ORIGINAL

TAMPA ELECTRIC COMPANY DOCKET NO. 980007-EI FILED 06/23/1998

1		BEFORE THE PUBLIC SERVICE COMMISSION
2		PREPARED DIRECT TESTIMONY
3		OP
4	4	KAREN O. ZWOLAK
5	1	
6	٥.	Please state your name, address, occupation and employer.
7	-	
8	A.	My name is Karen O. Zwolak. My business address is 702
9	100	North Franklin Street, Tampa, Florida 33602. I am employed
10	18	by Tampa Electric Company in the position of Manager,
11	10 M	Energy Issues in the Electric Regulatory Affairs
12		Department.
13		
14	Q.	Please provide a brief outline of our educational
15		background and business experience.
16		
17	А.	I received a Bachelor of Arts Degree in Microbiology in
18	a the	1977 and a Bachelor of Science degree in Chemical
19	1.5	Engineering in 1985 from the University of South Florida.
20		I began my engineering career in 1986 at the Florida
21	y R	Department of Environmental Regulation and was employed as
22		a Permitting Engineer in the Industrial Wastewater Program.
23	1 1	In 1990, I joined Tampa Electric Company as an engineer in
24	A Late	the Environmental Planning Department and was responsible
25		for permitting and compliance issues relating to wastewater DOCUMENT NUMBER-DATE

06626 JUN 23 2

Electric's Energy Supply Department and assumed the duties of the plant chemical engineer at the F. J. Gannon Station. In this position, I was responsible for boiler chemistry, water management, and maintenance of environmental equipment and general engineering support. In 1997, I was promoted to Manager, Energy Issues in the Electric Regulatory Affairs Department. My present responsibilities include the Areas of fuel adjustment, capacity cost recovery, environmental filings and rate design.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to sponsor Tampa Electric's Environmental Cost Recovery Clause ("ECRC") schedules and to support the company's proposal to extend the currently approved ECRC factors during the three month period October 1998 through December 1998.

20 Q. What would be the impact on Tampa Electric's customers of continuing your currently approved ECRC factors during the months of October 1998 through December 1998?

A. The total true-up for this period is an overrecovery of \$208,489. This true-up consists of a final true-up

overrecovery of \$351,717 and a two month actual/seven month estimated true-up over underrecovery of \$143,228 for the April 1998 through December 1998 period. This calculation is supported by supplemental Schedules 42-1E(2)(KOZ-2) and 42-1P (KOZ-3), both of which were prepared under my direction and supervision.

Q. Do you wish to sponsor any other exhibits?

A. Ves I do. Exhibit No. __ (KOZ-1) consisting of 37 documents was also prepared under my direction and supervision.

Q. Why does Tampa Electric propose extending the applicability of its currently approved ECRC factors during the three month period October 1998 - December 1998?

A. Tampa Electric's current ECRC factors were approved by the Commission in Order No. PSC-98-0408-FOF-EI issued March 18, 1998 in this docket for use during the period April 1998 through September 1998. Subsequent to the entry of that order the Commission voted to change the ECRC clause from a six month recovery period to an annual calendar year cost

recovery period. The Commission's decision in this regard requires a transition from the existing biannual hearing schedule to an annual schedule. Under the transition a hearing will be conducted in November of 1998 to set the ECRC factors to be applied during the period January 1999 through December 1999.

As I stated earlier, the currently effective ECRC factors were approved for use through September 1998. Tampa Electric has analyzed its projected ECRC expenditures and sales both for the current six month period and projected for the three month transition period ending December 31, 1998 and has concluded that a continuation of the company's present ECRC factors during the three month transition period is a preferable alternative to changing the factors on October and again three months later. Extending the currently approved ECRC factors through December 1998 will not materially affect our customers.

Q. What benefits would flow to Tampa Electric's customers by retaining the company's current ECRC factors?

A. Maintaining the current ECRC factors will avoid potential

Order No. PSC-98-0691-FOF-PU, issued May 19, 1998 in Docket No. 980269-PU.

customer confusion over fluctuating cost recovery factors and will save all parties the administrative costs of placing new factors in place for the brief three month transition period. Such stability of rates is one of the reasons why the Commission determined it appropriate to move from a six month cost recovery period to an annual calendar year period.

Q. Does this conclude your testimony?

A. Yes it does.

Zenna Zenna Zentra Cemeter: Environmental Cott Resovery Clease (ECRC) Total Autodictional Amount to Be Recovered

For the Projected Period October 1998 to December 1998

	Energy (5)	Densed (5)	Total (5)
Total Archifectional Revenue Requirements for the projected period Projected OdAM Activities (Form 42-2P, Lines 7, 7s, 8 db 9) And Activities (Form 42-2P, Lines 7, 7s, 8 db 9)	\$471,280	50 39,681	\$871,280 488,576
b. Propensed Captura Properto (Youn wayer Lanes of a me 2) c. Total harvinfactional Revenue Requirements for the projected period (Lines 1a + 1b)	1,320,165	19,691	1,359,836
 True-up far Estimated Over(Under) Recovery for the current period April 1998 to September 1998 (Form 42-III, Line 5 + 6 + 10) 	(\$141,286)	(1,942)	(140,238)
 Final True-up for the period October 1997 to Murch 1998 (Form 42:1A. Line 3) 	350,549	1,168	351,717
4. Total Jurisdictional Amount to Be Recovered/Refunded) in the projection period April 1998 to September 1998 (Line 1 - Line 2 - Line 3)	1,110,902	40,465	1,151,367
5. Total Projected Anniellational Amount Adjusted for Taxes (Line 4 x Revenue Tax Melhippier)	11,11,127	\$1,11,227 \$40,409 T1,112,238	\$1,152,336

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

Tampa Electric Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Current (Actual/Estimated) Period True-Up

April 1998 to December 1998

FORM 42-1E2

	Period Amount
 Over/(Under) Recovery for the current period (Form 42-2E, Line 5) 	(\$158,587)
2. Interest Provision (Form 42-2E, Line 6)	15,359
Sum of Cur. ent Period Adjustments (Form 42-2E, Line 10)	0
 Current Period True-Up Amount to be refunded/(recovered) in the projection period January 1999 to December 1999 (Lines 1 + 2 + 3) 	(\$143,228)

EXHIBIT NO.______
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: JUNE 23, 1998

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

42-1P THROUGH 42-7P OCTOBER 1998 THROUGH DECEMBER 1998

42-1E THROUGH 42-8E APRIL 1998 THROUGH SEPTEMBER 1998

EXHIBIT NO.______
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: JUNE 23, 1998

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

42-1P THROUGH 42-7P OCTOBER 1998 THROUGH DECEMBER 1998

42-1E THROUGH 42-8E APRIL 1998 THROUGH SEPTEMBER 1998

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Institut Environmental Cost Stateway Clustes (SCRC)
Total Junisdictional Amount to the Reserved

For the Projected Period October 1998 to December 1996

4	Energy (5)	9	Total (5)
1 Total Jurisdictional Revenue Requirements for the projected puried a. Projected OdbM. Activities (Form 42-29, Lines 7, 7s, 2 & 9)	OEC./TER	8 5	5877,280 488 576
 Projected Capital Projects (Form 42-3F, Lieses 7, 8 & 9) Total heriodicineal Revenue Requirements for the projected period (Liem 1s + 1b) 	1,330,165	199'61	1,359,856
 Trun-up for Entimated Over(Under) Recovery for the current period April 1991 to September 1998 (Form 42-25, Line 5 + 6 + 10) 	(578,952)	(1,085)	(10,017)
3. Final True-up for the period October 1997 to March 1994 (Form 42-1A, Lian 3)	330,540	1,168	351,717
4. Total Jurisdictional Associate to Be Rousever-diffusional in the projection period April 1998 to September 1998 (Line 1 - Line 2 - Line 3)	1,041,54	39/66	1,008,156
5. Total Projected heisilicolonal Amount Adjusted for Tames (Line 4 x Revenue Tex Multiplier)	17,000,12	19765	570'680'15

Motor:
Altonation to energy and demand in each period are in proportion to the respective period spile of come indicated on Linux
Altonation to energy and demand in each period are in proportion to the respective period spile of come indicated on Linux
Altonation.

	BCRC	mount	
Tames Rectels Company	numental Cost Recembry Classe (8	ulation of the Projected Pariod An	October 1998 to December 1990
	Envir	S	

O & M Acthellies (in Dollars)

End of Period Total

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to Bug Bened Fuel Oil Tank #1 Upgrade
If Bug Bened Fuel Oil Tank #2 Upgrade
If Bug Bened Fuel Oil Tank #2 Upgrade
Ig Phillips Upgrade Tenit #1 for FDEP
Ib Phillips Upgrade Tenit #1 for FDEP

1i 502 Emissions Allow 1j SO2 Credit - FABA Total of ORM Activitie

570,041

159,904

227,192

cated to Energy ated to Dem Recoverable Costs Alls erable Costs Alli

1,9722847

Aerinfactional Energy Recoverable Costs (A) 7s. Add back FMPA Excess Emissions Allo-

Total Jurisdictional Recoverable Costs for ORM

\$871,280

\$259,991

\$280,991

\$330,298

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Total Jurisdictional Recoverable Costs for Agricultational Demand Recoverable Costs (C)

\$166,212

\$408,576

America Projects (Lines 7+ 8)

(A) Each projects Total System Rascoverable Expenses on Form 42-49, Line 9
(B) Line 3 x Line 5
(C) Line 4 x Line 6

October 1998 to December 1998 lation of the Projected Period Amount ni Cost Recovery Classe (ECRC)

out Projecta-Recoverable Costs (in Dollars) End of

Lane

S. AMINGRATION CANADA AND AND AND AND AND AND AND AND AN	7. Agindictional Energy Recoverable Costs (E)	5. Retail Energy Juriofictional Factor 6. Retail Demand Antiofictional Factor	Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand	13. Printigs (oppose same we are record Total investment Projects - Recoverable Costs	Ig Phillips Upgrade Tauk #1 for PURP	If Big Bend Fuel Oil Tank #1 Upgrade	is Big Bond Fust Oil 1888 #1 Upgram	Id Chapter Uni 1888	To Dig Bend Unit 4 Commission Sentences Personnes	1h Big Bend Units I and 2 Frus Oss Consuments	14 Big Betti Cité à Fille Cell L'enumerament membrance	The state of the s	1. Description of Investment Projects (A)	1		
The second name of the second	149,536	0.9702001	134,611 184,611	165,700	440	401	1780	2,449	3,192	7,085	55,444	890,168			08/80 08/80	Projector
	149,546	0.9704047	154,102	168,013	433	416	4.765	3,102	5,173	7,067	55,312	\$91,723			Nov-98	Projected
	149,503	0.97723477	153,764	וממו	719	680	7,673	136	\$,154	7,048	35,190	\$91,536			Dec-98	Projected
	39,691		40,504	305,946	1,614	1,497	15,218	9,794	15,519	21,300	165,936	\$275,168			Total	Puriod
				240,042	1,614	1,497	15,218	9,794	\$15,519						Denund	Method of Cl
				900,000	-					21,300	163,936	\$275,168			Energy	anification

EOSTH 43-35

DOCKET NO. 3

LUND T. 1098

TAMPA ELECTRIC COMPANY

DOCKET NO. 380007-E1

DOCKET NO. 980007-E1

Form 42-3P

Farm 42-4P Page 1 of 8

Investments Expenditures/Adv	E.
uges/Additions	Description
	Beginning of Period Amount
. 2	Prejected Out-98
. g	Projected Nov-98
- 18	Projected Dec-98
	End of Period Amount

14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	12. Ratali Energy-Related Recoverable Costs (B) 11. Ratali Comment Related Recoverable Costs (C)	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	Total System Rocovershie Expenses (Lines 7 + 8) Recovershie Costs Allocated to Energy Recovershie Costs Allocated to Demand	8. Investment Exponent a. Digraciation b. Amortization c. Dignantifement d. Property Tunes c. Other	7. Ratum on Average Net Investment a. Equity Component Ground Up For Taxes (A) b. Debt Component (Line 6 x 2 E2% x1/12)	6. Average Net Investment	2. Plant-in-Gervice/Depreciation Base 3. Len: Accumulated Depreciation 4. CWP - Non-Interest Bearing 5. Net Investment (Lines 2 + 3 + 4)	Investments Expenditures/Additions Clearings to Plant Retirements d. Other	Description
							\$8,239,638 (739,371) 0 \$7,300,287		Period Assount
\$89,170	89,170	0.9702001	0 606'16 606'16	19,226	55,080 17,603	7,490,674	8,239,638 (758,597) 0 7,481,061		08-99
110,082	110,08	0.9704347	91,723 91,723 0	19,226	54,939 17,338	7,471,448	8,239,638 (777,823) 0 7,461,835	8	MANAGE
388,999	\$8,999 0	0.9722847	0 81,539 91,539	19,236	54,797 17,513	7,452,222	8,239,658 (797,049) 0 7,442,609	0008	
2,001,100	267,180		275,168 275,168 0	57,678 0 0 0	\$164,816 \$2,674				

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.73% and weighted income tax rate of 38.575% (expension factor of 1.628002)
(B) Line 96 x Line 10
(C) Line 96 x Line 11

ECHIBIL NO.

S

Calculation of the Projected Period Amount October 1998 to December 1998 tal Cost Recovery Clause (ECRC)

Form 42 -49 Page 2 of 8

For Project: Big Bend Units 1 and 2 Floe Ges Conditioning (in Dollars)

					S				E
14. Total Jurisdictional	12 Retail Energy-Rela	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	9. Total System Rocov a. Recoverable Cor b. Recoverable Cor	Investment Expenses Deprociation A Deprociation Amerization Dimardament Properly Taxos Other	7. Rature on Average Net Investment a. Equity Component Ground Up b. Debt Component (Line 6 x 2.F.	6. Average Net Investment	Plant-in-Service/Depreciation Base Leas: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Lines 2+3+4)	I. Investments a. Expenditures/Addition b. Clearings to Plant c. Retirements d. Other	1
Retail Energy-Related Recoverable Cests (B) Retail Demand-Related Recoverable Costs (C) Total Jurisdictional Recoverable Costs (Lines 12 + 13)		al Fector nal Fector	9. Total System Recoverable Expanses (Lines 7 + 8) a. Recoverable Costs Allocated to Energy b. Recoverable Costs Allocated to Demand		Return on Average Net Investment a. Equity Component Ground Up For Taxos (A) b. Dobt Component (Line 6 x 2.82% x1/12)		voistion Base Squeciation Bearing p. 2 + 3 + 4)		Description
				,			\$3,017,734 (\$498,882) 0 \$4,318,852		Beginning of Period Amount
\$33,792	53,792 0	0.9702001	55,444	13,604	31,707	4,312,050	5,017,734 (712,486) 0 4,305,248	8	Projected Oct-98
118,000		0.9704347	15,312 15,312	13,604	31,607 10,101	4,298,446	5,017,734 (726,090) 0 4,291,644	8	Projected New-98
100,000	53,651	0.90472847	o mrys ourss	13,694	31,507	4,284,842	5,017,734 (739,694) 0 4,278,940	8	Projected Dec-98
١	0 0 0		163,936		\$94,821 30,383		A		End of Period Amount

EORN4 43-45
DOCCRET NO. 4
TAMPA ELECTRIC COMPANY
DOCCRET NO. 980007-E1
DOCCRET NO. 980007-E1
DOCCRET NO. 980007-E1

Notes:
(A) Lines 6 x 8.8233% 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

Environmental Cost Recovery Clease O-CRC) Calculation of the Projected Period A areas October 1998 to Decreater 1998 Tanana Educatic Company

Form 42 -4P Page 3 of 8

Roturn on Capital Invest ments, Depreciation and Taxon eeus Emissions Monitors

For Project: Big Bend Unit 4 Conti (in Dollars)

				9			Ē
Ratail Energy-Related Resouverable Costs (C) Retail Demand-Related Recoverable Costs (D) Total Berislictional Recoverable Costs (Lines 12 + 13)	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	Total System Recoverable Expenses (Lines 7 + 8) Emeroverable Costs Allocated to Emergy Essenverable Costs Allocated to Demand	Inventored Expenses Depreciation Amerization Dimendement Dimendement A Property Tuess Other	7. Rutum on Average Net Investment a. Equity Component Ground Up For Taxas (B) b. Dukt Component (Line 6 x 2.82% x1/12)	6. Assumps Net Investment	I. Insentenceta a. Expenditures Additions b. Charings to Plant c. Retirements d. Other 2. Plant-in-Service/Depreciation Base 3. Lenr. Accumulated Depreciation 4. Other (A) 5. Nist Inventment (Lines 2 + 3 + 4) 5.	Description
						\$866,211 (\$92,150) (256,468) \$337,633	Deginning of Period Amount
6,874	0.9702001	7,985 7,985 0	run.	3,947	534,713	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Projected Oct-98
56,838	0.9704347	7,967 7,967 0		1300	534,838	90 0 0 0 866,211 (93,904) (236,408) 533,899	Projected New-98
56,853	0.9722847	7,00	· · · · ·	222,1	532,961	90 0 0 96,211 (97,761) (256,466) 533,022	Projected Dec-98
\$20,585		21,200 21,200 0	3,631	\$11,799 3,770			End of Period Associat

ECHIBIT NO. ECCNPANY

TAMPA ELECTRIC COMPANY

TOWN 10. 980007-11

TOWN 42-4P

TOWN 42-4P

⁽A) Regens was the Not Book Value of the replaced Big Bend Unit 4 CEMs which is currently recovered through base rates.
(B) Linux 6 :: 8.8239% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(C) Linux 9th x Linux 10
(D) Linux 9th x Linux 11

ricas of the Projected Period Associat tal Cost Recovery Class m (ECRC)

ber 1998

	_	Rotarn or
(in Dullars)	For Project: Gennua Ignition Oil To	a Capital investments, Deprecianos
	H	Annua 7 6008

12. Retail Energy-Related Recoverable Costs (C) 13. Retail Demand-Related Recoverable Costs (D) 13. Retail Demand-Related Recoverable Costs (D)	10. Energy heriodicational Factor 11. Demand Juriodictional Factor	Total System Recoverable Expusses (Lines 7 + 8) Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Denard	8. Investment Expenses a. Depreciation b. Ameritanism c. Dismaniforment d. Property Tasm c. Other	7. Ratum on Average Net Investment a. Equity Component Grossed Up For Taxon (B) b. Debt Component (Line 6 x 2.62% x1/12)	6. Average Net Investment	Expenditures/Additions Expenditures/Additions Clearings to Plant Retirements Cother Plant in-Service/Depreciation Bass Lear Accumulated Depreciation Uther (A) Nut Investment (Lines 2 + 3 + 4) Nut Investment (Lines 2 + 3 + 4)	Description
						\$612,792 (\$13,849) (266,000) \$330,983	Beginning of Period Amount
4,759	0.9702001	5,192 5,192	1,591	7.03	329,908	612,752 (17,640) (286,000) 338,912	Projected Oct-98
4,707	0.9704347	ברוץ פ ברוץ	1,991	2,411 771	327,917	612,752 (19,831) (266,000) 135,921	Projected Nov-98
4,663	0.9722847	MATS 0 MATS	1991	2,997	325,926	50 0 0 612,752 (21,62,000) 124,900	Projected Dec-98
14,129		13,519 0 15,519	eres.	\$7,234 2,312			End of Period Amount

Notes:

(A) Appreciate the Capital Costs of the Gasson Ignition Oil Tank 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 9a x Line 11

ECHIBIT NO.

ECHET NO. 980007-EI

DOCUMENT NO.4

TAMPA ELECTRIC COMPANY

TOOLE 4 OP 8

ECHIBIT NO.

mental Cost Recovery Clause (ECRC) stion of the Projected Period Assount

October 1998 to December 1996

Form 42 -4P Page 5 of 8

Description	20
Beginning of Period Amount	ham on Capital Investment, Information on For Project: Big Bend Fuel Oli Tank #1 Upgra (in Dellars)
Projected Oct-98	de la
Projected New-98	
Proje	

End of Period Assount

				8				IF
12. Retail Energy-Related Recoverable Costs (B) 13. Retail Demand-Related Recoverable Costs (C) 14. T-a-1 Seriesterional Bacoverable Costs (Liess 12 + 13)	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	Total System Recoverable Expanses (Lines 7 + 8) Recoverable Costs Allocated to Energy B. Recoverable Costs Allocated to Demand	8. Inventorant Expenses a. Depreciation b. Amerization c. Dismantisment d. Property Tame e. Other	7. Return on Average Net Investment a. Equity Component Ground Up For Taxes (A) b. Debt Component (Line 6 x 2.82% x1/12)	Net Investment (Lines 2 + 3 + 4) Average Net Investment	Plant-in-Survice/Depreciation Base Leat. Accommodated Depreciation CWB-Non-Interest Bearing	Investments EupenEturos/Additions Clearings to Plant Retirements Other	Line
					1	218,669		Period Amount
2,245 \$2,245	0.9702001	7400		593 1,856	252,406	286,143	\$67,474 0 0	0698
2,823 0	0.9704347	3,102 9 3,102	00000	121 1241	319,722	100,131	967,158 0 0	PAC-ABIL
3,239	0.9947283	¢.0	5	286 7340	386,640	429,469 (491) 0 419,978	\$67,168 0 0	
8,907 \$8,907		9,794		\$7,050 2,253				

14. Total Jurisdict

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

EOSW 43-4b
DOCKPET NO: 4
EXHIBIT NO: 4
DOCKET NO: 1808
LVNBA ELECTRIC COMPANY
DOCKET NO: 980007-E1
DOCKET NO.

October 1998 to December 1356 Calculation of the Projected Period As rated Cost Ran

Form 42-4P Page 6 of 8

Return on Copital Invotments, Deprociation and Taxo For Project: Big Bond Parl Oil Test #2 Upgrade

The state of the s	Description	Regioning of Period Amount	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Amount	
64			0997023	8187903	\$204.320		
A. Expenditures Adm.	Plant		0	•	•		
a. Delicements	-		•	0	0		
4. Other			0	•	•		
2 Mart in Consist	2 Mare in Construction Plans	8	•	•	797,506		
1 Tone Accumulated Description	stod Denuciation	ó	0	•	(986)		
4 CUMP. Mon-Internst Bearing	send Basrine	184,213	348,873	593,186	•		
5. Not lawer most (Lines 2+3+4)	(Lines 2+3+4)	\$164,213	388,873	\$93,156	796,576		
6. Average Net Investment	1		286,543	491,030	694,881		
7. Return on Average	7. Return on Average Net Investment a. Somby Commonset Greened Un For Texas (A)		2,107	119'6	\$,110		
b. Dalk Camp			613	1,154	1,633	3,469	
S. Investment Ex			•	•	930	930	
a. Deprocation			•	•	•	•	
B. Amortizate	. 1		•	•	•	•	
d Proceedy T			•	•		•	
e, Other			•	•		•	
o Total Sedon	Passacraftle Expenses (Lines 7 + E)		2,780	4,765	T,6T3	1 15,218	
	de Costs Allocated to Energy		•	•			
b. Recovered	b. Responsible Costs Allocated to Domend		2,780	4,765	2,673	15218	
10, Energy Jurisdictional Fector 11, Demand Infoliational Festor	g Jarisdictional Poeter and Jarisdictional Factor		0.9762894 0.9163894	0.5784347 u.5100000	0.50472847		
led Earl	regy-Related Recoverable Costs (B)		9	0 0	682		
13. Retail Dema 14. Tetal Jurisdi	 Refaul Duranno-Jenistee Accoverable Cues (C) Total Juriseliciconi Raccoverable Cues (Lians 12 + 13) 		815/28	\$4,336		8C1,E18 D	اما

(20027A.1 for rotate and 1.625002) (A) Lines 6 x 8.822896 x 1/12. Based on ROE of 11.75% and weighted incume brz rate of 38.373% (urgen (B) Lines 9a x Lines 10 (C) Lines 9b x Lines 11

nmental Cost Recovery Clause (ECRC) fation of the Projected Period Amount Lanca Elystric Company

October 1998 to December 1998 ts, Depreciation and Taxos

Farm 42-4P Page 7 of 8

For Project: Phillips Upgrade Tank #1 for FUEP (in Dollara)

Line

Retail Energy-Related Recoverable Costs (B) Retail Dumind-Related Recoverable Costs (C) Total Jurisdictional Recoverable Costs (Lines 12 + 13)	Energy Jurisdictional Factor Demand Jurisdictional Factor	Total System Recoverable Expenses (Linea 7 + 8) Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand	Investment Expenses a. Depreciation b. Amerization c. Dismantlement d. Property Taxes a. Other	. Return on Average Net Investment a. Equity Component Grossed Up For Taxes (A) b. Delst Component (Line 6 x 2.82% x1/12)	Average Net Investment	Plant in-Service/Depreciation Base Lear: Accumulated Depreciation CWIP-Nor-Interest Bearing Net Investment (Lines 2 + 3 + 4)	lavestmenta a. Expenditures/Additions b. Clearings to Plant c. Retirementa d. Other	Description
						\$0 0 40,461 \$40,461		Beginning of Period Amount
368 368	0.9702001	\$ 0 8 10	0000	99	41,276	0 0 42,090 42,090	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Projected Oct-38
379	0.9704347	4 . 4		101	42,905	43,719 43,719	\$1,629 0	Projected Nov-98
613	0.9772847	8.8	249	327	44,410	45,349 (249) 0 45,100	\$1,630 0 0	Projected Dec-98
1,362		1,497	00000	5946 302				End of Period Amount

EXHIBIT NO.

EXHIBIT NO.

EXHIBIT NO.

FORM 42.4P

EXHIBIT NO.

Notes:

(A) Lines 6 x \$.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Lines 9 x Lines 10

(C) Lines 9 x Lines 11

Tampa Electric Commany
Environmental Cost Recovery Classe (ECEC)
Calculation of the Projected Puriod Arrount October 1998 to December 1998

Form 42 -4P Page 8 of 8

For Project: Phillips Upgrade Tank 84 for FDEP nsta, Depreciation and Taxas

Projected Oct-98

Proj. cted No. 98

Period Amount End of

												٦	È.	T												Lipe	
1. Poted Swinds	12 Detail Desert	Date House	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	h. Recoverab	a Receverab	o Total System	e Other	C. Diministrative	p. Americanon	T Doblocracion	8. kewestmant Expe	b. Debt Comp	a. Equity Com	7. Richum on Ave	6. Average Net Investment		5. Net levestment (Lines 2 + 3 + 4)	4 CWIP- Non-leta and Bearing	1 F and Accommendated Description	3 20 1 1 2	d. Other	c. Retirements	b. Clearings to Plant	 Expenditures/Additions 	1. Investments	1	
1.1 Total Insinfictional Recoverable Costs (Lines 12 + 13)	13 Best-il Descand-Related Recoverable Costs (C)	Dated Farmers Related Becowersbie Costs (B)	ictional Factor	Recoverable Costs Allacated to Demand	Becoverable Costs Allecated to Energy	o T-t-d Seriem Recoverable Expenses (Lines 7 + 8)					pomena	b. Debt Component (Line 6 x 2-82% xV/12)	a. Equity Component unward up not name (74)	7. Rehum on Average Not Investment	resiment		(Lines 2+3+4)	nast Bearing	lated Depreciation	of the Common Personnistion Rass			Plant	V/Additions		Description	
																	\$44,532	44,532	0	8						VENCENTY BOLDA	The state of the s
\$403	403		0.9702001	1		440	0			•	•		107	TEC.	1000	77.77	46,161	46,161	0	0		• •	•	21,027		00000	200
\$414	414		0.9704347			495			•				110	345	41.00	46 976	47,790	47,790	0	0			0 4	0	60,013		100
\$6.00			0.9722847		710	719	0				249		114	356		42.481	43,171	0	(249)	49,420				9	019 15	- 1	Dec-96 P
	1,407			-	1614	1,614			. 0		249		100	\$1,034													BERNOLDV DOLLA
1	1																										

(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. EXHIBI

EXHIBIT NO. DOCKET NO. 980007-EI TAMPA ELECTRIC COMPANY FILED: JUNE 23, 1998 DOCUMENT NO.5 PAGE 1 OF 9 **FORM 42-5P**

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 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 let ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was precipitator th the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, interconnecte pers, support steel, and stack annulus pressurization fans were procured and linings, isolatic 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 actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$555,373 compared to the original

projection of \$555,373.

The actual/estimated O&M expense for the period April 1998 through September 1998 was \$713,224 compared to the original projection of

\$652,493.

The project is in service. Project Progress Summary:

Estimated project expenditures for depreciation plus return for the period Project Projections:

October 1998 Through December 1998 are expected to be \$275,168. Estimated O&M costs are \$319,106 for the period April 1998 to

September 1998.

EXHIBIT NO. DOCKET NO. 980007-EI TAMPA ELECTRIC COMPANY FILED: JUNE 23, 1998 DOCUMENT NO.5 PAGE 2 OF 9 **FORM 42-5P**

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 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.

The actual/estimated depreciation plus return for the period April 1998 Project Fiscal Expenditures:

through September 1998 was \$335,436 compared to the original

projection of \$335,436.

The actual/estimated O&M for the period April 1998 through September

1998 was \$13,255 compared to the original projection of \$16,500.

The project is in service Project Progress Summary:

Estimated project expenditures for depreciation plus return for the period Project Projections:

October 1998 Through December 1998 are expected to be \$165,936. Estimated project expenditures for O&M for the period October 1998

Through December 1998 are expected to be \$8,250.

EXHIBIT NO. DOCKET NO. 980007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: JUNE 23, 1998 DOCUMENT NO.5 PAGE 3 OF 9 **FORM 42-5P**

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 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.

The actual/estimated depreciation plus return for the period April 1998 Project Fiscal Expenditures:

through September 1998 was \$42,892 compared to the original

projection of \$42,892.

The actual/estimated O&M for the period April 1998 through September

1998 was \$0 compared to the original projection of \$0.

The project is in service Project Progress Summary:

Estimated project expenditures for depreciation plus return for the period Project Projections:

October 1998 Through December 1998 are expected to be \$21,200.

There are no estimated O&M costs for the period October 1998 Through

December 1998

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 Description and Progress Report for Environmental Compliance Activities and Projects

Project Title: Gannon Ignition Oil Tank Upgrade

Project Description:

The Gannon Ignition Oil Storage Tank is a 300,000 gallon field erected fuel storage tank that is required to meet the requirements of DEP Rule 62-762 as an existing field erected above ground storage tank containing a regulated pollutant (diesel fuel). The rule requires various modifications and a complete internal inspection by the end of 1999.

Present scope of work for this project includes:

Cleaning and inspecting the tank in accordance with API 653 specifications

Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.

Installing a spill containment for piping fittings and valves surrounding the tank.

Installing a new truck unloading facility and spill containment for the truck unloading facility.

Installing level instrumentation for overfill protection.

Installing secondary containment for below ground piping or reroute to above ground.

Conducting a tank closure assessment.

Project Accomplishments:

This project is in the construction stage.

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998

through September 1998 was \$30,018 compared to an original projection

of \$19,789.

There were no O & M costs for the April 1998 through September 1998

period.

Project Progress Summary: In service as of December 1997.

Project Projections: Estimated project expenditures for depreciation plus return for the period

October 1998 Through December 1998 are expected to be \$15,519. Estimated O & M expenditures are expected to be \$0 for the October

EXHIBIT NO.

DOCKET NO. 980007-EI

TAMPA ELECTRIC COMPANY
(KOZ-1)

FILED: JUNE 23, 1998
DOCUMENT NO.5

PAGE 5 OF 9

FORM 42-5P

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 Description and Progress Report for Environmental Compliance Activities and Projects

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

Project Description:

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

Present scope of work for this project includes:

- Cleaning and inspecting the tank in accordance with API 653 specifications
- Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- Installing a spill containment for piping fittings and valves surrounding the tank.
- Installing a new truck unloading facility and spill containment for the truck unloading facility.
- Installing level instrumentation for overfill protection.
- Installing secondary containment for below ground piping or reroute to above ground.
- Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998

through September 1998 was \$7,143 compared to an original projection

of \$16,807.

There were no O & M costs for the April 1998 through September 1998

period.

Project Progress Summary: The project is estimated to go into service in December 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period

October 1998 Through December 1998 are expected to be \$9,794.
Estimated O & M expenditures are expected to be \$0 for the October

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 Description and Progress Report for Environmental Compliance Activities and Projects

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

Project Description:

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

Present scope of work for this project includes:

- Cleaning and inspecting the tank in accordance with API 653 specifications
- Applying a coating to the internal floor and 30 inches up the tank wall. Installing an "El Segundo" bottom to the tank, including installing a leak detection system.
- Installing a spill containment for piping fittings and valves surrounding the tank.
- Installing a new truck unloading facility and spill containment for the truck unloading facility.
- Installing level instrumentation for overfill protection.
- Installing secondary containment for below ground piping or reroute to above ground.
- Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998

through September 1998 was \$5,874 compared to an original projection

of \$35,341.

There were no O & M costs for the April 1998 through September 1998

period.

Project Progress Summary: The project began in January 1998.

Project Projections: Estimated project expenditures for depreciation plus return for the period

October 1998 Through December 1998 are expected to be \$15,218.

Estimated O & M expenditures are expected to be \$0 for the October

EXHIBIT NO. DOCKET NO. 980007-E1 TAMPA ELECTRIC COMPANY (KOZ-1) FILED: JUNE 23, 1998 DOCUMENT NO.5 PAGE 7 OF 9 FORM 42-5P

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 Description and Progress Report for **Environmental Compliance Activities and Projects**

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

Present scope of work for this project includes:

- Cleaning and inspecting the tank in accordance with API 653 specifications
- Applying a coating to the internal floor and 30 inches up the tank wall.
- Installing a spill containment for piping fittings and valves surrounding the tank.
- Installing level instrumentation for overfill protection.
- Installing secondary containment for below ground piping or reroute to above ground.
- Conducting a tank closure assessment.

Project Accomplishments:

The actual/estimated depreciation plus return for the period April 1998 Project Fiscal Expenditures: through September 1998 was \$391 compared to an original projection of

\$1,041.

There were no O & M costs for the April 1998 through September 1998 period.

The project began in January 1998. Project Progress Summary:

Estimated project expenditures for depreciation plus return for the period Project Projections: October 1998 Through December 1998 are expected to be \$1,497. Estimated O & M expenditures are expected to be \$0 for the October

DOCKET NO. 980007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: JUNE 23, 1998 DOCUMENT NO.5 PAGE 8 OF 9 FORM 42-5P

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 Description and Progress Report for **Environmental Compliance Activities and Projects**

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

Present scope of work for this project includes:

- Cleaning and inspecting the tank in accordance with API 653 specifications
- Applying a coating to the internal floor and 30 inches up the tank wall.
- Installing a spill containment for piping fittings and valves surrounding the tank.
- Installing level instrumentation for overfill protection.
- Installing secondary containment for below ground piping or reroute to above ground.
- Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures:

The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$535 compared to an original projection of

There were no O & M costs for the April 1998 through September 1998 period.

Project Progress Summary:

The project began in January 1998.

Project Projections:

Estimated project expenditures for depreciation plus return for the period October 1998 Through December 1998 are expected to be \$1,614. Estimated O & M expenditures are expected to be \$0 for the October 1998 Through December 1998 period.

DOCKET NO. 980007-EI TAMPA ELECTRIC COMPANY (KOZ-1) FILED: JUNE 23, 1998 DOCUMENT NO.5 PAGE 9 OF 9

Tampa Electric Company Environmental Cost Recovery Clause (ECRC) October 1998 Through December 1998 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-electic generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The Environmentally 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.

The actual/estimated depreciation plus return for the period April 1998 Project Fiscal Expenditures:

through September 1998 is \$0, compared to the original projection of \$0.

The actual/estimated O&M for the period April 1998 through September 1998 is \$1,421,664 compared to the original projection of \$1,431,093; a

-0.7% variance.

The project is in service. Progress Summary:

Estimated O&M costs for the period October 1998 Through December Project Projections:

1998 are \$570,041.

Tamps Electric Comments Environmental Cost Recovery Clause (ECRC) Calculation of the Energy & Demand Allocation % By Rate Class October 1998 to December 1998

TOTAL	ST/OF	151, 15T), SB11, SB	GSLD, GSLDT, SBF, SBFT	GSD, GSDT	GS, GST, TS	RS, RST	Rate Class	
		151, 15T1, 5511, SBIT1, 153, 15T7, 5BD, SI	F, SBFT					
	819.94490%	97.33992%	82.89976%	74.11021%	33.78012%	53.57738%	Average 12 CP Load Factor at Mater (%)	3
3,732,919,000	38,881,000	446,025,000	433,731,000	1,943,892,000	222,215,900	1,566,175,000	Projected Sales at Meder (LWh)	3
600,314	342		60,001	160,795	45,477	333,699	Projected Avg 12 CP at Mater (kW)	(3)
	1.055556	1.022142	1.948214	1.064600	1.065889	1.066114	Demand Loss Expansion Factor	(4)
	1.039321	1.020002	1.042045	1.058388	1.039319	1.059519	Energy Loss Expansion Factor	(3)
3,949,868,889	41,155,236	454,946,392	454,051,310	1,104,842,766	235,441,015	1,639,392,170	Projected Sales at Generation (k.Wh)	(6)
638,882	372		62,894	171,182	48,473	355,761	Projected Avg 12 CP at Generation (kW)	Э
	572 1.04%	11.52%	11.50%	27.97%	5.96%	42.01%	Percentage of kWh Sales at Generation (%)	(8)
100.00% 100.00% 100.0	0.05%	0.00%	9.84%	26.79%	7.59%	35.69%	d Projected Percentage of Percentage of 12 CP & 1/13 t Avg 12 CP at k-Wh Sales 12 CP Demand Allocation on Generation at Generation at Generation Factor (k-W) (%) (%) (%)	3
100.00%	0.16%	0.89%	9.97%	26.87%	7.45%	54.63%	12 CP & 1/13 Allocation Factor (%)	(41)

usen 2) / (8,760 hours X Column 1)

nn 6 / Total Column 6 nn 7 / Total Column 7 a 3 X Column 4

man 8 X 1/13 + Column 9 X 12/17

EXHIBIT NO.

FORM 42-6P

TAMPA ELECTRIC COMPANY

TAMPA ELECTRIC COMPANY

TOCKET NO. 980007-E1

TOMBERT NO.

Lalculation of the Energy & Demand Allocation % By Rate Class Temme Electric Comment.

Environmentali Cost Recovery Clause (ECRC) October 1998 to December 1998

	€	(2)	(3)	(9)	3	(9)	6
Rate Class	Percentage of KWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (5)	Demand- Related Costs (\$)	Total Environmental Costs (5)	Projected Sales at Meter (KWh)	Environmental Cost Recovery Factors (#AWh)
RST	42.01%	54.65%	440,862	21,664	462,526	1,566,175,000	0.030
OS, OST, TS	5.96%	7,46%	62,545	2,957	65,502	222,215,000	0.029
asp, aspT	27.97%	26.87%	293,523	10,652	304,175	1,043,892,000	0.029
OSLD, OSLDT, SBF, SBFT	11.50%	9.97%	120,683	3,952	124,635	435,731,000	0.029
IS1, IST1, SB11, IS3, IST3, SB13	11.52%	96880	120,893	353	121,246	446,025,000	0.027
SLOL	1.04%	0.16%	10,914	69	10,977	38,881,000	0.028
TOTAL	100.00%	100.00%	1,049,421	39,641	1,089,062	1,089,062 3,752,919,000	

(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 October 1998 to December 1998

(7) Column 5 / Column 6 x 100

EXHIBIT NO. DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY (KOZ-I)
FILED: JUNE 23, 1998
DOCUMENT NO.8
PAGE 1 OF 1
FORM 42-1E

Tampa Electric Ct mushy
Environmental Cost Recovery Chuse (ECRC)
Calculation of the Current (Actual/Estimated) Period True-Up
April 1998 to September 1998

Form 42 - 12

(in Dollars)

Line

	THINK.
	Amount
Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	(\$92,312)
Interest Provision (Form 42-2E, Line 6)	12,295
Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
Current Period True-Up Amount to be refunded/(recovered) in the projection period January 1999 to December 1999	(180,017)

Form 42 - 2E

Tanna Electric Cemessix

Environmental Cost Recovery Clause (ECRC)

Calculation: of the Actual/Estimated Period True-Up Amount

Ap.# 1998 to September 1998

Current Period Trus-Up Amount (in Dollers)

	(in Dollars)	ars)					End of
	Actual Apr-98	Actual May-98	Estimated Jun-98	Estimated Jul-98	Estimated Aug-98	Estimated Sep-98	Period
1. ECRC Revenues (net of Revenue Taxes)	380,177	5394,696	5475,032	\$496,078	\$489,208	\$197,506	137,563
 True-Up Provision ECRC Revenues Applicable to Period (Lines 1 + 2) 	403,104	417,623	497,959	\$19,005	\$12,135	520,434	2,870,260
4. Jurisdictional ECRC Costs a. O.& M. Activities (Form 42-5E, Line 9)	238,671	238,462	354,758	388,865	396,492	416,506	2,033,754 928,818
b. Capital lavestment Projects (Form 42-7E, Line 9)	391,099	389,590	\$69,992	\$44,601	552,680	574,610	2,962,572
S. Overstånder Rocovery (Line 3 - Line 4c)	12,005	28,033	(12,033)	(25,596)	(40,545)	(54,176)	(92,312)
6. Interest Provision (Form 42-3E, Line 10)	2,235	222	2,253	2,155	1,886	1,54	12,295
9 D Balance True I D. & Interest Provision	137,563	128,876	136,204	103,497	57,129	(4,457)	137,563
a. Deferred True-Up from October 1997 to March 1998 (Order No. PSC-98-0408-FOF-EI)	351,717	351,717	351,717	351,717	351,717	351,717	351,717
e Tenal in Collected (Refunded) (see Line 2)	(72,527)	(22,927)	(22,927)	(12,527)	(12,927)	(22,928)	(137,563)
o. Feel of Period Total True-Up (Lises 5 + 6 + 7 +7a + 8)	480,593	487,921	455,214	408,846	347,260	271,700	271,700
A a reason to be bed Trees In Inchiging Informati	•	0	0	0	0	0	0
10. Angles of the Town of the County of the	\$480,593	\$487,921	\$455,214	\$408,845	\$347,260	\$271,700	\$271,700

April 1598 to Sep numbal Cost Recovery Clause (ECPC) of Period True-Up

Estimated Estimated I	Estimator Ann. 98
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Interest Provision for the Mooth (Line 4 x Line 9)	, 1. onthly Average Interest Rate (Line 8 x V/12)	Average Interest Rate (Line 7 x 1/2)	. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	. Interest Rate (First Day of Subsequent Business Month)	Interest Rate (First Day of Reporting Business Month)	Average True-Up Assount (Line 3 x 1/2)	Total of Beginning & Ending True-Up (Lines 1 & 2)	Eading True-Up Amount Before Interest	Beginning Balance True-Up Amount (Form 42-25., 4 / +7a + 10)
\$2,205	0.462	5,540%	11,08%	5.53%	5,59%	SEPTER SEPTER	967,638	478,358	• 10) \$489,280
5 52,222	% 0.460%	% 5.515%	% 11.03%	% 5.50%	% 5.53%	413,146	966,292	485,699	\$480,593
\$2,253		5.750%	11.50%	6.00%	5.50%	470,441	940,882	452,961	\$487,921
\$2,155	0.500%	6,000%	12.00%	6.00%	6.00%	430,953	861,905	406,691	\$455,214
	0.500%	6.000%	12.00%	6.00%	6.00%	377,110	754,220	345,374	\$408,846
\$1,886 \$1,544	0.500%	6,000%	12,00%	6.00%	6.00%	377,110 364,704	617,416	270,156	\$347,260
CATTIN									

EQUIBIT NO. 980007-81
DOCKET NO. 980007-81
DOCKET NO. 980007-81
DOCKET NO. 980007-81
DOCKET NO. 980007-81

slation of the Current Period Actual/Estimated Amount Variance Report of O & M Activities April 1998 to September 1998 mental Cost Recovery Classe (ECRC) Tampa Electric Com

(In Dollars)

orm 42-48

Estimated	Actual	3
Projection	Original	9
Amount	Van	(3)
Percent	MICO	(4)

8 No

Description of Investment Projects

1a Big Bend Unit 3 Flue Gas Desulfurization Integration Big Bend Units 1 and 2 Flue Gas Conditioning Big Bend Unit 4 Continuous Emissions Moustors

2,132,384 2,080,086 52,298 2.5% 50 50 50 0.0%	2,132,384	(15,739)	1,421,664		0	0	0	0	0	13,255	\$713,224
2,080,086	2,080,086	(20,000)	1,431,093	0	0	0	0	0	•	16,500	\$652,493
52,298 80	52,298	4,241	(9,429)	0	0	0	0	0	0	(3,245)	\$60,731
2.5%	2.5%	-21.2%	-0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-19.7%	9.3%

Notes: Column (1) is the End of Period Totals on Form 42-5E

4. Recoverable Costs Allocated to Deman 3. Recoverable Costs Allocated to Esergy

Total Investment Projects - Recoverable Costs

SO2 Credit - FMPA/Ltdd

ips Upgrade Task #4 for FDEP ps Upgrade Tank #1 for FDEP nd Fuel Oil Tank #2 Upgrade d Fuel Oil Task #1 Upgrade mition Oil Tenk

pioes Allowances

in (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI

Column (4) = Column (3) / Column (2) (3) = Column (1) - Column (2)

EOSIN 42-4E
DOCKET NO. 11
TAMPA ELECTRIC COMPANY
DOCKET NO. 980007-E1
DOCKET NO. 980007-E1
DOCKET NO. 980007-E1

rabbs Costs Allocated to rable Costs Allocated to Total of O&M Activities

SO2 Credit - FMPA

Bend Fuel Oil Tunk F. Fuel Oil Tack #1 ion Oil Tank

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

Total Jarisdictional Recoveral Activities (Lines 7+8)

Add back FMPAILAK E.

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O&M Activities (in Dollars)

Estimated Jul-98 End of Period Total

Line

Description of O&M Activities

Big Bend Unit 3 Flue Gas I

Costs Str O&M \$238,671 \$238,462 \$354,758 \$388,865 \$396,492 \$416,506 \$2,833,754	Chasto (A) 236,870 238,462 minulum Alocation 1,301 0 norable Conto (B) 0 0	Factor 0.9485018 0.948529 Factor 0.9043903 0.9076499			Densilibratization Integration \$109,879 \$31,484 Ine Gas Conditioning 2,253 0 nu Emissions Mensions 0 0 11 Upgrade 0 0 12 Upgrade 0 0 12 Upgrade 0 0 16r FDEP 0 0 6 for FDEP 0 0 7 for FDEP 0 0 8 for FDEP 0 0 9 for FDEP 0 0 1 for FDEP </th
162 531					14 \$121,689 0 2,799 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
4,758	354,738				
\$388,865	388,865	0.9499226	409,365	409,363	\$134,487 2,759 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$396,492	396,492	0.9519980	416,484	416,484	\$137,637 2,750 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
\$416,506	416,506	0.9638880	432,110	432,110	\$175,848 2,750 0 0 0 0 253,512
\$2,033,754	1,001,553		2,112,384	2132384	\$713,224 13,235 0 0 0 1,421,664 (15,759)
				8	
				94,134,39	\$713,224 13,255 0 1,421,664 1,431,664

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DOCKNEI OB I
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Fern 42-58

Variance Report of Capital lavers

	(1) Actually	C) C)	(3) Varians	€ #	
	Estimated	Projection	Amount	Purcent	
Description of investment Projects	5355 373	1/20	8	960'0	
1a Big Bend Unit 3 Flue Gas Densitherization meegration	335,436		0	0.0%	
15 Big Beard Units 1 and 2 Flore Gas Conditioning	42.892		0	0.0%	
1c Big Bend Unit 4 Continuous Enumerous Adonators	30,018		10,229	51.7%	
1d Gaenna Ignition Oil Tank	7,143		(9,444)	-57.5%	
le Big Bend Fuel Oil Tank #1 Upgrade	5.874		(73),467)	-83.4%	
1f Big Bond Fuel Oil Test #2 Upgrade	391		(659)	-62.4%	
ig. Phallips Upgrade Tank #1 for FLASP 11. Phallips Upgrade Tank #4 for FLOSP	535	1,383	(848)	-613%	
Tests Investment Projects - Recoverable Costs	977,662	1,008,062	(30,400)	3.0%	
Recoverable Casts Allocated to Energy	933,701	\$33,701	0 (\$39,400)	40.9%	

EIGHBIT NO.

DOCKET NO. 980007-E1

TAMPA ELECTRIC COMPANY
(KOZ-1)

FILED: JUNE 23, 1998
DOCUMENT NO.13

PAGE 1 OF 1

FORM 42-6E

28

Tampa Electris Communic Environmental Cost Recovery Classo (ECRC) Iculation of the Current Period Actual/Entimated A April 1998 to September 1998

Capital Investment Projects-Recoverable Costs (in Dollars)

Age-98 Estimated Jun-98 Estimated Jul-98 Estimated Aug-98 Fad of Period Total

	\$978.818	\$158,104	8136.188	5141736	746.0019			Jurisdictional Recoverable Costs for
	40,160	8,919	147,663	147,664	6,332	146,341	148,401	ictional Energy Recoverable Cests (B) ictional Domand Recoverable Cests (C)
		0.9638800	0.9519980	0.94992236	0.9558086	0.9405529	0.5463903	Energy Jurisdictional Fuctor Domand Intisdictional Factor
	13679	9,718	1155,111	3,821	155,786 6,928	4,723	156,458	erable Costs Allocated to Energy erable Costs Allocated to Domand
AV CCAR 186	977,962 343,361		164,439	164,270	162,714	160,845	160,901	nings Upgrass Lass. 84 sec r.Co.: avealasent Projecta - Recoverable Costa
		\$92,096 \$ 55,576 7,103 5,211 2,119 1,778 272 237	\$92,282 55,708 7,121 5,231 5,231 2,113 1,758 83	\$92,469 \$3,840 7,140 5,250 1,947 1,578 14	\$92,636 \$5,972 7,158 5,269 913 722 11	\$92,942 \$6,104 7,176 4,648 34 36 8	\$93,028 \$6,236 7,194 4,498 17 12	place of Investment Projects (A) g Bend Unit 3 Flor Gas Dendfurization Integration g Bend Units 1 and 2 Flor Gas Conditioning g Bend Units 1 and 2 Flor Gas Conditioning g Bend Unit 4 Continuous Enzimions Mexiters samon lightion Gil Tank g Bend Fuel Gil Tank #1 Upgrade ig Bend Fuel Gil Tank #2 Upgrade ig Bend Fuel Gil Tank #2 Upgrade ig Bend Fuel Gil Tank #3 Upgrade

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9

(A) Each projects To (B) Line 3 x Line 5 (C) Line 4 x Line 6

ECHIBIT NO.

FORM 42-TE

DOCUMENT NO.14

FALSE, JUNE 23, 1998

DOCUMENT NO.14

PAGE 1 OF 1

Form 42-76

4. CWIP - Non-

d. Other

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	culatio	Eavi	
Ą	n of the	Designation	н
631 B	λctu	EL C	MERCE
8 tu Se	ME Min	at Rec	Electr
ì	Med.	Senson of	Com
er 199	Model	Clause	375.70
8	1000	BCR	
	Peri	9	

Form 42 - UE Page 1 of 8

For Project: Big Bend Unit 3 Flue Ges Desulfarization Integration Return on Capital Investments, Depreciation and Taxus (in Dollars)

Actual Apr-98 Actual May-98 Estimated Jun-98 Estimated Jul-98 Estimated Aug-98 End of Period Associat

Lipo

and-Related Recoverable Costs (C)	gy-Related Recoverable Costs (B)	dictional Factor indictional Factor	s Recoverable Expenses (Lines 7+5) ble Costs Allocated to Energy ble Costs Allocated to Demand	Hirl	urage Net Investment mponent Greened Up For Taxos (A) penent (Line 6 x 2 82% x1/12)	I	ou/Depreciation Base \$8 dated Depreciation detect Bearing d (Lion 2 + 3 + 4) \$1	n/Additiona Plant
1			- 1 Sec.				\$8,239,638 (624,015) 0 \$7,613,643	
\$88,237	88,237	0.9485018	93,028 93,628 0	19,226	55,928 17,874	7,606,030	8,239,658 (643,241) 0 7,596,417	8
\$87,323	87,323	0.9405529	92,842 94,842	19,226 0 0	35,787 17,129	7,586,804	8,239,658 (662,467) 0 7,577,191	5
\$\$8,561	88,361	0.9559086	92,656 92,656 0	19,226	53,646 17,794	7,567,578	8,239,658 (681,693) 0 7,357,965	8
\$87,838	87,838	0.9499226	92,469 97,469	19,226	55,594 17,739	7,548,352	8,239,658 (700,919) 0 1,538,739	8
\$87,832	87,852 0	0.9519990	0 87383 87383	19,726	55,363 17,693	7,529,126	8,239,638 (720,145) 0 7,519,513	8
\$88,770	88,770	0.9638880	92,096 92,096 0	19,226	55,222 17,648	7,509,900	8,239,638 (739,371) 0 7,500,387	
\$528,581	528,581		555,575 575,535 0	113,3%	\$311,450 106,567			

12. Retail Ency 13. Retail Deev

9. Total Sys

(A) Lines 6 x 8.223% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.622002)
(B) Line 9a x Line 10
(C) Line 9b x Line 1

EXHIBIT NO.

	P.C.				9-11-5	1E		
E. Investment Expresses a. Depreciation	7. Robum on Average Not Inventioned a. Equity Compensed Ground Up For Taxes (A) b. Debt Compensed (Line 6 x 282% x1/12)	6. Average Net Investment	5. Net investment (Lines 2 + 3 + 4)	Plant-in-Service/Depreciation Base Lear: Accumulated Depreciation CVIP - Mon-Interest Bearing	I. Investments a. Expenditures/Additions b. Clearings to Plant c. Retirements d. Other	Line Description		
			\$4,400,476	\$5,917,734 (617,258) 0		Beginning of Period Amount	Roturn on Capital Investments, Depreciation and Taxon For Project: Big Bend Units 1 and 2 Flux Ges Conditioning (in Dollam)	Environment Ind Cost Recovery Cleans (ECRC) Environment Ind Cost Recovery Cleans (ECRC) Calculation of the Actual Estimated Assesses for the Period April 1998 to September 1998
13,694	10,007	4,393,674	4,386,872	5,917,734 (639,862) 0	8	Actual Age-98	violencials, Degreci Units 1 and 2 Flor (in Dollars)	Emera Shotiris Commanx Environment and Cont Recovery Classes (bCRC) lation of the Actual Estimated Austeust for the I April 1998 to September 1998
13,601	32,207 10,295	4,380,070	4,373,268	3,017,734 (644,466) 0	8	Actual May-98	ation and Taxes Ges Conditioning	as (BCRC) and for the Period 998
13,604	32,107 10,261	4,386,466	4,339,664	5,017,734 (658,970) 0	8	Estimated Jun-98		
13,604	32,007 10,229	4,352,862	4,340,000		8	Estimated Jul-78		±4.
13,694	31,907	4,139,258	900,200,0	5,017,734 (685,278) 0	8	Estimated Aug-98		
13,694	31,807	4,325,654	Section Co.	1		Estimated End of Sep-98 Period Asso		
81,634	\$192,342 61,470					End of Period Assount		Fage 2 of 8

Energy Jurisdictional Factor
 Demand Jurisdictional Factor

0.9405529

0.9558086

0.9499226

0.9519980

0.9177385 0.9638880

53,034

\$53,569 53,569

\$319,255

319,255

32,769

\$53,499

56,104 56,104

55,972

55,840 55,840

55,708

53,576

335,436

9. Total System Recoverable Expenses (Lines 7+8) Recoverable Costs Affectated to Energy Recoverable Costs Affectated to Demand

12. Retail Energy-Related Recoverable Costs (B)
13. Retail Domand-Related Recoverable Costs (C) 14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)

(A) Lines 6 x 8.8230% 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

ESCHERT NO. DOCUMENT NO. 1598
DOCUMENT NO. 1598
DOCUMENT NO. 15
PARFA ELECTRIC COMPANY
PARFA PLECTRIC COMPANY
PARFA PLECTRIC COMPANY
PARFA PLECTRIC COMPANY
PARFA PLECTRIC COMPANY
PORM 42-8E

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April 159	the Actu	mental Co	Tames.
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ember I	ted Assor	ray Class	Connec
200	and for th	M (ECR)	-
	g Puriod	9	
			1

Form 42 - 18

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

13. Retail Demand-Related Recoverages Come (c)	12. Rotal Energy-Related Recoverable Costs (C)	10. Energy Jurisdictional Factor 11. Dumand Jurisdictional Factor	Total System Recoverable Expenses (Lines 7+8) Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand	8. Investment Expenses a. Deposition b. Assertization c. Dissecutionses d. Property Tuess a. Other	7. Return on Average Net Investment a. Equity Component Grouned Up For Texas (B) b. Debt Component (Line 6 x 2.82% x1/12)	6. Average Not Investment	Plant in Service/Depreciation Base Lear Accumulated Depreciation Other (A) Net Investment (Linus 2 + 3 + 4)	L I-ventaments L Expenditures/Additions L Clustings to Plant L Retirements L Other	Description
							\$865,211 (80,888) (236,498) \$548,915		Beginning of Period Amount
\$6,824	6,124	0.9485018	7,194 7,194 0		1,288	347,977	866,211 (82,765) (236,408) 547,038	8	Actual .
\$6,749	6,749	0.9405529	0 9417 9417	F	Can de	346,100	865,211 (84,642) (236,400) 543,161	8	Actual May-98
\$6,342	6,342	0.9558086	7,158	, and	1,299	\$44,223	\$66,211 (\$6,519) (236,408) 543,284	8	Estimated Jun-98
2 36,782	6,782	0.9499226	7,140 7,140	,	1,500 1,500	SICON	(88,396) (236,408) 541,407	8	F-imated Jul-98
2 56,77		0.95		1,577	1,279	540,469	966,211 (90,273) (236,408) 539,530	8000	Estimated Aug-98
9 30,3	6,0	0.963888		i i	3,000	534,592		8	Estimated Sup-98
779'00¢ 00¢	0 40,822		0 42,892	11,362	6 523,969		1-69-	The governor's	End of Period Associat

EXHIBIT NO.

TAMEA ELECTRIC COMPANY
PAGE 3 09 8

TAMEA LIBER 23, 1998

TAMEA 21, 1998

PAGE 3 09 8

PAGE 3 09 8

Notes:

(A) Represents the Net Book Value of the suplaced Big Bend Unit 4 CEMs which is currently recovered through base rates.

(B) Lines 6 x 8.2528% x 1/12. Based on BOE 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

Peagriction		
Beginning of "wind Amount	Return on Capital Is For Project	Lega Environmental alcolation of the Art April 15
Actual Apr. 26	eventamenta, Depe ; Gammon Ignition (in Dollace)	a Electric Const Cost Rocowery C mal/Estimated A 998 to Suptembe
Actual May 24	scietion and Tax a Oil Tank	MEE Same (BCRC) mount for the Pu e 1998
Estimated Jun-94		i
Estimated Jul-98		
Estimated Aug-98		
Estimated Sep-98		
Estimated End of Sep-98 Period Assesses		Page 4

Fum 42-4E

12. Rotall Energy-Related Recoverable Costs (C) 13. Rotall Dumand-Related Recoverable Costs (D) 13. Rotall Dumand-Related Recoverable Costs (D)	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	Total Systems Recoverable Expenses (Lines 7 + 8) Recoverable Costs Allocated in Energy Recoverable Costs Allocated to Demand		7. Return on Assurage Net Investment a. Equity Compound Greated Up For Taxon (B) b. Debt Compound (Line 6 x 2.82% ±1/12)	6. Average Net Investment	2. Plant-in-Survice/Depreciation Base 3. Lanc Accommutated Depreciation 4. CWP - Non-Interest Bearing 4a. Other (A) 5. Not Investment (Lines 2 + 3 + 4)	Expanditures Additions Citacings to Plant References Additions
				3		\$572,920 (4,288) 0 (266,000) \$302,632	
3,995	0.9483018	6.6	5	2,002	100,501	513,823 (6,054) 0 (266,000) 241,769	(\$59,097) 0 0
4,219 \$4,219	0.9405529	1.1	<u>f</u>	8D 2188	290,318	612,752 (7,883) 0 (266,000) 338,867	\$90,929
4,816	0.9558086	5,269		3 1	337,872	612,752 (9,876) 0 (266,900) 336,876	8
4,304	0.9499226	5,250 0 5,250	5	7478	135,581	612,752 (11,867) 0 (266,900) 334,885	0068
4,779	0.9519900	1523		7455	DATE OF THE	612,752 (13,858) 0 (266,000) 332,894	8
4,763	9.7177385	SZI SZII		10 元	331,899	(13,849) (266,869) 330,963	
27,396	游为	30,018	11,561	607 1067118			

Notes:

(A) Represents the Capital Costs of the Gamon Ignition Oil Tank 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

EXHIBIT NO.

FIGHT NO.

FIGHT NO.

FIRED: JUNE 23, 1998

FOCKET NO. 980007-E1

FORM 42-8E

FORM 42-8E

Clearings to Plant

d. Other

ulated Depreciation

5. Net levestment (Lines 2 + 3 + 4) 4. CWIP - Non-Interest Bearing

Average Not lave

7. Ratum on Average Net leve next Grossed Up For Taxes (A)

 Equity Comp
 Date Compo mi (Lino 6 x 2.82% x 1/12)

9. Total System Recoverable Expenses (Lines 7+8) Recoverable Costs Allocated to Energy

Recoverable Costs Allocated to Destant

10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor ad Jurisdictional Factor

12. Retail Energy-Related Recoversule Cests (B)

14. Total Jurisdictional Recoverable Costs (Lines 12 + 13) 13. Retail Demand-Related Recoverable Costs (C)

etum on Capital Investments, Depreciation and Taxos For Project: Big Bend Fuel Oil Tank #1 Upgrade (to Dollars)

of the Actual Est

stal Cost Recovery Clause (ECR/)

Form 42 - EE Page 5 of 8

and for the Puriod

Ageil 1998 to September 1998

	Beginning of Period Amount
100	Actual Age-98
\$1.172	Actual May-98
\$179,811	Estimated has-98
\$33,317	Estimated Jul-98
2012	Estimated Aug-98
\$603	Estimated Sup-98
	End of Period Automat

1	410,000	416,117	180,081	4,176	3,004	\$416
111	218,066	217,304	183,987	4176	3,904	â. s
	\$762 8603 0 0 0 0	833,117 0	\$1,172 \$179,811 \$33,317 0 0 0 0 0 0 0 0	\$1,172 0		

														П				
1						1								\$416	416	. 8		
214	B	•	0.9483018	n	. 5	•	•	•	•	•	•	o o	1,710	3,004	3,994			
113	31	•	0.9405529	r	. 1	0	•	•	•		•	ĸ	3,590	4,176		• •		
	834		0.95580086		911			•	•	•	21	692	24,082	183,987	183,987			
\$1.782	1,782		0.9499226	1967	1907						a	Ę.	200,646	1	1			
\$1.931	1,931	•	0.9519980	tin	2,113					•	512	1,691	217,683	218,500	218,066		•	
51,945	1,945	•	0.9638880	2,119	6 7113	200			•	•	313	1,696	218,368	400/617	218,669	•	•	
\$6,338	6,338	0		7,140	0 000		0 (1,730	55,413						

(A) Lines 6 x 8.5238% x I/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. BROOTEL
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(NCG-1)
TAMPA ELECTRIC COMPANY
(NCG-1)
TOWN 42-8E

							_	ľ		
8. Investment Expenses a. Depreciation	Return on Average Net Investment Equity Component Ground Up For Taxes (A) Debt Component (Line 6 x 2.82% x 1/12)	6. Average Net Investment	Lear: Accumulated Depreciation CWIP - Non-Interest Bearing Net Investment (Linm 2 + 3 + 4)	2. Plant in Service/Depreciation Base	c. Roticements d. Other	Expenditures/Additions Clearings to Plant	1. Investments	Description		
			416 416	. 8				Boginning of Period Amount	Retars on Capital Investments, Depreciation and Las For Project: Big Boad Fool Oil Tank #2 Upgrade (in Dollars)	
		rin rin	1,946				81 530	Agr-98	D 19 5	
•	• 8	לתו	3,508		•		\$1.562	May-98	nts, Depreciation and I azes uni Oil Tank #2 Upgrade ollurs)	
••	38	74,408	143,307			0 6	\$141,799	Jun-91		
••	362 L198	162,660	180,012	• •			\$34,705	76-54		
	6 H	181,106	182,200				22,188	Aug-98	Fig.	
	95	183,207	184,213			6 0	\$2,013	Sap-98 Period Asse	Estimated	
••	r (48)							Period Agreement	K a.	
					2					

1

Calculation of the Actual/Estin

m (ECRC) ast for the Period

Form 42 - RE Pape 6 of 3

April 1998 to September 1998 sestal Cost Recovery Clas

12. Retail Energy-Related Recoverable Costa (B) Retail Demand-Related Recoverable Costs (C)
 Total Jurisdictional Recoverable Costs (Lines 12 + 13)

rd-Related Recoverable Costs (C)

Total System Rocon

Recoverable Costs Allocated to Demand

verside Crata Allocated to Encegy

gy Jurisdictional Factor ad Jurisdictional Factor

0.9485918

0.9403529

0.9558086

0.9150035 0.9499226

0.9519900

0.9177385 0.9638880

SJM

722

1,758 1,758

1,578 1,578

1,778 1,778

5,874 3,874

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.375% (expansion factor of 1.628792)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

ECHIBIT NO. 540007-E1

DOCKET NO. 540007-E1

DOCKET NO. 540007-E1

DOCKET NO. 540007-E1

DOCKET NO. 540007-E1

12. Retail Energy-Related Recoverable Costs (B) 13. Retail Demand-Related Recoverable Costs (C) 14. Total Invitablesianal Recoverable Costs (I inca 12 + 13)	10. Energy Jurisdictional Factor 11. Demand Jurisdictional Factor	Total System Recoverable Expenses (Lines 7+8) Recoverable Cuts Allocated to Energy Recoverable Cuts Allocated to Demand	8. Invadance Expenses 6. Deposition 8. Association 9. Dissuadiament 4. Property Tuess 6. Other	Return on Average Net Investment Equity Component Ground Up For Texas (A) Debt Component (Line 6 x 2-87% x1/12)	2. Plant-in-Survice/Depreciation Base 3. Loui: Accumulated Depreciation 4. CWIP - Nun-Interest Bearing 5. Nat Investment (Lines 2 + 3 + 4) 6. Assume Net Investment	Investments Expenditures/Additions Clearings to Plant Referenses Referenses	Line Description	
					8008		Return on Capital Investments, Degreciation and Taxon For Project: Phillips Upgrado Tank #1 for FDEP (in Dollars) Beginning of Actual Estimated * Period Amount Apr-98 May-98	Inman Electr Environmental Cost Rac Calculation of the Actual/Esti April 1998 to S
200	0.9485018				570 570		ventments, Depre lips Upgrade Test (in Dollars) Actual Apr-98	Imma Electric Comments manuful Cod Recovery Clean 6 f the Actual Estimated Amount April 1998 to Suprember 1998
57	0.9405529				766 961 961 961	0 0 0 10 10 10 10 10 10 10 10 10 10 10 1	istion and Total (#1 for FDEP) Estimated * May-98	IX use (ECRC) seat for the Period 1998
\$10 0	0.9559086	===		u ss	1,274	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	A Series	
\$13 0	0.9499226			u=	1,587	\$313 0	Estimated hil-98	
76	0.9136329	8.8		88	15,524 15,524 15,524 8,536	\$13,937 0 0	Estimated Aug-98	
250	0.9638880	# # # # # # # # # # # # # # # # # # #		s ¥	40,461	\$24,937	Estimated Sop-94	
359		16f. 0 16f		25 25			End of Period Associate	Ferm 42 - SE Page 7 of 8

EXHIBIT NO.

FORM 42-8E

TAMPA ELECTRIC COMPANY

TAMPA ELECTRIC COMPANY

TOCKET NO. 980007-EI

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

* Estimated Expenditure

	4				IF	
Investment Expenses Depreciation Amentization	Return on Average Net Investment Beguity Component Gressed Up For Taxes (A) Debt Component (Line 6 x 2.82% x1/12)	6. Average Net Investment	Plant-in-Service/Depreciation Base Less: Accumulated Depreciation CWE - Non-Interest Bearing Net Inventment (Lines 2 + 3 + 4)	I. Inventaments a. Expenditures/Additions b. Chanings to Plant c. Rationments d. Other	Line Description	
			\$6008		Return on Capital investment For Project: Phillips Upg (in Del Beginning of Actu Pariod Amount Age-	Tames. Electrical Environs: a vi Cost Record Calculation of tim Actual Estimat April 1998 to Supt
•••		286	571 571	\$571 0 0	April Dall	
		68	80000	8235	ndo Tank 64 for FDEP lam) al Estimated * 98 May-98	EX use (BCRC) coast for the Period 1998
	 5	1,350	1,893	0 0 0, \$1,007	Extinuated Jun-98	
	. 2	1,382	4,510	\$2,617 0 0	Estimated Jul-93	
	198	14,690	24,869 24,869	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Estimated Aug-98	
	5 55	34,701	44,512	\$19,663	Estimated End of Sep-98 Period Association	
	2 3404		1-1		End of Period Associat	Fam 42 - 88 Fage 8 of 8

Notes:

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

(B) Lines 9 x Line 10

(C) Line 99 x Line 11

* Estimated Expenditure

 Retail Demand-Related Recoverable Costs (C)
 United Jurisdictional Recoverable Costs (Lines 12 + 13) 12. Retail Energy-Related Recoverable Costa (B) 11. Demand Jurisdictional Factor 10. Energy brindictional Factor

0.9485011

0.9076499 0.9405529

0.9558086

0.9499226

0.9519980

0.9638890 0.9177385

. 5

123

\$112

22 23

\$131

\$309

 Recoverable Costs Allocated to Energy Recoverable Costs Allocated to Demand

EXHIBIT NO.
TAMPA ELECTRIC COMPANY
(ROZE1)
FILED: JUNE 23, 1998
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