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FILED

February 25, 1997

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 970007-EI

Dear Ms. Bayo:

Pursuant to stipulated Issue 9B, approved at the February 19, 1997 hearing in the above docket, Tampa Electric submits for filing the enclosed fifteen (15) copies of the company's Environmental Cost Recovery Commission Forms 42-1P through 42-7P for April 1997 through September 1997 and 42-1E through 42-8E for the period October 1996 through March 1997. These schedules are marked Revised 2/21/97. The revisions reflect the withdrawal of the Gannon Station ignition oil tank upgrade from the current and projected periods. This is in addition to the removal of the Gannon Station coal field diesel tank upgrade project reflected in the revised Environmental Cost Recovery Commission Forms the company submitted as attachments to its answer to Staff's First Set of Interrogatories, Interrogatory No. 6.

100K
100A

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

100B
100C
100D
100E

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp

Enclosures

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

DOCUMENT NUMBER DATE

02121 FEB 25 97

FPSC-RECORDS/REPORTING

EXHIBIT NO. _____
DOCKET NO. 970007-E1
TAMPA ELECTRIC COMPANY
(KAB-1)
REVISED 2/21/97

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

**42-1P THROUGH 42-7P
APRIL 1997 THROUGH SEPTEMBER 1997**

**42-1E THROUGH 42-8E
OCTOBER 1996 THROUGH MARCH 1997**

DOCUMENT NUMBER DATE

02121 FEB 25 97

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EXHIBIT NO. _____
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(KAB-1)
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ENVIRONMENTAL COST RECOVERY COMMISSION FORMS
42-1P THROUGH 42-7P
APRIL 1997 THROUGH SEPTEMBER 1997
AND
42-1E THROUGH 42-8E
OCTOBER 1996 THROUGH MARCH 1997

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

Form 42 - 1P

For the Projected Period
April 1997 to September 1997

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$1,577,172	\$0	\$1,577,172
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	893,843	0	893,843
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	2,471,015	0	2,471,015
2. True-up for Estimated Over/(Under) Recovery for the current period October 1996 to March 1997 (Form 42-2E, Line 5 + 6 + 10)	953,887	0	953,887
3. Final True-up for the period June 1996 to September 1996 (Form 42-1A, Line 1)	(1,193,181)	0	(1,193,181)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period April 1997 to September 1997 (Line 1 - Line 2 - Line 3)	2,710,309	0	2,710,309
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$2,712,567	\$0	\$2,712,567

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 970007-EI
 TAMPA ELECTRIC COMPANY
 (KAB-1)
 DOCUMENT NO. 1
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 REVISED 12/1/97

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period True-Up
 April 1997 to September 1997

Form 42-2P

Current Period True-Up Amount
 (in Dollars)

Line	Description of O&M Activities	Current Period True-Up Amount (in Dollars)						End of Period Total	Method of Classification
		Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97		
1	Total of O&M Activities	\$198,345	\$187,738	\$121,693	\$123,902	\$118,690	\$120,583	\$878,911	\$873,911
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	4,573	4,583	4,583	4,583	4,583	4,583	27,488	27,488
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0
1c	Big Bend Unit 4 Continuous Emissions Monitors	\$1,109	121,917	141,008	146,993	147,111	141,499	778,637	778,637
1d	SO2 Emissions Allowances								
2	Total of O&M Activities	284,037	314,238	267,284	275,438	270,384	272,865	1,684,048	\$0
3	Recoverable Costs Allocated to Energy	284,037	314,238	267,284	275,438	270,384	272,865	1,684,048	
4	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	
5	Retail Energy Jurisdictional Factor	0.8297418	0.9308258	0.9386481	0.9362861	0.9373933	0.9475396		
6	Retail Demand Jurisdictional Factor	0.8875989	0.8950294	0.9086325	0.9075275	0.9086325	0.9108113		
7	Jurisdictional Energy Recoverable Costs (A)	264,081	292,501	250,885	257,889	253,456	258,390	1,577,172	
8	Jurisdictional Demand Recoverable Costs (B)	C	0	0	0	0	0	0	
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$264,081	\$292,501	\$250,885	\$257,889	\$253,456	\$258,390	\$1,577,172	

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 April 1997 to September 1997

Capital Investment Projects-Recuperable Costs
 (in Dollars)

Line	Description of Investment Projects (A)	Projected						End of Period Total	Method of Classification	
		April 97	May 97	June 97	July 97	August 97	September 97		Demand	Energy
1	Description of Investment Projects (A)									
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$94,644	\$94,458	\$94,273	\$94,087	\$93,902	\$93,716	\$565,080		\$565,080
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	57,821	57,689	57,557	57,425	57,293	57,161	344,948		344,948
1c	Big Bend Unit 4 Continuous Emissions Monitors	7,413	7,364	7,316	7,268	7,220	7,172	44,203		44,203
1d	SO ₂ Emissions Allowances	0	0	0	0	0	0	0		0
2	Total Investment Projects - Recuperable Costs	159,878	159,541	159,206	158,870	158,535	158,199	954,229	\$0	\$954,229
3	Recuperable Costs Allocated to Energy	159,878	159,541	159,206	158,870	158,535	158,199	954,229		954,229
4	Recuperable Costs Allocated to Demand	0	0	0	0	0	0	0		0
5	Retail Energy Jurisdictional Factor	0 9297416	0 9308258	0 9389481	0 9362881	0 9373933	0 9475388	0 9475388		0 9475388
6	Retail Demand Jurisdictional Factor	0 8875989	0 8950294	0 9066325	0 9075275	0 9066325	0 9106313	0 9106313		0 9106313
7	Jurisdictional Energy Recuperable Costs (B)	148,645	148,505	149,438	148,747	148,609	149,899	893,843		893,843
8	Jurisdictional Demand Recuperable Costs (C)	0	0	0	0	0	0	0		0
9	Total Jurisdictional Recuperable Costs for Investment Projects (Lines 7 + 8)	\$148,645	\$148,505	\$149,438	\$148,747	\$148,609	\$149,899	\$893,843		\$893,843

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1997 to September 1997

Form 42 -4P
Page 1 of 3

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

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1	Investments								
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b	Clearings to Plant		0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	
d	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	
3	Less: Accumulated Depreciation	(392,998)	(412,102)	(431,206)	(450,310)	(469,414)	(488,518)	(507,622)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$7,794,586	7,775,482	7,756,378	7,737,274	7,718,170	7,699,066	7,679,962	
6	Average Net Investment		7,785,034	7,765,930	7,746,826	7,727,722	7,708,618	7,689,514	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (A)		57,245	57,104	56,964	56,823	56,683	56,542	\$341,361
b	Debt Component (Line 6 x 2.82% x 1/12)		18,295	18,250	18,205	18,160	18,115	18,070	109,095
8	Investment Expenses								
a	Depreciation		19,104	19,104	19,104	19,104	19,104	19,104	114,624
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		94,644	94,458	94,273	94,087	93,902	93,716	565,080
a	Recoverable Costs Allocated to Energy		94,644	94,458	94,273	94,087	93,902	93,716	565,080
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9386461	0.9362861	0.9373933	0.9475366	
11	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12	Retail Energy-Related Recoverable Costs (B)		87,994	87,924	88,489	88,092	88,023	88,799	529,321
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,994	\$87,924	\$88,489	\$88,092	\$88,023	\$88,799	\$529,321

Notes:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 97007-EL
TAMPBA ELECTRIC COMPANY
(TAB-1)
DOCUMENT NO. 4
PAGE 1 OF 3
REVISED 2/1/97

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1997 to September 1997

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	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$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	(454,010)	(467,614)	(481,218)	(494,822)	(508,426)	(522,030)	(535,634)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,563,724	4,550,120	4,536,516	4,522,912	4,509,308	4,495,704	4,482,100	
6.	Average Net Investment		4,556,922	4,543,318	4,529,714	4,516,110	4,502,506	4,488,902	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		33,508	33,408	33,308	33,208	33,108	33,008	\$199,548
b.	Debt Component (Line 6 x 2.82% x 1/12)		10,709	10,677	10,645	10,613	10,581	10,549	63,774
8.	Investment Expenses								
a.	Depreciation		13,604	13,604	13,604	13,604	13,604	13,604	81,624
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		57,621	57,689	57,557	57,425	57,293	57,161	344,946
a.	Recoverable Costs Allocated to Energy		57,621	57,689	57,557	57,425	57,293	57,161	344,946
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9297416	0.9308258	0.9308461	0.932861	0.937393	0.9475396	
11.	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12.	Retail Energy-Related Recoverable Costs (B)		53,759	53,698	54,026	53,766	53,706	54,182	323,117
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$53,759	\$53,698	\$54,026	\$53,766	\$53,706	\$54,182	\$323,117

Notes:

- (A) Lines 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10
- (C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
April 1997 to September 1997

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

Line	Description	Beginning of Period Amount	Projected April 97	Projected May 97	Projected June 97	Projected July 97	Projected August 97	Projected September 97	End of Period Amount
1	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211
3	Less: Accumulated Depreciation	(58,364)	(50,241)	(62,116)	(63,965)	(65,872)	(67,749)	(69,626)	(69,626)
4	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5	Net Investment (Lines 2 + 3 + 4)	\$571,439	569,562	567,685	565,808	563,931	562,054	560,177	560,177
6	Average Net Investment		570,501	568,624	566,747	564,870	562,993	561,116	
7	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (B)		4,195	4,181	4,167	4,154	4,140	4,126	\$24,963
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,341	1,336	1,332	1,327	1,323	1,319	7,978
8	Investment Expenses								
a.	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	11,262
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,413	7,394	7,376	7,358	7,340	7,322	44,203
a.	Recoverable Costs Allocated to Energy		7,413	7,394	7,376	7,358	7,340	7,322	44,203
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9297416	0.9306258	0.9306461	0.9302661	0.9373933	0.9475366	
11	Demand Jurisdictional Factor		0.8875969	0.8950294	0.9066325	0.9075275	0.9066325	0.9106313	
12	Retail Energy-Related Recoverable Costs (C)		6,892	6,883	6,923	6,869	6,880	6,938	41,405
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,892	\$6,883	\$6,923	\$6,869	\$6,880	\$6,938	\$41,405

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
- (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1997 - September 1997
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

The existing FGD system on Big Bend Unit 4 was tested and found to be capable of cleaning the flue gases from Unit 3 at a fraction of the cost of adding a new FGD system for this purpose.

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

Project Accomplishments:

The system is complete and in compliance.

Project Fiscal Expenditures: The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$571,755 compared to the original projection of \$571,755.

The estimated/actual O&M expense for the period October 1996 through March 1997 was \$941,233 compared to the original projection of \$675,981. The 39% variance is due to higher than expected limestone consumption and due to outage-schedule changes and higher than expected maintenance expenses.

Project Progress Summary: The project became effective January 1, 1995.

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$565,080. Estimated project expenditures for O&M expenses for the period April 1997 through September 1997 are expected to be \$876,911.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1997 - September 1997
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations.

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

Project Accomplishments:

The system is complete and in compliance.

Project Fiscal Expenditures: The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$349,698 compared to the original projection of \$349,698. The estimated/actual O&M for the period October 1996 through March 1997 was \$27,589 compared to the original projection of \$40,762. The 32% variance is due to schedule changes and less than expected system usage.

Project Progress Summary: In-Service

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$344,946. Estimated project expenditures for O&M for the period April 1997 through September 1997 are expected to be \$27,498.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1997 - September 1997
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

The system is complete and in compliance.

Project Fiscal Expenditures: The estimated/actual depreciation plus return for the period October 1996 through March 1997 was \$44,858 compared to the original projection of \$44,858. The estimated/actual O&M for the period October 1996 through March 1997 was \$0 compared to the original projection of \$0.

Project Progress Summary: In-Service

Project Projections: Estimated project expenditures for depreciation plus return for the period April 1997 through September 1997 are expected to be \$44,203. Estimated project expenditures for O&M for the period April 1997 through September 1997 are expected to be \$0

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
April 1997 - September 1997
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO2 Emission Allowances

Project Description:

The acid rain control title of the Clean Air Act Amendments (CAAA) of 1990 sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA require reductions in sulfur dioxide emissions in two phases. Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by about 40 jurisdictional utility systems that are expected to reduce annual sulfur dioxide emissions by as much as 4.5 million tons. Phase II begins on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The Environmental Protection Agency (EPA) issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

SO2 Emission Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Fiscal Expenditures: These expenses are being recovered through the Fuel and Purchased Power Cost Recovery Clause for the period October 1996 through March 1997.

Project Progress Summary: The project became effective January 1, 1995.

Project Projections: The expenses will be recovered through the Environmental Cost Recovery Clause for the period April 1997 through September 1997. Estimated O&M costs are \$779,637 for the period April 1997 through September 1997.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
April 1997 to September 1997

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	53.57738%	3,706,998,000	789,836	1.066114	1.059519	3,927,634,814	842,055	45.43%	59.20%	58.14%
GS, GST, TS	55.78012%	480,095,000	98,253	1.065889	1.059519	508,669,774	104,727	5.88%	7.6%	7.25%
GSD, GSDT	74.11021%	2,103,895,000	324,072	1.064600	1.058388	2,226,737,221	345,007	25.76%	24.26%	24.37%
GSLD, GSLDT, SBF, SBFT	82.89976%	897,134,000	123,538	1.048214	1.042045	934,853,999	129,494	10.81%	9.11%	9.24%
IS1, IST1, SBI1, IS3, IS3T, SBI3	97.33992%	954,287,000	0	1.022142	1.020002	973,374,649	0	11.26%	0.00%	0.87%
SL/OL	819.04490%	70,055,000	976	1.055556	1.059521	74,224,744	1,030	0.86%	0.07%	0.13%
TOTAL		<u>8,212,464,000</u>	<u>1,336,675</u>			<u>8,645,495,201</u>	<u>1,422,313</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Notes:

- (1) Average 12 CP load factor based on actual 1995 load research data
- (2) Projected kWh sales for the period April 1997 to September 1997
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on projected 1996 demand losses
- (5) Based on projected 1996 energy losses
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X 1/13 + Column 9 X 12/13

Tampa Electric Company
Environment's Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
April 1997 to September 1997

<u>Rate Class</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (\$)	Demand- Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (\$/kWh)
RS, RST	45.43%	58.14%	1,232,320	0	1,232,320	3,706,998,000	0.033
GS, GST, TS	5.88%	7.25%	159,499	0	159,499	480,095,000	0.033
GSD, GSDT	25.76%	24.37%	698,757	0	698,757	2,103,895,000	0.033
GSLD, GSLDT, SBF, SBFT	10.81%	9.24%	293,228	0	293,228	897,134,000	0.033
IS1, IST1, SBI1, IS3, IS3T, SBI3	11.26%	0.87%	305,435	0	305,435	954,287,000	0.032
SL/OL	0.86%	0.13%	23,328	0	23,328	70,055,000	0.033
TOTAL	100.00%	100.00%	2,712,567	0	2,712,567	8,212,464,000	

Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected KWH sales for the period April 1997 to September 1997
- (7) Column 5 / Column 6 x 100

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current (Actual/Estimated) Period True-Up
 October 1996 to March 1997

Form 42 - 1E

(in Dollars)

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	\$971,865
2. Interest Provision (Form 42-2E, Line 6)	(17,978)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be refunded/(recovered) in the projection period April 1997 to September 1997 (Lines 1 + 2 + 3)	\$953,887

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual/Estimated Period True-Up Amount
 October 1996 to March 1997

Form 42 - 2E

Current Period True-Up Amount
 (in Dollars)

Line	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Total
1 ECRC Revenues (net of Revenue Taxes)	\$501,583	\$454,100	\$459,800	\$488,838	\$461,666	\$440,009	\$2,805,996
2 True-Up Provision	0	0	0	0	0	0	0
3 ECRC Revenues Applicable to Period (Lines 1 + 2)	501,583	454,100	459,800	488,838	461,666	440,009	2,805,996
4 Jurisdictional ECRC Costs							
a. O & M Activities (Form 42-5E, Line 9)	101,213	143,450	138,997	96,471	236,659	200,912	917,702
b. Capital Investment Projects (Form 42-7E, Line 9)	154,557	152,605	155,545	151,709	151,876	150,137	916,429
c. Total Jurisdictional ECRC Costs	255,770	296,055	294,542	248,180	388,535	351,049	1,834,131
5 Over/Under Recovery (Line 3 - Line 4c)	245,813	158,045	165,258	240,658	73,131	88,960	971,865
6 Interest Provision (Form 42-3E, Line 10)	(4,827)	(3,938)	(3,413)	(2,580)	(1,808)	(1,412)	(17,978)
7 Beginning Balance True-Up & Interest Provision	(1,193,181)	(952,195)	(798,088)	(636,243)	(398,165)	(326,842)	(1,193,181)
8 True-Up Collected/(Refunded) (see Line 2)	0	0	0	0	0	0	0
9 End of Period Total True-Up (Lines 5 + 6 + 7 + 8)	(952,195)	(798,088)	(636,243)	(398,165)	(326,842)	(239,294)	(239,294)
10 Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0
11 End of Period Total Net True-Up (Lines 9 + 10)	(\$952,195)	(\$798,088)	(\$636,243)	(\$398,165)	(\$326,842)	(\$239,294)	(\$239,294)

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual/Estimated Period True-Up
 October 1996 to March 1997

Form 42 - 3E

Line	Interest Provision (in Dollars)						End of Period Amount	
	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97		
1	Beginning Balance True-Up Amount (Form 42-2E, Line 7)	(\$1,193,181)	(\$952,195)	(\$798,088)	(\$636,243)	(\$398,165)	(\$326,842)	
2	Ending True-Up Amount Before Interest	(947,368)	(794,150)	(632,830)	(395,585)	(325,034)	(237,882)	
3	Total of Beginning & Ending True-Up (Lines 1 & 2)	(2,140,549)	(1,746,345)	(1,430,918)	(1,031,828)	(723,199)	(564,724)	
4	Average True-Up Amount (Line 3 x 1/2)	(1,070,275)	(873,173)	(715,459)	(515,914)	(361,600)	(282,362)	
5	Interest Rate (First Day of Reporting Business Month)	5.44%	5.38%	5.45%	6.00%	6.00%	6.00%	
6	Interest Rate (First Day of Subsequent Business Month)	5.38%	5.45%	6.00%	6.00%	6.00%	6.00%	
7	Total of Beginning & Ending Interest Rates (Lines 5 & 6)	10.82%	10.83%	11.45%	12.00%	12.00%	12.00%	
8	Average Interest Rate (Line 7 x 1/2)	5.41%	5.42%	5.73%	6.00%	6.00%	6.00%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.451%	0.451%	0.477%	0.500%	0.500%	0.500%	
10	Interest Provision for the Month (Line 4 x Line 9)	(\$4,827)	(\$3,938)	(\$3,413)	(\$2,580)	(\$1,808)	(\$1,412)	(\$17,978)

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 October 1996 to March 1997

Form 42 - 4E

Variance Report of O & M Activities
 (In Dollars)

Line No.	(1)	(2)	(3) Variance (4)	
	Actual/ Estimated	Original Projection	Amount	Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$941,233	\$675,981	\$265,252	39.2%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	27,589	40,762	(13,173)	-32.3%
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0.0%
1d SO2 Emissions Allowances	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	968,822	716,743	252,079	35.2%
3. Recoverable Costs Allocated to Energy	968,822	716,743	252,079	35.2%
4. Recoverable Costs Allocated to Demand	\$0	\$0	\$0	0.0%

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 96-1171-FOF-EI

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

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 October 1996 to March 1997

O&M Activities
 (in Dollars)

Line	Description of O&M Activities	O&M Activities (in Dollars)							End of Period Total	Method of Classification
		Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	Demand		
1	Total of O&M Activities	106,016	151,863	144,067	102,305	250,175	214,396	968,822	\$0	\$968,822
3	Recoverable Costs Allocated to Energy	106,016	151,863	144,067	102,305	250,175	214,396	968,822		
4	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0		
5	Retail Energy Jurisdictional Factor	0 9546945	0 9446045	0 9648060	0 9429731	0 9459754	0 9371056			\$941,233
6	Retail Demand Jurisdictional Factor	0 9065767	0 9011815	0 8981380	0 8897209	0 8944099	0 8804185			27,589
7	Jurisdictional Energy Recoverable Costs (A)	101,213	143,450	138,997	96,471	236,659	200,912	917,702		
8	Jurisdictional Demand Recoverable Costs (B)	0	0	0	0	0	0	0		0
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$101,213	\$143,450	\$138,997	\$96,471	\$236,659	\$200,912	\$917,702		\$917,702

Notes:

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 October 1996 to March 1997

Form 42 - 6E

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

Line No.	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$571,755	\$571,755	\$0	0.0%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	349,698	349,698	0	0.0%
1c Big Bend Unit 4 Continuous Emissions Monitors	44,858	44,858	0	0.0%
1d SO2 Emissions Allowances	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	966,311	966,311	0	0.0%
3. Recoverable Costs Allocated to Energy	966,311	966,311	0	0.0%
4. Recoverable Costs Allocated to Demand	\$0	\$0	\$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 96-1171-FOF-EI

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

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 October 1996 to March 1997

Capital Investment Projects- Recoverable Costs
 (in Dollars)

Line	Description of Investment Projects (A)										End of Period Total	Method of Classification
	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	Period Total	Demand	Energy			
1a	\$95,756	\$95,570	\$95,385	\$95,200	\$95,015	\$94,829	\$571,755		\$571,755			
1b	58,613	58,481	58,349	58,217	58,085	57,953	349,698		349,698			
1c	7,522	7,504	7,485	7,467	7,449	7,431	44,858		44,858			
1d	0	0	0	0	0	0	0		0			
2	161,891	161,555	161,219	160,884	160,549	160,213	966,311	\$0	\$966,311			
3	161,891	161,555	161,219	160,884	160,549	160,213	966,311		0			
4	0	0	0	0	0	0	0		0			
5	0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371056	0.8904185		0.8904185			
6	0.9065767	0.9011815	0.8981390	0.8997209	0.8944099	0.8904185			0.8904185			
7	154,557	152,605	155,545	151,709	151,876	150,137	916,429		916,429			
8	0	0	0	0	0	0	0		0			
9	\$154,557	\$152,605	\$155,545	\$151,709	\$151,876	\$150,137	\$916,429		\$916,429			

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
October 1996 to March 1997

Form 42 - 8E
Page 1 of 3

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 October 96	Actual November 96	Projected December 96	Projected January 97	Projected February 97	Projected March 97	End of Period Amount
1.	Investments								
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	8,187,584	
3.	Less: Accumulated Depreciation	(278,374)	(297,478)	(316,582)	(335,686)	(354,790)	(373,894)	(392,998)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$7,909,210	7,890,106	7,871,002	7,851,898	7,832,794	7,813,690	7,794,586	
6.	Average Net Investment		7,899,658	7,880,554	7,861,450	7,842,346	7,823,242	7,804,138	
7.	Return on Average Net Investment								
a.	Equity Component Grossed Up For Taxes (A)		58,088	57,947	57,807	57,666	57,526	57,385	\$346,419
b.	Debt Component (Line 6 x 2.8% x 1/12)		18,564	18,519	18,474	18,430	18,385	18,340	110,712
8.	Investment Expenses								
a.	Depreciation		19,104	19,104	19,104	19,104	19,104	19,104	114,624
b.	Amortization		0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		95,756	95,570	95,385	95,200	95,015	94,829	571,755
a.	Recoverable Costs Allocated to Energy		95,756	95,570	95,385	95,200	95,015	94,829	571,755
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9548945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371056	
11.	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185	
12.	Retail Energy-Related Recoverable Costs (B)		91,418	90,276	92,028	89,771	89,882	88,865	542,240
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$91,418	\$90,276	\$92,028	\$89,771	\$89,882	\$88,865	\$542,240

Note:

- (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
October 1996 to March 1997

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

Line	Description	Beginning of Period Amount	Actual October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February '97	Estimated March 97	End of Period Amount
1	Investments								
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b	Clearings to Plant		0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	
d	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base								
3	Less: Accumulated Depreciation	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
4	CWIP - Non-Interest Bearing	(372,386)	(385,990)	(399,594)	(413,198)	(428,802)	(440,406)	(454,010)	
5	Net Investment (Lines 2 + 3 + 4)	\$4,645,348	4,631,744	4,618,140	4,604,536	4,590,932	4,577,328	4,563,724	
6	Average Net Investment		4,638,546	4,624,942	4,611,338	4,597,734	4,584,130	4,570,528	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (A)		34,108	34,008	33,908	33,808	33,708	33,608	\$203,148
b	Debt Component (Line 6 x 2.82% x 1/12)		10,901	10,869	10,837	10,805	10,773	10,741	64,928
8	Investment Expenses								
a	Depreciation		13,604	13,604	13,604	13,604	13,604	13,604	81,624
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		58,613	58,481	58,349	58,217	58,085	57,953	349,698
a	Recoverable Costs Allocated to Energy		58,613	58,481	58,349	58,217	58,085	57,953	349,698
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371056	
11	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8997209	0.8944099	0.8804185	
12	Retail Energy-Related Recoverable Costs (B)		55,958	55,241	56,295	54,897	54,947	54,308	331,846
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$55,958	\$55,241	\$56,295	\$54,897	\$54,947	\$54,308	\$331,846

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
October 1996 to March 1997

Form 42 - 8E
Page 3 of 3

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 October 96	Actual November 96	Estimated December 96	Estimated January 97	Estimated February 97	Estimated March 97	End of Period Amount
1	Investments								
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	
b	Clearings to Plant		0	0	0	0	0	0	
c	Reirements		0	0	0	0	0	0	
d	Other		0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	
3	Less: Accumulated Depreciation	(47,102)	(48,979)	(50,856)	(52,733)	(54,610)	(56,487)	(58,364)	
4	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	
5	Net Investment (Lines 2 + 3 + 4)	\$582,701	580,824	578,947	577,070	575,193	573,316	571,439	
6	Average Net Investment		581,763	579,886	578,009	576,132	574,255	572,378	
7	Return on Average Net Investment								
a	Equity Component Grossed Up For Taxes (B)		4,278	4,264	4,250	4,236	4,223	4,209	\$25,460
b	Debt Component (Line 6 x 2.82% x 1/12)		1,367	1,363	1,358	1,354	1,349	1,345	8,136
8	Investment Expenses								
a	Depreciation		1,877	1,877	1,877	1,877	1,877	1,877	11,262
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,522	7,504	7,485	7,467	7,449	7,431	44,858
a	Recoverable Costs Allocated to Energy		7,522	7,504	7,485	7,467	7,449	7,431	44,858
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9546945	0.9446045	0.9648060	0.9429731	0.9459754	0.9371056	
11	Demand Jurisdictional Factor		0.9065767	0.9011815	0.8981380	0.8897209	0.8944099	0.8804185	
12	Retail Energy-Related Recoverable Costs (C)		7,181	7,088	7,222	7,041	7,047	6,964	42,543
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,181	\$7,088	\$7,222	\$7,041	\$7,047	\$6,964	\$42,543

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
 (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Line 9a x Line 10
 (D) Line 9b : Line 11

EXHIBIT NO. _____
 DOCKET NO. 970007-EI
 TAMPA ELECTRIC COMPANY
 (KAB-1)
 DOCUMENT NO. 15
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