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RECEIVED-FPSC

10 AUG -2 PM 2:37

COMMISSION
CLERK

August 2, 2010

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 100007-EI

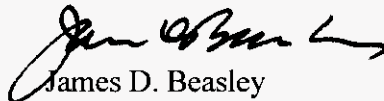
Dear Ms. Cole:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2010 through December 2010.

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

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp
Enclosure

COM 5
APA 1 cc: All Parties of Record (w/enc.)
ECR 6
GCL 1
RAD 1
SSC
ADM
OPC
CLK 7. RPR

DOCUMENT NUMBER-DATE

06287 AUG-2 2010

FPSC-COMMISSIONER

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, of Howard T. Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 2nd day of August 2010 to the following:

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Florida Public Service Commission
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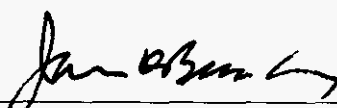
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 100007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2010 THROUGH DECEMBER 2010

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER DATE

06287 AUG-20

FPSC-COMMISSION CLERK

1 **BEFORE THE PUBLIC SERVICE COMMISSION**

2 **PREPARED DIRECT TESTIMONY**

3 **OF**

4 **HOWARD T. BRYANT**

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") in the position of Manager, Rates in the
12 Regulatory Affairs 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

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

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

A. Yes. I have testified before this Commission on conservation and load management activities, DSM goals setting and DSM plan approval dockets, and other ECCR dockets since 1993, and ECRC activities since 2001.

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

A. The purpose of my testimony is to present, for Commission review and approval, the calculation of the January 2010 through December 2010 estimated true-up amount to be refunded or recovered through the ECRC during January 2011 through December 2011. My testimony addresses the recovery of capital and operations and maintenance ("O&M") costs associated with environmental compliance activities for 2010, based on six months of actual data and six months of estimated data. This information will be used to determine the environmental cost recovery factors for January 2011 through December 2011.

- 1 **Q.** Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2010 through December 2010?
4
- 5 **A.** Yes. Exhibit No. _____ (HTB-2), containing eight
6 documents, was prepared under my direction and
7 supervision. It includes Forms 42-1E through 42-9E which
8 show the current period estimated true-up amount to be
9 used in calculating the cost recovery factors for January
10 2011 through December 2011.
11
- 12 **Q.** What has Tampa Electric calculated as the estimated true-
13 up for the current period to be applied to the January
14 2011 through December 2011 ECRC factors?
15
- 16 **A.** The estimated true-up applicable for the current period,
17 January 2010 through December 2010, is an over-recovery
18 of \$3,155,800. A detailed calculation supporting the
19 estimated true-up is shown on Forms 42-1E through 42-8E
20 of my exhibit.
21
- 22 **Q.** Is Tampa Electric including costs in this estimated true-
23 up filing for any environmental projects that were not
24 anticipated and included in its 2010 factors?
25

1 **A.** Yes. Tampa Electric is including modest costs associated
2 with its Greenhouse Gas ("GHG") Reduction Program
3 approved by the Commission in Docket No. 090508-EI, Order
4 No. PSC-10-0157-PPA-EI, issued March 22, 2010. Due to
5 the timing of Tampa Electric's petition and the
6 Commission approval, projected costs for the GHG
7 Reduction Program were not included in the company's 2010
8 ECRC factors.

9
10 **Q.** What depreciation rates were utilized for the capital
11 projects contained in the 2010 Actual/Estimated True-Up?

12
13 **A.** Tampa Electric utilized the depreciation rates approved
14 in Order No. PSC-08-0014-PAA-EI issued on January 4, 2008
15 in Docket No. 070284-EI.

16
17 **Q.** What capital structure, components and cost rates did
18 Tampa Electric rely on to calculate the revenue
19 requirement rate of return for January 2010 through
20 December 2010?

21
22 **A.** Tampa Electric relied upon the new capital structure
23 approved by the Commission in Docket No. 080317-EI, to
24 calculate the revenue requirement rate of return found on
25 Form 42-9E.

1 Q. How did the actual/estimated project expenditures for
2 January 2010 through December 2010 period compare with
3 the company's original projection?
4

5 A. As shown on Form 42-4E, total O&M activities were
6 \$730,545 less than projected costs. Total capital
7 expenditures itemized on Form 42-6E, were \$1,814,469
8 lower than originally projected. O&M and capital
9 investment projects with material variances are explained
10 below.
11

12 **O&M Project Variances**

- 13 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
14 project variance is estimated to be \$425,880 or 75.6
15 percent less than projected. The variance was due to
16 fewer allowances consumed at a lower unit price than
17 originally projected.
- 18 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
19 Minimization and Monitoring project variance is estimated
20 to be \$33,111 or 7.0 percent less than projected due to
21 fewer outage inspections and improved precipitator
22 performance during the first half of the year.
- 23 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
24 Emissions Reduction project variance is estimated to be
25 \$73,137 or 18.5 percent more than originally projected

1 due to increased maintenance.

- 2 ● **Gannon Thermal Discharge Study:** The Gannon Thermal
3 Discharge Study project variance is estimated to be
4 \$10,000 or 33.3 percent lower than originally projected.
5 The variance is due to the timing of requests for
6 additional information from Florida Department of
7 Environmental Protection ("FDEP").
- 8 ● **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
9 Reduction project variance is estimated to be \$189,797 or
10 379.6 percent lower than originally projected due to the
11 sale of NO_x emissions which offset maintenance activities.
- 12 ● **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 2 Pre-SCR
13 project variance is estimated to be \$52,835 or 70.4
14 percent lower than originally projected due to other
15 system maintenance priorities. No impact to the
16 operations of the equipment occurred.
- 17 ● **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
18 project variance is estimated to be \$31,000 or 100.0
19 percent lower than originally projected due to the timing
20 of project activities. The project is anticipated to be
21 on target by year end.
- 22 ● **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
23 project variance is estimated to be \$31,000 or 100.0
24 percent lower than originally projected due to timing of
25 project activities. The project is anticipated to be on

1 target by year end.

- 2 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
3 Water Act Section 316(b) Phase II Study project variance
4 is estimated to be \$17,235 or 28.7 percent less than
5 projected. The variance is due to costs being less than
6 anticipated and the timing of requests for additional
7 information from FDEP.
- 8 • **Arsenic Groundwater Standard Program:** The Arsenic
9 Groundwater Standard Program variance is estimated to be
10 \$8,790 or 17.6 percent more than what was originally
11 projected due to requests for additional information from
12 FDEP.
- 13 • **Big Bend Unit 2 SCR:** The Big Bend Unit 2 SCR project
14 variance is estimated to be \$388,175 or 23.3 percent less
15 than originally projected due to the outage schedule
16 resulting in lower ammonia consumption.
- 17 • **Big Bend Unit 3 SCR:** The Big Bend Unit 3 SCR project
18 variance is estimated to be \$309,100 or 18.5 percent less
19 than originally projected due to a decrease in the usage
20 of ammonia.
- 21 • **Big Bend Unit 4 SCR:** The Big Bend Unit 4 SCR project
22 variance is estimated to be \$420,531 or 54.0 percent more
23 than originally projected due to the increased cost and
24 usage of ammonia as well as less outage days than
25 anticipated.

1 • **Clean Air Mercury Rule:** The Clean Air Mercury Rule
2 project variance is expected to be \$95,159 or 1189.5
3 percent greater than projected due to the Environmental
4 Protection Agency's ("EPA") Information Collection
5 Request requiring extensive air emission testing at Polk
6 Power Station and Big Bend Station. EPA is collecting
7 data in support of Clean Air Act National Emission
8 Standards for Hazardous Air Pollutant rulemaking that is
9 under way.

10 • **GHG Reduction Program:** The GHG Reduction Program variance
11 is expected to be \$158,405 due to the final scope of
12 EPA's GHG reporting rule requiring expanded scope and
13 implementation of Tampa Electric's environmental
14 management software. Also, as previously stated, the
15 timing of the company's petition and the Commission's
16 approval did not allow for the program to be included in
17 the company's 2010 projection filing.

18
19 **Capital Investment Project Variances**

20 • **Big Bend Unit 1 SCR:** The Big Bend Unit 1 SCR project
21 variance is estimated to be \$895,959 or 9.8 percent less
22 than the original projection due to the coordination of
23 contractor labor and activities.

24 • **Big Bend FGD System Reliability:** The Big Bend System
25 Reliability program variance is estimated to be \$90,510

1 or 5.6 percent less than originally projected due to
2 costs associated with mist eliminator project being lower
3 than anticipated.

4

5 **Q.** Does this conclude your testimony?

6

7 **A.** Yes, it does.

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2010 THROUGH DECEMBER 2010**

FORMS 42-1E THROUGH 42-9E

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1E	11
2	Form 42-2E	12
3	Form 42-3E	13
4	Form 42-4E	14
5	Form 42-5E	15
6	Form 42-6E	16
7	Form 42-7E	17
8	Form 42-8E	18
9	Form 42-9E	44

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2010 to December 2010
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
11 1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$3,169,958
2. Interest Provision (Form 42-2E, Line 6)	(14,158)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2011 to December 2011 (Lines 1 + 2 + 3)	<u>\$3,155,800</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010
 Current Period True-Up Amount
 (in Dollars)

Line	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1	\$7,934,894	\$7,069,607	\$6,921,761	\$6,444,462	\$7,270,720	\$8,864,432	\$9,008,509	\$9,039,487	\$9,185,382	\$8,302,018	\$7,072,904	\$7,033,932	\$94,148,108
2	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,344)	(1,449,348)	(17,392,132)
3	6,485,550	5,620,263	5,472,417	4,995,118	5,821,376	7,415,088	7,569,165	7,590,143	7,736,038	6,852,674	5,623,560	5,584,584	76,755,976
4	1,237,979	1,197,584	1,529,017	1,667,263	1,494,195	1,456,150	1,605,515	1,487,205	1,449,052	1,551,086	1,538,947	1,443,325	17,657,318
a	4,031,757	4,051,179	4,048,153	4,363,859	4,860,127	4,956,199	4,935,350	4,907,118	4,921,384	4,900,136	4,916,756	4,934,482	56,928,700
b	5,269,736	5,248,763	5,577,170	6,031,122	6,454,322	6,414,349	6,540,865	6,394,523	6,370,436	6,451,222	6,456,703	6,377,807	73,586,018
c	1,215,814	371,500	(104,753)	(1,036,004)	(632,946)	1,000,739	1,018,300	1,195,620	1,366,802	401,452	(832,143)	(793,223)	3,169,958
5	(2,589)	(2,208)	(2,053)	(1,895)	(2,380)	(2,403)	(1,924)	(1,081)	(164)	536	908	1,097	(14,158)
6	(17,392,132)	(14,729,563)	(12,910,927)	(11,568,899)	(11,156,944)	(10,342,926)	(7,895,246)	(5,429,526)	(2,785,643)	29,139	1,880,471	2,498,578	(17,392,132)
7	831,322	831,322	831,322	831,322	831,322	831,322	831,322	831,322	831,322	831,322	831,322	831,322	831,322
8	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	1,449,344	17,392,132
9	(13,898,241)	(12,079,605)	(10,737,067)	(10,325,622)	(9,511,604)	(7,063,924)	(4,598,204)	(1,954,321)	860,461	2,711,793	3,329,900	3,987,122	3,987,122
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11	(\$13,898,241)	(\$12,079,605)	(\$10,737,067)	(\$10,325,622)	(\$9,511,604)	(\$7,063,924)	(\$4,598,204)	(\$1,954,321)	\$860,461	\$2,711,793	\$3,329,900	\$3,987,122	\$3,987,122

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Interest Provision
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	(\$16,560,810)	(\$13,898,241)	(\$12,079,605)	(\$10,737,067)	(\$10,325,622)	(\$9,511,604)	(\$7,063,924)	(\$4,598,204)	(\$1,954,321)	\$860,461	\$2,711,793	\$3,329,900	
2. Ending True-Up Amount Before Interest	(13,895,652)	(12,077,397)	(10,735,014)	(10,323,727)	(9,509,224)	(7,061,521)	(4,596,280)	(1,953,240)	860,625	2,711,257	3,328,994	3,986,025	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	(30,456,462)	(25,975,638)	(22,814,619)	(21,060,794)	(19,834,846)	(16,573,125)	(11,660,204)	(6,551,444)	(1,093,696)	3,571,718	6,040,787	7,315,925	
4. Average True-Up Amount (Line 3 x 1/2)	(15,228,231)	(12,987,819)	(11,407,310)	(10,530,397)	(9,917,423)	(8,286,563)	(5,830,102)	(3,275,722)	(546,848)	1,785,859	3,020,394	3,657,963	
5. Interest Rate (First Day of Reporting Business Month)	0.20%	0.20%	0.21%	0.21%	0.23%	0.34%	0.35%	0.43%	0.36%	0.36%	0.36%	0.36%	0.36%
6. Interest Rate (First Day of Subsequent Business Month)	0.20%	0.21%	0.21%	0.23%	0.34%	0.35%	0.43%	0.36%	0.36%	0.36%	0.36%	0.36%	0.36%
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.40%	0.41%	0.42%	0.44%	0.57%	0.69%	0.78%	0.79%	0.72%	0.72%	0.72%	0.72%	0.72%
8. Average Interest Rate (Line 7 x 1/2)	0.200%	0.205%	0.210%	0.220%	0.285%	0.345%	0.390%	0.395%	0.360%	0.360%	0.360%	0.360%	0.360%
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.017%	0.017%	0.018%	0.018%	0.024%	0.029%	0.033%	0.033%	0.030%	0.030%	0.030%	0.030%	0.030%
10. Interest Provision for the Month (Line 4 x Line 9)	(\$2,589)	(\$2,208)	(\$2,053)	(\$1,895)	(\$2,380)	(\$2,403)	(\$1,924)	(\$1,081)	(\$164)	\$536	\$906	\$1,097	(\$14,158)

13

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Form 42 - 4E

Variance Report of O & M Activities
 (In Dollars)

Line	(1)	(2)	(3) Variance	
	Actual/Estimated	Original Projection	Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$4,115,482	\$4,241,800	(\$126,318)	-3.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	137,684	563,564	(425,880)	-75.6%
d. Big Bend Units 1 & 2 FGD	7,648,553	7,443,300	205,253	2.8%
e. Big Bend PM Minimization and Monitoring	436,889	470,000	(33,111)	-7.0%
f. Big Bend NO _x Emissions Reduction	469,137	396,000	73,137	18.5%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	20,000	30,000	(10,000)	-33.3%
i. Polk NO _x Emissions Reduction	(139,797)	50,000	(189,797)	-379.6%
j. Bayside SCR Consumables	114,898	114,000	898	0.8%
k. Big Bend Unit 4 SOFA	61,525	62,000	(475)	-0.8%
l. Big Bend Unit 1 Pre-SCR	22,165	75,000	(52,835)	-70.4%
m. Big Bend Unit 2 Pre-SCR	0	31,000	(31,000)	-100.0%
n. Big Bend Unit 3 Pre-SCR	0	31,000	(31,000)	-100.0%
o. Clean Water Act Section 316(b) Phase II Study	42,765	60,000	(17,235)	-28.7%
p. Arsenic Groundwater Standard Program	58,790	50,000	8,790	17.6%
q. Big Bend 1 SCR	923,808	1,001,600	(77,792)	-7.8%
r. Big Bend 2 SCR	1,279,925	1,668,100	(388,175)	-23.3%
s. Big Bend 3 SCR	1,359,000	1,668,100	(309,100)	-18.5%
t. Big Bend 4 SCR	1,199,231	778,700	420,531	54.0%
u. Clean Air Mercury Rule	103,159	8,000	95,159	1189.5%
v. Greenhouse Gas Reduction Program	158,405	0	158,405	NA
2. Total Investment Projects - Recoverable Costs	\$18,046,119	\$18,776,664	(\$730,545)	3.9%
3. Recoverable Costs Allocated to Energy	\$17,890,064	\$18,602,164	(\$712,100)	3.8%
4. Recoverable Costs Allocated to Demand	\$156,055	\$174,500	(\$18,445)	-10.6%

Notes:

Column (1) is the End of Period Totals on Form 42-5E.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-09-0759-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Form 42 - 5E

O&M Activities
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of O&M Activities															
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$315,192	\$179,923	\$345,222	\$553,136	\$405,290	\$323,300	\$312,313	\$321,112	\$315,191	\$409,515	\$322,163	\$313,125	\$4,115,482	\$4,115,482	
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
c. SO ₂ Emissions Allowances	1,756	464	1,648	(47,299)	445	2,932	29,779	29,779	29,788	29,805	28,799	29,788	137,684	137,684	
d. Big Bend Units 1 & 2 FGD	764,671	655,418	767,670	759,197	474,783	538,969	598,202	614,039	615,542	604,217	630,187	625,659	7,648,553	7,648,553	
e. Big Bend PM Minimization and Monitoring	38,460	34,370	15,421	15,424	109,132	26,186	30,283	30,283	30,283	46,483	30,283	30,283	436,889	436,889	
f. Big Bend NO _x Emissions Reduction	12,140	137,071	84,054	10,728	1,438	33,706	87,000	5,000	5,000	5,000	83,000	5,000	469,137	469,137	
g. NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h. Gannon Thermal Discharge Study	(557)	557	0	0	0	0	0	10,000	0	0	0	10,000	20,000	20,000	
i. Polk NO _x Reduction	206	(201,460)	10,338	3,887	13,364	9,368	4,000	4,000	3,500	6,000	3,500	3,500	(139,797)	(139,797)	
j. Bayside SCR and Ammonia	0	18,752	8,822	0	10,870	21,227	9,200	9,163	9,167	9,173	9,222	9,282	114,898	114,898	
k. Big Bend Unit 4 SOFA	0	0	0	0	53,806	7,720	0	0	0	0	0	0	61,525	61,525	
l. Big Bend Unit 1 Pre-SCR	8,220	13,079	1,079	(1,183)	0	971	0	0	0	0	0	0	22,165	22,165	
m. Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
o. Clean Water Act Section 316(b) Phase II Study	0	1,743	1,022	0	0	0	0	10,000	0	10,000	10,000	10,000	42,765	42,765	
p. Arsenic Groundwater Standard Program	54	21,500	75	5,278	3,884	0	5,500	0	0	15,000	0	7,500	58,790	58,790	
q. Big Bend 1 SCR	0	0	0	6,955	136,216	97,667	118,662	116,571	108,303	117,938	111,462	110,012	923,808	923,808	
r. Big Bend 2 SCR	30,944	94,237	127,345	134,257	111,597	103,426	118,697	118,697	108,338	119,751	111,497	101,138	1,279,925	1,279,925	
s. Big Bend 3 SCR	51,614	185,061	126,478	156,086	98,044	83,357	122,829	111,829	123,497	79,879	115,329	104,997	1,359,000	1,359,000	
t. Big Bend 4 SCR	5,950	73,203	58,657	82,208	107,667	105,481	131,093	120,093	131,813	147,161	122,993	112,713	1,199,231	1,199,231	
u. Clean Air Mercury Rule	0	0	0	0	43	101,616	500	0	500	0	500	0	103,159	103,159	
v. Greenhouse Gas Reduction Program	0	0	0	0	0	32,305	81,100	35,000	10,000	0	0	0	158,405	158,405	
2. Total of O&M Activities	1,263,150	1,213,918	1,547,832	1,678,674	1,526,778	1,488,249	1,649,158	1,535,565	1,490,942	1,599,922	1,578,935	1,472,996	18,046,119	\$156,055	\$17,890,063
3. Recoverable Costs Allocated to Energy	1,229,153	1,190,118	1,546,736	1,673,396	1,522,894	1,489,249	1,643,658	1,515,565	1,490,942	1,574,922	1,568,935	1,445,496	17,890,064		
4. Recoverable Costs Allocated to Demand	33,997	23,800	1,096	5,278	3,884	0	5,500	20,000	0	25,000	10,000	27,500	156,055		
5. Retail Energy Jurisdictional Factor	0.9805195	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594			
6. Retail Demand Jurisdictional Factor	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735			
7. Jurisdictional Energy Recoverable Costs (A)	1,205,207	1,174,641	1,527,960	1,662,175	1,490,451	1,456,150	1,600,213	1,467,926	1,449,052	1,526,987	1,529,307	1,416,816	17,506,885		
8. Jurisdictional Demand Recoverable Costs (B)	32,772	22,943	1,057	5,088	3,744	0	5,302	19,279	0	24,099	9,640	26,509	160,433		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$1,237,979	\$1,197,584	\$1,529,017	\$1,667,263	\$1,494,195	\$1,456,150	\$1,605,515	\$1,487,205	\$1,449,052	\$1,551,086	\$1,538,947	\$1,443,325	\$17,667,318		

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Form 42 - 6E

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

<u>Line</u>	(1) Actual/Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$764,341	\$764,341	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	422,124	422,124	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	78,510	78,510	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	53,079	53,079	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	87,302	87,302	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	5,667	5,667	0	0.0%
g. Phillips Upgrade Tank # 4 for FDEP	8,899	8,899	0	0.0%
h. Big Bend Unit 1 Classifier Replacement	133,795	133,795	0	0.0%
i. Big Bend Unit 2 Classifier Replacement	96,974	96,974	0	0.0%
j. Big Bend Section 114 Mercury Testing Platform	13,303	13,303	0	0.0%
k. Big Bend Units 1 & 2 FGD	8,724,524	8,823,552	(99,028)	-1.1%
l. Big Bend FGD Optimization and Utilization	2,475,526	2,475,526	0	0.0%
m. Big Bend NO _x Emissions Reduction	796,466	804,002	(7,536)	-0.9%
n. Big Bend PM Minimization and Monitoring	1,082,908	1,064,831	18,077	1.7%
o. Polk NO _x Emissions Reduction	195,609	195,609	0	0.0%
p. Big Bend Unit 4 SOFA	317,962	317,962	0	0.0%
q. Big Bend Unit 1 Pre-SCR	267,482	267,482	0	0.0%
r. Big Bend Unit 2 Pre-SCR	213,590	213,590	0	0.0%
s. Big Bend Unit 3 Pre-SCR	366,931	366,931	0	0.0%
t. Big Bend Unit 1 SCR	8,256,118	9,152,077	(895,959)	-9.8%
u. Big Bend Unit 2 SCR	12,790,727	13,080,679	(289,952)	-2.2%
v. Big Bend Unit 3 SCR	10,460,882	10,716,474	(255,592)	-2.4%
w. Big Bend Unit 4 SCR	7,869,338	8,062,688	(193,350)	-2.4%
x. Big Bend FGD System Reliability	1,534,108	1,624,618	(90,510)	-5.6%
y. Clean Air Mercury Rule	166,207	166,583	(376)	-0.2%
z. SO ₂ Emissions Allowances	(4,759)	(4,516)	(243)	5.4%
2. Total Investment Projects - Recoverable Costs	\$57,177,613	\$58,992,082	(\$1,814,469)	-3.1%
3. Recoverable Costs Allocated to Energy	\$57,022,666	\$58,837,135	(\$1,814,469)	-3.1%
4. Recoverable Costs Allocated to Demand	\$154,947	\$154,947	\$0	0.0%

Notes:

- Column (1) is the End of Period Totals on Form 42-7E.
- Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-09-0759-FOF-EI.
- Column (3) = Column (1) - Column (2)
- Column (4) = Column (3) / Column (2)

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

Form 42-7E

Capital Investment Projects- Recoverable Costs

(in Dollars)

Line	Description (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total	Method of Classification
															Demand Energy
1. a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$64,538	\$64,385	\$64,232	\$64,079	\$63,925	\$63,771	\$63,619	\$63,465	\$63,312	\$63,158	\$63,005	\$62,852	\$764,341	\$764,341
b.	Big Bend Units 1 and 2 Flue Gas Conditioning	35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124	422,124
c.	Big Bend Unit 4 Continuous Emissions Monitors	6,623	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510	78,510
d.	Big Bend Fuel Oil Tank # 1 Upgrade	4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,376	4,365	53,079	\$ 53,079
e.	Big Bend Fuel Oil Tank # 2 Upgrade	7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302	87,302
f.	Phillips Upgrade Tank # 1 for FDEP	480	478	477	476	474	473	472	470	469	468	466	464	5,667	5,667
g.	Phillips Upgrade Tank # 4 for FDEP	754	751	750	747	745	743	740	738	736	734	731	730	8,899	8,899
h.	Big Bend Unit 1 Classifier Replacement	11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795	133,795
i.	Big Bend Unit 2 Classifier Replacement	8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974	96,974
j.	Big Bend Section 114 Mercury Testing Platform	1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303	13,303
k.	Big Bend Units 1 & 2 FGD	732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,281	722,249	720,218	718,187	8,724,524	8,724,524
l.	Big Bend FGD Optimization and Utilization	208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	2,475,526	2,475,526
m.	Big Bend NO _x Emissions Reduction	66,387	66,302	66,216	66,133	66,052	65,981	66,146	66,598	66,792	68,706	66,619	66,532	796,466	796,466
n.	Big Bend PM Minimization and Monitoring	89,648	89,445	89,315	89,223	89,502	89,870	90,427	91,216	91,369	91,167	90,964	90,761	1,082,908	1,082,908
o.	Polk NO _x Emissions Reduction	16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,236	16,193	16,150	16,108	16,065	195,609	195,609
p.	Big Bend Unit 4 SOFA	26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962	317,962
q.	Big Bend Unit 1 Pre-SCR	22,533	22,489	22,444	22,400	22,356	22,312	22,268	22,224	22,180	22,136	22,092	22,048	267,482	267,482
r.	Big Bend Unit 2 Pre-SCR	18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590	213,590
s.	Big Bend Unit 3 Pre-SCR	30,886	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931	366,931
t.	Big Bend Unit 1 SCR	0	0	0	302,889	978,091	985,449	994,097	997,652	1,002,053	1,000,241	998,429	996,617	8,258,118	8,258,118
u.	Big Bend Unit 2 SCR	1,076,522	1,073,783	1,072,371	1,070,673	1,068,819	1,066,923	1,065,028	1,063,126	1,061,224	1,059,321	1,057,419	1,055,518	12,790,727	12,790,727
v.	Big Bend Unit 3 SCR	879,439	878,039	876,640	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,441	864,041	10,480,882	10,480,882
w.	Big Bend Unit 4 SCR	661,399	660,377	659,355	658,333	657,311	656,289	655,268	654,245	653,223	652,201	651,180	650,157	7,869,338	7,869,338
x.	Big Bend FGD System Reliability	129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108	1,534,108
y.	Clean Air Mercury Rule	13,859	13,865	13,908	13,947	13,928	13,900	13,871	13,843	13,814	13,786	13,757	13,729	166,207	166,207
z.	SO ₂ Emissions Allowances	(405)	(404)	(402)	(401)	(400)	(398)	(397)	(394)	(393)	(390)	(389)	(386)	(4,759)	(4,759)
2.	Total Investment Projects - Recoverable Costs (B)	4,112,083	4,104,860	4,098,211	4,393,701	5,068,291	5,067,688	5,069,470	5,066,637	5,063,759	5,054,033	5,044,303	5,034,577	57,177,613	\$ 154,947 \$ 57,022,666
3.	Recoverable Costs Allocated to Energy	4,098,999	4,091,808	4,085,189	4,380,709	5,055,332	5,054,760	5,056,673	5,053,772	5,050,925	5,041,229	5,031,533	5,021,837	57,022,666	
4.	Recoverable Costs Allocated to Demand	13,084	13,052	13,022	12,992	12,959	12,928	12,897	12,865	12,834	12,804	12,770	12,740	154,947	
5.	Retail Energy Jurisdictional Factor	0.9805185	0.9809957	0.9818612	0.9932946	0.9788963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594		
6.	Retail Demand Jurisdictional Factor	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735		
7.	Jurisdictional Energy Recoverable Costs (C)	4,019,144	4,036,597	4,035,600	4,351,335	4,947,635	4,945,737	4,922,918	4,894,916	4,909,012	4,887,793	4,904,446	4,922,201	55,779,334	
8.	Jurisdictional Demand Recoverable Costs (D)	12,613	12,582	12,553	12,524	12,492	12,462	12,432	12,402	12,372	12,343	12,310	12,281	149,366	
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$4,031,757	\$4,051,179	\$4,048,153	\$4,363,859	\$4,960,127	\$4,958,199	\$4,935,350	\$4,907,318	\$4,921,384	\$4,900,136	\$4,916,756	\$4,934,482	\$55,928,700	

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Form 42-7E

Capital Investment Projects-Recoverable Costs

(in Dollars)

Line	Description (A)	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification				
		January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy		
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$64,536	\$64,385	\$64,232	\$64,079	\$63,925	\$63,771	\$63,619	\$63,465	\$63,312	\$63,158	\$63,005	\$62,852	\$764,341		\$764,341		
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124		422,124		
	c. Big Bend Unit 4 Continuous Emissions Monitors	6,623	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510		78,510		
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,376	4,365	53,079	\$	53,079		
	e. Big Bend Fuel Oil Tank # 2 Upgrade	7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302	\$	87,302		
	f. Phillips Upgrade Tank # 1 for FDEP	480	478	477	476	474	473	472	470	469	468	466	464	5,667		5,667		
	g. Phillips Upgrade Tank # 4 for FDEP	754	751	750	747	745	743	740	738	736	734	731	730	8,899		8,899		
	h. Big Bend Unit 1 Classifier Replacement	11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795		133,795		
	i. Big Bend Unit 2 Classifier Replacement	8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974		96,974		
	j. Big Bend Section 114 Mercury Testing Platform	1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303		13,303		
	k. Big Bend Units 1 & 2 FGD	732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,281	722,249	720,218	718,187	8,724,524		8,724,524		
	l. Big Bend FGD Optimization and Utilization	208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	2,475,526		2,475,526		
	m. Big Bend NO _x Emissions Reduction	66,387	66,302	66,216	66,133	66,052	65,981	66,146	66,598	66,792	68,706	66,619	66,532	796,466		796,466		
	n. Big Bend PM Minimization and Monitoring	89,648	89,445	89,315	89,223	89,502	89,870	90,427	91,216	91,369	91,167	90,964	90,761	1,082,908		1,082,908		
	o. Polk NO _x Emissions Reduction	16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,236	16,193	16,150	16,108	16,065	195,609		195,609		
	p. Big Bend Unit 4 SOFA	26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962		317,962		
	q. Big Bend Unit 1 Pre-SCR	22,533	22,489	22,444	22,400	22,356	22,312	22,268	22,224	22,180	22,136	22,092	22,048	267,482		267,482		
	r. Big Bend Unit 2 Pre-SCR	18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590		213,590		
	s. Big Bend Unit 3 Pre-SCR	30,886	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931		366,931		
	t. Big Bend Unit 1 SCR	0	0	0	302,889	978,091	985,449	994,097	997,652	1,002,053	1,000,241	998,429	996,617	8,258,118		8,258,118		
	u. Big Bend Unit 2 SCR	1,076,522	1,073,783	1,072,371	1,070,673	1,068,819	1,066,923	1,065,028	1,063,126	1,061,224	1,059,321	1,057,419	1,055,518	12,790,727		12,790,727		
	v. Big Bend Unit 3 SCR	879,439	878,039	876,640	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,441	864,041	10,480,882		10,480,882		
	w. Big Bend Unit 4 SCR	661,399	660,377	659,355	658,333	657,311	656,289	655,268	654,245	653,223	652,201	651,180	650,157	7,869,338		7,869,338		
	x. Big Bend FGD System Reliability	129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108		1,534,108		
	y. Clean Air Mercury Rule	13,859	13,865	13,908	13,947	13,928	13,900	13,871	13,843	13,814	13,786	13,757	13,729	166,207		166,207		
	z. SO ₂ Emissions Allowances	(405)	(404)	(402)	(401)	(400)	(398)	(397)	(394)	(393)	(390)	(389)	(386)	(4,759)		(4,759)		
2.	Total Investment Projects - Recoverable Costs (B)	4,112,083	4,104,860	4,098,211	4,393,701	5,068,291	5,067,688	5,069,470	5,066,637	5,063,759	5,054,033	5,044,303	5,034,577	57,177,613	\$	154,947	\$	57,022,666
3.	Recoverable Costs Allocated to Energy	4,098,999	4,091,808	4,085,189	4,380,709	5,055,332	5,054,760	5,056,573	5,053,772	5,050,925	5,041,229	5,031,533	5,021,837	57,022,666				
4.	Recoverable Costs Allocated to Demand	13,084	13,052	13,022	12,992	12,959	12,928	12,897	12,865	12,834	12,804	12,770	12,740	154,947				
5.	Retail Energy Jurisdictional Factor	0.9805185	0.9809957	0.9818612	0.9932946	0.9788963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594					
6.	Retail Demand Jurisdictional Factor	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735					
7.	Jurisdictional Energy Recoverable Costs (C)	4,019,144	4,036,597	4,035,600	4,351,335	4,947,035	4,945,737	4,922,918	4,894,916	4,909,012	4,887,793	4,904,446	4,922,201	55,779,334				
8.	Jurisdictional Demand Recoverable Costs (D)	12,613	12,582	12,553	12,524	12,492	12,462	12,432	12,402	12,372	12,343	12,310	12,281	149,366				
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$4,031,757	\$4,051,179	\$4,048,153	\$4,363,859	\$4,960,127	\$4,958,199	\$4,935,350	\$4,907,318	\$4,921,384	\$4,900,136	\$4,916,756	\$4,934,482	\$55,928,700				

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(3,211,293)	(3,227,086)	(3,242,879)	(3,258,672)	(3,274,465)	(3,290,258)	(3,306,051)	(3,321,844)	(3,337,637)	(3,353,430)	(3,369,223)	(3,385,016)	(3,400,809)	
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)	\$5,028,365	5,012,572	4,996,779	4,980,986	4,965,193	4,949,400	4,933,607	4,917,814	4,902,021	4,886,228	4,870,435	4,854,642	4,838,849	
6.	Average Net Investment		5,020,469	5,004,676	4,988,883	4,973,090	4,957,297	4,941,504	4,925,711	4,909,918	4,894,125	4,878,332	4,862,539	4,846,746	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		36,477	36,362	36,248	36,133	36,018	35,903	35,789	35,674	35,559	35,444	35,330	35,215	\$430,152
b.	Debt Component (C)		12,268	12,230	12,191	12,153	12,114	12,075	12,037	11,998	11,960	11,921	11,882	11,844	144,673
8.	Investment Expenses														
a.	Depreciation (D)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		64,538	64,385	64,232	64,079	63,925	63,771	63,619	63,465	63,312	63,158	63,005	62,852	764,341
a.	Recoverable Costs Allocated to Energy		64,538	64,385	64,232	64,079	63,925	63,771	63,619	63,465	63,312	63,158	63,005	62,852	764,341
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		63,281	63,548	63,452	63,649	62,563	62,396	61,937	61,470	61,533	61,236	61,414	61,605	748,084
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$63,281	\$63,548	\$63,452	\$63,649	\$62,563	\$62,396	\$61,937	\$61,470	\$61,533	\$61,236	\$61,414	\$61,605	\$748,084

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 Flue Gas Conditioning
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	\$5,017,734
3.	Less: Accumulated Depreciation	(2,695,310)	(2,708,719)	(2,722,128)	(2,735,537)	(2,748,946)	(2,762,355)	(2,775,764)	(2,789,173)	(2,802,582)	(2,815,991)	(2,829,400)	(2,842,809)	(2,856,218)	(2,856,218)
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)	\$2,322,424	2,309,015	2,295,606	2,282,197	2,268,788	2,255,379	2,241,970	2,228,561	2,215,152	2,201,743	2,188,334	2,174,925	2,161,516	
6.	Average Net Investment		2,315,720	2,302,311	2,288,902	2,275,493	2,262,084	2,248,675	2,235,266	2,221,857	2,208,448	2,195,039	2,181,630	2,168,221	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,825	16,728	16,630	16,533	16,436	16,338	16,241	16,143	16,046	15,948	15,851	15,754	\$195,473
b.	Debt Component (C)		5,659	5,626	5,593	5,561	5,528	5,495	5,462	5,429	5,397	5,364	5,331	5,298	65,743
8.	Investment Expenses														
a.	Depreciation (D)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
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)		35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124
a.	Recoverable Costs Allocated to Energy		35,893	35,763	35,632	35,503	35,373	35,242	35,112	34,981	34,852	34,721	34,591	34,461	422,124
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9601594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		35,194	35,298	35,199	35,265	34,619	34,482	34,184	33,881	33,873	33,664	33,717	33,777	413,153
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$35,194	\$35,298	\$35,199	\$35,265	\$34,619	\$34,482	\$34,184	\$33,881	\$33,873	\$33,664	\$33,717	\$33,777	\$413,153

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 3.3% and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Cleanings 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	\$866,211
3.	Less: Accumulated Depreciation	(339,461)	(340,977)	(342,493)	(344,009)	(345,525)	(347,041)	(348,557)	(350,073)	(351,589)	(353,105)	(354,621)	(356,137)	(357,653)	(357,653)
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)	\$526,750	\$525,234	\$523,718	\$522,202	\$520,686	\$519,170	\$517,654	\$516,138	\$514,622	\$513,106	\$511,590	\$510,074	\$508,558	\$508,558
6.	Average Net Investment		525,992	524,476	522,960	521,444	519,928	518,412	516,896	515,380	513,864	512,348	510,832	509,316	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,822	3,811	3,800	3,789	3,778	3,767	3,756	3,745	3,734	3,723	3,712	3,701	\$45,138
b.	Debt Component (C)		1,285	1,282	1,278	1,274	1,271	1,267	1,263	1,259	1,256	1,252	1,248	1,245	15,180
8.	Investment Expenses														
a.	Depreciation (D)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
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)		6,823	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510
a.	Recoverable Costs Allocated to Energy		6,823	6,609	6,594	6,579	6,565	6,550	6,535	6,520	6,506	6,491	6,476	6,462	78,510
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		6,494	6,523	6,514	6,535	6,425	6,409	6,362	6,315	6,323	6,293	6,312	6,334	76,839
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,494	\$6,523	\$6,514	\$6,535	\$6,425	\$6,409	\$6,362	\$6,315	\$6,323	\$6,293	\$6,312	\$6,334	\$76,839

Notes:

- (A) Applicable depreciable base for Big Bend: account 315.44
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(146,560)	(147,638)	(148,716)	(149,794)	(150,872)	(151,950)	(153,028)	(154,106)	(155,184)	(156,262)	(157,340)	(158,418)	(159,496)	
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)	\$351,018	349,940	348,862	347,784	346,706	345,628	344,550	343,472	342,394	341,316	340,238	339,160	338,082	
6.	Average Net Investment		350,479	349,401	348,323	347,245	346,167	345,089	344,011	342,933	341,855	340,777	339,699	338,621	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,546	2,539	2,531	2,523	2,515	2,507	2,499	2,492	2,484	2,476	2,468	2,460	\$30,040
b.	Debt Component (C)		856	854	851	849	846	843	841	838	835	833	830	827	10,103
8.	Investment Expenses														
a.	Depreciation (D)		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)		4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,376	4,365	53,079
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,480	4,471	4,460	4,450	4,439	4,428	4,418	4,408	4,397	4,387	4,376	4,365	53,079
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		4,319	4,310	4,299	4,290	4,279	4,268	4,259	4,249	4,239	4,229	4,218	4,208	51,167
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,319	\$4,310	\$4,299	\$4,290	\$4,279	\$4,268	\$4,259	\$4,249	\$4,239	\$4,229	\$4,218	\$4,208	\$51,167

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank # 2 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	\$818,401
3.	Less: Accumulated Depreciation	(241,072)	(242,845)	(244,618)	(246,391)	(248,164)	(249,937)	(251,710)	(253,483)	(255,256)	(257,029)	(258,802)	(260,575)	(262,348)	
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)	\$577,329	575,556	573,783	572,010	570,237	568,464	566,691	564,918	563,145	561,372	559,599	557,826	556,053	
6.	Average Net Investment		576,443	574,670	572,897	571,124	569,351	567,578	565,805	564,032	562,259	560,486	558,713	556,940	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (B)		4,188	4,175	4,162	4,150	4,137	4,124	4,111	4,098	4,085	4,072	4,059	4,047	\$49,408
b.	Debt Component (C)		1,409	1,404	1,400	1,396	1,391	1,387	1,383	1,378	1,374	1,370	1,365	1,361	16,616
8.	Investment Expenses														
a.	Depreciation (D)		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)		7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302
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		7,370	7,352	7,335	7,319	7,301	7,284	7,267	7,249	7,232	7,215	7,197	7,181	87,302
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		7,104	7,087	7,071	7,055	7,038	7,022	7,005	6,988	6,971	6,955	6,938	6,922	84,156
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,104	\$7,087	\$7,071	\$7,055	\$7,038	\$7,022	\$7,005	\$6,988	\$6,971	\$6,955	\$6,938	\$6,922	\$84,156

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

Form 42-8E
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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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277
3.	Less: Accumulated Depreciation	(22,536)	(22,679)	(22,822)	(22,965)	(23,108)	(23,251)	(23,394)	(23,537)	(23,680)	(23,823)	(23,966)	(24,109)	(24,252)	(24,252)
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)	\$34,741	34,598	34,455	34,312	34,169	34,026	33,883	33,740	33,597	33,454	33,311	33,168	33,025	
6.	Average Net Investment		34,670	34,527	34,384	34,241	34,098	33,955	33,812	33,669	33,526	33,383	33,240	33,097	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		252	251	250	249	248	247	246	245	244	243	242	240	\$2,957
b.	Debt Component (C)		85	84	84	84	83	83	83	82	82	82	81	81	994
8.	Investment Expenses														
a.	Depreciation (D)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
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)		480	478	477	476	474	473	472	470	469	468	466	464	5,667
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		480	478	477	476	474	473	472	470	469	468	466	464	5,667
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		463	461	460	459	457	456	455	453	452	451	449	447	5,463
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$463	\$461	\$460	\$459	\$457	\$456	\$455	\$453	\$452	\$451	\$449	\$447	\$5,463

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 100007-EI
 ECRC 2010 ACTUAL/ESTIMATED TRUE-UP
 EXHIBIT HTB-2, DOCUMENT NO. 8, PAGE 6 OF 26

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

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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	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	\$90,472
3.	Less: Accumulated Depreciation	(36,011)	(36,237)	(36,463)	(36,689)	(36,915)	(37,141)	(37,367)	(37,593)	(37,819)	(38,045)	(38,271)	(38,497)	(38,723)	(38,723)
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)	\$54,461	54,235	54,009	53,783	53,557	53,331	53,105	52,879	52,653	52,427	52,201	51,975	51,749	51,749
6.	Average Net Investment		54,348	54,122	53,896	53,670	53,444	53,218	52,992	52,766	52,540	52,314	52,088	51,862	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		395	393	392	390	388	387	385	383	382	380	378	377	\$4,630
b.	Debt Component (C)		133	132	132	131	131	130	129	129	128	128	127	127	1,557
8.	Investment Expenses														
a.	Depreciation (D)		226	226	226	226	226	226	226	226	226	226	226	226	2,712
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)		754	751	750	747	745	743	740	738	736	734	731	730	8,899
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		754	751	750	747	745	743	740	738	736	734	731	730	8,899
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (F)		727	724	723	720	718	716	713	711	709	708	705	704	8,578
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$727	\$724	\$723	\$720	\$718	\$716	\$713	\$711	\$709	\$708	\$705	\$704	\$8,578

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.7158% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(519,032)	(522,652)	(526,272)	(529,892)	(533,512)	(537,132)	(540,752)	(544,372)	(547,992)	(551,612)	(555,232)	(558,852)	(562,472)	
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)	\$797,225	793,605	789,985	786,365	782,745	779,125	775,505	771,885	768,265	764,645	761,025	757,405	753,785	
6.	Average Net Investment		795,415	791,795	788,175	784,555	780,935	777,315	773,695	770,075	766,455	762,835	759,215	755,595	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,779	5,753	5,727	5,700	5,674	5,648	5,621	5,595	5,569	5,543	5,516	5,490	\$67,615
b.	Debt Component (C)		1,944	1,935	1,926	1,917	1,908	1,899	1,891	1,882	1,873	1,864	1,855	1,846	22,740
8.	Investment Expenses														
a.	Depreciation (D)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795
a.	Recoverable Costs Allocated to Energy		11,343	11,308	11,273	11,237	11,202	11,167	11,132	11,097	11,062	11,027	10,991	10,956	133,795
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		11,122	11,161	11,136	11,162	10,963	10,926	10,838	10,748	10,751	10,691	10,713	10,739	130,950
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,122	\$11,161	\$11,136	\$11,162	\$10,963	\$10,926	\$10,838	\$10,748	\$10,751	\$10,691	\$10,713	\$10,739	\$130,950

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
 January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(399,222)	(401,766)	(404,310)	(406,854)	(409,398)	(411,942)	(414,486)	(417,030)	(419,574)	(422,118)	(424,662)	(427,206)	(429,750)	
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)	\$585,572	\$583,028	\$580,484	\$577,940	\$575,396	\$572,852	\$570,308	\$567,764	\$565,220	\$562,676	\$560,132	\$557,588	\$555,044	
6.	Average Net Investment		584,300	581,756	579,212	576,668	574,124	571,580	569,036	566,492	563,948	561,404	558,860	556,316	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,245	4,227	4,208	4,190	4,171	4,153	4,134	4,116	4,097	4,079	4,060	4,042	\$49,722
b.	Debt Component (C)		1,428	1,422	1,415	1,409	1,403	1,397	1,391	1,384	1,378	1,372	1,366	1,359	16,724
8.	Investment Expenses														
a.	Depreciation (D)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
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)		8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974
a.	Recoverable Costs Allocated to Energy		8,217	8,193	8,167	8,143	8,118	8,094	8,069	8,044	8,019	7,995	7,970	7,945	96,974
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		8,057	8,086	8,068	8,088	7,945	7,919	7,856	7,791	7,794	7,752	7,769	7,787	94,912
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,057	\$8,086	\$8,068	\$8,088	\$7,945	\$7,919	\$7,856	\$7,791	\$7,794	\$7,752	\$7,769	\$7,787	\$94,912

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	\$120,737
3.	Less: Accumulated Depreciation	(26,059)	(26,260)	(26,461)	(26,662)	(26,863)	(27,064)	(27,265)	(27,466)	(27,667)	(27,868)	(28,069)	(28,270)	(28,471)	(28,471)
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)	\$94,678	\$94,477	\$94,276	\$94,075	\$93,874	\$93,673	\$93,472	\$93,271	\$93,070	\$92,869	\$92,668	\$92,467	\$92,266	\$92,266
6.	Average Net Investment		94,578	94,377	94,176	93,975	93,774	93,573	93,372	93,171	92,970	92,769	92,568	92,367	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		687	686	684	683	681	680	678	677	675	674	673	671	\$8,149
b.	Debt Component (C)		231	231	230	230	229	229	228	228	227	227	226	226	2,742
8.	Investment Expenses														
a.	Depreciation (D)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
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)		1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303
a.	Recoverable Costs Allocated to Energy		1,119	1,118	1,115	1,114	1,111	1,110	1,107	1,106	1,103	1,102	1,100	1,098	13,303
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		1,097	1,103	1,101	1,107	1,087	1,086	1,078	1,071	1,072	1,068	1,072	1,076	13,018
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,097	\$1,103	\$1,101	\$1,107	\$1,087	\$1,086	\$1,078	\$1,071	\$1,072	\$1,068	\$1,072	\$1,076	\$13,018

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.0%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$198,186	\$96,981	\$20,699	(\$4,122)	(\$7,962)	\$4,238	\$0	\$0	\$0	\$0	\$0	\$0	\$308,020
b.	Clearings to Plant		0	0	(2,390)	2,560,418	(7,962)	4,238	0	0	0	0	0	0	2,554,304
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)	\$84,024,382	\$84,024,382	\$84,024,382	\$84,021,982	\$86,582,410	\$86,574,448	\$86,578,686	\$86,578,686	\$86,578,686	\$86,578,686	\$86,578,686	\$86,578,686	\$86,578,686	
3.	Less: Accumulated Depreciation	(31,778,112)	(31,981,171)	(32,184,230)	(32,387,289)	(32,590,342)	(32,799,583)	(33,008,805)	(33,218,037)	(33,427,269)	(33,636,501)	(33,845,733)	(34,054,965)	(34,264,197)	
4.	CWIP - Non-Interest Bearing	2,246,284	2,444,470	2,541,451	2,564,540	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$54,492,554	54,487,681	54,381,603	54,199,243	53,992,068	53,774,865	53,569,881	53,360,649	53,151,417	52,942,185	52,732,953	52,523,721	52,314,489	
6.	Average Net Investment		54,490,117	54,434,642	54,290,423	54,095,655	53,883,466	53,672,373	53,465,265	53,256,033	53,046,801	52,837,569	52,628,337	52,419,105	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		395,907	395,504	394,456	393,041	391,499	389,966	388,461	386,941	385,420	383,900	382,380	380,860	\$4,668,335
b.	Debt Component (C)		133,156	133,020	132,668	132,192	131,673	131,157	130,651	130,140	129,629	129,117	128,606	128,095	1,570,104
8.	Investment Expenses														
a.	Depreciation (D)		203,059	203,059	203,059	203,053	209,241	209,222	209,232	209,232	209,232	209,232	209,232	209,232	2,486,085
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)		732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,281	722,249	720,218	718,187	8,724,524
a.	Recoverable Costs Allocated to Energy		732,122	731,583	730,183	728,286	732,413	730,345	728,344	726,313	724,281	722,249	720,218	718,187	8,724,524
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		717,859	722,069	721,319	723,403	716,810	714,593	709,092	703,483	703,931	700,266	702,027	703,938	8,538,790
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$717,859	\$722,069	\$721,319	\$723,403	\$716,810	\$714,593	\$709,092	\$703,483	\$703,931	\$700,266	\$702,027	\$703,938	\$8,538,790

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 2.9%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	(4,531,789)	(4,573,431)	(4,615,073)	(4,656,715)	(4,698,357)	(4,739,999)	(4,781,641)	(4,823,283)	(4,864,925)	(4,906,567)	(4,948,209)	(4,989,851)	(5,031,493)	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)	\$17,207,948	17,166,306	17,124,664	17,083,022	17,041,380	16,999,738	16,958,096	16,916,454	16,874,812	16,833,170	16,791,528	16,749,886	16,708,244	
6.	Average Net Investment		17,187,127	17,145,485	17,103,843	17,062,201	17,020,559	16,978,917	16,937,275	16,895,633	16,853,991	16,812,349	16,770,707	16,729,065	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		124,876	124,573	124,271	123,968	123,666	123,363	123,061	122,758	122,455	122,153	121,850	121,548	\$1,478,542
b.	Debt Component (C)		42,000	41,898	41,796	41,694	41,593	41,491	41,389	41,287	41,186	41,084	40,982	40,880	497,280
8.	Investment Expenses														499,704
a.	Depreciation (D)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	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)	208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	204,070	2,475,526
a.	Recoverable Costs Allocated to Energy	208,518	208,113	207,709	207,304	206,901	206,496	206,092	205,687	205,283	204,879	204,474	204,070	204,070	2,475,526
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		204,456	205,407	205,188	205,914	202,493	202,042	200,645	199,222	199,515	198,643	199,309	200,021	2,422,855
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$204,456	\$205,407	\$205,188	\$205,914	\$202,493	\$202,042	\$200,645	\$199,222	\$199,515	\$198,643	\$199,309	\$200,021	\$2,422,855	

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 1.5% and 2.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Actual October	Actual November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$799	\$1,790	\$48,891	\$39,887	\$0	\$0	\$0	\$0	\$91,367
b.	Clearings to Plant		0	0	0	0	799	1,790	48,891	39,887	0	0	0	0	\$91,367
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)	\$3,369,225	\$3,369,225	\$3,369,225	\$3,369,225	\$3,369,225	\$3,370,024	\$3,371,814	\$3,420,705	\$3,460,592	\$3,460,592	\$3,460,592	\$3,460,592	\$3,460,592	\$3,460,592
3.	Less: Accumulated Depreciation	2,573,870	2,585,144	2,556,418	2,547,692	2,538,966	2,530,240	2,521,513	2,512,782	2,503,945	2,495,021	2,486,097	2,477,173	2,468,249	2,468,249
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)	\$5,943,095	5,934,369	5,925,643	5,916,917	5,908,191	5,900,264	5,893,327	5,933,487	5,964,537	5,955,613	5,946,689	5,937,765	5,928,841	
6.	Average Net Investment		5,938,732	5,930,006	5,921,280	5,912,554	5,904,228	5,896,796	5,913,407	5,949,012	5,960,075	5,951,151	5,942,227	5,933,303	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		43,149	43,085	43,022	42,959	42,898	42,844	42,965	43,224	43,304	43,239	43,174	43,109	\$516,972
b.	Debt Component (C)		14,512	14,491	14,470	14,448	14,428	14,410	14,450	14,537	14,564	14,543	14,521	14,499	173,873
8.	Investment Expenses														
a.	Depreciation (D)		8,726	8,726	8,726	8,726	8,726	8,727	8,731	8,837	8,924	8,924	8,924	8,924	105,621
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)		66,387	66,302	66,218	66,133	66,052	65,981	66,146	66,598	66,792	66,706	66,619	66,532	796,466
a.	Recoverable Costs Allocated to Energy		66,387	66,302	66,218	66,133	66,052	65,981	66,146	66,598	66,792	66,706	66,619	66,532	796,466
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		65,094	65,440	65,414	65,690	64,645	64,558	64,398	64,505	64,915	64,676	64,936	65,212	779,483
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$65,094	\$65,440	\$65,414	\$65,690	\$64,645	\$64,558	\$64,398	\$64,505	\$64,915	\$64,676	\$64,936	\$65,212	\$779,483

Notes:

- (A) Applicable depreciable base for Big Bend, accounts 312.41 (\$1,675,171), 312.42 (\$1,075,718), and 312.43 (\$709,703)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Actual October	Actual November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$41	\$15,022	\$7,514	\$91,872	\$25,460	\$131,000	\$73,300	\$0	\$0	\$0	\$0	\$344,209
b.	Clearings to Plant		0	41	(3)	0	0	0	0	0	0	0	0	344,171	\$344,209
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,311,742	\$8,311,742	\$8,311,783	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,311,780	\$8,655,951	
3.	Less: Accumulated Depreciation	(1,218,909)	(1,237,772)	(1,258,635)	(1,279,498)	(1,300,361)	(1,321,224)	(1,342,087)	(1,362,950)	(1,383,813)	(1,404,676)	(1,425,539)	(1,446,402)	(1,467,265)	
4.	CWIP - Non-Interest Bearing	0	0	0	15,025	22,539	114,411	139,871	270,871	344,171	344,171	344,171	344,171	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,094,833	7,073,970	7,053,148	7,047,307	7,033,958	7,104,967	7,109,564	7,219,701	7,272,138	7,251,275	7,230,412	7,209,549	7,188,686	
6.	Average Net Investment		7,084,402	7,063,559	7,050,228	7,040,633	7,069,463	7,107,266	7,164,633	7,245,920	7,261,707	7,240,844	7,219,981	7,199,118	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		51,473	51,321	51,225	51,155	51,364	51,639	52,056	52,646	52,761	52,610	52,458	52,306	\$623,014
b.	Debt Component (C)		17,312	17,261	17,228	17,205	17,275	17,368	17,508	17,707	17,745	17,694	17,643	17,592	209,538
8.	Investment Expenses														
a.	Depreciation (D)		20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	20,863	250,356
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)		89,648	89,445	89,316	89,223	89,502	89,870	90,427	91,216	91,369	91,167	90,964	90,761	1,082,908
a.	Recoverable Costs Allocated to Energy		89,648	89,445	89,316	89,223	89,502	89,870	90,427	91,216	91,369	91,167	90,964	90,761	1,082,908
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		87,902	88,282	88,232	88,625	87,595	87,932	88,037	88,349	88,802	88,392	88,666	88,960	1,059,774
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,902	\$88,282	\$88,232	\$88,625	\$87,595	\$87,932	\$88,037	\$88,349	\$88,802	\$88,392	\$88,666	\$88,960	\$1,059,774

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), 315.44 (\$351,594), and 315.43 (\$664,899)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.1%, and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	\$1,561,473
3.	Less: Accumulated Depreciation	(311,706)	(316,130)	(320,554)	(324,978)	(329,402)	(333,826)	(338,250)	(342,674)	(347,098)	(351,522)	(355,946)	(360,370)	(364,794)	(364,794)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,249,767	1,245,343	1,240,919	1,236,495	1,232,071	1,227,647	1,223,223	1,218,799	1,214,375	1,209,951	1,205,527	1,201,103	1,196,679	
6.	Average Net Investment		1,247,555	1,243,131	1,238,707	1,234,283	1,229,859	1,225,435	1,221,011	1,216,587	1,212,163	1,207,739	1,203,315	1,198,891	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,064	9,032	9,000	8,968	8,936	8,904	8,871	8,839	8,807	8,775	8,743	8,711	\$106,650
b.	Debt Component (C)		3,049	3,038	3,027	3,016	3,005	2,995	2,984	2,973	2,962	2,951	2,941	2,930	35,871
8.	Investment Expenses														
a.	Depreciation (D)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
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)		16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,236	16,193	16,150	16,108	16,065	195,609
a.	Recoverable Costs Allocated to Energy		16,537	16,494	16,451	16,408	16,365	16,323	16,279	16,236	16,193	16,150	16,108	16,065	195,609
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		16,215	16,280	16,251	16,298	16,016	15,971	15,849	15,726	15,738	15,658	15,701	15,746	191,449
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$16,215	\$16,280	\$16,251	\$16,298	\$16,016	\$15,971	\$15,849	\$15,726	\$15,738	\$15,658	\$15,701	\$15,746	\$191,449

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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	(326,042)	(331,159)	(336,276)	(341,393)	(346,510)	(351,627)	(356,744)	(361,861)	(366,978)	(372,095)	(377,212)	(382,329)	(387,446)	(387,446)
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)	\$2,232,688	2,227,571	2,222,454	2,217,337	2,212,220	2,207,103	2,201,986	2,196,869	2,191,752	2,186,635	2,181,518	2,176,401	2,171,284	
6.	Average Net Investment		2,230,130	2,225,013	2,219,896	2,214,779	2,209,662	2,204,545	2,199,428	2,194,311	2,189,194	2,184,077	2,178,960	2,173,843	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,203	16,166	16,129	16,092	16,055	16,017	15,980	15,943	15,906	15,869	15,832	15,794	\$191,986
b.	Debt Component (C)		5,450	5,437	5,425	5,412	5,400	5,387	5,375	5,362	5,350	5,337	5,325	5,312	64,572
8.	Investment Expenses														
a.	Depreciation (D)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962
a.	Recoverable Costs Allocated to Energy		26,770	26,720	26,671	26,621	26,572	26,521	26,472	26,422	26,373	26,323	26,274	26,223	317,962
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		26,248	26,373	26,347	26,442	26,006	25,949	25,772	25,591	25,632	25,522	25,610	25,703	311,195
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,248	\$26,373	\$26,347	\$26,442	\$26,006	\$25,949	\$25,772	\$25,591	\$25,632	\$25,522	\$25,610	\$25,703	\$311,195

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.4%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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)	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121
3.	Less: Accumulated Depreciation	(161,005)	(165,540)	(170,075)	(174,610)	(179,145)	(183,680)	(188,215)	(192,750)	(197,285)	(201,820)	(206,355)	(210,890)	(215,425)	(215,425)
4.	CWIP - Non-Interest Bearing	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767	367,767
5.	Net Investment (Lines 2 + 3 + 4)	\$1,855,883	1,851,348	1,846,813	1,842,278	1,837,743	1,833,208	1,828,673	1,824,138	1,819,603	1,815,068	1,810,533	1,805,998	1,801,463	1,801,463
6.	Average Net Investment		1,853,616	1,849,081	1,844,546	1,840,011	1,835,476	1,830,941	1,826,406	1,821,871	1,817,336	1,812,801	1,808,266	1,803,731	1,803,731
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		13,468	13,435	13,402	13,369	13,336	13,303	13,270	13,237	13,204	13,171	13,138	13,105	\$159,438
b.	Debt Component (C)		4,530	4,519	4,507	4,496	4,485	4,474	4,463	4,452	4,441	4,430	4,419	4,408	53,624
8.	Investment Expenses														
a.	Depreciation (D)		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,420
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)		22,533	22,489	22,444	22,400	22,356	22,312	22,268	22,224	22,180	22,136	22,092	22,048	267,482
a.	Recoverable Costs Allocated to Energy		22,533	22,489	22,444	22,400	22,356	22,312	22,268	22,224	22,180	22,136	22,092	22,048	267,482
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		22,094	22,197	22,172	22,250	21,880	21,831	21,679	21,525	21,557	21,462	21,534	21,611	261,792
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,094	\$22,197	\$22,172	\$22,250	\$21,880	\$21,831	\$21,679	\$21,525	\$21,557	\$21,462	\$21,534	\$21,611	\$261,792

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.3%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(145,088)	(149,175)	(153,262)	(157,349)	(161,436)	(165,523)	(169,610)	(173,697)	(177,784)	(181,871)	(185,958)	(190,045)	(194,132)	(194,132)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,436,799	1,432,712	1,428,625	1,424,538	1,420,451	1,416,364	1,412,277	1,408,190	1,404,103	1,400,016	1,395,929	1,391,842	1,387,755	
6.	Average Net Investment		1,434,756	1,430,669	1,426,582	1,422,495	1,418,408	1,414,321	1,410,234	1,406,147	1,402,060	1,397,973	1,393,886	1,389,799	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,424	10,395	10,365	10,335	10,306	10,276	10,246	10,217	10,187	10,157	10,128	10,098	\$123,134
b.	Debt Component (C)		3,506	3,496	3,486	3,476	3,466	3,456	3,446	3,436	3,426	3,416	3,406	3,396	41,412
8.	Investment Expenses														
a.	Depreciation (D)		4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	49,044
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)		18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590
a.	Recoverable Costs Allocated to Energy		18,017	17,978	17,938	17,898	17,859	17,819	17,779	17,740	17,700	17,660	17,621	17,581	213,590
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		17,666	17,744	17,720	17,778	17,479	17,435	17,309	17,182	17,203	17,122	17,176	17,232	209,046
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,666	\$17,744	\$17,720	\$17,778	\$17,479	\$17,435	\$17,309	\$17,182	\$17,203	\$17,122	\$17,176	\$17,232	\$209,046

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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)	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507	\$2,706,507
3.	Less: Accumulated Depreciation	(120,266)	(126,071)	(131,876)	(137,681)	(143,486)	(149,291)	(155,096)	(160,901)	(166,706)	(172,511)	(178,316)	(184,121)	(189,926)	(189,926)
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)	\$2,586,241	2,580,436	2,574,631	2,568,826	2,563,021	2,557,216	2,551,411	2,545,606	2,539,801	2,533,996	2,528,191	2,522,386	2,516,581	
6.	Average Net Investment		2,583,339	2,577,534	2,571,729	2,565,924	2,560,119	2,554,314	2,548,509	2,542,704	2,536,899	2,531,094	2,525,289	2,519,484	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,770	18,728	18,685	18,643	18,601	18,559	18,517	18,474	18,432	18,390	18,348	18,306	\$222,453
b.	Debt Component (C)		6,313	6,299	6,284	6,270	6,256	6,242	6,228	6,214	6,199	6,185	6,171	6,157	74,818
8.	Investment Expenses														
a.	Depreciation (D)		5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	5,805	69,660
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)		30,888	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931
a.	Recoverable Costs Allocated to Energy		30,888	30,832	30,774	30,718	30,662	30,606	30,550	30,493	30,436	30,380	30,324	30,268	366,931
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9866957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		30,286	30,431	30,400	30,512	30,009	29,946	29,743	29,535	29,581	29,455	29,558	29,667	359,123
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$30,286	\$30,431	\$30,400	\$30,512	\$30,009	\$29,946	\$29,743	\$29,535	\$29,581	\$29,455	\$29,558	\$29,667	\$359,123

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$1,995,677) and 315.43 (\$710,830)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.6% and 2.5%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$3,190,980	\$2,637,597	\$2,838,638	\$555,917	\$259,637	\$1,376,562	\$154,026	\$876,588	\$0	\$0	\$0	\$0	\$11,889,945
b.	Clearings to Plant		0	0	0	82,142,208	259,637	1,376,562	154,026	876,588	0	0	0	0	\$84,809,021
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)	\$65,168,809	\$68,359,789	\$70,997,386	\$73,836,024	\$82,142,208	\$82,401,845	\$83,778,408	\$83,932,434	\$84,809,021	\$84,809,021	\$84,809,021	\$84,809,021	\$84,809,021	\$84,809,021
3.	Less: Accumulated Depreciation	0	0	0	0	0	(180,762)	(362,097)	(546,424)	(731,094)	(917,713)	(1,104,332)	(1,290,951)	(1,477,570)	
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)	\$65,168,809	68,359,789	70,997,386	73,836,024	82,142,208	82,221,083	83,416,311	83,386,010	84,077,927	83,891,308	83,704,689	83,518,070	83,331,451	
6.	Average Net Investment		66,764,299	69,678,588	72,416,705	77,989,116	82,181,646	82,818,697	83,401,160	83,731,968	83,984,617	83,797,998	83,611,379	83,424,760	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	226,657	597,104	601,733	605,965	608,369	610,204	608,848	607,492	606,136	\$5,072,508
b.	Debt Component (C)		0	0	0	76,232	200,825	202,381	203,805	204,613	205,230	204,774	204,318	203,862	1,706,040
8.	Investment Expenses														
a.	Depreciation (D)		0	0	0	0	180,762	181,335	184,327	184,670	186,619	186,619	186,619	186,619	1,477,570
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	302,889	978,691	985,449	994,097	997,652	1,002,053	1,000,241	998,429	996,617	8,256,118
a.	Recoverable Costs Allocated to Energy		0	0	0	302,889	978,691	985,449	994,097	997,652	1,002,053	1,000,241	998,429	996,617	8,256,118
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		0	0	0	300,858	957,841	964,195	967,821	966,293	973,899	969,797	973,210	976,844	8,050,758
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$300,858	\$957,841	\$964,195	\$967,821	\$966,293	\$973,899	\$969,797	\$973,210	\$976,844	\$8,050,758

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.41 (\$22,573,533), 312.41 (\$47,333,714), 315.41 (\$14,043,372), and 316.41 (\$858,402).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 1.4%, 3.3%, 2.5% and 1.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$156,373)	\$53,155	\$24,117	\$6,931	\$126	\$925	\$0	\$0	\$0	\$0	\$0	\$0	(\$71,119)
b.	Clearings to Plant		(156,373)	53,155	24,117	6,931	126	925	0	0	0	0	0	0	(\$71,119)
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)	\$91,565,985	\$91,409,611	\$91,462,785	\$91,486,883	\$91,493,814	\$91,493,940	\$91,494,865	\$91,494,865	\$91,494,865	\$91,494,865	\$91,494,865	\$91,494,865	\$91,494,865	\$91,494,865
3.	Less: Accumulated Depreciation	(707,624)	(903,663)	(1,099,406)	(1,295,243)	(1,491,133)	(1,687,037)	(1,882,941)	(2,078,848)	(2,274,755)	(2,470,662)	(2,666,569)	(2,862,476)	(3,058,383)	
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)	\$90,858,361	\$90,505,928	\$90,363,359	\$90,191,640	\$90,002,681	\$89,806,903	\$89,611,924	\$89,416,017	\$89,220,110	\$89,024,203	\$88,828,296	\$88,632,369	\$88,436,482	
6.	Average Net Investment		90,682,144	90,434,644	90,277,500	90,097,160	89,904,792	89,709,413	89,513,970	89,318,063	89,122,156	88,926,249	88,730,342	88,534,435	
7.	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (B)		658,866	657,068	655,926	654,616	653,218	651,799	650,379	648,955	647,532	646,108	644,685	643,262	\$7,812,414
b.	Debt Component (C)		221,597	220,992	220,608	220,167	219,697	219,220	218,742	218,264	217,785	217,306	216,827	216,349	2,627,594
8.	Investment Expenses														
a.	Depreciation (D)		196,059	195,723	195,837	195,890	195,904	195,904	195,907	195,907	195,907	195,907	195,907	195,907	2,350,759
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)		1,076,522	1,073,783	1,072,371	1,070,873	1,068,819	1,066,823	1,065,028	1,063,126	1,061,224	1,059,321	1,057,419	1,055,518	12,790,727
a.	Recoverable Costs Allocated to Energy		1,076,522	1,073,783	1,072,371	1,070,873	1,068,819	1,066,823	1,065,028	1,063,126	1,061,224	1,059,321	1,057,419	1,055,518	12,790,727
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		1,055,550	1,059,819	1,059,354	1,063,494	1,046,049	1,043,911	1,036,877	1,029,709	1,031,407	1,027,079	1,030,710	1,034,576	12,518,535
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,055,550	\$1,059,819	\$1,059,354	\$1,063,494	\$1,046,049	\$1,043,911	\$1,036,877	\$1,029,709	\$1,031,407	\$1,027,079	\$1,030,710	\$1,034,576	\$12,518,535

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.42 (\$25,276,351), 312.42 (\$49,300,307), 315.42 (\$15,957,028), and 316.42 (\$961,179).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 1.6%, 3.1%, 2.5% and 2.0%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Actual October	Actual November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16
b.	Clearings to Plant		16	0	0	0	0	0	0	0	0	0	0	0	16
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)	\$78,714,867	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882	\$78,714,882
3.	Less: Accumulated Depreciation	(2,915,033)	(3,059,206)	(3,203,379)	(3,347,552)	(3,491,725)	(3,635,898)	(3,780,071)	(3,924,244)	(4,068,417)	(4,212,590)	(4,356,763)	(4,500,936)	(4,645,109)	
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)	\$75,799,834	\$75,655,676	\$75,511,503	\$75,367,330	\$75,223,157	\$75,078,984	\$74,934,811	\$74,790,638	\$74,646,465	\$74,502,292	\$74,358,119	\$74,213,946	\$74,069,774	
6.	Average Net Investment		75,727,755	75,583,589	75,439,416	75,295,243	75,151,070	75,006,897	74,862,724	74,718,551	74,574,378	74,430,205	74,286,032	74,141,860	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		550,213	549,165	548,118	547,070	546,023	544,975	543,928	542,880	541,833	540,785	539,738	538,690	\$6,533,418
b.	Debt Component (C)		185,053	184,701	184,349	183,996	183,644	183,292	182,940	182,587	182,235	181,883	181,530	181,178	2,197,388
8.	Investment Expenses														
a.	Depreciation (D)		144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	144,173	1,730,076
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)		879,439	878,039	876,840	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,441	864,041	10,460,882
a.	Recoverable Costs Allocated to Energy		879,439	878,039	876,840	875,239	873,840	872,440	871,041	869,640	868,241	866,841	865,441	864,041	10,460,882
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		862,306	866,621	865,999	869,370	855,224	853,623	848,018	842,305	843,847	840,458	843,582	846,898	10,238,251
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$862,306	\$866,621	\$865,999	\$869,370	\$855,224	\$853,623	\$848,018	\$842,305	\$843,847	\$840,458	\$843,582	\$846,898	\$10,238,251

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.43 (\$21,689,422), 312.43 (\$42,509,823), 315.43 (\$13,690,954), and 316.43 (\$824,684).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rates are 1.2%, 2.6%, 2.5%, and 2.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	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)	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337	\$61,183,337
3.	Less: Accumulated Depreciation	(3,851,689)	(3,956,947)	(4,062,205)	(4,167,463)	(4,272,721)	(4,377,979)	(4,483,237)	(4,588,495)	(4,693,753)	(4,799,011)	(4,904,269)	(5,009,527)	(5,114,785)	
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)	\$57,331,648	57,226,390	57,121,132	57,015,874	56,910,616	56,805,358	56,700,100	56,594,842	56,489,584	56,384,326	56,279,068	56,173,810	56,068,552	
6.	Average Net Investment		57,279,019	57,173,761	57,068,503	56,963,245	56,857,987	56,752,729	56,647,471	56,542,213	56,436,955	56,331,697	56,226,439	56,121,181	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		416,170	415,405	414,641	413,876	413,111	412,346	411,582	410,817	410,052	409,287	408,523	407,758	\$4,943,568
b.	Debt Component (C)		139,971	139,714	139,456	139,199	138,942	138,685	138,428	138,170	137,913	137,656	137,399	137,141	1,662,674
8.	Investment Expenses														
a.	Depreciation (D)		105,258	105,258	105,258	105,258	105,258	105,258	105,258	105,258	105,258	105,258	105,258	105,258	1,263,096
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)		661,399	660,377	659,355	658,333	657,311	656,289	655,268	654,245	653,223	652,201	651,180	650,157	7,869,338
a.	Recoverable Costs Allocated to Energy		661,399	660,377	659,355	658,333	657,311	656,289	655,268	654,245	653,223	652,201	651,180	650,157	7,869,338
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		648,514	651,789	651,351	653,919	643,308	642,134	637,948	633,680	634,870	632,350	634,732	637,257	7,701,852
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$648,514	\$651,789	\$651,351	\$653,919	\$643,308	\$642,134	\$637,948	\$633,680	\$634,870	\$632,350	\$634,732	\$637,257	\$7,701,852

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.44 (\$16,857,250), 312.44 (\$32,996,126), 315.44 (\$10,642,027), and 316.44 (\$687,934).
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 1.4%, 2.4%, 2.1%, and 1.7%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

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

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														\$0
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029	\$11,566,029
3.	Less: Accumulated Depreciation	(560,965)	(583,254)	(605,543)	(627,832)	(650,121)	(672,410)	(694,699)	(716,988)	(739,277)	(761,566)	(783,855)	(806,144)	(828,433)	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)	\$11,005,064	10,982,775	10,960,486	10,938,197	10,915,908	10,893,619	10,871,330	10,849,041	10,826,752	10,804,463	10,782,174	10,759,885	10,737,596	
6.	Average Net Investment		10,993,919	10,971,630	10,949,341	10,927,052	10,904,763	10,882,474	10,860,185	10,837,896	10,815,607	10,793,318	10,771,029	10,748,740	
7.	Return on Average Net Investment														\$947,849
a.	Equity Component Grossed Up For Taxes (B)		79,878	79,716	79,554	79,392	79,230	79,068	78,906	78,745	78,583	78,421	78,259	78,097	318,791
b.	Debt Component (C)		26,865	26,811	26,757	26,702	26,648	26,593	26,539	26,484	26,430	26,375	26,321	26,266	
8.	Investment Expenses														267,468
a.	Depreciation (D)		22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	22,289	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)		129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108
a.	Recoverable Costs Allocated to Energy		129,032	128,816	128,600	128,383	128,167	127,950	127,734	127,518	127,302	127,085	126,869	126,652	1,534,108
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		126,518	127,141	127,039	127,522	125,437	125,190	124,358	123,510	123,725	123,217	123,665	124,139	1,501,461
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$126,518	\$127,141	\$127,039	\$127,522	\$125,437	\$125,190	\$124,358	\$123,510	\$123,725	\$123,217	\$123,665	\$124,139	\$1,501,461

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44 (\$1,456,209) and 312.45 (\$10,109,820)
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 2.4% and 2.3%.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Clean Air Mercury Rule
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,619	\$4,327	\$8,297	\$1,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,554
b.	Clearings to Plant		1,619	4,327	8,297	1,311	0	0	0	0	0	0	0	0	\$15,554
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)	\$1,153,403	\$1,155,022	\$1,159,349	\$1,167,646	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957	\$1,168,957
3.	Less: Accumulated Depreciation	(22,374)	(25,258)	(28,146)	(31,044)	(33,963)	(36,885)	(39,807)	(42,729)	(45,651)	(48,573)	(51,495)	(54,417)	(57,339)	(57,339)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,131,029	1,129,764	1,131,203	1,136,602	1,134,994	1,132,072	1,129,150	1,126,228	1,123,306	1,120,384	1,117,462	1,114,540	1,111,618	
6.	Average Net Investment		1,130,397	1,130,484	1,133,903	1,135,798	1,133,533	1,130,611	1,127,689	1,124,767	1,121,845	1,118,923	1,116,001	1,113,079	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,213	8,214	8,239	8,252	8,236	8,215	8,193	8,172	8,151	8,130	8,108	8,087	\$98,210
b.	Debt Component (C)		2,762	2,763	2,771	2,776	2,770	2,763	2,756	2,749	2,741	2,734	2,727	2,720	33,032
8.	Investment Expenses														
a.	Depreciation (D)		2,884	2,888	2,898	2,919	2,922	2,922	2,922	2,922	2,922	2,922	2,922	2,922	34,965
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		13,859	13,865	13,908	13,947	13,928	13,900	13,871	13,843	13,814	13,786	13,757	13,729	166,207
a.	Recoverable Costs Allocated to Energy		13,859	13,865	13,908	13,947	13,928	13,900	13,871	13,843	13,814	13,786	13,757	13,729	166,207
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		13,589	13,685	13,739	13,853	13,631	13,600	13,504	13,408	13,426	13,366	13,410	13,457	162,668
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$13,589	\$13,685	\$13,739	\$13,853	\$13,631	\$13,600	\$13,504	\$13,408	\$13,426	\$13,366	\$13,410	\$13,457	\$162,668

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 312.41, 312.43, 312.44, 315.40 (\$1,168,957), and 345.81
- (B) Line 6 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (C) Line 6 x 2.9324% x 1/12
- (D) Applicable depreciation rate is 3.3%, 2.6%, 2.4%, 3.0%, and 3.1%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual / Estimated Amount
January 2010 to December 2010

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Estimated July	Estimated August	Estimated September	Estimated October	Estimated November	Estimated December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		\$0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	48,181	0	0	0	0	0	0	0	0	48,181
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(41,853)	(41,685)	(41,543)	(41,372)	(41,259)	(41,142)	(40,987)	(40,766)	(40,544)	(40,333)	(40,138)	(39,937)	(39,725)	(39,725)
3.	Total Working Capital Balance	(41,853)	(41,685)	(41,543)	(41,372)	(41,259)	(41,142)	(40,987)	(40,766)	(40,544)	(40,333)	(40,138)	(39,937)	(39,725)	(39,725)
4.	Average Net Working Capital Balance		(\$41,769)	(\$41,614)	(\$41,458)	(\$41,316)	(\$41,200)	(\$41,064)	(\$40,876)	(\$40,655)	(\$40,438)	(\$40,235)	(\$40,037)	(\$39,831)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(303)	(302)	(301)	(300)	(299)	(298)	(297)	(295)	(294)	(292)	(291)	(289)	(3,561)
b.	Debt Component (B)		(102)	(102)	(101)	(101)	(101)	(100)	(100)	(99)	(99)	(98)	(98)	(97)	(1,198)
6.	Total Return Component (C)		(405)	(404)	(402)	(401)	(400)	(398)	(397)	(394)	(393)	(390)	(389)	(386)	(4,759)
7.	Expenses:														
a.	Gains		0	0	0	(48,181)	0	0	0	0	0	0	0	0	(48,181)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		1,756	464	1,648	882	445	2,932	29,779	29,779	29,788	29,805	28,799	29,788	185,865
8.	Net Expenses (D)		1,756	464	1,648	(47,299)	445	2,932	29,779	29,779	29,788	29,805	28,799	29,788	137,684
9.	Total System Recoverable Expenses (Lines 6 + 8)		1,351	60	1,246	(47,700)	45	2,534	29,382	29,385	29,395	29,415	28,410	29,402	132,925
a.	Recoverable Costs Allocated to Energy		1,351	60	1,246	(47,700)	45	2,534	29,382	29,385	29,395	29,415	28,410	29,402	132,925
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9805185	0.9869957	0.9878612	0.9932946	0.9786963	0.9784317	0.9735680	0.9685669	0.9719036	0.9695637	0.9747418	0.9801594	
11.	Demand Jurisdictional Factor		0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	0.9639735	
12.	Retail Energy-Related Recoverable Costs (E)		1,325	59	1,231	(47,380)	44	2,479	28,605	28,461	28,569	28,520	27,692	28,819	128,424
13.	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$1,325	\$59	\$1,231	(\$47,380)	\$44	\$2,479	\$28,605	\$28,461	\$28,569	\$28,520	\$27,692	\$28,819	\$128,424

Notes:

- (A) Line 4 x 8.7188% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.63490).
- (B) Line 4 x 2.9324% x 1/12
- (C) Line 6 is reported on Schedule 6E and 7E
- (D) Line 8 is reported on Schedule 4E and 5E
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

* 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 Current Period Actual / Estimated Amount
January 2010 to December 2010

Form 42 - 9E

Calculation of Revenue Requirement Rate of Return
 (In Dollars)

	(1)	(2)	(3)	(4)
	Jurisdictional Rate Base 2009 Test Year (\$000)	Ratio %	Cost Rate %	Weighted Cost Rate %
Long Term Debt	\$ 1,384,999	40.29%	6.80%	2.7397%
Short Term Debt	7,905	0.23%	2.75%	0.0063%
Preferred Stock	0	0.00%	0.00%	0.0000%
Customer Deposits	99,502	2.89%	6.07%	0.1754%
Common Equity	1,632,612	47.49%	11.25%	5.3426%
Deferred ITC - Weighted Cost	8,964	0.26%	9.19%	0.0239%
Accumulated Deferred Income Taxes & Zero Cost ITCs	<u>303,629</u>	<u>8.83%</u>	0.00%	<u>0.0000%</u>
Total	\$ <u>3,437,611</u>	<u>100.00%</u>		<u>8.2879%</u>

ITC split between Debt and Equity:

Long Term Debt	\$ 1,384,999	Long Term Debt	45.78%
Short Term Debt	7,905	Short Term Debt	0.26%
Equity - Preferred	0	Equity - Preferred	0.00%
Equity - Common	<u>1,632,612</u>	Equity - Common	<u>53.96%</u>
Total	\$ <u>3,025,516</u>	Total	<u>100.00%</u>

Deferred ITC - Weighted Cost:

Debt = .0239% * 46.04%	0.0110%
Equity = .0239% * 53.96%	<u>0.0129%</u>
Weighted Cost	<u>0.0239%</u>

Total Equity Cost Rate:

Preferred Stock	0.0000%
Common Equity	5.3426%
Deferred ITC - Weighted Cost	<u>0.0129%</u>
	5.3555%
Times Tax Multiplier	1.628002
Total Equity Component	<u>8.7188%</u>

Total Debt Cost Rate:

Long Term Debt	2.7397%
Short Term Debt	0.0063%
Customer Deposits	0.1754%
Deferred ITC - Weighted Cost	<u>0.0110%</u>
Total Debt Component	<u>2.9324%</u>

Notes:

Column (1) - From Order No. PSC-09-0571-FOF-EI
 Column (2) - Column (1) / Total Column (1)
 Column (3) - From Order No. PSC-09-0571-FOF-EI
 Column (4) - Column (2) x Column (3)