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August 4, 2008

HAND DELIVERED

Ms. Ann Cole, Director
Division of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor; FPSC Docket No. 080001-EI

Dear Ms. Cole:

Enclosed for filing in the above docket are the original and fifteen (15) copies of Tampa Electric Company's Prepared Direct Testimony and Exhibit (CA-2) of Carlos Aldazabal regarding Fuel and Purchased Power Cost Recovery and Capacity Cost Recovery Actual/Estimated True-Up for the period January 2008 through December 2008.

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

Thank you for your assistance in connection with this matter.

COM 5+1C+Rpr
ECR
GCL 2
OPC
RCP 1
SSC
SGA 1
ADM
CLK

Sincerely,

James D. Beasley

JDB/pp
Enclosure

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

TECO
TAMPA ELECTRIC

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 080001-EI

IN RE: FUEL & PURCHASED POWER COST RECOVERY

AND

CAPACITY COST RECOVERY

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2008 THROUGH DECEMBER 2008

TESTIMONY AND EXHIBIT

OF

CARLOS ALDAZABAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

CARLOS ALDAZABAL

Q. Please state your name, address, occupation and employer.

A. My name is Carlos Aldazabal. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company ("Tampa Electric" or "company") in the position of Manager, Regulatory Affairs in the Regulatory Affairs Department.

Q. Please provide a brief outline of your educational background and business experience.

A. I received a Bachelor of Science Degree in Accounting in 1991, and a Masters of Accountancy in 1995 from the University of South Florida in Tampa. I am a CPA in the State of Florida and have accumulated 13 years of electric utility experience working in the areas of fuel and interchange accounting, surveillance reporting, budgeting and analysis, and cost recovery clause management. In April 1999, I joined Tampa Electric as Supervisor, Regulatory Accounting. In January 2004, I

was promoted to Manager, Regulatory Affairs. My present responsibilities include managing cost recovery for fuel and purchased power, interchange sales, and capacity payments.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, the calculation of the January 2008 through December 2008 fuel and purchased power and capacity true-up amounts to be recovered in the January 2009 through December 2009 projection period. My testimony addresses the recovery of fuel and purchased power costs, capacity costs and incremental O&M security costs for the year 2008, based on six months of actual data and six months of estimated data. In addition, my testimony addresses the adjustment to fuel and purchased power costs as required in Order No. PSC-04-0999-FOF-EI (the "Order"). This information will be used in the determination of the 2009 fuel and purchased power costs and capacity cost recovery factors.

Q. Have you prepared any exhibits to support your testimony?

A. Yes. I have prepared Exhibit No. ____ (CA-2), which

contains two documents. Document No. 1 is comprised of Schedules E1-B, E-2, E-3, E-5, E-6, E-7, E-8, and E-9, which provide the actual/estimated fuel and purchased power cost recovery true-up amount for the period January 2008 through December 2008. Document No. 2 provides the actual/estimated capacity cost recovery true-up amount for the period of January 2008 through December 2008. These documents are furnished as support for the projected true-up amount for this period.

Fuel and Purchased Power Cost Recovery Factors

Q. What has Tampa Electric calculated as the estimated net true-up amount for the current period to be applied in the January 2009 through December 2009 fuel and purchased power cost recovery factors?

A. The estimated net true-up amount applicable for the period January 2009 through December 2009 is an under-recovery of $208,773,232.

Q. How did Tampa Electric calculate the estimated net true-up amount to be applied in the January 2009 through December 2009 fuel and purchased power cost recovery factors?

A. The net true-up amount to be recovered in 2009 is the sum of the final true-up amount for the period January 2007 through December 2007 and the actual/estimated true-up amount for the period January 2008 through December 2008.

Q. What did Tampa Electric calculate as the final fuel and purchased power cost recovery true-up amount for 2007?

A. The true-up was an under-recovery of $21,121,127. The actual fuel cost under-recovery, including interest and the waterborne transportation cost adjustment, was $5,728,415 for the period January 2007 through December 2007. The $5,728,415 amount, less the actual/estimated over-recovery amount of $15,392,712 approved in Order No. PSC-08-0030-FOF-EI, issued January 08, 2008 in Docket No. 070001-EI results in a net under-recovery amount for the period of $21,121,127.

Q. What did Tampa Electric calculate as the actual/estimated fuel and purchased power cost recovery true-up amount for the period January 2008 through December 2008?

A. The actual/estimated fuel and purchased power cost recovery true-up is an under-recovery amount of $187,652,105 for the January 2008 through December 2008

period. The detailed calculation supporting the actual/estimated current period true-up is shown in Exhibit No. ____ (CA-2), Document No. 1 on Schedule E1-B.

Q. Has Tampa Electric's fuel cost recovery been appropriately adjusted as required by Order No. PSC-04-0999-FOF-EI issued October 12, 2004 in Docket No. 031033-EI?

A. Yes, Tampa Electric adjusted its fuel expense for the disallowance of costs required by The Order, which specifies that a portion of the costs incurred by Tampa Electric under the current contract with United Maritime Group, formerly TECO Transport, is not reasonable for cost recovery. The Order contemplates levelized annually recurring disallowances and Tampa Electric has complied with the Order by adjusting the amount of the waterborne coal transportation contract costs recovered through the fuel factor for 2008, just as it did for 2004 through 2007. The company has consistently calculated the disallowances in accordance with The Order, whereby specific reductions are applied to the rate for shipments from each upriver terminal and also reduced for cross gulf shipments to Big Bend Station. Specific monthly tonnage and river dock information was provided by the

Wholesale Marketing and Fuels group to Regulatory Accounting in order to properly capture and exclude the disallowance amounts from the fuel cost recovery clause. The transportation contract will expire on December 31, 2008 at which time the annual recovery adjustment will end. The 2008 adjustment will be trued up to reflect the actual tons shipped and associated calculated disallowances as part of the final 2008 true-up.

Capacity Cost Recovery Clause

Q. What has Tampa Electric calculated as the estimated net true-up amount for the current period to be applied in the January 2009 through December 2009 capacity cost recovery factors?

A. The estimated net true-up amount applicable for January 2009 through December 2009 is an under-recovery of $19,828,942 as shown in Exhibit No. ____ (CA-2), Document No. 2, page 2 of 6.

Q. How did Tampa Electric calculate the estimated net true-up amount to be applied in the January 2009 through December 2009 capacity cost recovery factors?

A. Tampa Electric calculated the net true-up amount to be

recovered in 2009 in the same manner as previously described for the fuel and purchased power cost recovery net true-up amount. The net true-up amount to be recovered in the 2009 capacity cost recovery factors is the sum of the final true-up amount for 2007 and the actual/estimated true-up amount for January 2008 through December 2008.

Q. What did Tampa Electric calculate as the final capacity cost recovery true-up amount for 2007?

A. The true-up was an under-recovery of $3,726,521. The actual capacity cost under-recovery including interest was $27,523,105 for the period January 2007 through December 2007. The $27,523,105 amount, less the actual/estimated under-recovery amount of $23,796,584 approved in Order No. PSC-08-0030-FOF-EI issued January 08, 2008 in Docket No. 070001-EI results in a net under-recovery amount for the period of $3,726,521 as identified in Exhibit No. ____ (CA-2), Document No. 2, page 1 of 6.

Q. What did Tampa Electric calculate as the actual/estimated capacity cost recovery true-up amount for the period January 2008 through December 2008?

A. The actual/estimated true-up amount is an under-recovery of $16,102,421 as shown on Exhibit No. ____ (CA-2), Document No. 2, page 1 of 6.

Q. Are incremental security O&M costs included for cost recovery through the capacity clause?

A. Yes. Given the Commission's previous authorization to recover incremental security O&M costs arising as a result of the extraordinary circumstances of the terrorist attacks of September 11, 2001, Tampa Electric's incremental security O&M costs are included for recovery through the capacity clause. Therefore, as shown on Exhibit No. ____ (CA-2), Document No. 2, Page 4 of 6 the company requests recovery of $2,203,783, after jurisdictional separation, for 2008 actual/estimated incremental security O&M expenses.

Q. How does this amount vary from the original projection?

A. The actual/estimated incremental security O&M expenses are $205,797 greater than the original projected costs. The variance is primarily due to additional actions required to meet NERC standards, compared to expected security changes and associated costs at the time of the

original 2008 cost estimate. For example, during the course of implementing the NERC cyber security requirements, the company determined that it was necessary to secure additional critical cyber assets by relocation to a physically secured perimeter, additional guard monitoring, and additional secured checkpoints for access and control of generating assets at the plants.

Q. Did Tampa Electric evaluate and calculate its incremental "post-9/11" security project costs according to the detailed guidelines provided in Order No. PSC-03-1461-FOF-EI filed in Docket No. 030001-EI on December 22, 2003?

A. Yes. The first test is to determine if the company has any O&M expenses for incremental security projects included in the Minimum Filing Requirements ("MFR") that established its current base rates and to remove any such expenses from the calculation of incremental expenses. None of Tampa Electric's post-9/11 increased security costs were included in MFRs that established its base rates as the company's last base rate proceeding was approved in 1993, before the terrorist attacks occurred. The second test is to identify any project costs that are reflected elsewhere in the company's base rates and

remove them. Tampa Electric identified such project costs for security and credited the savings to the total incremental security expense. Finally, the third test is to determine if the project will result in any offsetting O&M savings and credit any savings to the project to reduce its total cost. Tampa Electric has evaluated its incremental security O&M expenses for related O&M savings and credited the savings against total incremental security O&M expenses. The calculation of incremental security O&M costs is shown on Exhibit No. ____ (CA-2), Document No. 2, page 4 of 6.

Q. Were Tampa Electric's base year "post-9/11" security costs adjusted for retail energy sales growth as required by Order No. PSC-03-1461-FOF-EI?

A. Yes. After adjusting the base year total by energy sales growth, the baseline that should be used to calculate 2008 incremental security costs is $2,293,026. The calculation of the baseline security O&M expense amount is shown on Exhibit No. ____ (CA-2), Document No. 2, page 4 of 6.

Q. Does this conclude your testimony?

A. Yes, it does.

Docket No. 080001-EI
FAC 2008 Actual/Estimated True-Up
Exhibit No. ____ (CA-2)
Document No. 1

TAMPA ELECTRIC COMPANY

FUEL AND PURCHASED POWER COST RECOVERY

ACTUAL / ESTIMATED

JANUARY 2008 THROUGH DECEMBER 2008

TAMPA ELECTRIC COMPANY

TABLE OF CONTENTS

TAMPA ELECTRIC COMPANY
CALCULATION OF ESTIMATED TRUE-UP
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E1-B

		ACTUAL						ESTIMATED						
		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
A. 1.	Fuel Cost of System Net Generation	66,857,776	51,940,555	50,956,397	69,541,427	91,843,170	92,456,623	101,812,650	107,810,898	98,917,096	83,541,390	71,858,245	84,853,538	972,389,765
2.	Fuel Cost of Power Sold [1]	899,779	247,848	166,306	119,430	1,778,996	135,665	305,167	301,567	347,867	212,567	126,767	138,567	4,780,526
3.	Fuel Cost of Purchased Power	4,545,181	9,898,110	13,654,450	12,710,428	15,966,561	21,851,141	10,311,100	11,200,500	4,999,200	2,665,400	1,779,300	3,440,500	113,021,871
3a.	Demand and Non-Fuel Cost of Purchased Pwr	0	0	0	0	0	0	0	0	0	0	0	0	0
3b.	Payments to Qualifying Facilities	2,461,237	1,671,352	2,630,805	3,291,232	3,766,372	3,640,508	4,177,200	4,312,100	3,846,400	3,801,500	3,627,500	3,784,600	41,010,806
4.	Energy Cost of Economy Purchases	2,903,324	10,750,677	11,465,117	9,045,149	4,885,064	20,647,542	17,430,100	17,925,100	12,237,700	15,060,800	12,226,200	16,447,900	151,024,673
5.	Adjustment to Fuel Cost (Ft. Meade/Wau. Wheeling)	(9,527)	(8,486)	(8,902)	(9,215)	(10,308)	(11,818)	(10,153)	(10,153)	(10,153)	(10,153)	(10,153)	(10,153)	(119,174)
5a.	Adjustment to Fuel Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
5b.	Incremental O&M Hedging Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	**TOTAL FUEL & NET POWER TRANS.**	**75,858,212**	**74,004,360**	**78,531,561**	**94,459,591**	**114,671,863**	**138,448,331**	**133,415,730**	**140,936,878**	**119,642,376**	**104,846,370**	**89,354,325**	**108,377,818**	**1,272,547,415**
[1]	Includes Gains													
B. 1.	Jurisdictional MWH Sales	1,550,748	1,316,890	1,347,516	1,438,746	1,542,369	1,822,255	1,908,596	1,899,041	1,900,723	1,727,632	1,491,917	1,500,836	19,447,269
2.	Non-Jurisdictional MWH Sales	51,550	62,526	58,341	78,067	78,942	59,182	71,902	78,378	68,667	71,037	56,446	46,631	781,669
3.	**TOTAL SALES (LINE B1+B2)**	**1,602,298**	**1,379,416**	**1,405,857**	**1,516,813**	**1,621,311**	**1,881,437**	**1,980,498**	**1,977,419**	**1,969,390**	**1,798,669**	**1,548,363**	**1,547,467**	**20,228,938**
4.	**Jurisdictional % of Total Sales**	**0.9678275**	**0.9546721**	**0.9585015**	**0.9485322**	**0.9513098**	**0.9685443**	**0.9636950**	**0.9603635**	**0.9651329**	**0.9605058**	**0.9635447**	**0.9698662**	**-**
C. 1.	Jurisdictional Fuel Recovery Revenue (Net of Revenue Taxes)	80,161,371	68,066,147	69,669,190	74,587,222	79,995,876	94,589,761	99,573,307	99,073,667	99,163,602	90,099,129	77,770,006	78,231,673	1,010,980,951
1a.	Adjustment to Fuel Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	True-up Provision	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	1,282,726	15,392,712
2a.	Incentive Provision	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,985)	(119,984)	(1,439,819)
2b.	Waterborne Transp. Disallowance Per FPSC Decision 9/21/04	756,662	773,911	1,018,815	1,087,714	1,149,788	1,472,623	1,276,282	1,276,282	1,276,282	1,276,282	1,276,282	1,276,282	13,917,205
3.	**FUEL REVENUE APPLICABLE TO PERIOD**	**82,080,774**	**70,002,799**	**71,850,746**	**76,837,677**	**82,308,405**	**97,225,125**	**102,012,330**	**101,512,690**	**101,602,625**	**92,538,152**	**80,209,029**	**80,670,697**	**1,038,851,049**
4.	Total Fuel and Net Power Transactions (Line A6)	75,858,212	74,004,360	78,531,561	94,459,591	114,671,863	138,448,331	133,415,730	140,936,878	119,642,376	104,846,370	89,354,325	108,377,818	1,272,547,415
5.	Jurisd. Total Fuel and Net Power Transactions (Line A6*Line B4)	73,417,664	70,649,900	75,272,619	89,597,965	109,088,468	134,093,342	128,572,072	135,350,634	115,470,794	100,705,547	86,096,887	105,111,983	1,223,427,875
5a.	Jurisdictional Loss Multiplier	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	-
5b.	Jurisdictional Sales Adjusted for Line Losses	73,481,537	70,711,365	75,338,106	89,675,915	109,183,375	134,210,003	128,683,930	135,468,389	115,571,254	100,793,161	86,171,791	105,203,430	1,224,492,256
5c.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	**JURISD. TOTAL FUEL AND NET POWER TRANSACTIONS**	**73,481,537**	**70,711,365**	**75,338,106**	**89,675,915**	**109,183,375**	**134,210,003**	**128,683,930**	**135,468,389**	**115,571,254**	**100,793,161**	**86,171,791**	**105,203,430**	**1,224,492,256**
7.	Over/(Under) Recovery	8,599,237	(708,566)	(3,487,360)	(12,838,238)	(26,874,970)	(36,984,878)	(26,671,600)	(33,955,699)	(13,968,629)	(8,255,009)	(5,962,762)	(24,532,733)	(185,641,207)
8.	Interest Provision	(6,956)	1,505	(6,649)	(27,921)	(73,509)	(135,400)	(195,893)	(247,667)	(295,593)	(319,451)	(335,828)	(367,536)	(2,010,898)
9.	**TOTAL ESTIMATED TRUE-UP FOR THE PERIOD**													**(187,652,105)**

TAMPA ELECTRIC COMPANY
FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E2

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
		Actual						Estimated						TOTAL
		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	PERIOD
1.	Fuel Cost of System Net Generation	66,857,776	51,940,555	50,956,397	69,541,427	91,843,170	92,456,623	101,812,650	107,810,898	98,917,096	83,541,390	71,858,245	84,853,538	972,389,765
2.	Nuclear Fuel Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Fuel Cost of Power Sold (1)	899,779	247,848	166,306	119,430	1,778,996	135,665	305,167	301,567	347,867	212,567	126,767	138,567	4,780,526
4.	Fuel Cost of Purchased Power	4,545,181	9,898,110	13,654,450	12,710,428	15,966,561	21,851,141	10,311,100	11,200,500	4,999,200	2,665,400	1,779,300	3,440,500	113,021,871
5.	Demand and Non-Fuel Cost of Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Payments to Qualifying Facilities	2,461,237	1,671,352	2,630,805	3,291,232	3,766,372	3,640,508	4,177,200	4,312,100	3,846,400	3,801,500	3,627,500	3,784,600	41,010,806
7.	Energy Cost of Schedule J Purchases	2,903,324	10,750,677	11,465,117	9,045,149	4,885,064	20,647,542	17,430,100	17,925,100	12,237,700	15,060,800	12,226,200	16,447,900	151,024,673
8.	Adjustment to Fuel Cost (Ft. Meade/Wau. Wheeling)	(9,527)	(8,486)	(8,902)	(9,215)	(10,308)	(11,818)	(10,153)	(10,153)	(10,153)	(10,153)	(10,153)	(10,153)	(119,174)
8a.	Adjustment to Fuel Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
8b.	Incremental O&M Hedging Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	**TOTAL FUEL & NET POWER TRANSACTIONS**	**75,858,212**	**74,004,360**	**78,531,561**	**94,459,591**	**114,671,863**	**138,448,331**	**133,415,730**	**140,936,878**	**119,642,376**	**104,846,370**	**89,354,325**	**108,377,818**	**1,272,547,415**
10.	Jurisdictional MWH Sold	1,550,748	1,316,890	1,347,516	1,438,746	1,542,369	1,822,255	1,908,596	1,899,041	1,900,723	1,727,632	1,491,917	1,500,836	19,447,269
11.	Jurisdictional % of Total Sales	0.9678275	0.9546721	0.9585015	0.9485322	0.9513098	0.9685443	0.9636950	0.9603635	0.9651329	0.9605058	0.9635447	0.9698662	-
12.	Jurisdictional Total Fuel & Net Power Transactions (Line 9 * Line 11)	73,417,664	70,649,900	75,272,619	89,597,965	109,088,468	134,093,342	128,572,072	135,350,634	115,470,794	100,705,547	86,096,887	105,111,983	1,223,427,875
13.	Jurisdictional Loss Multiplier	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	1.00087	-
14.	Jurisdictional Sales Adjusted for Line Losses (Line 12 * Line 13)	73,481,537	70,711,365	75,338,106	89,675,915	109,183,375	134,210,003	128,683,930	135,468,389	115,571,254	100,793,161	86,171,791	105,203,430	1,224,492,256
15.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
16.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
17.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
18.	**JURISD. TOTAL FUEL & NET PWR. TRANS. (LINE 14+15+16+17)**	**73,481,537**	**70,711,365**	**75,338,106**	**89,675,915**	**109,183,375**	**134,210,003**	**128,683,930**	**135,468,389**	**115,571,254**	**100,793,161**	**86,171,791**	**105,203,430**	**1,224,492,256**
19.	Waterborne Transp. Disallowance Per FPSC Decision 9/21/04	(756,662)	(773,911)	(1,018,815)	(1,087,714)	(1,149,788)	(1,472,623)	(1,276,282)	(1,276,282)	(1,276,282)	(1,276,282)	(1,276,282)	(1,276,282)	(13,917,205)
20.	Cost Per kWh Sold (Cents/kWh)	4.6897	5.3108	5.5153	6.1573	7.0044	7.2842	6.6755	7.0663	6.0132	5.7603	5.6904	6.9246	6.2249
21.	True-up (Cents/kWh) (2)	(0.0827)	(0.0974)	(0.0952)	(0.0892)	(0.0832)	(0.0704)	(0.0672)	(0.0675)	(0.0675)	(0.0742)	(0.0860)	(0.0855)	(0.0805)
22.	Total (Cents/kWh) (Line 20+21)	4.6070	5.2134	5.4201	6.0681	6.9212	7.2138	6.6083	6.9988	5.9457	5.6861	5.6044	6.8391	6.1444
23.	Revenue Tax Factor	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072	1.00072
24.	Recovery Factor Adjusted for Taxes (Cents/kWh) (Excluding GPIF)	4.6103	5.2172	5.4240	6.0725	6.9262	7.2190	6.6131	7.0038	5.9500	5.6902	5.6084	6.8440	6.1488
25.	GPIF Adjusted for Taxes (Cents/kWh) (2)	0.0077	0.0091	0.0089	0.0083	0.0078	0.0066	0.0063	0.0063	0.0063	0.0069	0.0080	0.0080	0.0075
26.	**TOTAL RECOVERY FACTOR (LINE 24+25)**	**4.6180**	**5.2263**	**5.4329**	**6.0808**	**6.9340**	**7.2256**	**6.6194**	**7.0101**	**5.9563**	**5.6971**	**5.6164**	**6.8520**	**6.1563**
27.	**RECOVERY FACTOR ROUNDED TO NEAREST 0.001 CENTS/KWH**	**4.618**	**5.226**	**5.433**	**6.081**	**6.934**	**7.226**	**6.619**	**7.010**	**5.956**	**5.697**	**5.616**	**6.852**	**6.156**

(1) Includes Gains
(2) Based on Jurisdictional Sales Only

TAMPA ELECTRIC COMPANY
GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
ACTUAL FOR THE PERIOD: JANUARY 2008 THROUGH JUNE 2008

SCHEDULE E3

	ACTUAL					
	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
FUEL COST OF SYSTEM NET GENERATION ($)						
1. HEAVY OIL	14,282	9,325	51,043	297,966	1,212,970	762,081
2. LIGHT OIL	307,551	501,133	484,206	1,009,686	724,860	1,292,723
3. COAL	19,863,306	16,064,795	21,635,924	20,379,047	24,942,647	24,035,908
4. NATURAL GAS	46,672,637	35,365,302	28,785,224	47,854,728	64,962,693	66,365,911
5. NUCLEAR	0	0	0	0	0	0
6. OTHER	0	0	0	0	0	0
7. TOTAL ($)	**66,857,776**	**51,940,555**	**50,956,397**	**69,541,427**	**91,843,170**	**92,456,623**
SYSTEM NET GENERATION (MWH)						
8. HEAVY OIL	-76	-121	270	2,179	8,548	4,683
9. LIGHT OIL	1,150	2,451	2,366	4,700	3,422	5,765
10. COAL	707,054	631,189	756,332	671,265	802,691	743,705
11. NATURAL GAS	673,051	472,044	371,258	605,415	823,633	790,053
12. NUCLEAR	0	0	0	0	0	0
13. OTHER	0	0	0	0	0	0
14. TOTAL (MWH)	**1,381,179**	**1,105,563**	**1,130,226**	**1,283,559**	**1,638,294**	**1,544,206**
UNITS OF FUEL BURNED						
15. HEAVY OIL (BBL)	165	62	733	3,618	13,339	7,302
16. LIGHT OIL (BBL)	3,245	5,225	4,727	9,015	5,865	10,348
17. COAL (TON)	322,312	289,409	334,966	313,032	368,592	351,491
18. NATURAL GAS (MCF)	4,817,392	3,438,886	2,698,762	4,444,935	5,925,600	5,707,506
19. NUCLEAR (MMBTU)	0	0	0	0	0	0
20. OTHER	0	0	0	0	0	0
BTUS BURNED (MMBTU)						
21. HEAVY OIL	1,036	389	4,596	22,700	83,682	45,811
22. LIGHT OIL	17,275	26,533	26,449	46,813	30,387	58,404
23. COAL	7,645,773	6,843,113	8,012,677	7,429,030	8,753,942	8,252,384
24. NATURAL GAS	4,952,280	3,531,736	2,774,327	4,573,838	6,103,368	5,874,776
25. NUCLEAR	0	0	0	0	0	0
26. OTHER	0	0	0	0	0	0
27. TOTAL (MMBTU)	**12,616,364**	**10,401,770**	**10,818,049**	**12,072,380**	**14,971,379**	**14,231,375**
GENERATION MIX (% MWH)						
28. HEAVY OIL	-0.01	-0.01	0.02	0.17	0.52	0.30
29. LIGHT OIL	0.08	0.22	0.21	0.37	0.21	0.37
30. COAL	51.20	57.09	66.92	52.29	49.00	48.17
31. NATURAL GAS	48.73	42.70	32.85	47.17	50.27	51.16
32. NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00
33. OTHER	0.00	0.00	0.00	0.00	0.00	0.00
34. TOTAL (%)	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**
FUEL COST PER UNIT						
35. HEAVY OIL ($/BBL)	86.56	150.40	69.64	82.36	90.93	104.37
36. LIGHT OIL ($/BBL)	94.78	95.91	102.43	112.00	123.59	124.92
37. COAL ($/TON)	61.63	55.51	64.59	65.10	67.67	68.38
38. NATURAL GAS ($/MCF)	9.69	10.28	10.67	10.77	10.96	11.63
39. NUCLEAR ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
40. OTHER	0.00	0.00	0.00	0.00	0.00	0.00
FUEL COST PER MMBTU ($/MMBTU)						
41. HEAVY OIL	13.79	23.97	11.11	13.13	14.49	16.64
42. LIGHT OIL	17.80	18.89	18.31	21.57	23.85	22.13
43. COAL	2.60	2.35	2.70	2.74	2.85	2.91
44. NATURAL GAS	9.42	10.01	10.38	10.46	10.64	11.30
45. NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00
46. OTHER	0.00	0.00	0.00	0.00	0.00	0.00
47. TOTAL ($/MMBTU)	**5.30**	**4.99**	**4.71**	**5.76**	**6.13**	**6.50**
BTU BURNED PER KWH (BTU/KWH)						
48. HEAVY OIL	-13,632	-3,215	17,022	10,418	9,790	9,782
49. LIGHT OIL	15,022	10,825	11,179	9,960	8,880	10,131
50. COAL	10,814	10,842	10,594	11,067	10,906	11,096
51. NATURAL GAS	7,358	7,482	7,473	7,555	7,410	7,436
52. NUCLEAR	0	0	0	0	0	0
53. OTHER	0	0	0	0	0	0
54. TOTAL (BTU/KWH)	**9,134**	**9,409**	**9,572**	**9,405**	**9,138**	**9,216**
GENERATED FUEL COST PER KWH (CENTS/KWH)						
55. HEAVY OIL	-18.79	-7.71	18.90	13.67	14.19	16.27
56. LIGHT OIL	26.74	20.45	20.47	21.48	21.18	22.42
57. COAL	2.81	2.55	2.86	3.04	3.11	3.23
58. NATURAL GAS	6.93	7.49	7.75	7.90	7.89	8.40
59. NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00
60. OTHER	0.00	0.00	0.00	0.00	0.00	0.00
61. TOTAL (CENTS/KWH)	**4.84**	**4.70**	**4.51**	**5.42**	**5.61**	**5.99**

TAMPA ELECTRIC COMPANY
GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
ESTIMATED FOR THE PERIOD: JULY 2008 THROUGH DECEMBER 2008

SCHEDULE E3

	Estimated						
	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
FUEL COST OF SYSTEM NET GENERATION ($)							
1. HEAVY OIL	41,871	82,380	12,453	2,706	208	0	2,487,285
2. LIGHT OIL	1,240,328	1,299,799	1,151,828	1,020,638	1,161,701	1,213,906	11,408,359
3. COAL	32,966,830	33,995,239	33,405,583	34,334,487	27,496,501	24,938,026	314,058,293
4. NATURAL GAS	67,563,621	72,433,480	64,347,232	48,183,559	43,199,835	58,701,606	644,435,828
5. NUCLEAR	0	0	0	0	0	0	0
6. OTHER	0	0	0	0	0	0	0
7. TOTAL ($)	**101,812,650**	**107,810,898**	**98,917,096**	**83,541,390**	**71,858,245**	**84,853,538**	**972,389,765**
SYSTEM NET GENERATION (MWH)							
8. HEAVY OIL	261	479	68	16	1	0	16,308
9. LIGHT OIL	4,802	4,819	4,273	3,641	4,128	4,218	45,735
10. COAL	1,037,860	1,037,030	1,004,310	1,018,490	813,318	724,083	9,947,327
11. NATURAL GAS	785,425	800,788	695,497	518,930	453,669	592,065	7,581,828
12. NUCLEAR	0	0	0	0	0	0	0
13. OTHER	0	0	0	0	0	0	0
14. TOTAL (MWH)	**1,828,348**	**1,843,116**	**1,704,148**	**1,541,077**	**1,271,116**	**1,320,366**	**17,591,198**
UNITS OF FUEL BURNED							
15. HEAVY OIL (BBL)	406	743	106	25	2	0	26,501
16. LIGHT OIL (BBL)	12,116	12,166	10,906	9,790	9,760	10,300	103,463
17. COAL (TON)	469,585	468,291	450,782	455,132	359,357	323,069	4,506,018
18. NATURAL GAS (MCF)	5,791,800	5,924,300	5,073,700	3,794,900	3,299,200	4,235,500	55,152,481
19. NUCLEAR (MMBTU)	0	0	0	0	0	0	0
20. OTHER	0	0	0	0	0	0	0
BTUS BURNED (MMBTU)							
21. HEAVY OIL	2,553	4,661	662	154	9	0	166,253
22. LIGHT OIL	53,088	53,167	46,012	38,973	44,035	44,854	485,990
23. COAL	11,239,636	11,229,876	10,810,956	10,892,126	8,651,276	7,803,136	107,563,923
24. NATURAL GAS	5,954,099	6,090,143	5,215,547	3,901,404	3,391,433	4,353,938	56,716,889
25. NUCLEAR	0	0	0	0	0	0	0
26. OTHER	0	0	0	0	0	0	0
27. TOTAL (MMBTU)	**17,249,376**	**17,377,847**	**16,073,177**	**14,832,657**	**12,086,753**	**12,201,928**	**164,933,055**
GENERATION MIX (% MWH)	0.27	0.29	0.25	0.24	0.32	0.32	0.35
28. HEAVY OIL	0.01	0.03	0.00	0.00	0.00	0.00	0.09
29. LIGHT OIL	0.26	0.26	0.25	0.24	0.32	0.32	0.26
30. COAL	56.77	56.26	58.94	66.09	63.99	54.84	56.55
31. NATURAL GAS	42.96	43.45	40.81	33.67	35.69	44.84	43.10
32. NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33. OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34. TOTAL (%)	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**	**100.00**
FUEL COST PER UNIT							
35. HEAVY OIL ($/BBL)	103.13	110.87	117.48	108.24	104.00	0.00	93.86
36. LIGHT OIL ($/BBL)	102.37	106.84	105.61	104.25	119.03	117.85	110.27
37. COAL ($/TON)	70.20	72.59	74.11	75.44	76.52	77.19	69.70
38. NATURAL GAS ($/MCF)	11.67	12.23	12.68	12.70	13.09	13.86	11.68
39. NUCLEAR ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40. OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUEL COST PER MMBTU ($/MMBTU)							
41. HEAVY OIL	16.40	17.67	18.81	17.57	23.11	0.00	14.96
42. LIGHT OIL	23.36	24.45	25.03	26.19	26.38	27.06	23.47
43. COAL	2.93	3.03	3.09	3.15	3.18	3.20	2.92
44. NATURAL GAS	11.35	11.89	12.34	12.35	12.74	13.48	11.36
45. NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46. OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47. TOTAL ($/MMBTU)	**5.90**	**6.20**	**6.15**	**5.63**	**5.95**	**6.95**	**5.90**
BTU BURNED PER KWH (BTU/KWH)							
48. HEAVY OIL	9,782	9,731	9,735	9,625	9,000	0	10,195
49. LIGHT OIL	11,055	11,033	10,768	10,704	10,667	10,634	10,626
50. COAL	10,830	10,829	10,765	10,694	10,637	10,777	10,813
51. NATURAL GAS	7,581	7,605	7,499	7,518	7,476	7,354	7,481
52. NUCLEAR	0	0	0	0	0	0	0
53. OTHER	0	0	0	0	0	0	0
54. TOTAL (BTU/KWH)	**9,434**	**9,429**	**9,432**	**9,625**	**9,509**	**9,241**	**9,376**
GENERATED FUEL COST PER KWH (CENTS/KWH)							
55. HEAVY OIL	16.04	17.20	18.31	16.91	20.80	0.00	15.25
56. LIGHT OIL	25.83	26.97	26.96	28.03	28.14	28.78	24.94
57. COAL	3.18	3.28	3.33	3.37	3.38	3.44	3.16
58. NATURAL GAS	8.60	9.05	9.25	9.29	9.52	9.91	8.50
59. NUCLEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60. OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61. TOTAL (CENTS/KWH)	**5.57**	**5.85**	**5.80**	**5.42**	**5.65**	**6.43**	**5.53**

TAMPA ELECTRIC COMPANY
SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
ACTUAL FOR THE PERIOD: JANUARY 2008 THROUGH JUNE 2008

SCHEDULE E5

	ACTUAL					
	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08
HEAVY OIL						
1. PURCHASES:						
2. UNITS (BBL)	0	0	0	7,482	9,240	6,307
3. UNIT COST ($/BBL)	0.00	0.00	0.00	85.65	100.70	109.00
4. AMOUNT ($)	0	0	0	640,845	930,466	687,477
5. BURNED:						
6. UNITS (BBL)	165	62	733	3,618	13,339	7,302
7. UNIT COST ($/BBL)	86.56	150.40	69.64	82.36	90.93	104.37
8. AMOUNT ($)	14,282	9,325	51,043	297,966	1,212,970	762,081
9. ENDING INVENTORY:						
10. UNITS (BBL)	9,998	9,936	9,203	13,067	8,968	7,973
11. UNIT COST ($/BBL)	67.71	67.71	67.98	75.98	88.25	97.38
12. AMOUNT ($)	676,938	672,803	625,605	992,868	791,463	776,447
13. DAYS SUPPLY:	104	103	98	160	104	114
LIGHT OIL						
14. PURCHASES:						
15. UNITS (BBL)	1,821	6,194	7,365	19,795	14,708	24,292
16. UNIT COST ($/BBL)	110.86	126.82	138.44	145.19	162.52	165.72
17. AMOUNT ($)	201,881	785,553	1,019,586	2,874,015	2,390,280	4,025,594
18. BURNED:						
19. UNITS (BBL)	3,245	5,225	4,727	9,015	5,865	10,348
20. UNIT COST ($/BBL)	94.78	95.91	102.43	112.00	123.59	124.92
21. AMOUNT ($)	307,551	501,133	484,206	1,009,686	724,860	1,292,723
22. ENDING INVENTORY:						
23. UNITS (BBL)	80,485	79,445	77,067	79,261	77,477	81,907
24. UNIT COST ($/BBL)	92.37	94.78	98.51	107.91	116.98	128.61
25. AMOUNT ($)	7,434,384	7,529,795	7,592,054	8,553,399	9,063,542	10,534,346
26. DAYS SUPPLY: NORMAL	199	193	191	199	196	210
27. DAYS SUPPLY: EMERGENCY	11	11	11	11	11	12
COAL						
28. PURCHASES:						
29. UNITS (TONS)	192,226	310,348	336,356	333,666	327,748	407,942
30. UNIT COST ($/TON)	61.47	64.02	69.86	67.14	64.05	64.73
31. AMOUNT ($)	11,815,274	19,868,499	23,496,605	22,402,029	20,993,682	26,405,496
32. BURNED:						
33. UNITS (TONS)	322,312	289,409	334,966	313,032	368,592	351,491
34. UNIT COST ($/TON)	61.63	55.51	64.59	65.10	67.67	68.38
35. AMOUNT ($)	19,863,306	16,064,795	21,635,924	20,379,047	24,942,647	24,035,908
36. ENDING INVENTORY:						
37. UNITS (TONS)	439,364	460,303	461,693	482,327	441,483	497,934
38. UNIT COST ($/TON)	59.91	61.50	64.75	66.06	65.81	65.55
39. AMOUNT ($)	26,322,269	28,308,961	29,892,350	31,862,629	29,053,812	32,641,529
40. DAYS SUPPLY:	34	35	35	36	33	38
NATURAL GAS						
41. PURCHASES:						
42. UNITS (MCF)	4,682,248	3,492,884	2,727,451	4,378,469	6,087,729	5,923,485
43. UNIT COST ($/MCF)	9.78	10.27	10.72	10.81	11.00	11.79
44. AMOUNT ($)	45,779,224	35,869,826	29,226,087	47,329,274	66,949,497	69,859,977
45. BURNED:						
46. UNITS (MCF)	4,817,392	3,438,886	2,698,762	4,444,935	5,925,600	5,707,506
47. UNIT COST ($/MCF)	9.69	10.28	10.67	10.77	10.96	11.63
48. AMOUNT ($)	46,672,637	35,365,302	28,785,224	47,854,728	64,962,693	66,365,911
49. ENDING INVENTORY:						
50. UNITS (MCF)	115,166	169,164	197,853	131,387	293,516	509,495
51. UNIT COST ($/MCF)	8.67	8.89	9.83	10.80	11.60	13.54
52. AMOUNT ($)	998,777	1,503,301	1,944,164	1,418,710	3,405,514	6,899,580
53. DAYS SUPPLY:	1	1	1	1	2	3
NUCLEAR						
54. BURNED:						
55. UNITS (MMBTU)	0	0	0	0	0	0
56. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
57. AMOUNT ($)	0	0	0	0	0	0
OTHER						
58. PURCHASES:						
59. UNITS (MMBTU)	0	0	0	0	0	0
60. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
61. AMOUNT ($)	0	0	0	0	0	0
62. BURNED:						
63. UNITS (MMBTU)	0	0	0	0	0	0
64. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
65. AMOUNT ($)	0	0	0	0	0	0
66. ENDING INVENTORY:						
67. UNITS (MMBTU)	0	0	0	0	0	0
68. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00
69. AMOUNT ($)	0	0	0	0	0	0
70. DAYS SUPPLY:	0	0	0	0	0	0

NOTE: BEGINNING & ENDING INVENTORIES MAY NOT BALANCE BECAUSE OF THE FOLLOWING
(1) LIGHT OIL-OTHER USAGE NOT INCLUDED. (2) COAL-ADDITIVES, IGNITOR AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

TAMPA ELECTRIC COMPANY
SYSTEM GENERATED FUEL COST INVENTORY ANALYSIS
ESTIMATED FOR THE PERIOD: JULY 2008 THROUGH DECEMBER 2008

SCHEDULE E5

	Estimated						
	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	TOTAL
HEAVY OIL							
1. PURCHASES:							
2. UNITS (BBL)	406	743	106	25	2	0	24,311
3. UNIT COST ($/BBL)	139.86	146.52	150.10	154.00	144.00	0.00	100.55
4. AMOUNT ($)	56,785	108,865	15,911	3,850	288	0	2,444,487
5. BURNED:							
6. UNITS (BBL)	406	743	106	25	2	0	26,501
7. UNIT COST ($/BBL)	103.13	110.87	117.48	108.24	104.00	0.00	93.86
8. AMOUNT ($)	41,871	82,380	12,453	2,706	208	0	2,487,285
9. ENDING INVENTORY:							
10. UNITS (BBL)	7,973	7,973	7,973	7,973	7,973	7,973	7,973
11. UNIT COST ($/BBL)	99.44	103.46	104.07	104.23	104.24	104.23	104.23
12. AMOUNT ($)	792,858	824,853	829,732	830,976	831,056	831,056	831,056
13. DAYS SUPPLY:	91	72	59	49	41	35	-
LIGHT OIL							
14. PURCHASES:							
15. UNITS (BBL)	12,116	12,166	10,906	9,790	9,760	10,300	139,213
16. UNIT COST ($/BBL)	169.44	170.55	172.00	173.38	174.58	175.67	161.70
17. AMOUNT ($)	2,052,978	2,074,959	1,875,824	1,697,379	1,703,879	1,809,371	22,511,299
18. BURNED:							
19. UNITS (BBL)	12,116	12,166	10,906	9,790	9,760	10,300	103,463
20. UNIT COST ($/BBL)	102.37	106.84	105.61	104.25	119.03	117.85	110.27
21. AMOUNT ($)	1,240,328	1,299,799	1,151,828	1,020,638	1,161,701	1,213,906	11,408,359
22. ENDING INVENTORY:							
23. UNITS (BBL)	81,907	81,907	81,907	81,907	81,907	81,907	81,907
24. UNIT COST ($/BBL)	133.63	138.04	141.80	144.91	147.72	150.45	150.45
25. AMOUNT ($)	10,945,168	11,306,634	11,614,210	11,869,467	12,099,067	12,322,848	12,322,848
26. DAYS SUPPLY: NORMAL	253	254	254	252	254	254	-
27. DAYS SUPPLY: EMERGENCY	12	12	12	12	12	12	
COAL							
28. PURCHASES:							
29. UNITS (TONS)	549,000	470,200	433,900	424,000	289,000	342,700	4,417,086
30. UNIT COST ($/TON)	72.37	74.23	74.69	75.93	76.76	75.85	70.73
31. AMOUNT ($)	39,733,750	34,903,679	32,409,100	32,194,078	22,184,381	25,992,096	312,398,669
32. BURNED:							
33. UNITS (TONS)	469,585	468,291	450,782	455,132	359,357	323,069	4,506,018
34. UNIT COST ($/TON)	70.20	72.59	74.11	75.44	76.52	77.19	69.70
35. AMOUNT ($)	32,966,830	33,995,239	33,405,583	34,334,487	27,496,501	24,938,026	314,058,293
36. ENDING INVENTORY:							
37. UNITS (TONS)	577,349	579,258	562,376	531,244	460,887	480,518	480,518
38. UNIT COST ($/TON)	69.34	71.68	73.10	74.48	75.38	75.63	75.63
39. AMOUNT ($)	40,033,003	41,520,385	41,111,583	39,565,960	34,740,021	36,339,769	36,339,769
40. DAYS SUPPLY:	46	44	43	41	35	36	-
NATURAL GAS							
41. PURCHASES:							
42. UNITS (MCF)	5,894,848	6,094,450	5,068,839	3,624,749	3,129,049	4,235,500	55,339,701
43. UNIT COST ($/MCF)	11.76	12.29	12.70	12.63	13.10	13.85	11.73
44. AMOUNT ($)	69,312,366	74,884,093	64,350,294	45,778,434	41,003,210	58,647,606	648,989,888
45. BURNED:							
46. UNITS (MCF)	5,791,800	5,924,300	5,073,700	3,794,900	3,299,200	4,235,500	55,152,481
47. UNIT COST ($/MCF)	11.67	12.23	12.68	12.70	13.09	13.86	11.68
48. AMOUNT ($)	67,563,621	72,433,480	64,347,232	48,183,559	43,199,835	58,701,606	644,435,828
49. ENDING INVENTORY:							
50. UNITS (MCF)	612,543	782,693	777,832	607,681	437,530	437,530	437,530
51. UNIT COST ($/MCF)	6.08	4.76	4.79	6.13	8.51	8.51	8.51
52. AMOUNT ($)	3,724,652	3,724,652	3,724,652	3,724,652	3,724,652	3,724,652	3,724,652
53. DAYS SUPPLY:	4	5	5	4	3	3	-
NUCLEAR							
54. BURNED:							
55. UNITS (MMBTU)	0	0	0	0	0	0	0
56. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57. AMOUNT ($)	0	0	0	0	0	0	0
OTHER							
58. PURCHASES:							
59. UNITS (MMBTU)	0	0	0	0	0	0	0
60. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61. AMOUNT ($)	0	0	0	0	0	0	0
62. BURNED:							
63. UNITS (MMBTU)	0	0	0	0	0	0	0
64. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65. AMOUNT ($)	0	0	0	0	0	0	0
66. ENDING INVENTORY:							
67. UNITS (MMBTU)	0	0	0	0	0	0	0
68. UNIT COST ($/MMBTU)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69. AMOUNT ($)	0	0	0	0	0	0	0
70. DAYS SUPPLY:	0	0	0	0	0	0	

NOTE: BEGINNING & ENDING INVENTORIES MAY NOT BALANCE BECAUSE OF THE FOLLOWING
(1) LIGHT OIL-OTHER USAGE NOT INCLUDED. (2) COAL-ADDITIVES, IGNITOR AND/OR INVENTORY ADJUSTMENT ARE INCLUDED.

TAMPA ELECTRIC COMPANY
POWER SOLD
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E6

(1)	(2)		(3)	(4)	(5)	(6)	(7)		(8)	(9)	(10)
					MWH WHEELED		CENTS/KWH				
MONTH	SOLD TO		TYPE & SCHEDULE	TOTAL MWH SOLD	FROM OTHER SYSTEMS	MWH FROM OWN GENERATION	(A) FUEL COST	(B) TOTAL COST	TOTAL $ FOR FUEL ADJUSTMENT	TOTAL COST	GAINS ON MARKET BASED SALES
ACTUAL											
Jan-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	63,250.80	199,250.40	135,999.60
	SEMINOLE	JURISD.	SCH. -D	1,102.7	0.0	1,102.7	3.893	4.282	42,922.65	47,214.92	1,562.44
	VARIOUS	JURISD.	MKT. BASE	9,743.0	0.0	9,743.0	5.490	7.053	534,935.56	687,216.16	121,108.06
	TOTAL			10,845.7	0.0	10,845.7	5.911	8.609	641,109.01	933,681.48	258,670.10
ACTUAL											
Feb-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	(874.50)	0.00	874.50
	SEMINOLE	JURISD.	SCH. -D	1,047.2	0.0	1,047.2	3.603	3.963	37,729.18	41,502.10	1,392.43
	VARIOUS	JURISD.	MKT. BASE	1,997.0	0.0	1,997.0	7.981	10.675	159,379.61	213,171.08	49,346.37
	TOTAL			3,044.2	0.0	3,044.2	6.446	8.366	196,234.29	254,673.18	51,613.30
ACTUAL											
Mar-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,449.5	0.0	1,449.5	3.507	3.858	50,832.23	55,915.45	2,191.44
	VARIOUS	JURISD.	MKT. BASE	1,389.0	0.0	1,389.0	6.987	8.455	97,046.97	117,435.06	16,234.96
	TOTAL			2,838.5	0.0	2,838.5	5.210	6.107	147,879.20	173,350.51	18,426.40
ACTUAL											
Apr-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	4.704	5.174	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,346.6	0.0	1,346.6	4.289	5.137	63,343.19	69,677.51	3,360.95
	VARIOUS	JURISD.	MKT. BASE	1,075.0	0.0	1,075.0	0.000	0.000	46,103.00	55,226.72	6,622.47
	TOTAL			2,421.6	0.0	2,421.6	4.520	5.158	109,446.19	124,904.23	9,983.42
ACTUAL											
May-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,516.1	0.0	1,516.1	5.694	6.263	86,325.37	94,957.91	4,982.49
	VARIOUS	JURISD.	MKT. BASE	8,902.0	0.0	8,902.0	15.051	19.682	1,339,815.43	1,752,114.09	347,872.46
	TOTAL			10,418.1	0.0	10,418.1	13.689	17.729	1,426,140.80	1,847,072.00	352,854.95
ACTUAL											
Jun-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,457.4	0.0	1,457.4	7.806	8.586	113,757.41	125,133.16	7,809.43
	VARIOUS	JURISD.	MKT. BASE	166.0	0.0	166.0	7.196	8.836	11,945.47	14,667.08	2,152.23
	TOTAL			1,623.4	0.0	1,623.4	7.743	8.612	125,702.88	139,800.24	9,961.66
ESTIMATED											
Jul-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,864.0	0.0	1,864.0	8.217	8.410	153,166.67	156,766.67	3,600.00
	VARIOUS	JURISD.	MKT. BASE	2,814.0	0.0	2,814.0	3.696	5.636	104,000.00	158,600.00	44,400.00
	TOTAL			4,678.0	0.0	4,678.0	5.497	6.741	257,166.67	315,366.67	48,000.00
ESTIMATED											
Aug-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,766.0	0.0	1,766.0	8.107	8.311	143,166.67	146,766.67	3,600.00
	VARIOUS	JURISD.	MKT. BASE	2,949.0	0.0	2,949.0	3.947	5.612	116,400.00	165,500.00	38,400.00
	TOTAL			4,715.0	0.0	4,715.0	5.505	6.623	259,566.67	312,266.67	42,000.00
ESTIMATED											
Sep-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,865.0	0.0	1,865.0	8.368	8.561	156,066.67	159,666.67	3,600.00
	VARIOUS	JURISD.	MKT. BASE	3,211.0	0.0	3,211.0	4.528	6.222	145,400.00	199,800.00	42,800.00
	TOTAL			5,076.0	0.0	5,076.0	5.939	7.082	301,466.67	359,466.67	46,400.00
ESTIMATED											
Oct-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,374.0	0.0	1,374.0	8.127	8.389	111,666.67	115,266.67	3,600.00
	VARIOUS	JURISD.	MKT. BASE	1,806.0	0.0	1,806.0	3.610	5.748	65,200.00	103,800.00	32,100.00
	TOTAL			3,180.0	0.0	3,180.0	5.562	6.889	176,866.67	219,066.67	35,700.00
ESTIMATED											
Nov-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,178.0	0.0	1,178.0	8.495	8.800	100,066.67	103,666.67	3,600.00
	VARIOUS	JURISD.	MKT. BASE	453.0	0.0	453.0	3.642	5.453	16,500.00	24,700.00	6,600.00
	TOTAL			1,631.0	0.0	1,631.0	7.147	7.870	116,566.67	128,366.67	10,200.00
ESTIMATED											
Dec-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	0.00	0.00	0.00
	SEMINOLE	JURISD.	SCH. -D	1,177.0	0.0	1,177.0	9.785	10.091	115,166.67	118,766.67	3,600.00
	VARIOUS	JURISD.	MKT. BASE	332.0	0.0	332.0	3.765	6.325	12,500.00	21,000.00	7,300.00
	TOTAL			1,509.0	0.0	1,509.0	8.460	9.262	127,666.67	139,766.67	10,900.00
TOTAL											
Jan-08	VARIOUS		SCH. -D/BO	0.0	0.0	0.0	0.000	0.000	62,376.30	199,250.40	136,874.10
THRU	SEMINOLE	JURISD.	SCH. -D	17,143.5	0.0	17,143.5	6.849	7.206	1,174,210.03	1,235,301.05	42,899.18
Dec-08	VARIOUS	JURISD.	MKT. BASE	34,837.0	0.0	34,837.0	7.605	10.085	2,649,226.04	3,513,230.19	714,936.55
	TOTAL			51,980.5	0.0	51,980.5	7.476	9.519	3,885,812.37	4,947,781.64	894,709.83

TAMPA ELECTRIC COMPANY
PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
ACTUAL FOR THE PERIOD: JANUARY 2008 THROUGH JUNE 2008

SCHEDULE E7

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUP-TIBLE	MWH FOR FIRM	CENTS/KWH (A) FUEL COST	CENTS/KWH (B) TOTAL COST	TOTAL $ FOR FUEL ADJUSTMENT
ACTUAL Jan-08									
	HPP	IPP	6,384.0	0.0	0.0	6,384.0	19.303	19.303	1,232,281.79
	VARIOUS	SCH. D	79,721.0	0.0	0.0	79,721.0	4.094	4.094	3,263,629.09
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	23,000.40
	VARIOUS	OATT	636.0	0.0	0.0	636.0	4.130	4.130	26,269.80
	TOTAL		86,741.0	0.0	0.0	86,741.0	5.240	5.240	4,545,181.08
ACTUAL Feb-08									
	HPP	IPP	57,446.0	0.0	0.0	57,446.0	9.584	9.584	5,505,770.19
	VARIOUS	SCH. D	92,278.0	0.0	0.0	92,278.0	4.714	4.714	4,349,845.88
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	(874.50)
	VARIOUS	OATT	1,112.0	0.0	0.0	1,112.0	3.900	3.900	43,368.87
	TOTAL		150,836.0	0.0	0.0	150,836.0	6.562	6.562	9,898,110.44
ACTUAL Mar-08									
	HPP	IPP	68,882.0	0.0	0.0	68,882.0	10.126	10.126	6,974,771.31
	VARIOUS	SCH. D	112,264.0	0.0	0.0	112,264.0	5.697	5.697	6,395,119.51
	VARIOUS	SCH. D/BO/REB	2,326.0	0.0	0.0	2,326.0	10.361	10.361	240,992.00
	VARIOUS	OATT	1,040.0	0.0	0.0	1,040.0	4.189	4.189	43,567.24
	TOTAL		184,512.0	0.0	0.0	184,512.0	7.400	7.400	13,654,450.06
ACTUAL Apr-08									
	HPP	IPP	37,284.0	0.0	0.0	37,284.0	9.637	9.637	3,592,960.57
	VARIOUS	SCH. D	109,372.0	0.0	0.0	109,372.0	8.007	8.007	8,757,015.33
	VARIOUS	SCH. D/BO/REB	3,353.0	0.0	0.0	3,353.0	8.442	8.442	283,053.00
	VARIOUS	OATT	1,408.0	0.0	0.0	1,408.0	5.497	5.497	77,399.01
	TOTAL		151,417.0	0.0	0.0	151,417.0	8.394	8.394	12,710,427.91
ACTUAL May-08									
	HPP	IPP	64,319.0	0.0	0.0	64,319.0	12.601	12.601	8,105,155.21
	VARIOUS	SCH. D	116,454.0	0.0	0.0	116,454.0	6.559	6.559	7,638,546.28
	VARIOUS	SCH. D/BO/REB	1,343.0	0.0	0.0	1,343.0	7.887	7.887	105,920.00
	VARIOUS	OATT	1,438.0	0.0	0.0	1,438.0	8.132	8.132	116,939.73
	TOTAL		183,554.0	0.0	0.0	183,554.0	8.699	8.699	15,966,561.22
ACTUAL Jun-08									
	HPP	IPP	77,892.0	0.0	0.0	77,892.0	13.619	13.619	10,608,346.72
	VARIOUS	SCH. D	66,582.0	0.0	0.0	66,582.0	13.879	13.879	9,241,045.98
	VARIOUS	SCH. D/BO/REB	14,069.0	0.0	0.0	14,069.0	13.170	13.170	1,852,856.75
	VARIOUS	OATT	1,454.0	0.0	0.0	1,454.0	10.240	10.240	148,891.33
	TOTAL		159,997.0	0.0	0.0	159,997.0	13.657	13.657	21,851,140.78

TAMPA ELECTRIC COMPANY
PURCHASED POWER
(EXCLUSIVE OF ECONOMY AND QUALIFYING FACILITIES)
ESTIMATED FOR THE PERIOD: JULY 2008 THROUGH DECEMBER 2008

SCHEDULE E7

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
							CENTS/KWH		
MONTH	PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUP-TIBLE	MWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL $ FOR FUEL ADJUSTMENT
ESTIMATED Jul-08									
	HPP	IPP	41,182.0	0.0	0.0	41,182.0	14.295	14.295	5,887,000.00
	VARIOUS	SCH. D	34,246.0	0.0	0.0	34,246.0	12.919	12.919	4,424,100.00
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	VARIOUS	OATT	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		**75,428.0**	**0.0**	**0.0**	**75,428.0**	**13.670**	**13.670**	**10,311,100.00**
ESTIMATED Aug-08									
	HPP	IPP	43,798.0	0.0	0.0	43,798.0	14.450	14.450	6,328,700.00
	VARIOUS	SCH. D	36,830.0	0.0	0.0	36,830.0	13.228	13.228	4,871,800.00
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	VARIOUS	OATT	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		**80,628.0**	**0.0**	**0.0**	**80,628.0**	**13.892**	**13.892**	**11,200,500.00**
ESTIMATED Sep-08									
	HPP	IPP	20,514.0	0.0	0.0	20,514.0	14.910	14.910	3,058,600.00
	VARIOUS	SCH. D	19,810.0	0.0	0.0	19,810.0	9.796	9.796	1,940,600.00
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	VARIOUS	OATT	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		**40,324.0**	**0.0**	**0.0**	**40,324.0**	**12.398**	**12.398**	**4,999,200.00**
ESTIMATED Oct-08									
	HPP	IPP	2,465.0	0.0	0.0	2,465.0	21.416	21.416	527,900.00
	VARIOUS	SCH. D	20,916.0	0.0	0.0	20,916.0	10.219	10.219	2,137,500.00
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	VARIOUS	OATT	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		**23,381.0**	**0.0**	**0.0**	**23,381.0**	**11.400**	**11.400**	**2,665,400.00**
ESTIMATED Nov-08									
	HPP	IPP	1,658.0	0.0	0.0	1,658.0	22.298	22.298	369,700.00
	VARIOUS	SCH. D	17,751.0	0.0	0.0	17,751.0	7.941	7.941	1,409,600.00
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	VARIOUS	OATT	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		**19,409.0**	**0.0**	**0.0**	**19,409.0**	**9.167**	**9.167**	**1,779,300.00**
ESTIMATED Dec-08									
	HPP	IPP	9,578.0	0.0	0.0	9,578.0	18.043	18.043	1,728,200.00
	VARIOUS	SCH. D	21,328.0	0.0	0.0	21,328.0	8.028	8.028	1,712,300.00
	VARIOUS	SCH. D/BO/REB	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	VARIOUS	OATT	0.0	0.0	0.0	0.0	0.000	0.000	0.00
	TOTAL		**30,906.0**	**0.0**	**0.0**	**30,906.0**	**11.132**	**11.132**	**3,440,500.00**
TOTAL Jan-08 THRU Dec-08	HPP	IPP	431,402.0	0.0	0.0	431,402.0	12.499	12.499	53,919,385.79
	VARIOUS	SCH. D	727,552.0	0.0	0.0	727,552.0	7.716	7.716	56,141,102.07
	VARIOUS	SCH. D/BO/REB	21,091.0	0.0	0.0	21,091.0	11.877	11.877	2,504,947.65
	VARIOUS	OATT	7,088.0	0.0	0.0	7,088.0	6.440	6.440	456,435.98
	TOTAL		**1,187,133.0**	**0.0**	**0.0**	**1,187,133.0**	**9.521**	**9.521**	**113,021,871.49**

TAMPA ELECTRIC COMPANY
ENERGY PAYMENT TO QUALIFYING FACILITIES
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E8

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)
MONTH		PURCHASED FROM	TYPE & SCHEDULE	TOTAL MWH PURCHASED	MWH FOR OTHER UTILITIES	MWH FOR INTERRUPTIBLE	MWH FOR FIRM	CENTS/KWH (A) FUEL COST	CENTS/KWH (B) TOTAL COST	TOTAL $ FOR FUEL ADJUSTMENT
ACTUAL	Jan-08	VARIOUS	CO-GEN.	61,860.0	0.0	0.0	61,860.0	3.979	3.979	2,461,237.38
ACTUAL	Feb-08	VARIOUS	CO-GEN.	46,397.0	0.0	0.0	46,397.0	3.602	3.602	1,671,352.35
ACTUAL	Mar-08	VARIOUS	CO-GEN.	66,641.0	0.0	0.0	66,641.0	3.948	3.948	2,630,804.90
ACTUAL	Apr-08	VARIOUS	CO-GEN.	69,288.0	0.0	0.0	69,288.0	4.750	4.750	3,291,232.07
ACTUAL	May-08	VARIOUS	CO-GEN.	66,704.0	0.0	0.0	66,704.0	5.646	5.646	3,766,372.48
ACTUAL	Jun-08	VARIOUS	CO-GEN.	59,055.0	0.0	0.0	59,055.0	6.165	6.165	3,640,507.78
ESTIMATED	Jul-08	VARIOUS	CO-GEN.	63,499.0	0.0	0.0	63,499.0	6.578	6.578	4,177,200.00
ESTIMATED	Aug-08	VARIOUS	CO-GEN.	63,499.0	0.0	0.0	63,499.0	6.791	6.791	4,312,100.00
ESTIMATED	Sep-08	VARIOUS	CO-GEN.	61,436.0	0.0	0.0	61,436.0	6.261	6.261	3,846,400.00
ESTIMATED	Oct-08	VARIOUS	CO-GEN.	63,499.0	0.0	0.0	63,499.0	5.987	5.987	3,801,500.00
ESTIMATED	Nov-08	VARIOUS	CO-GEN.	59,528.0	0.0	0.0	59,528.0	6.094	6.094	3,627,500.00
ESTIMATED	Dec-08	VARIOUS	CO-GEN.	61,528.0	0.0	0.0	61,528.0	6.151	6.151	3,784,600.00
	TOTAL			**742,934.0**	**0.0**	**0.0**	**742,934.0**	**5.520**	**5.520**	**41,010,806.96**

TAMPA ELECTRIC COMPANY
ECONOMY ENERGY PURCHASES
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E9

(1) MONTH		(2) PURCHASED FROM	(3) TYPE & SCHEDULE	(4) TOTAL MWH PURCHASED	(5) MWH FOR INTERRUP-TIBLE	(6) MWH FOR FIRM	(7) TRANSACT. COST cents/KWH	(8) TOTAL $ FOR FUEL ADJUSTMENT	(9) COST IF GENERATED (A) CENTS PER KWH	(9) COST IF GENERATED (B) ($000)	(10) FUEL SAVINGS (9B)-(8)
ACTUAL	Jan-08	VARIOUS	SCH. - J	53,200.0	0.0	53,200.0	5.457	2,903,324.25	6.933	3,688,112.25	784,788.00
ACTUAL	Feb-08	VARIOUS	SCH. - J	148,831.0	0.0	148,831.0	7.223	10,750,677.00	9.672	14,395,478.97	3,644,801.97
ACTUAL	Mar-08	VARIOUS	SCH. - J	139,106.0	0.0	139,106.0	8.242	11,465,117.00	10.630	14,786,765.72	3,321,648.72
ACTUAL	Apr-08	VARIOUS	SCH. - J	104,442.0	0.0	104,442.0	8.660	9,045,148.50	11.900	12,428,265.65	3,383,117.15
ACTUAL	May-08	VARIOUS	SCH. - J	53,924.0	0.0	53,924.0	9.059	4,885,063.64	12.212	6,585,371.15	1,700,307.51
ACTUAL	Jun-08	VARIOUS	SCH. - J	205,189.0	0.0	205,189.0	10.063	20,647,542.19	12.847	26,360,084.90	5,712,542.71
ESTIMATED	Jul-08	VARIOUS	SCH. - J	178,862.0	1,129.0	177,733.0	9.745	17,430,100.00	9.745	17,430,100.00	0.00
ESTIMATED	Aug-08	VARIOUS	SCH. - J	185,736.0	923.0	184,813.0	9.651	17,925,100.00	9.651	17,925,100.00	0.00
ESTIMATED	Sep-08	VARIOUS	SCH. - J	150,195.0	266.0	149,929.0	8.148	12,237,700.00	8.148	12,237,700.00	0.00
ESTIMATED	Oct-08	VARIOUS	SCH. - J	198,815.0	73.0	198,742.0	7.575	15,060,800.00	7.575	15,060,800.00	0.00
ESTIMATED	Nov-08	VARIOUS	SCH. - J	179,289.0	14.0	179,275.0	6.819	12,226,200.00	6.819	12,226,200.00	0.00
ESTIMATED	Dec-08	VARIOUS	SCH. - J	223,405.0	1.0	223,404.0	7.362	16,447,900.00	7.362	16,447,900.00	0.00
	TOTAL			1,820,994.0	2,406.0	1,818,588.0	8.294	151,024,672.58	9.312	169,571,878.64	18,547,206.06

Docket No. 080001-EI
CCR 2008 Actual/Estimated True-Up
Exhibit No. ____ (CA-2)
Document No. 2

TAMPA ELECTRIC COMPANY

CAPACITY COST RECOVERY

ACTUAL / ESTIMATED

JANUARY 2008 THROUGH DECEMBER 2008

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY
CALCULATION OF THE CURRENT (ACTUAL/ESTIMATED) PERIOD TRUE-UP
JANUARY 2008 THROUGH DECEMBER 2008

1.	FINAL OVER/(UNDER) RECOVERY FOR JANUARY 2007 THROUGH DECEMBER 2007	($3,726,521)
2.	ACTUAL/ESTIMATED OVER/(UNDER) RECOVERY FOR THE CURRENT PERIOD JANUARY 2008 THROUGH DECEMBER 2008	($16,102,421)
3.	CURRENT PERIOD TRUE-UP AMOUNT TO BE REFUNDED/(RECOVERED) IN THE PROJECTION PERIOD JANUARY 2009 THROUGH DECEMBER 2009	($19,828,942)

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/ESTIMATED TRUE-UP AMOUNT

	Actual Jan-08	Actual Feb-08	Actual Mar-08	Actual Apr-08	Actual May-08	Actual Jun-08	Estimated Jul-08	Estimated Aug-08	Estimated Sep-08	Estimated Oct-08	Estimated Nov-08	Estimated Dec-08	Total
1 UNIT POWER CAPACITY CHARGES	5,169,855	5,098,970	5,199,722	4,921,028	4,948,684	3,677,927	3,533,500	3,533,500	3,533,500	3,533,500	3,533,500	3,533,500	50,217,186
2 CAPACITY PAYMENTS TO COGENERATORS	2,042,983	2,035,345	2,036,160	2,085,990	2,085,990	2,085,990	2,237,400	2,237,400	2,165,200	2,237,400	2,165,200	2,237,400	25,651,458
3 SECURITY COSTS	87,025	57,355	205,869	117,895	160,517	289,567	277,680	166,217	216,017	228,436	158,664	314,517	2,279,759
4 (UNIT POWER CAPACITY REVENUES)	(760,469)	(28,727)	(35,086)	(20,948)	(7,810)	6,729	(27,700)	(27,900)	(26,800)	(22,450)	(19,350)	(18,400)	(988,911)
5 TOTAL CAPACITY DOLLARS	6,539,394	7,162,943	7,405,665	7,103,965	7,187,381	6,060,213	6,020,880	5,909,217	5,887,917	5,976,886	5,838,014	6,067,017	77,159,492
6 SEPARATION 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 JURISDICTIONAL CAPACITY DOLLARS	6,321,463	6,924,234	7,158,865	6,867,219	6,947,856	5,858,252	5,820,230	5,712,288	5,691,698	5,777,702	5,643,458	5,864,829	74,588,094
8 CAPACITY COST RECOVERY REVENUES (Net of Revenue Taxes)	6,564,421	5,477,026	5,622,031	6,081,306	6,531,523	7,892,993	8,311,016	8,265,049	8,270,046	7,400,672	6,270,485	6,299,464	82,986,032
9 PRIOR PERIOD TRUE-UP PROVISION	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,049)	(1,983,045)	(23,796,584)
10 CAPACITY COST RECOVERY REVENUES APPLICABLE TO CURRENT PERIOD (Net of Revenue Taxes)	4,581,372	3,493,977	3,638,982	4,098,257	4,548,474	5,909,944	6,327,967	6,282,000	6,286,997	5,417,623	4,287,436	4,316,419	59,189,448
11 TRUE-UP PROVISION FOR MONTH OVER/(UNDER) RECOVERY (Line 10 - Line 7)	(1,740,091)	(3,430,257)	(3,519,883)	(2,768,962)	(2,399,382)	51,692	507,737	569,712	595,299	(360,079)	(1,356,022)	(1,548,410)	(15,398,646)
12 INTEREST PROVISION FOR MONTH	(92,069)	(72,206)	(70,591)	(70,434)	(69,440)	(62,572)	(56,102)	(49,177)	(44,446)	(40,580)	(38,542)	(37,616)	(703,775)
13 ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
14 TRUE-UP AND INT. PROVISION BEGINNING OF MONTH - OVER/(UNDER) RECOVERY	(27,523,105)	(27,372,216)	(28,891,630)	(30,499,055)	(31,355,402)	(31,841,175)	(29,869,006)	(27,434,322)	(24,930,738)	(22,396,836)	(20,814,446)	(20,225,961)	(27,523,105)
15 PRIOR PERIOD TRUE-UP PROVISION COLLECTED/(REFUNDED) THIS MONTH	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,049	1,983,045	23,796,584
16 END OF PERIOD TRUE-UP - OVER/(UNDER) RECOVERY (SUM OF LINES 11 - 15)	(27,372,216)	(28,891,630)	(30,499,055)	(31,355,402)	(31,841,175)	(29,869,006)	(27,434,322)	(24,930,738)	(22,396,836)	(20,814,446)	(20,225,961)	(19,828,942)	**(19,828,942)**

TAMPA ELECTRIC COMPANY
CAPACITY COST RECOVERY CLAUSE
CALCULATION OF ACTUAL/ESTIMATED TRUE-UP AMOUNT

	Actual Jan-08	Actual Feb-08	Actual Mar-08	Actual Apr-08	Actual May-08	Actual Jun-08	Estimated Jul-08	Estimated Aug-08	Estimated Sep-08	Estimated Oct-08	Estimated Nov-08	Estimated Dec-08	Total
1 BEGINNING TRUE-UP AMOUNT	(27,523,105)	(27,372,216)	(28,891,630)	(30,499,055)	(31,355,402)	(31,841,175)	(29,869,006)	(27,434,322)	(24,930,738)	(22,396,836)	(20,814,446)	(20,225,961)	(27,523,105)
2 ENDING TRUE-UP AMOUNT BEFORE INTEREST	(27,280,147)	(28,819,424)	(30,428,464)	(31,284,968)	(31,771,735)	(29,806,434)	(27,378,220)	(24,881,561)	(22,352,390)	(20,773,866)	(20,187,419)	(19,791,326)	(19,125,167)
3 TOTAL BEGINNING & ENDING TRUE-UP AMT. (LINE 1 + LINE 2)	(54,803,252)	(56,191,640)	(59,320,094)	(61,784,023)	(63,127,137)	(61,647,609)	(57,247,226)	(52,315,883)	(47,283,128)	(43,170,702)	(41,001,865)	(40,017,287)	(46,648,272)
4 AVERAGE TRUE-UP AMOUNT (50% OF LINE 3)	(27,401,626)	(28,095,820)	(29,660,047)	(30,892,011)	(31,563,568)	(30,823,804)	(28,623,613)	(26,157,941)	(23,641,564)	(21,585,351)	(20,500,932)	(20,008,643)	(23,324,136)
5 INTEREST RATE % - 1ST DAY OF MONTH	4.980	3.080	3.090	2.630	2.840	2.430	2.450	2.250	2.250	2.250	2.250	2.250	NA
6 INTEREST RATE % - 1ST DAY OF NEXT MONTH	3.080	3.090	2.630	2.840	2.430	2.450	2.250	2.250	2.250	2.250	2.250	2.250	NA
7 TOTAL (LINE 5 + LINE 6)	8.060	6.170	5.720	5.470	5.270	4.880	4.700	4.500	4.500	4.500	4.500	4.500	NA
8 AVERAGE INTEREST RATE % (50% OF LINE 7)	4.030	3.085	2.860	2.735	2.635	2.440	2.350	2.250	2.250	2.250	2.250	2.250	NA
9 MONTHLY AVERAGE INTEREST RATE % (LINE 8/12)	0.336	0.257	0.238	0.228	0.220	0.203	0.196	0.188	0.188	0.188	0.188	0.188	NA
10 INTEREST PROVISION (LINE 4 X LINE 9)	(92,069)	(72,206)	(70,591)	(70,434)	(69,440)	(62,572)	(56,102)	(49,177)	(44,446)	(40,580)	(38,542)	(37,616)	(703,775)

2008 Incremental Security O&M Expenses

Calculation of 2008 Incremental Security O&M Expenses:

Based on Security Expenses at Locations Where Post-9/11 Guards Patrol and Expenses to Comply with Post-9/11 NERC Cyber Security Standards

		2008 Act/Est
Adjusted Baseline Amount Developed in 2007	$	2,232,959
Multiplied by 2007 Growth Factor		1.0269
2008 Baseline Security O&M Expenses Adjusted for Energy Sales Growth		2,293,026
Total Security O&M Expenses at Locations Where Post-9/11 Guards Patrol	$	3,601,854
Plus Incremental NERC Cyber Security Expenses		1,512,831
Less Baseline Adjusted for Energy Sales Growth		2,293,026
		2,821,660
Base Rate Items that Were Removed		
O&M Savings Associated with Critical Intervention Incremental Expense and Operational Changes		(470,334)
Savings Due to Reduction in Capital Spending		(71,568)
Recoverable Incremental Security O&M Expense [1]	$	2,279,758
Retail Jurisdictional Separation Factor		0.9666743
2008 Recoverable Retail Incremental Security O&M Expense	**$**	**2,203,783**

[1] All incremental security O&M expense is for guard services and NERC cyber security standards.

TAMPA ELECTRIC COMPANY
CAPACITY COSTS
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E12

CONTRACT	TERM START	TERM END	CONTRACT TYPE	
MCKAY BAY REFUSE	8/26/1982	7/31/2011	QF	
ORANGE COGEN LP	4/17/1989	12/31/2015	QF	QF = QUALIFYING FACILITY
HILLSBOROUGH COUNTY	1/10/1985	3/1/2010	QF	LT = LONG TERM
HARDEE POWER PARTNERS	1/1/1993	12/31/2012	LT	ST = SHORT TERM
PROGRESS ENERGY FLORIDA	12/1/2007	12/31/2008	LT	** THREE YEAR NOTICE REQUIRED FOR TERMINATION.
SEMINOLE ELECTRIC	6/1/1992	**	LT	
CALPINE	5/1/2006	4/30/2011	LT	
RELIANT	1/1/2008	12/31/2008	ST	

CONTRACT	ACT JANUARY MW	ACT FEBRUARY MW	ACT MARCH MW	ACT APRIL MW	ACT MAY MW	ACT JUNE MW	EST JULY MW	EST AUGUST MW	EST SEPTEMBER MW	EST OCTOBER MW	EST NOVEMBER MW	EST DECEMBER MW
MCKAY BAY REFUSE	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
HILLSBOROUGH COUNTY	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
ORANGE COGEN LP	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0	23.0
HARDEE POWER PARTNERS	370.0	370.0	370.0	370.0	370.0	370.0	441.0	441.0	441.0	441.0	441.0	441.0
PROGRESS ENERGY FLORIDA	125.0	125.0	125.0	125.0	125.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
SEMINOLE ELECTRIC	3.7	4.4	4.4	7.1	4.6	4.6	6.1	6.1	6.1	6.1	6.1	6.1
CALPINE	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0	170.0
RELIANT	158.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0	158.0

CAPACITY YEAR 2008	ACT JANUARY ($)	ACT FEBRUARY ($)	ACT MARCH ($)	ACT APRIL ($)	ACT MAY ($)	ACT JUNE ($)	EST JULY ($)	EST AUGUST ($)	EST SEPTEMBER ($)	EST OCTOBER ($)	EST NOVEMBER ($)	EST DECEMBER ($)	TOTAL ($)
MCKAY BAY REFUSE	282,793	275,155	274,970	274,970	274,970	274,970	351,100	351,100	339,700	351,100	339,700	351,100	3,741,628
HILLSBOROUGH COUNTY	940,470	940,470	940,470	991,300	991,300	991,300	1,032,500	1,032,500	999,200	1,032,500	999,200	1,032,500	11,923,710
ORANGE COGEN LP	819,720	819,720	819,720	819,720	819,720	819,720	853,800	853,800	826,300	853,800	826,300	853,800	9,986,120
TOTAL COGENERATION	**2,042,983**	**2,035,345**	**2,035,160**	**2,085,990**	**2,085,990**	**2,085,990**	**2,237,400**	**2,237,400**	**2,165,200**	**2,237,400**	**2,165,200**	**2,237,400**	**25,651,458**

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TAMPA ELECTRIC COMPANY
CAPACITY COSTS
ACTUAL/ESTIMATED FOR THE PERIOD: JANUARY 2008 THROUGH DECEMBER 2008

SCHEDULE E12

CAPACITY YEAR 2008	ACT JANUARY ($)	ACT FEBRUARY ($)	ACT MARCH ($)	ACT APRIL ($)	ACT MAY ($)	ACT JUNE ($)	EST JULY ($)	EST AUGUST ($)	EST SEPTEMBER ($)	EST OCTOBER ($)	EST NOVEMBER ($)	EST DECEMBER ($)	TOTAL ($)
HARDEE POWER PARTNERS	[redacted]												
CALPINE - D													
PROGRESS ENERGY FLORIDA - D													
RELIANT ENERGY SERVICES - D													
OKEELANTA - J													
RELIANT - J													
ORLANDO UTILITIES - J													
FLORIDA POWER & LIGHT - J													
PROGRESS ENERGY FLORIDA - J													
SOUTHERN COMPANY - J													
THE ENERGY AUTHORITY - J													
SEMINOLE ELECTRIC - J													
CARGILL													
COBB - J													
SUBTOTAL CAPACITY PURCHASES													
SEMINOLE ELECTRIC - D													
HARDEE PWR PART.													
VARIOUS - MA													
CALPEA - MA													
COBB ELECTRIC MEMBERSHIP - MA													
CARGILL ALLIANT - MA													
PROGRESS ENERGY FLORIDA - MA													
FLORIDA POWER & LIGHT - MA													
CITY OF LAKELAND - MA													
ORLANDO UTILITIES - MA													
CONSTELLATION COMMODITIES - MA													
REEDY CREEK - MA													
SEMINOLE ELECTRIC - MA													
THE ENERGY AUTHORITY - MA													
TEC WHOLESALE MARKETING - MA													
NEW SMYRNA BEACH - MA													
SUBTOTAL CAPACITY SALES													
TOTAL PURCHASES AND (SALES)	4,409,386	5,070,243	5,164,635	4,900,079	4,940,874	3,684,656	3,505,800	3,505,600	3,506,700	3,511,050	3,514,150	3,515,100	49,228,274
TOTAL CAPACITY	6,452,369	7,105,588	7,199,795	6,986,069	7,026,864	5,770,646	5,743,200	5,743,000	5,671,900	5,748,450	5,679,350	5,752,500	74,879,732