	\$21,274,830	\$22,943,350	\$25,088,243	\$27,361,222	\$29,407,791	
7. Return on Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0
a. Equity Component Crossed 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	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9717142	0.9898813	
11. Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
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. These dollars are for tracking purposes only; depreciation and return will not be calculated until the project is placed in-service.
 (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 1.62802).
 (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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$2,361,022	\$1,211,957	\$1,824,783	\$853,434	\$1,060,593	\$1,137,053	\$3,715,146	\$1,985,938	\$2,259,519	\$2,999,939	\$2,591,952	\$2,933,581	\$24,934,917
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)	\$9,413,413	11,774,435	12,986,392	14,811,175	15,664,609	16,725,202	17,862,255	21,577,401	23,563,339	25,822,858	28,822,797	31,414,749	34,348,330	
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)	\$9,413,413	\$11,774,435	\$12,986,392	\$14,811,175	\$15,664,609	\$16,725,202	\$17,862,255	\$21,577,401	\$23,563,339	\$25,822,858	\$28,822,797	\$31,414,749	\$34,348,330	
6.	Average Net Investment		\$10,593,924	\$12,380,414	\$13,898,784	\$15,237,892	\$16,194,906	\$17,293,729	\$19,719,828	\$22,570,370	\$24,693,099	\$27,322,828	\$30,118,773	\$32,881,540	
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		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
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. These dollars are for tracking purposes only; depreciation and return will not be calculated until the project is placed in-service.
- (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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$7,226,296	\$3,091,425	\$2,075,806	\$3,263,083	\$2,502,128	\$2,806,113	\$2,540,395	\$2,105,317	\$1,999,609	\$2,191,410	\$4,165,630	\$3,335,257	\$37,302,469
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)	\$33,047,387	40,273,683	43,365,108	45,440,914	48,703,997	51,206,125	54,012,238	56,552,633	58,657,950	60,657,559	62,848,969	67,014,599	70,349,856	
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)	\$33,047,387	\$40,273,683	\$43,365,108	\$45,440,914	\$48,703,997	\$51,206,125	\$54,012,238	\$56,552,633	\$58,657,950	\$60,657,559	\$62,848,969	\$67,014,599	\$70,349,856	
6.	Average Net Investment		\$36,660,535	\$41,819,396	\$44,403,011	\$47,072,456	\$49,955,061	\$52,609,182	\$55,282,436	\$57,605,292	\$59,657,755	\$61,753,264	\$64,931,784	\$68,682,228	
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		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
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. These dollars are for tracking purposes only; depreciation and return will not be calculated until the project is placed in-service.
- (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) 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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,214,706	\$1,502,320	\$1,246,370	\$816,628	\$754,659	\$126,050	\$70,760	\$35,380	\$155,123	\$17,690	\$0	\$0	\$5,939,686
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)	\$55,709,883	\$56,924,589	\$58,426,909	\$59,673,279	\$60,489,907	\$63,410,758	\$63,536,808	\$63,607,568	\$63,642,948	\$63,798,071	\$63,815,761	\$63,815,761	\$63,815,761	
3.	Less: Accumulated Depreciation	0	0	0	0	0	(68,695)	(206,222)	(343,962)	(481,817)	(619,878)	(758,126)	(896,393)	(1,034,660)	
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)	\$55,709,883	\$56,924,589	\$58,426,909	\$59,673,279	\$60,489,907	\$63,342,063	\$63,330,586	\$63,263,606	\$63,161,131	\$63,178,193	\$63,057,635	\$62,919,368	\$62,781,101	
6.	Average Net Investment		\$0	\$0	\$0	\$0	\$31,671,032	\$63,336,325	\$63,297,096	\$63,212,369	\$63,169,662	\$63,117,914	\$62,988,502	\$62,850,235	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	232,882	465,723	465,434	464,811	464,497	464,117	463,165	462,148	3,482,777
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	74,427	148,840	148,748	148,549	148,449	148,327	148,023	147,698	1,113,061
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	68,695	137,527	137,740	137,855	138,061	138,248	138,267	138,267	1,034,660
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	\$376,004	\$752,090	\$751,922	\$751,215	\$751,007	\$750,692	\$749,455	\$748,113	\$5,630,498
a.	Recoverable Costs Allocated to Energy		0	0	0	0	376,004	752,090	751,922	751,215	751,007	750,692	749,455	748,113	5,630,498
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	365,008	730,871	729,381	725,824	727,483	725,470	732,303	740,543	5,476,883
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	\$365,008	\$730,871	\$729,381	\$725,824	\$727,483	\$725,470	\$732,303	\$740,543	\$5,476,883

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44. The dollars through April 2007 are for tracking purposes only; depreciation and return calculation will begin in May 2007 when this project is placed in-service.
- (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 Projected Period Amount
 January 2007 to December 2007

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

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,072,378	\$1,177,987	\$1,185,052	\$1,326,938	\$645,465	\$81,875	\$82,440	\$82,917	\$83,325	\$574,740	\$103,196	\$84,287	\$6,500,600
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	6,098,900	6,098,900	6,098,900	6,098,900	6,098,900	6,098,900	6,098,900	6,098,900
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,115)	(21,346)	(35,577)	(49,808)	(64,039)	(78,270)	(92,501)	(92,501)
4.	CWIP - Non-Interest Bearing	2,399,051	3,471,429	4,649,416	5,834,468	7,161,406	7,806,871	1,789,846	1,872,286	1,955,203	2,038,528	2,613,268	2,716,464	2,800,751	2,800,751
5.	Net Investment (Lines 2 + 3 + 4)	\$2,399,051	\$3,471,429	\$4,649,416	\$5,834,468	\$7,161,406	\$7,806,871	\$7,881,631	\$7,949,840	\$8,018,526	\$8,087,620	\$8,648,129	\$8,737,094	\$8,807,150	\$8,807,150
6.	Average Net Investment		\$2,935,240	\$4,060,423	\$5,241,942	\$6,497,937	\$7,484,139	\$7,844,251	\$7,915,736	\$7,984,183	\$8,053,073	\$8,367,875	\$8,692,612	\$8,772,122	\$8,772,122
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		21,583	29,857	38,545	47,780	55,032	57,680	58,206	58,709	59,216	61,530	63,918	64,503	616,559
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,898	9,542	12,319	15,270	17,588	18,434	18,602	18,763	18,925	19,665	20,428	20,614	197,048
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	7,115	14,231	14,231	14,231	14,231	14,231	14,231	92,501
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)		\$28,481	\$39,399	\$50,864	\$63,050	\$72,620	\$83,229	\$91,039	\$91,703	\$92,372	\$95,426	\$98,577	\$99,348	\$906,108
a.	Recoverable Costs Allocated to Energy		28,481	39,399	50,864	63,050	72,620	83,229	91,039	91,703	92,372	95,426	98,577	99,348	906,108
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	0.9898813
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743
12.	Retail Energy-Related Recoverable Costs (D)		27,642	38,307	49,151	61,095	70,496	80,881	88,310	88,603	89,479	92,220	96,321	98,343	880,848
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)		\$27,642	\$38,307	\$49,151	\$61,095	\$70,496	\$80,881	\$88,310	\$88,603	\$89,479	\$92,220	\$96,321	\$98,343	\$880,848

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 Projected Period Amount
 January 2007 to December 2007

Return on Capital Investments, Depreciation and Taxes
 For Project: Clean Air Mercury Rule
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$50,000	\$12,500	\$100,000	\$50,000	\$12,500	\$0	\$50,000	\$262,500	\$0	\$10,000	\$12,500	\$560,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	50,000	62,500	162,500	212,500	225,000	225,000	275,000	537,500	537,500	547,500	560,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$50,000	\$62,500	\$162,500	\$212,500	\$225,000	\$225,000	\$275,000	\$537,500	\$537,500	\$547,500	\$560,000	
6.	Average Net Investment		\$0	\$25,000	\$56,250	\$112,500	\$187,500	\$218,750	\$225,000	\$250,000	\$406,250	\$537,500	\$542,500	\$553,750	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	184	414	827	1,379	1,609	1,654	1,838	2,987	3,952	3,989	4,072	22,905
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	59	132	264	441	514	529	588	955	1,263	1,275	1,301	7,321
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	\$243	\$546	\$1,091	\$1,820	\$2,123	\$2,183	\$2,426	\$3,942	\$5,215	\$5,264	\$5,373	\$30,226
a.	Recoverable Costs Allocated to Energy		0	243	546	1,091	1,820	2,123	2,183	2,426	3,942	5,215	5,264	5,373	30,226
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	236	528	1,057	1,767	2,063	2,118	2,344	3,819	5,040	5,144	5,319	29,435
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	\$236	\$528	\$1,057	\$1,767	\$2,063	\$2,118	\$2,344	\$3,819	\$5,040	\$5,144	\$5,319	\$29,435

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, 345.81
- (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 3.8%, 3.1%, 2.6%, 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2007 to December 2007

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-07	Projected Feb-07	Projected Mar-07	Projected Apr-07	Projected May-07	Projected Jun-07	Projected Jul-07	Projected Aug-07	Projected Sep-07	Projected Oct-07	Projected Nov-07	Projected Dec-07	End of Period Amount
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		73,799,600	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(748,120)	(72,920)	(63,783)	(54,122)	(44,524)	(34,434)	(22,420)	(9,832)	2,769	14,928	26,393	37,044	46,667	
3.	Total Working Capital Balance	(\$748,120)	(\$72,920)	(\$63,783)	(\$54,122)	(\$44,524)	(\$34,434)	(\$22,420)	(\$9,832)	\$2,769	\$14,928	\$26,393	\$37,044	\$46,667	
4.	Average Net Working Capital Balance		(410,520)	(68,352)	(58,953)	(49,323)	(39,479)	(28,427)	(16,126)	(3,532)	8,849	20,661	31,719	41,856	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$3,019)	(\$503)	(\$433)	(\$363)	(\$290)	(\$209)	(\$119)	(\$26)	\$65	\$152	\$233	\$308	(4,204)
b.	Debt Component (Line 4 x 2.82% x 1/12)		(\$965)	(\$161)	(\$139)	(\$116)	(\$93)	(\$67)	(\$38)	(\$8)	\$21	\$49	\$75	\$98	(1,344)
6.	Total Return Component (B)		(3,984)	(664)	(572)	(479)	(383)	(276)	(157)	(34)	86	201	308	406	(5,548)
7.	Expenses:														
a.	Gains		(74,462,742)	0	0	0	0	0	0	0	0	0	0	0	(74,462,742)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		33,642	32,163	36,039	36,602	37,710	34,186	35,212	35,199	34,041	36,335	33,549	36,077	420,755
8.	Net Expenses (C)		(74,429,100)	32,163	36,039	36,602	37,710	34,186	35,212	35,199	34,041	36,335	33,549	36,077	(74,041,987)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(\$74,433,084)	\$31,499	\$35,467	\$36,123	\$37,327	\$33,910	\$35,055	\$35,165	\$34,127	\$36,536	\$33,857	\$36,483	(\$74,047,535)
a.	Recoverable Costs Allocated to Energy		(74,433,084)	31,499	35,467	36,123	37,327	33,910	35,055	35,165	34,127	36,536	33,857	36,483	(74,047,535)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9705289	0.9722928	0.9663150	0.9689881	0.9707557	0.9717861	0.9700218	0.9662006	0.9686762	0.9664011	0.9771142	0.9898813	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Energy Jurisdictional Recoverable Costs (D)		(72,239,459)	30,626	34,272	35,003	36,235	32,953	34,004	33,976	33,058	35,308	33,082	36,114	(71,864,828)
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13) *		(\$72,239,459)	\$30,626	\$34,272	\$35,003	\$36,235	\$32,953	\$34,004	\$33,976	\$33,058	\$35,308	\$33,082	\$36,114	(\$71,864,828)

Notes: (A) Lines 4 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 6 is reported on Schedule 3P

(C) Line 8 is reported on Schedule 2P

(D) Line 9a x Line 10

(E) Line 9b x Line 11

* Totals on this schedule may not foot due to rounding.

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Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$895,837 compared to the original projection of \$895,837 representing no variance.

The actual/estimated O&M expense for the period January 2006 through December 2006 is \$4,138,858 compared to the original projection of \$2,585,000 representing a variance of 60.1%. This variance is due to an increase in the use of consumables, principally limestone and chemicals, stemming from greater unit output. Additionally, structural steel repairs were necessary on the absorber feed tank and on two towers.

Project Progress Summary: The project is complete and in-service.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is expected to be \$868,973.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$4,013,300.

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Project Title: Big Bend Units 1 & 2 Flue Gas Conditioning

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the Clean Air Act Amendments ("CAAA"). Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations. This equipment is still required to ensure compliance with the CAAA in the event the FGD system on Units 1 & 2 is not operating.

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO₂ is converted to SO₃. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$535,835 compared to the original projection of \$535,835 representing no variance.

The actual/estimated O&M expense for this project for the period January 2006 through December 2006 is \$0 and did not vary from the original projection.

Project Progress Summary: The project is complete and in-service.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$512,817.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$0.

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Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$92,437 compared to the original projection of \$92,437 representing no variance.

Project Progress Summary: The project is complete and in-service.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$89,714.

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Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$160,930 compared to the original projection of \$160,930 representing no variance.

Progress Summary: The project was placed in-service December 1998.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$155,105.

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Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$121,578 compared to the original projection of \$121,578 representing no variance.

Progress Summary: The project was placed in-service May 1998.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$116,875.

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Project Title: Big Bend Units 1 & 2 FGD

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$10,472,968 compared to the original projection of \$10,472,470 representing an insignificant variance.

The actual/estimated O&M expense for the period January 2006 through December 2006 is \$5,882,848 as compared to the original estimate of \$5,147,852 resulting in a variance of 14.3%. This variance is primarily due to an increase in the use of consumables, principally limestone and chemicals, stemming from greater unit output.

Project Progress Summary: The project was placed in-service in December 1999.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is expected to be \$10,119,550.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$6,621,900.

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Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the CAAA, the company was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999.

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$14,800 compared to the original projection of \$14,800 representing no variance.

Project Progress Summary: The project was placed in-service in December 1999 and was completed in May 2000.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is expected to be \$14,478.

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Project Title: Big Bend FGD Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to optimize the SO₂ removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements were required to be performed on the Unit 3 tower module and included tower piping, nozzle and internal improvements, duct work improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability improvements, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum de-watering stack reliability and wastewater treatment plant were also being performed.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$2,822,021 compared to the original projection of \$2,822,021 representing no variance.

Project Progress Summary: The project was placed in-service in January 2002.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is expected to be \$2,751,182.

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Project Title: Big Bend PM Minimization and Monitoring

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices ("BOP") study to minimize emissions from each electrostatic precipitator ("ESP") at Big Bend, to perform a best available control technology ("BACT") analysis for the upgrade of each existing ESP, and to install and operate particulate matter continuous emission monitors and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric has incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and will continue to experience O&M and capital expenditures during 2002 and beyond.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$1,200,580 as compared to the original projection of \$1,199,799 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2006 through December 2006 is \$325,010 as compared to the original projection of \$800,000 resulting in a variance of (59.4%). This variance is primarily due to the continuous emissions monitoring activity that will be delayed until 2007. Also, the project required less maintenance than originally anticipated.

Project Progress Summary: This project was placed in-service July 2005.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is expected to be \$1,209,451.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$450,000.

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Project Title: Big Bend NO_x Emissions Reduction

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to spend up to \$3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$932,938 as compared to the original projection of \$944,125 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2006 through December 2006 is \$850,647 as compared to the original projection of \$700,000 resulting in a variance of 21.5%. This variance is due to unanticipated inspections on boiler tubes and burner modifications.

Project Progress Summary: The project was placed in-service January 2006.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is expected to be \$921,526.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$350,000.

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Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

The Big Bend Fuel Oil Tank No. 1 Upgrade is a 500,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing an AEI Segundo@ bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$59,079 compared to the original projection of \$59,079 representing no variance.

Project Progress Summary: The project was placed in-service October 1998.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$57,574.

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Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

Project Description:

The Big Bend Fuel Oil Tank No. 2 Upgrade is a 4,200,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing an AEI Segundo@ bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$97,166 compared to the original projection of \$97,166 representing no variance.

Project Progress Summary: The project was placed in-service December 1998.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$94,694.

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Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

The Phillips Oil Tank No. 1 Upgrade is a 1,300,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing a spill containment for piping fittings and valves surrounding the tank, installing level instrumentation for overflow protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$6,652 compared to the original projection of \$6,652 representing no variance.

Project Progress Summary: The project is complete and was placed in-service October 1998.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$6,430.

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Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

The Phillips Oil Tank No. 4 Upgrade is a 57,000 gallon field-erected fuel storage tank that is required to meet the requirements of FDEP Rule 62-762 as an existing field-erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule required various modifications and a complete internal inspection by the end of 1999.

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing a spill containment for piping fittings and valves surrounding the tank, installing level instrumentation for overflow protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$10,451 compared to the original projection of \$10,451 representing no variance.

Project Progress Summary: The project is complete and was placed in-service October 1998.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$10,103.

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Project Title: SO₂ Emission Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO₂ emissions in two phases. Phase I began on January 1, 1995 and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO₂ emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO₂) equal to the number of tons of SO₂ emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2006 through December 2006 is (\$108,967) compared to the original projection of (\$100,550) representing a (8.4%) variance. The variance is due to the sale of a portion of SO₂ allowances originally projected to occur in late 2005 that actually transpired in early 2006 as well as the projected sale of allowances during the balance of 2006.

The actual/estimated O&M for the period January 2006 through December 2006 is (\$57,818,437) compared to the original projection of (\$231,713) representing a variance of (24,852.6%). The significant variance is due to the sale of SO₂ allowances originally projected to occur in late 2005 that actually transpired in early 2006. Additionally, Tampa Electric plans to take advantage of forecasted favorable pricing in the SO₂ allowance market and thereby pass the revenue from the allowance sales directly to customers as an offset to the otherwise projected allowance expenses for 2006.

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

Project Projections: Estimated return on average net working capital for the period January 2007 through December 2007 is projected to be (\$5,548).

Estimated O&M costs for the period January 2007 through December 2007 are projected to be (\$74,041,987).

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Project Title: National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees

Project Description:

Chapter 62-4.052, Florida Administrative Code ("F. A. C."), implements the annual regulatory program and surveillance fees for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F. A. C. Tampa Electric's Big Bend, Hookers Point, Polk Power and Gannon Stations are affected by this rule.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2006 through December 2006 is \$34,500 compared to the original projection of \$34,500 representing no variance.

Project Summary: NPDES Surveillance fees are paid annually for the prior year.

Project Projections: Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$34,500.

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Project Title: Gannon Thermal Discharge Study

Project Description:

This project is a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric is required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish and wildlife within the primary area of study. The project will have two facets: 1) develop the plan of study and identify the thermal plume, and 2) implement the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2006 through December 2006 is \$85,123 compared to the original projection of \$50,000 which represents a variance of 70.2%. The variance is due to unusually wet conditions in 2005, which limited dry season sampling. For that reason, the dry season sampling was completed in early 2006.

Project Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. The project is expected to continue through at least 2007.

Project Projections: Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$10,000.

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Project Title: Polk NO_x Emissions Reduction

Project Description:

This project is designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2005. The lower limit of 15 parts per million by volume dry basis at 15 percent O₂ is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$218,592 as compared to the original projection of \$218,592 representing no variance.

The actual/estimated O&M for the period January 2006 through December 2006 is \$40,100 compared to the original projection of \$24,000 which represents a variance of 67.1%. This variance is due to a greater amount of maintenance to the saturator than anticipated.

Project Summary: The project was placed in-service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$212,592.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$57,000.

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Project Title: Bayside SCR Consumables

Project Description:

This project is necessary to achieve the NO_x emissions limit of 3.5 parts per million established by the FDEP Consent Final Judgment and the EPA Consent Decree for the natural gas-fired Bayside Power Station. To achieve this NO_x limit, the installation of selective catalytic reduction (SCR) systems is required. An SCR system requires consumable goods – primarily anhydrous ammonia – to be injected into the catalyst bed in order to achieve the required NO_x emissions limit. Principally, the project is designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2006 through December 2006 is \$64,644 compared to the original projection of \$65,000 resulting in an insignificant variance.

Project Summary: This project was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. As an O&M project, expenses are ongoing annually.

Project Projections: Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$76,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Unit 4 Separated Overfire Air ("SOFA")

Project Description:

This project is necessary to assist in achieving the NO_x emissions limit established by the FDEP Consent Final Judgment and the EPA Consent Decree for Big Bend Unit 4. A SOFA system stages secondary combustion air to prevent NO_x formation that would otherwise require removal by post-combustion technology. In-furnace combustion control through a SOFA system is the most cost-effective means to reduce NO_x emissions prior to the application of these technologies. Costs associated with the SOFA system will entail capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$339,405 compared to the original projection of \$351,818 representing a variance of 3.5%.

The actual/estimated O&M for the period January 2006 through December 2006 is \$11,638 compared to the original projection of \$75,000 which represents a variance of (84.5%). This variance is due to less maintenance activity than anticipated.

Project Summary: The project was placed in-service November 2004.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$344,073.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$250,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$164,335 compared to the original projection of \$152,400 resulting in a variance of 7.8%. This variance is due to higher than anticipated windbox material costs and neural network tuning expenses, which will occur during the fall 2006 maintenance outage.

The actual/estimated O&M for the period January 2006 through December 2006 is \$0 compared to the original projection of \$50,000 which represents a variance of (100.0%). This variance is due to the delay of the in-service date for the capital project.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$332,519.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$75,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Unit 2 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$185,917 compared to the original projection of \$182,688 resulting in an insignificant variance.

The actual/estimated O&M for the period January 2006 through December 2006 is \$0 compared to the original projection of \$75,000 which represents a variance of (100.0%). This variance is due to the delay of the in-service date for the capital project.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$244,914.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$75,000.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Unit 3 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies include a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2006 through December 2006 is \$69,632 compared to the original projection of \$83,318 resulting in a variance of (\$13,686) or (16.4%). This variance is due to the early payment of invoices in 2005 that were originally projected to be paid in the spring of 2006.

The actual/estimated O&M for the period January 2006 through December 2006 is \$0 compared to the original projection of \$25,000 which represents a variance of (100.0%). This variance is due to the delay of the in-service date for the capital project.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$162,123.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$0.

Tampa Electric Company
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Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project is a direct requirement from the EPA to reduce impingement and entrainment of aquatic organisms related to the withdrawal of waters for cooling purposes through cooling water intake structures. The Phase II Rule requires that power plants meeting certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its H. L. Culbreath Bayside Power and the Big Bend Power Stations and then submit these strategies for approval through a Comprehensive Demonstration Study to the FDEP.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M for the period January 2006 through December 2006 is \$678,852 compared to the original projection of \$760,946 which represents a variance of (10.8%). This variance is due to the sampling of the impingement survival study occurring at a slower rate than originally projected. The sampling activity is anticipated to resume the normal schedule for 2007.

Project Summary: This project was approved by the Commission in Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI, issued February 10, 2005.

Project Projections: Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$736,192.

Tampa Electric Company
Environmental Cost Recovery Clause
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Project Title: Big Bend Unit 1 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 1 and is scheduled to go in-service May 2010.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2010, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$0.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Unit 2 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 2 and is scheduled to go in-service May 2009.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2009, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$0.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2007 through December 2007
Description and Progress Report for
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Project Title: Big Bend Unit 3 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 3 and is scheduled to go in-service May 2008.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2008, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$0.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2007 through December 2007
Description and Progress Report for
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Project Title: Big Bend Unit 4 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 4 and is scheduled to go in-service June 2007.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until June 2007, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project is expected to be placed in-service May 2007.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$5,630,498.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$1,256,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2007 through December 2007
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Arsenic Groundwater Standard Program

Project Description:

The Arsenic Groundwater Standard Program which is required by the Environmental Protection Agency and the Department of Environmental Protection. Effective January 1, 2005 regulated entities of the State of Florida are required to monitor the drinking water and groundwater Maximum Contaminant Level for arsenic under the federal rule known as the Safe Drinking Water Act.

Project Accomplishments:

Project Fiscal Expenditures: The Arsenic Groundwater Standard Program O&M variance is estimated to be \$5,595 due to the project not being filed at the time of the submission of the 2006 projection filing.

Project Summary: In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI, issued February 23, 2006, the Commission granted Tampa Electric cost recovery approval for prudent costs associated with this project.

Project Projections: Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$105,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2007 through December 2007
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization ("FGD") System Reliability

Project Description:

The Big Bend FGD Reliability project is necessary to reliably maintain FGD system operations which are required by the Consent Decree. Tampa Electric is required to operate the FGD systems at Big Bend Station whenever coal is combusted in the units with few exceptions. The compliance dates for the strictest operational characteristics are January 1, 2010 for Big Bend Unit 3 and January 1, 2013 for Big Bend Units 1 and 2.

Project Accomplishments:

Project Fiscal Expenditures: The Big Bend FGD Reliability project capital variance is estimated to be \$39,435 due to the project not being filed at the time of the submission of the 2006 projection filing.

Project Summary: In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI, issued July 10, 2006, the Commission granted cost recovery approval for prudent costs associated with this project.

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

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$906,108.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2007 through December 2007
Description and Progress Report for
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Project Title: Clean Air Mercury Rule ("CAMR")

Project Description:

The EPA established standards of performance for mercury for new and existing coal-fired electric utility steam generating units as defined in the federal CAA Section 111, effective January 2009. CAMR will permanently cap and reduce mercury emissions nation-wide in two phases: Phase I cap is 38 tons per year with a compliance date of 2010 and Phase II cap is 15 tons per year with a compliance date of 2018. Tampa Electric's Big Bend and Polk Power Stations will be affected by the nation-wide mercury emissions reduction rule. According to Rule, the company must install emission monitoring systems that sample mercury found in flue gas on Big Bend Units 1 through 4 and Polk Unit 1.

Project Accomplishments:

Project Fiscal Expenditures: The CAMR project capital variance is estimated to be \$0 due to the project not being filed at the time of the submission of the 2006 projection filing.

Project Summary: A petition was filed on August 30, 2006 seeking Commission approval of cost recovery through the ECRC for the new CAMR program.

Project Projections: Estimated depreciation plus return for the period January 2007 through December 2007 is projected to be \$30,226.

Estimated O&M costs for the period January 2007 through December 2007 are projected to be \$0.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2007 to December 2007

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	56.60%	9,255,915,278	1,866,804	1.0658538	1.0488279	9,707,862,184	1,989,740	46.51%	54.10%	53.52%
GS, GST, TS	59.28%	1,097,671,292	211,378	1.0658538	1.0488279	1,151,268,276	225,298	5.52%	6.13%	6.08%
GSD, GSDD	71.68%	5,594,333,167	890,935	1.0651761	1.0482194	5,864,088,556	949,003	28.09%	25.80%	25.98%
GSLD, GSDDT, SBF	84.31%	2,530,494,518	342,627	1.0514324	1.0372458	2,624,744,811	360,249	12.58%	9.79%	10.00%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3	99.56%	1,282,896,977	147,097	1.0223035	1.0175028	1,305,351,266	150,378	6.25%	4.09%	4.26%
SLJOL	770.77%	208,980,685	3,095	1.0658538	1.0488279	219,184,773	3,299	1.05%	0.09%	0.16%
TOTAL *		19,970,291,917	3,461,936			20,872,499,866	3,677,967	100.00%	100.00%	100.00%

Notes: (1) Average 12 CP load factor based on actual 2004 load research data
 (2) Projected kWh sales for the period January 2007 to December 2007
 (3) Calculated: (Column 2) / (8,760 hours x Column 1)
 (4) Based on actual 2004 load research data
 (5) Based on actual 2004 load research data
 (6) Column 2 x Column 5
 (7) Column 3 x Column 4
 (8) Column 6 / Total Column 6
 (9) Column 7 / Total Column 7
 (10) Column 8 x 1/13 + Column 9 x 12/13
 * Totals on this schedule may not foot due to rounding

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2007 to December 2007

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy-Related Costs (\$)	Demand-Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (¢/kWh)
46.51%	53.52%	(33,336,480)	1,511,214	(31,825,266)	9,255,915,278	(0.344)
5.52%	6.08%	(3,956,512)	171,678	(3,784,834)	1,097,671,292	(0.345)
28.09%	25.98%	(20,133,772)	733,583	(19,400,189)	5,594,333,167	(0.347)
12.58%	10.00%	(9,016,833)	282,364	(8,734,469)	2,530,494,518	(0.345)
6.25%	4.26%	(4,479,746)	120,287	(4,359,459)	1,282,896,977	(0.340)
1.05%	0.16%	(752,597)	4,518	(748,079)	208,980,685	(0.358)
100.00%	100.00%	(71,675,940)	2,823,644	(68,852,296)	19,970,291,917	(0.345)

- Notes: (1) From Form 42-6P, Column 8
 (2) From Form 42-6P, Column 10
 (3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
 (4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
 (5) Column 3 + Column 4
 (6) From Form 42-6P, Column 2
 (7) Column 5 / Column 6 x 100

* Totals on this schedule may not foot due to rounding