

ORIGINAL

TAMPA ELECTRIC COMPANY
DOCKET NO. 980007-EI
FILED 10/05/1998

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KAREN O. ZWOLAK

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

A. My name is Karen O. Zwolak. My business address is 702 North Franklin Street, Tampa, Florida 33602. I am employed by Tampa Electric Company in the position of Manager, Energy Issues in the Electric Regulatory Affairs Department.

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

A. I received a Bachelor of Arts Degree in Microbiology in 1977 and a Bachelor of Science degree in Chemical Engineering in 1985 from the University of South Florida. I began my engineering career in 1986 at the Florida Department of Environmental Regulation and was employed as a Permitting Engineer in the Industrial Wastewater Program. In 1990, I joined Tampa Electric Company as an engineer in the Environmental Planning Department and was responsible for permitting and compliance issues relating to wastewater

1 treatment and disposal. In 1995, I transferred to Tampa
2 Electric's Energy Supply Department and assumed the duties
3 of the plant chemical engineer at the F. J. Gannon Station.
4 In 1997, I was promoted to Manager, Energy Issues in the
5 Electric Regulatory Affairs Department. My present
6 responsibilities include the areas of fuel adjustment,
7 capacity cost recovery, environmental filings and rate
8 design.

9
10 Q. What is the purpose of your testimony in this proceeding?

11
12 A. The purpose of my testimony is to present, for Commission
13 review and approval, both the calculation of the revenue
14 requirements and the estimation of the environmental cost
15 recovery factors for the billing period January 1999
16 through December 1999. My testimony also addresses the
17 recovery of O & M costs associated with the environmental
18 compliance activities for the period January 1, 1999
19 through December 31, 1999 as well as the actual/estimated
20 costs for the April 1998 through December 1998 period.

21
22 Q. Have you provided any exhibits which show the determination
23 of the recoverable environmental cost for the period of
24 January 1, 1999 through December 31, 1999?

25

- 1 A. Yes. Exhibit No. ____ (KOZ-1) includes Forms 42-1P through
2 42-7P, prepared under my direction and supervision
3 calculate and summarize the capital and O & M costs, and
4 develop the environmental cost recovery factors for 1999
5 which are being presented for recovery at this time. Forms
6 42-1E through 42-8E, also prepared under my direction and
7 supervision, calculate the current period true-up amount to
8 be refunded for 1999 and are provided in Exhibit No. ____
9 (KOZ-1).
10
- 11 Q. What has Tampa Electric calculated as the total true-up to
12 be applied in the period January 1999 through December
13 1999?
14
- 15 A. The total true-up applicable for this period is an
16 overrecovery of \$1,611,312. This true-up consists of a
17 final true-up overrecovery of \$351,717 and a five-month
18 actual/one month estimated true-up overrecovery of \$386,745
19 for the April 1998 through September 1998 period plus an
20 estimated true-up overrecovery of \$872,850 for the period
21 October 1998 through December 1998. A detailed calculation
22 supporting the estimated true-up is shown on Schedules 42-
23 1E through 42-8E of Exhibit No. ____ (KOZ-1).
24
- 25 Q. How do the actual/estimated project O&M expenses for April

1 1998 through December 1998 period compare with the original
2 projection?

3
4 A. As shown on Form 42-4E, total O&M activities were
5 \$1,302,574 or 43.7% lower than projected costs. This
6 variance is primarily attributable to two projects.

7
8 1) In June 1998 Tampa Electric received approval from the
9 Federal Energy Regulatory Commission to collect SO₂
10 allowance costs from incremental sales. (The SO₂
11 costs charged to interchange sales are based on the
12 projected replacement cost of SO₂ allowances.) Since
13 this time, Tampa Electric has been collecting revenues
14 including SO₂ allowance costs and crediting back the
15 jurisdictional retail customers. This credit is now
16 reflected in the costs passed through the ECRC.
17 Overall, retail customers are projected to realize
18 credits totaling \$508,157 for October, November and
19 December of 1998 based on the impact of estimated
20 economy sales.

21
22 2) The FMPA SO₂ credit resulted in a decreased credit to
23 Tampa Electric's jurisdictional retail customers due
24 to differences in actual unit generation and allowance
25 costs.

1 Q. Are there any new O & M activities and associated expenses
2 for which Tampa Electric is seeking cost recovery?

3

4 A. Yes. Schedule 42-2P itemizes 13 projects in which O & M
5 costs are to be recovered. Of these 13 O & M compliance
6 activities, the only O & M project and associated expenses
7 which have not yet been reviewed by the Commission relate
8 to the National Pollutant Discharge Elimination System
9 (NPDES) Annual Surveillance Fee.

10

11 As Mr. Nelson states in his testimony, the Florida
12 Department of Environmental Protection (FDEP), in 1995,
13 enacted a rule requiring payment of annual surveillance
14 fees for the administration of the NPDES program. Tampa
15 Electric Company is seeking, prospectively, recovery of
16 these costs in this projection filing. Because this is a
17 new rule that had not been anticipated at the time of Tampa
18 Electric's rate case and the costs were incurred after
19 April 13, 1993, these costs are appropriate for recovery
20 through the clause.

21

22 Q. Has Tampa Electric Company included any capital project
23 costs for recovery through the Environmental Cost Recovery
24 Clause?

25

1 A. Yes. Tampa Electric has included fifteen capital projects
2 for recovery through the Environmental Cost Recovery
3 Clause. Of these fifteen projects, seven new projects have
4 been included. As Mr. Nelson points out in his prepared
5 testimony, five of these projects are projects required to
6 meet the NOx emission requirements of Title IV of the Clean
7 Air Act Amendments of 1990. These projects include Big
8 Bend Units 1 and 2 classifier Replacements, Gannon Units 5
9 and 6 classifier additions, and Gannon coal crushers.
10 Additionally, Tampa Electric Company will be extending the
11 stacks at Gannon Units 5 and 6 to meet Title V permitting
12 requirements.

13
14 Q. Are there currently any new capital projects already in
15 service for which Tampa Electric is seeking recovery?

16
17 A. Yes. The Gannon Unit 5 classifier addition was in service
18 as of December 1997 and the Big Bend Unit 2 classifier
19 replacement went into service in May 1998. These projects
20 are being considered together as the basis of Tampa
21 Electric's NOx compliance plan. Capital expenditures for
22 these in-service project are being recovered on a
23 prospective basis and no construction carrying costs are
24 included.

25

- 1 Q. Do you have any exhibits showing the calculation of the
2 recoverable capital project costs for 1999?
3
- 4 A. Yes. Schedule 42-3P summarizes all the cost estimates
5 projected for these projects and Schedules 42-4P pages 1
6 through 8, which were prepared under my direction and
7 supervision, show the calculations of these costs.
8
- 9 Q. Do you have an exhibit which shows the description and
10 progress reports for environmental compliance activities
11 and projects?
12
- 13 A. Yes. Project descriptions, as well as the projected
14 recoverable cost estimates, are provided in Schedules 42-
15 5P, pages 1 through 17.
16
- 17 Q. What are the total projected jurisdictional costs estimated
18 for environmental compliance in the year 1999?
19
- 20 A. Based on cost estimates for the O & M and capital projects
21 summarized on Schedules 42-3P and 42-4P, the total
22 jurisdictional amount to be recovered through the
23 Environmental Cost Recovery Clause calculated on Schedule
24 42-1P, is \$6,127,114.
25

- 1 Q. How were environmental cost recovery factors calculated?
2
- 3 A. The environmental cost recovery factors were calculated as
4 shown on Schedules 42-6P and 42-7P. The demand allocation
5 factors are calculated by determining the percentage each
6 rate class contributes to the monthly system peaks. This
7 information is obtained from Tampa Electric's 1997 load
8 data study and is provided in Exhibit No. ___ (KOZ-1). The
9 energy allocation factors are determined by the percentage
10 each rate class contributes to total kWh sales, as adjusted
11 for losses, for each rate class. Form 42-7P presents the
12 calculation of the proposed Environmental Cost Recovery
13 Clause factors by rate class.
14
- 15 Q. Are the costs Tampa Electric is requesting for recovery
16 through the Environmental Cost Recovery Clause for the
17 period January 1999 through December 1999 consistent with
18 criteria established for environmental cost recovery in
19 PSC-94-0044-FOF-EI?
20
- 21 A. Yes, they are. The costs identified for recovery through
22 the Environmental Cost Recovery Clause are costs that:
23
- 24 1. have been prudently incurred or will be incurred after
25 April 13, 1993;

1 2. the activities are legally required to comply with a
2 governmentally imposed environmental regulation which
3 was enacted, became effective or whose effect was
4 triggered after the company's last test year upon
5 which rates are based; and

6
7 3. such costs are not recovered through some other cost
8 recovery mechanism or through base rates.

9
10 Q. What are the Environmental Cost Recovery clause billing
11 factor rates for which you are seeking approved new
12 factors?

13
14 A. The computation of the billing factors is shown on Form 42-
15 7P of my exhibit. In summary, the billing factors are:

17	<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
18	RS, RST	0.029
19	GS, GST, TS	0.029
20	GSD, GSDT	0.028
21	GSLD, GSLDT, SBF	0.028
22	IS1, IST1, SBI1,	
23	SBIT1, IS3, IST3,	
24	SBI3, SBIT3	0.026
25	SL, OL	0.028

1 Q. When does Tampa Electric propose to collect these
2 environmental cost recovery charges?

3

4 A. They should go into effect concurrent with the first
5 billing cycle in January 1999.

6

7 Q. Does this conclude your testimony?

8

9 A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

**42-1P THROUGH 42-7P
JANUARY 1999 THROUGH DECEMBER 1999**

**42-1E THROUGH 42-8E
APRIL 1998 THROUGH DECEMBER 1998**

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

42-1P THROUGH 42-7P
JANUARY 1999 THROUGH DECEMBER 1999

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

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE NO.</u>
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Total Jurisdictional Amount to Be Recovered

For the Projected Period
 January 1999 to December 1999

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2F, Lines 7, 8 & 9)	\$3,031,234	\$49,903	\$3,081,137
b. Projected Capital Projects (Form 42-3F, Lines 7, 8 & 9)	2,814,020	231,957	3,045,977
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	5,845,254	281,860	6,127,114
2a. True-up for Estimated Over/(Under) Recovery for the current period April 1998 to September 1998 (Form 42-2E, Line 5 + 6 + 10)	382,429	4,316	386,745
2b. True-up for Estimated Over/(Under) Recovery for the period October 1998 to December 1998 (Form 42-2E, Line 5 + 6 + 10)	791,690	81,160	872,850
3. Final True-up for the period October 1997 to March 1998 (Form 42-1A, Line 3)	350,549	1,168	351,717
4. Total Jurisdictional Amount to Be Recovered (Refunded) in the projection period January 1999 to December 1999 (Line 1 - Line 2a - Line 2b - Line 3)	4,320,586	195,216	4,515,802
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$4,324,185	\$195,379	\$4,519,564

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.

Tampa Electric Company
Environmental Cost Recovery Charge (ERCRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

(in Millions of Dollars)

Line	Description of O&M Activities	O & M Activities												End of Period Total	Method of Classification			
		Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99					
	AIR QUALITY																	
	1a Big Bend Unit 1 Flue Gas Desulfurization Integration	\$170,032	\$129,905	\$9	\$172,254	\$172,742	\$133,317	\$110,061	\$144,958	\$191,461	\$192,032	\$167,135	\$114,873	\$149,478	\$1,029,679			
	1b Big Bend Unit 1 and 2 Flue Gas Conditioning	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	41,376			
	1c Big Bend Unit 4 Chimney Emission Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	1d Big Bend Unit 4 Chimney Emission Monitors	(101,244)	64,343	(10,000)	193,236	282,796	133,323	173,114	312,828	390,793	186,091	164,221	176,641	176,641	1,790,768			
	1e Big Bend Unit 1 Chimney Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	1f Big Bend Unit 2 Chimney Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	1g Oronoco Unit 3 Chimney Addition	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	1h Oronoco Unit 6 Chimney Addition	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	LAND																	
	2a Oronoco Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	2b Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	2c Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	2d Phillips Upgrade Tank #1 for TCEQP	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	2e Phillips Upgrade Tank #1 for TCEQP	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	WATER																	
	3a NWCED Annual Surveillance Fee	\$5,209	0	0	0	0	0	0	0	0	0	0	0	0	51,209			
	3b Total of O&M Activities	(25,246)	206,716	(6,346)	324,238	461,755	276,190	543,623	486,424	485,632	297,271	354,884	297,262	3,266,817	35,360			3,311,613
	4. Recoverable Costs Allocated to Energy	(86,464)	206,716	(6,346)	\$24,238	461,755	276,190	543,623	486,424	485,632	297,271	354,884	297,262	3,311,613				
	4. Recoverable Costs Allocated to Demand	35,209	0	0	0	0	0	0	0	0	0	0	0	0	51,209			
	5. Netted Energy Institutional Factor	6,771,743	0	0	0	0	0	0	0	0	0	0	0	0	0			
	6. Netted Demand Institutional Factor	6,904,421	0	0	0	0	0	0	0	0	0	0	0	0	0			
	7. Institutional Energy Recoverable Costs (A)	(78,182)	194,743	(6,234)	318,793	418,481	247,549	226,463	443,315	378,424	283,134	323,508	287,313	3,031,234				
	8. Institutional Demand Recoverable Costs (B)	48,983	0	0	0	0	0	0	0	0	0	0	0	0	49,983			
	9. Total Institutional Recoverable Costs for O&M Activities (A+B+C+D+E)	(29,199)	\$194,743	(6,234)	\$318,793	\$418,481	\$247,549	\$226,463	\$443,315	\$378,424	\$283,134	\$323,508	\$287,313	\$3,031,234				

Note:
 (A) Line 3 + Line 7
 (B) Line 4 + Line 6

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
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 FORM 42-2P

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 1999 to December 1999

Capital Investment Projects- Recoverable Costs
 (in Dollars)

Line	Description of Investment Projects (A)												Es. of Period Total	Method of Classification	
	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99			
Section (B) AIR															
1a	891,350	891,163	896,976	898,790	890,484	890,417	890,230	890,043	889,857	889,671	889,484	889,298	\$1,897	\$1,893,863	
1b	35,948	34,916	34,784	34,653	34,521	34,389	34,257	34,125	33,993	33,861	33,729	33,597	651,613	651,873	
1c	7,030	7,012	6,994	6,976	6,957	6,939	6,921	6,903	6,885	6,866	6,848	6,830	83,161	83,161	
1d	17,773	18,200	18,306	18,357	18,227	18,108	18,048	18,009	18,009	18,009	17,990	17,971	217,337	217,337	
1e	12,028	12,033	12,007	11,982	11,956	11,930	11,905	11,880	11,854	11,828	11,803	11,777	143,813	143,813	
1f	16,948	16,907	16,865	16,823	16,782	16,740	16,698	16,657	16,614	16,572	16,531	16,489	200,626	200,626	
1g	483	483	479	475	471	467	463	459	455	451	447	443	133,351	133,351	
1h	8,112	12,931	17,750	22,568	27,387	32,206	43,396	52,513	52,385	52,257	52,129	52,001	543,835	543,835	
1i	247	257	269	281	293	305	317	329	341	353	365	377	16,487	16,487	
1j	247	255	269	288	298	308	321	325	325	326	326	326	3,626	3,626	
Section (B) LAND															
2a	4,841	4,823	4,804	4,786	4,767	4,749	4,730	4,711	4,692	4,674	4,655	4,637	56,889	56,889	
2b	5,307	5,290	5,273	5,256	5,239	5,222	5,205	5,188	5,171	5,154	5,137	5,120	303,077	303,077	
2c	9,828	9,809	9,791	9,772	9,754	9,735	9,717	9,698	9,681	9,662	9,644	9,626	116,710	116,710	
2d	479	468	467	466	464	463	462	462	460	459	458	457	83,556	83,556	
2e	1,123	1,120	1,117	1,115	1,111	1,108	1,106	1,103	1,101	1,098	1,095	1,093	13,290	13,290	
2. Total Investment Projects - Recoverable Costs	230,865	235,875	240,456	244,991	254,691	268,142	284,661	293,910	293,979	294,424	295,761	297,379	3,334,964	3,334,964	255,452
3. Recoverable Costs Allocated to Energy	200,296	214,357	218,090	223,574	233,328	246,838	262,799	272,699	272,818	273,343	274,704	276,572	3,079,312	3,079,312	
4. Recoverable Costs Allocated to Demand	21,569	21,518	21,466	21,417	21,363	21,312	21,262	21,211	21,161	21,109	21,057	21,007	255,452	255,452	
5. Total Energy Anticipated Factor	0.97174053	0.9762409	0.9803089	0.9848805	0.9897817	0.9946773	0.9997237	0.9952977	0.9902906	0.9856203	0.9807380	0.9757184			
6. Total Demand Anticipated Factor	0.9040421	0.9044215	0.9055765	0.9061748	0.9071240	0.9084473	0.9101614	0.9120240	0.9139121	0.9157377	0.9175109	0.9192322			
7. Anticipated Energy Recoverable Costs (B)	203,382	207,977	208,107	214,392	211,835	226,137	242,491	251,091	253,190	261,509	264,451	267,488	3,814,828	3,814,828	
8. Anticipated Demand Recoverable Costs (C)	19,499	19,464	19,224	19,300	19,337	19,531	19,492	19,429	19,486	19,545	19,608	19,672	231,977	231,977	
9. Total Anticipated Recoverable Costs for Investment Projects (Lines 7 + 8)	\$222,881	\$227,441	\$227,331	\$233,792	\$231,172	\$245,668	\$261,983	\$270,520	\$272,676	\$281,054	\$284,059	\$287,160	\$3,838,805	\$3,838,805	

Note:
 (A) Each project's Total System Recoverable Expenses on Form 42-49, Line 9
 (B) Line 3 on Line 5
 (C) Line 4 on Line 6

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 TAMPA ELECTRIC COMPA
 (K.C.C.-1)
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FORM 42-3P

INTELLI ELECTRIC COMPANY
 Environmental Cost Recovery Claim (ECRC)
 Calculation of the Proposed Period Amount
 January 1999 to December 1999

Barren on Capital Investment, Depreciation and Taxes
 For Project: Big Bend Unit 3 Flow Gas Distribution Integration
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Equipment/Installation														
b.	Contract to Perform														
c.	Revisions														
d.	Other														
2.	Fixed Asset/Depreciation/Depletion Taxes														
3.	Land: Accumulated Depreciation	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638	\$8,328,638
4.	CRIP - Non-Summit Leasing	(797,249)	(814,722)	(831,941)	(849,722)	(867,915)	(886,439)	(905,319)	(924,562)	(944,183)	(964,192)	(984,597)	(1,005,407)	(1,026,632)	(1,048,273)
5.	Net Investment (Lines 2 + 3 + 4)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6.	Average Net Investment	\$7,442,489	7,423,917	7,406,157	7,389,031	7,372,318	7,356,079	7,340,293	7,324,962	7,310,086	7,295,664	7,281,702	7,268,202	7,255,177	7,242,627
7.	Barren on Average Net Investment														
a.	Equity Component (Gross Up For Taxes (A))	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636	\$4,636
b.	Debt Component (Lines 6 + 2.825% + 0.12)	\$7,408	\$7,408	\$7,422	\$7,377	\$7,312	\$7,287	\$7,262	\$7,237	\$7,212	\$7,187	\$7,162	\$7,137	\$7,112	\$7,087
8.	Investment Expenses														
a.	Depreciation	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226	\$9,226
b.	Amortization	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
c.	Displacement	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
d.	Frignity Taxes	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
e.	Other	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870
a.	Recoverable Costs Allocated to Energy	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870	\$13,870
b.	Recoverable Costs Allocated to Demand	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
10.	Energy Substitution Factor	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
11.	Demand Substitution Factor	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
12.	Stand Energy-Related Recoverable Costs (B)	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139
13.	Stand Demand-Related Recoverable Costs (C)	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139
14.	Total Stand-Related Recoverable Costs (Lines 12 + 13)	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278
15.	Stand Energy-Related Recoverable Costs (B)	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139
16.	Stand Demand-Related Recoverable Costs (C)	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139	\$9,139
17.	Total Stand-Related Recoverable Costs (Lines 15 + 16)	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278	\$18,278

Note:
 (A) Lines 6 & 8.225% + 0.12. Based on RCRC of 11.79% and weighted average tax rate of 38.579% (Integration Factor of 1.420822)
 (B) Line 9 + Line 10
 (C) Line 9 + Line 11

Tampa Electric Company
Environmental Cost Recovery Case (ERCRC)
Calculation of the Proposed Period Amount
January 1999 to December 1999

Notes on Capital Investment, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 Plus One Conditioning
 (in Dollars)

Line	Description	Beginning of Period Amount	Proposed Jan-99	Proposed Feb-99	Proposed Mar-99	Proposed Apr-99	Proposed May-99	Proposed Jun-99	Proposed Jul-99	Proposed Aug-99	Proposed Sep-99	Proposed Oct-99	Proposed Nov-99	Proposed Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Adjustments		50	50	50	50	50	50	50	50	50	50	50	50	
b.	Change in Firm														
c.	Revisions														
d.	Other														
2.	Fixed-to-Service/Depreciation Items														
3.	Lower Accumulated Depreciation	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734	\$5,917,734
4.	CRP - Non-Inventor Financing	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)	(724,694)
5.	Net Investment (Lines 3 + 4)	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040	\$5,193,040
6.	Average Net Investment		4,271,238	4,297,634	4,294,639	4,270,426	4,276,822	4,291,218	4,297,614	4,276,018	4,292,406	4,298,802	4,283,198	4,271,594	
7.	Sum of Average Net Investment		31,607	31,307	31,307	31,607	31,607	31,607	31,607	31,607	31,607	31,607	31,607	31,607	\$191,208
a.	Empty Component (By Fee Items (A))		10,637	10,603	10,603	10,637	10,637	10,637	10,637	10,637	10,637	10,637	10,637	10,637	\$70,204
b.	Cost Component (Lines 6 + 7B + 7C)														
8.	Investment Expenses														
a.	Depreciation	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	\$136,040
b.	Amortization														
c.	Disbursement														
d.	Property Taxes														
e.	Other														
9.	Total System Recoverable Expenses (Lines 7 + 8)		31,607	31,307	31,307	31,607	31,607	31,607	31,607	31,607	31,607	31,607	31,607	31,607	\$191,208
a.	Recoverable Costs Allocated to Energy	25,646	24,916	24,784	24,633	24,521	24,389	24,287	24,135	23,995	23,841	23,729	23,579	23,487	\$238,875
b.	Recoverable Costs Allocated to Demand	51,948	54,916	54,784	54,633	54,521	54,389	54,287	54,135	53,995	53,841	53,729	53,579	53,487	\$538,875
10.	Energy Judicial/Default Power														
11.	Demand Judicial/Default Power	9,971,923	9,970,049	9,969,889	9,969,885	9,969,887	9,969,873	9,969,873	9,969,873	9,969,873	9,969,873	9,969,873	9,969,873	9,969,873	9,969,873
12.	Small Energy Judicial/Default Power (B)														
13.	Small Demand/Default Power/Default Power (C)	13,493	13,282	12,842	12,384	11,899	11,380	10,844	10,286	9,714	9,124	8,514	7,894	7,254	\$116,497
14.	Total Judicial/Default Power/Default Power (Lines 12 + 13)	\$13,493	\$13,282	\$12,842	\$12,384	\$11,899	\$11,380	\$10,844	\$10,286	\$9,714	\$9,124	\$8,514	\$7,894	\$7,254	\$116,497

Notes:
 (A) Lines 6 + 7B + 7C = 14,912. Based on ROR of 11.7% and weighted income tax rate of 38.577% (postponed above of 1.628827)
 (B) Line 7B = \$124,19
 (C) Line 7C = \$124,19

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

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

Line	Description	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments													
a.	Expenditures/Advances	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Refinements	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(974,781)	(104,535)	(108,399)	(107,645)	(107,645)	(108,643)	(110,599)	(112,797)	(114,674)	(116,551)	(118,428)	(120,305)	(122,182)
4.	Other (A)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)	(256,488)
5.	Net Investment (Lines 2 + 3 + 4)	\$335,022	\$335,188	\$335,391	\$335,514	\$335,637	\$335,759	\$335,883	\$335,999	\$336,115	\$336,231	\$336,347	\$336,463	\$336,579
6.	Average Net Investment	\$316,864	\$329,367	\$337,336	\$345,453	\$353,570	\$361,689	\$369,822	\$377,945	\$386,068	\$394,191	\$402,314	\$410,437	\$418,560
7.	Returns on Average Net Investment													
a.	Equity Component (Column 6) For Taxes (B)	3,905	3,891	3,878	3,864	3,850	3,836	3,822	3,809	3,795	3,781	3,767	3,753	\$14,351
b.	Debt Component (Lines 6 + 2.85% + 19.12)	1,348	1,304	1,259	1,215	1,170	1,126	1,082	1,037	993	948	904	859	\$14,088
8.	Investment Expenses													
a.	Depreciation	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	\$23,554
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Chamfer/Joists	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	2,008	2,012	2,008	2,004	2,000	1,996	1,992	1,988	1,984	1,980	1,976	1,972	\$23,161
a.	Recoverable Costs Allocated to Energy	2,008	2,012	2,008	2,004	2,000	1,996	1,992	1,988	1,984	1,980	1,976	1,972	\$23,161
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflation Factor	0.9771932	0.9792499	0.9803059	0.9813619	0.9824177	0.9834734	0.9845291	0.9855848	0.9866405	0.9876962	0.9887519	0.9898076	0.9908633
11.	Discount Inflation Factor	0.9604621	0.9645425	0.9686229	0.9727033	0.9767837	0.9808641	0.9849445	0.9890249	0.9931053	0.9971857	1.0012661	1.0053465	1.0094269
12.	Real Energy-Related Recoverable Costs (C)	4,831	4,803	4,774	4,746	4,717	4,688	4,659	4,630	4,601	4,572	4,543	4,514	\$18,389
13.	Real Demand-Related Recoverable Costs (D)	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Inflation-Adjusted Recoverable Costs (Lines 12 + 13)	\$4,831	\$4,803	\$4,774	\$4,746	\$4,717	\$4,688	\$4,659	\$4,630	\$4,601	\$4,572	\$4,543	\$4,514	\$18,389

Note:
(A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEDEs which is currently recovered through base rates.
(B) Lines 6 + 2.8528% + 19.12. Based on ROCE of 11.7% and weighted income tax rate of 38.577% (reputation factor of 1.428852).
(C) Line 9c + Line 10
(D) Line 9d + Line 11

Tampa Electric Company
Environmental Cost Recovery Charge (ERCRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expansion/Retirements		\$7,228	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-service/Depreciation Base	\$1,391,639	\$1,468,658	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265	\$1,479,265
3.	Line 2 - Accumulated Depreciation	(1,913)	(5,046)	(9,899)	(18,033)	(22,183)	(26,171)	(28,177)	(28,177)	(28,177)	(28,177)	(28,177)	(28,177)	(28,177)	(28,177)
4.	CWIP - Non-Inventoried	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investments (Line 2 + 3 + 4)	1,389,727	1,463,612	1,469,366	1,461,232	1,457,082	1,453,129	1,449,088	1,449,088	1,449,088	1,449,088	1,449,088	1,449,088	1,449,088	1,449,088
6.	Average Net Investment		1,425,561	1,465,203	1,467,367	1,463,299	1,459,231	1,455,163	1,451,095	1,447,027	1,442,959	1,438,891	1,434,823	1,430,755	
7.	Return on Average Net Investment														
a.	Equity Component (Line 7 + 8)		10,488	10,781	10,790	10,790	10,790	10,790	10,790	10,640	10,610	10,600	10,590	10,580	\$127,829
b.	Debt Component (Line 6 + 2.826% x 1/12)		3,332	3,616	3,448	3,429	3,429	3,429	3,410	3,401	3,391	3,381	3,372	3,362	(4,891)
8.	Investment Expenses														
a.	Depreciation		3,933	4,853	4,908	4,908	4,908	4,908	4,908	4,908	4,908	4,908	4,908	4,908	448,666
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Charitable		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Line 7 + 8)		17,773	18,209	18,206	18,207	18,207	18,207	18,199	18,199	18,199	18,199	18,199	18,199	217,337
a.	Recoverable Costs Allocated to Energy		17,773	18,209	18,206	18,207	18,207	18,207	18,199	18,199	18,199	18,199	18,199	18,199	217,337
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflation Factor														
11.	Demand Inflation Factor														
12.	Total Energy-Related Recoverable Costs (9)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Total Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Inflation-Related Recoverable Costs (Line 12 + 13)		0	0	0	0	0	0	0	0	0	0	0	0	0
			\$17,271	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796	\$17,796

Note:
(A) Line 6 + 8 x 2.826% x 1/12. Based on ROE of 11.79% and weighted income tax rate of 38.579% (reputation factor of 1.62892).
(B) Line 9 + 11
(C) Line 9 + 11

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Charge (ECRC)
Calculations of the Projected Period Amount
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Service/Depreciation Base	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679	\$965,679
3.	Line Accumulated Depreciation	(11,817)	(14,444)	(17,071)	(19,698)	(22,325)	(24,952)	(27,579)	(30,206)	(32,833)	(35,460)	(38,087)	(40,714)	(43,341)	(45,968)
4.	CVIP % Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$75,235	\$78,626	\$95,799	\$95,372	\$95,743	\$96,118	\$97,091	\$97,474	\$97,847	\$98,220	\$98,593	\$98,966	\$99,339	\$99,712
6.	Average Net Investment		\$771,948	\$90,313	\$66,696	\$64,639	\$63,432	\$68,895	\$56,178	\$53,151	\$50,924	\$48,697	\$46,470	\$44,243	\$42,016
7.	Return on Average Net Investment														
a.	Eight Component Output For Taxes (A)		2,147	2,128	2,108	2,089	2,070	2,050	2,031	2,012	1,992	1,973	1,954	1,934	1,915
b.	Debt Component (Line 6 x 2.02% x 1712)		2,264	2,278	2,272	2,266	2,259	2,253	2,247	2,241	2,235	2,229	2,223	2,216	2,210
8.	Investment Expenses		2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,658	12,833	12,687	12,562	12,506	12,500	12,505	12,509	12,514	12,519	12,524	12,529	12,534
a.	Recoverable Costs Allocated to Energy		12,658	12,833	12,687	12,562	12,506	12,500	12,505	12,509	12,514	12,519	12,524	12,529	12,534
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Individual Factor		0.8717425	0.8702609	0.8688089	0.8673617	0.8659171	0.8644743	0.8630337	0.8615951	0.8601585	0.8587239	0.8572913	0.8558607	0.8544321
11.	Demand Individual Factor		0.0660421	0.0659425	0.0658429	0.0657433	0.0656437	0.0655441	0.0654445	0.0653449	0.0652453	0.0651457	0.0650461	0.0649465	0.0648469
12.	Real Energy-Related Recoverable Costs (B)		11,717	11,673	11,610	11,482	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438	11,438
13.	Real Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Individual Recoverable Costs (Lines 12 + 13)		\$11,717	\$11,673	\$11,610	\$11,482	\$11,438	\$11,438	\$11,438	\$11,438	\$11,438	\$11,438	\$11,438	\$11,438	\$11,438

Note: (A) Line 6 x 0.0202% x 1712. Based on ROE of 11.79% and weighted income tax rate of 38.579% (operation factor of 1.62002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Order (ECRO)
Calculation of the Proposed Period Amount
January 1999 to December 1999
Based on Capital Investment, Depreciation and Taxes
For Project: Oncon 5-Cleaner Addition
(in Dollars)

Line	Description	Beginning of Period Amount	Proposed Jan-99	Proposed Feb-99	Proposed Mar-99	Proposed Apr-99	Proposed May-99	Proposed Jun-99	Proposed Jul-99	Proposed Aug-99	Proposed Sep-99	Proposed Oct-99	Proposed Nov-99	Proposed Dec-99	End of Period Amount
1. Investments															
a.	Equipment/Addition		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changeouts to Firm		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c.	Refinements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
d.	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Price to Service/Depreciation Base	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640	\$1,330,640
3.	Lower Accumulated Depreciation	(31,777)	(38,841)	(42,345)	(46,649)	(50,953)	(55,257)	(59,561)	(63,865)	(68,169)	(72,473)	(76,777)	(81,081)	(85,385)	(89,689)
4.	CRIP- Non-Service Billing														
5.	Net Investment (Lines 2 + 3 + 4)	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303	\$1,301,303
6. Average Net Investment															
7.	Based on Average Net Investment		1,301,311	1,298,847	1,296,410	1,293,929	1,291,431	1,288,911	1,286,371	1,283,817	1,281,253	1,278,679	1,276,101	1,273,517	1,270,927
a.	Equity Component (Based Up For Taxes (A))		6,382	6,551	6,719	6,887	7,055	7,223	7,391	7,559	7,727	7,895	8,063	8,231	8,399
b.	Debt Component (Lines 6 + 7B) + 17D)		1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292	1,292
8. Investment Expenses															
a.	Depreciation		4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304	4,304
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9. Total System Investment Expenses (Lines 7 + 8)															
a.	Recoverable Costs Allocated to Demand		16,808	16,807	16,805	16,803	16,801	16,799	16,797	16,795	16,793	16,791	16,789	16,787	16,785
b.	Recoverable Costs Allocated to Demand		16,808	16,807	16,805	16,803	16,801	16,799	16,797	16,795	16,793	16,791	16,789	16,787	16,785
c.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Infrastructure Factor															
11.	Demand Induced/Deferred Power		0.9713420	0.9703609	0.9693809	0.9684008	0.9674208	0.9664407	0.9654607	0.9644806	0.9635006	0.9625206	0.9615405	0.9605605	0.9595805
12.	Stand-By Energy System Recoverable Costs (B)		16,449	16,444	16,437	16,429	16,421	16,413	16,405	16,397	16,389	16,381	16,373	16,365	16,357
13.	Stand-By Demand Induced Recoverable Costs (C)		0.9606213	0.9604263	0.9602313	0.9600363	0.9598413	0.9596463	0.9594513	0.9592563	0.9590613	0.9588663	0.9586713	0.9584763	0.9582813
14.	Total Induced/Deferred Recoverable Costs (Lines 12 + 13)		\$16,449	\$16,404	\$16,427	\$16,423	\$16,423	\$16,423	\$16,423	\$16,423	\$16,423	\$16,423	\$16,423	\$16,423	\$16,423

(A) Lines 6 + 8 (2B) + 17D. Based on BCR of 11.77% and weighted average tax rate of 38.57% (dependent factor of 1.639822)
 (B) Line 9a + Line 9b
 (C) Line 9a + Line 11

LEONIA BECKETT COMPANY
Environmental Cost Recovery Cases (ERCRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

Amount on Capital Investment, Depreciation and Taxes
 For Project: **Onion & Cauliflower Addition**
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected 1st-12-99	Projected 1st-3-99	Projected 4th-6-99	Projected 7th-9-99	Projected 10th-12-99	Projected 1st-3-00	Projected 4th-6-00	Projected 7th-9-00	Projected 10th-12-00	Projected 1st-3-01	Projected 4th-6-01	Projected 7th-9-01	Projected 10th-12-01	End of Period Amount
1	Investments															
a.	Equipment Addition		\$11,000	\$11,000	\$16,034	\$11,575	\$1,087,423	\$371,746	\$796,428	\$37,306	\$0	\$0	\$0	\$0	\$0	
b.	Change to First		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Reductions		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant de-Service/Depreciation Base		0	0	0	0	0	\$1,587,117	\$1,687,343	\$1,793,043	\$1,793,043	\$1,793,043	\$1,793,043	\$1,793,043	\$1,793,043	
3	Lower Accumulated Depreciation		0	0	0	0	0	(2,361)	(7,669)	(12,330)	(17,423)	(22,426)	(27,433)	(32,436)	(37,439)	
4	C/79-Non-Service Base		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		\$11,000	\$11,000	\$16,034	\$11,575	\$1,087,423	\$371,746	\$796,428	\$37,306	\$0	\$0	\$0	\$0	\$0	
6	Average Net Investment		49,728	62,191	76,158	90,262	641,589	1,304,116	1,397,266	1,794,792	1,794,203	1,793,639	1,794,819	1,794,819	\$94,336	
7	Amount on Average Net Investment															
a.	Right Component (Derived by Proj Taxes (A))		366	457	588	659	4,377	9,891	11,969	12,330	12,669	12,811	12,975	12,936	130,591	
b.	Cost Component (Lines 6 + 2.25% + 1.71%)		117	148	179	214	1,308	3,161	3,785	4,811	4,643	4,639	4,618	4,094	153,593	
8	Investment Expenses		0	0	0	0	0	2,261	4,887	5,169	5,203	5,203	5,203	5,203	5,203	
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Disbursement		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		483	605	767	873	6,220	15,113	20,311	21,710	21,897	21,896	21,796	21,793	133,591	
a.	Recoverable Costs Allocated to Energy		483	605	767	873	6,220	15,113	20,311	21,710	21,897	21,896	21,796	21,793	133,591	
b.	Recoverable Costs Allocated to Demurrage		0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Demurrage Indebtedness Factor		0.9713423	0.9702689	0.9692089	0.9681655	0.9671313	0.9661073	0.9650927	0.9640877	0.9630926	0.9621073	0.9611313	0.9601655	0.9592089	
11	Demurrage Indebtedness Factor		0.9686821	0.9684263	0.9681763	0.9679323	0.9676943	0.9674623	0.9672363	0.9670163	0.9668023	0.9665943	0.9663923	0.9661963	0.9660063	
12	Brand Energy-Related Recoverable Costs (B)		449	563	712	846	5,453	14,429	18,741	19,996	20,482	20,943	20,943	20,943	144,416	
13	Brand Demurrage-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Fuel-Related Recoverable Costs (Lines 12 + 13)		449	563	712	846	5,453	14,429	18,741	19,996	20,482	20,943	20,943	20,943	144,416	

Note:
 (A) Lines 6 + 8.25% + 1.71%. Based on BCR of 11.7% and weighted income tax rate of 38.57% (applicable before of 1.02882)
 (B) Line 9a + Line 10
 (C) Line 9a + Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
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 FORM 42-40

TAMPA BAY ELECTRIC COMPANY
Environmental Cost Recovery Case (ECRC)
Calculation of the Projected Period Amount
January 1999 to December 1999
Items on Capital Investment, Depreciation and Taxes
For Project: Omsion (Sub 3 Stock Estimation)
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Depreciation/Amortization														
b.	Change in Price														
c.	Reductions														
d.	Other														
2.	Plant-to-Service/Depreciation Base														
3.	Lower Accelerated Depreciation														
4.	CRIP - Non-Inventor Bidding														
5.	Net Investment (Lines 2 + 3 + 4)	26,640	26,640	27,640	26,640	26,100	40,400	41,500	42,500	46,400	147,120	203,400	551,180	786,360	
6.	Average Net Investment	26,640	26,640	27,640	26,640	26,100	40,400	41,500	42,500	46,400	147,120	203,400	551,180	786,360	
7.	Items on Average Net Investment														
a.	Eight Component Cost by Five Items (A)														
b.	Dish Component (Line 6 x 125% x 1712)	167	167	155	234	275	289	303	312	329	712	1,383	1,603	4,582	112,434
c.	Other	60	60	62	75	88	92	97	100	105	227	504	605	1,576	3,475
8.	Investment Expenses														
a.	Depreciation														
b.	Amortization														
c.	Displacement														
d.	Property Taxes														
e.	Other														
9.	Total System Renewable Expenses (Line 7 + 8)														
a.	Renewable Costs Allocated to Energy	247	237	209	263	281	281	400	412	424	939	2,009	4,602	6,508	16,497
b.	Renewable Costs Allocated to Demand	247	237	209	263	281	281	400	412	424	939	2,009	4,602	6,508	16,497
10.	Energy Production Costs														
a.	Standard Fuel Cost (S)	0.9713433	0.9702689	0.9692889	0.9683083	0.9673281	0.9663473	0.9653667	0.9643861	0.9634055	0.9624249	0.9614443	0.9604637	0.9594831	0.9585025
b.	Standard Fuel Cost (S)	0.9698211	0.9687467	0.9677667	0.9667861	0.9658055	0.9648249	0.9638443	0.9628637	0.9618831	0.9609025	0.9599219	0.9589413	0.9579607	0.9569801
11.	Demand Reduction Costs														
a.	Standard Fuel Cost (S)	240	240	240	240	240	240	240	240	240	240	240	240	240	240
b.	Standard Fuel Cost (S)	240	240	240	240	240	240	240	240	240	240	240	240	240	240
12.	Total Renewable Renewable Costs (Line 9 + 10)														
a.	Renewable Costs Allocated to Energy	330	330	330	330	330	330	330	330	330	330	330	330	330	330
b.	Renewable Costs Allocated to Demand	330	330	330	330	330	330	330	330	330	330	330	330	330	330
13.	Total Renewable Renewable Costs (Line 12 + 13)														
a.	Renewable Costs Allocated to Energy	330	330	330	330	330	330	330	330	330	330	330	330	330	330
b.	Renewable Costs Allocated to Demand	330	330	330	330	330	330	330	330	330	330	330	330	330	330

Notes:
 (A) Line 6 & 8: 125% x 1712. Based on RICE of 11.77% and weighted income tax rate of 36.57% (dependent factor of 1.628821)
 (B) Line 9a & 10a: 10
 (C) Line 9b & 10b: 11

EXHIBIT NO. DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 FILED: OCTOBER 5, 1998
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 FORM 42-4P

Tampa Electric Company
Environmental Cost Recovery Plans (ECRP)
Calculation of the Projected Period Amount
January 1999 to December 1999

Return on Capital Investment, Depreciation and Taxes
For Project: Orono Unit & Stock Extension
(in Dollars)

Line	Description	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments													
a.	Expenditures/Additional	\$600	\$600	\$370	\$1,420	\$2,500	\$1,300	\$900	\$0	\$0	\$0	\$0	\$0	\$600
b.	Charges to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CEIP - Non-Interest Bearing	25,500	25,600	27,050	28,050	28,250	28,250	28,050	27,650	27,050	25,570	24,570	23,570	(300)
5.	Net Investment (Lines 2 + 3 + 4)	25,500	25,600	27,050	28,050	28,250	28,250	28,050	27,650	27,050	25,570	24,570	23,570	35,000
6.	Average Net Investment	25,370	25,250	26,805	27,740	28,700	29,300	29,610	29,490	29,450	29,530	29,570	29,500	33,305
7.	Return on Average Net Investment													
a.	Equity Component (Owned Up For Taxes (A))	187	193	197	204	218	233	243	244	246	247	247	247	247
b.	Debt Component (Line 6 x 2.82% x 1/12)	60	62	63	65	70	75	78	79	79	79	79	79	80
8.	Investment Expenses													
a.	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	247	255	260	269	288	308	321	323	325	326	326	326	326
a.	Recoverable Costs Allocated to Energy	247	255	260	269	288	308	321	323	325	326	326	326	326
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Adjustment Factor	0.9711435	0.9702499	0.9693889	0.9685655	0.9677817	0.9670373	0.9663287	0.9656504	0.9650086	0.9644000	0.9638230	0.9632854	0.9627854
11.	Demand Adjustment Factor	0.9640421	0.9645425	0.9651763	0.9659400	0.9668320	0.9678514	0.9690044	0.9702968	0.9717312	0.9733048	0.9749232	0.9765918	0.9783158
12.	Final Energy-Related Recoverable Costs (B)	240	247	247	250	241	262	264	259	264	264	264	264	264
13.	Final Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Final-Related Recoverable Costs (Lines 12 + 13)	\$240	\$247	\$247	\$250	\$241	\$262	\$264	\$259	\$264	\$264	\$264	\$264	\$264

Note:
(A) Lines 6 + 8 x 2.82% x 1/12. Based on ECRP of 11.79% and weighted income tax rate of 38.579% (exemption factor of 1.62892).
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 4
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FORM 42-4P

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Clause (ERCRC)
Calculation of the Projected Period Amount
January 1997 to December 1999

Returns on Capital Investments, Depreciation and Taxes
For Project: Oncon Coal Converter (NOX Control)
(in Dollars)

Line	Description	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount	
1.	Investments														
a.	Expansion/Replacement	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$0	
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Renovations	0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-In-Services/Depreciation Items														
3.	Land Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Inventoried	1,084,204	1,080,912	2,677,529	2,328,148	3,670,765	3,567,061	0	(19,812)	(13,829)	(14,228)	(19,426)	(74,644)	\$4,064,062	
5.	Net Investments (Lines 2 + 3 + 4)	1,084,204	1,080,912	2,677,529	2,328,148	3,670,765	3,567,061	0	(19,812)	(13,829)	(14,228)	(19,426)	(74,644)	\$4,064,062	
6.	Average Net Investment	833,985	1,372,660	1,820,221	2,328,029	2,822,457	3,319,973	3,812,391	4,305,294	4,807,286	5,304,378	5,801,179	6,297,962	3,997,962	
7.	Returns on Average Net Investment														
a.	Equity Component (Line 6 x 7.87% x 1/12)	6,147	9,799	13,451	17,182	20,754	24,464	28,033	30,786	32,692	33,792	34,495	34,919	33,873	
b.	Debt Component (Line 6 x 7.87% x 1/12)	1,985	3,132	4,209	5,466	6,633	7,808	8,859	9,519	9,488	9,477	9,426	9,395	85,539	
8.	Investment Expenses														
a.	Depreciation	0	0	0	0	0	0	6,694	13,203	13,203	13,203	13,203	13,203	\$72,644	
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.	Total System Recoverable Expenses (Lines 7 + 8)	8,132	12,931	17,750	22,568	27,387	32,206	36,954	43,306	52,313	52,305	52,327	52,129	52,061	425,833
a.	Recoverable Costs Allocated to Energy	8,132	12,931	17,750	22,568	27,387	32,206	36,954	43,306	52,313	52,305	52,129	52,061	425,833	
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.	Energy Incentive Factor	0.9717425	0.9704689	0.9691953	0.9679217	0.9666481	0.9653745	0.9641009	0.9628273	0.9615537	0.9602801	0.9590065	0.9577329	0.9564593	
11.	Demand Incentive Factor	0.9004211	0.9015425	0.9026639	0.9037853	0.9049067	0.9060281	0.9071495	0.9082709	0.9093923	0.9105137	0.9116351	0.9127565	0.9138779	
12.	Final Energy-Related Recoverable Costs (B)	7,883	12,546	16,848	21,431	24,861	29,206	33,400	38,227	44,352	49,000	52,006	52,103	52,291	
13.	Final Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
14.	Total Anticipated Recoverable Costs (Lines 12 + 13)	7,883	12,546	16,848	21,431	24,861	29,206	33,400	38,227	44,352	49,000	52,006	52,103	\$461,361	

Notes:
(A) Line 6 x 8.828% x 1/12. Based on ROE of 11.79% and weighted average cost of capital of 9.379% (composition factor of 1.02862).
(B) Line 9 x Line 10
(C) Line 9 x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

Returns on Capital Investments, Depreciation and Taxes
For Project: Ocumena Ignition Oil Tank
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Change to Price		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732	\$385,732
3.	Less: Accumulated Depreciation	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)	(21,415)
4.	Other (A)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)	(265,889)
5.	Net Investment (Lines 2 + 3 + 4)	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337
6.	Average Net Investment	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337	398,337
7.	Returns on Average Net Investment														
a.	Equity Component (Owned Up For Taxes (B))	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216
b.	Debt Component (Line 6 x 2.825% x 1/12)	708	708	708	708	708	708	708	708	708	708	708	708	708	708
8.	Investment Expenses														
a.	Depreciation	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disincentives	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881	4,881
10.	Energy Incentivized Factor	0.971935	0.970209	0.968483	0.966757	0.965031	0.963305	0.961579	0.959853	0.958127	0.956401	0.954675	0.952949	0.951223	0.949497
11.	Demand Incentivized Factor	0.994621	0.993763	0.992905	0.992047	0.991189	0.990331	0.989473	0.988615	0.987757	0.986899	0.986041	0.985183	0.984325	0.983467
12.	Real Energy - Adjusted Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Real Demand - Adjusted Recoverable Costs (D)	4,276	4,263	4,250	4,237	4,224	4,211	4,198	4,185	4,172	4,159	4,146	4,133	4,120	4,107
14.	Total Incentivized Recoverable Costs (Lines 12 + 13)	4,276	4,263	4,250	4,237	4,224	4,211	4,198	4,185	4,172	4,159	4,146	4,133	4,120	4,107

Note:
(A) Represents the Capital Costs of the Ocumena Ignition Oil Tank currently recovered through base rates.
(B) Line 6 x 2.825% x 1/12. Based on BCFE of 11.75% and weighted income tax rate of 38.57% (composition factor of 1.420642).
(C) Line 9a x Line 10
(D) Line 9b x Line 11

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TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
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FORM 42-4P

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Charge (ERC) -
Calculation of the Projected Period Amount
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1. Investments															
a.	Expansions/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Charges to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000	\$443,000
3.	Less: Accumulated Depreciation	(3,970)	(5,170)	(6,142)	(7,204)	(8,276)	(9,312)	(10,344)	(11,369)	(12,384)	(13,389)	(14,383)	(15,366)	(16,339)	(17,301)
4.	CRIP - Non-Inventoried Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	443,000	437,830	436,858	435,796	434,724	433,689	432,654	431,639	430,634	429,639	428,654	427,679	426,714	425,759
6.	Average Net Investment	443,000	437,831	436,859	435,797	434,725	433,690	432,655	431,640	430,625	429,620	428,625	427,640	426,665	425,700
7.	Index on Average Net Investment														
a.	Equity Component (Based Up For Taxes (A))	3,208	3,221	3,233	3,246	3,259	3,272	3,285	3,297	3,310	3,323	3,336	3,349	3,362	3,375
b.	Debt Component (Line 6 x 2.82% x 0.972)	1,555	1,533	1,510	1,487	1,464	1,441	1,418	1,395	1,372	1,349	1,326	1,303	1,280	1,257
8.	Investment Expenses														
a.	Depreciation	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disincentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	3,208	3,221	3,233	3,246	3,259	3,272	3,285	3,297	3,310	3,323	3,336	3,349	3,362	3,375
a.	Recoverable Costs Allocated to Energy	3,207	3,206	3,205	3,204	3,203	3,202	3,201	3,200	3,199	3,198	3,197	3,196	3,195	3,194
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflation Factor	0.9717415	0.9702409	0.9687403	0.9672397	0.9657391	0.9642385	0.9627379	0.9612373	0.9597367	0.9582361	0.9567355	0.9552349	0.9537343	0.9522337
11.	Demand Inflation Factor	0.9690421	0.9643425	0.9596429	0.9549433	0.9502437	0.9455441	0.9408445	0.9361449	0.9314453	0.9267457	0.9220461	0.9173465	0.9126469	0.9079473
12.	Plant Energy-Related Recoverable Costs (B)	4,798	4,792	4,786	4,780	4,774	4,768	4,762	4,756	4,750	4,744	4,738	4,732	4,726	4,720
13.	Plant Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Inflation-Related Recoverable Costs (Lines 12 + 13)	4,798	4,792	4,786	4,780	4,774	4,768	4,762	4,756	4,750	4,744	4,738	4,732	4,726	4,720
15.	Total Recoverable Costs (Lines 9 + 14)	8,006	8,013	8,020	8,027	8,034	8,041	8,048	8,055	8,062	8,069	8,076	8,083	8,090	8,097
16.	Recoverable Costs (Lines 15 x 0.972)	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875
17.	Recoverable Costs (Lines 15 x 0.972)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18.	Total Recoverable Costs (Lines 16 + 17)	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875	7,875

Note:
(A) Line 6 x 0.0282% x 0.972. Based on ROE of 11.79% and weighted income tax rate of 38.579% (regulation factor of 1.028602)
(B) Line 9 x Line 10
(C) Line 9 x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
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FORM 42-4P

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Charge (ECRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Chattels to P&C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Service/Depreciation Base	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000	\$018,000
3.	Line Accumulated Depreciation	(954)	(2,862)	(4,772)	(6,681)	(8,590)	(10,499)	(12,408)	(14,317)	(16,226)	(18,135)	(20,044)	(21,953)	(23,862)	(25,771)
4.	CWP's - Non-Inventor Bidding	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$17,046	\$15,137	\$13,228	\$11,319	\$9,410	\$7,501	\$5,592	\$3,683	\$1,774	\$-135	\$-865	\$-1,767	\$-2,667	\$-3,566
6.	Average Net Investment	\$16,092	\$14,183	\$12,274	\$10,365	\$8,456	\$6,547	\$4,638	\$2,729	\$82,729	\$63,829	\$45,911	\$27,002	\$791,000	\$791,000
7.	Return on Average Net Investment														
a.	Equity Component (Line 7 + 8)	4,001	3,987	3,973	3,959	3,945	3,931	3,917	3,903	3,889	3,875	3,861	3,847	3,834	\$71,896
b.	Debt Component (Line 6 + 2.825% + 1/12)	1,918	1,913	1,909	1,904	1,899	1,894	1,889	1,884	1,879	1,874	1,869	1,864	1,859	\$2,716
8.	Investment Expenses														
a.	Depreciation	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	\$22,908
b.	Accretion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	5,920	5,909	5,791	5,772	5,754	5,735	5,717	5,698	5,679	5,660	5,641	5,622	5,603	116,710
a.	Recoverable Costs Allocated to Energy	5,920	5,909	5,791	5,772	5,754	5,735	5,717	5,698	5,679	5,660	5,641	5,622	5,603	116,710
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Institutional Factor	0.9717435	0.9704009	0.9690583	0.9677157	0.9663731	0.9650305	0.9636879	0.9623453	0.9610027	0.9596601	0.9583175	0.9569749	0.9556323	0.9542897
11.	Demand Institutional Factor	0.9696421	0.9684225	0.9672029	0.9659833	0.9647637	0.9635441	0.9623245	0.9611049	0.9598853	0.9586657	0.9574461	0.9562265	0.9550069	0.9537873
12.	Final Energy-Related Recoverable Costs (B)	5,603	5,673	5,709	5,745	5,781	5,817	5,853	5,889	5,925	5,961	5,997	6,033	6,069	\$68,704
13.	Final Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Institutional Recoverable Costs (Lines 12 + 13)	\$5,603	\$5,673	\$5,709	\$5,745	\$5,781	\$5,817	\$5,853	\$5,889	\$5,925	\$5,961	\$5,997	\$6,033	\$6,069	\$68,704

Note: (A) Line 6 is 8.8225% + 1/12. Based on ROE of 11.70% and weighted income tax rate of 38.579% (repetition factor of 1.20862).
(B) Line 9a is Line 9
(C) Line 9b is Line 11

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Claims (ECRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

Returns on Capital Investments, Depreciation and Taxes
For Project: Phillips Upgrade Tank #1 For FTDEP
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expansions/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to First		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Restorations		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	First-to-Serve/Depreciation Base	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500	\$34,500
3.	Less: Accumulated Depreciation	(28)	(174)	(289)	(406)	(522)	(638)	(754)	(870)	(986)	(1,102)	(1,218)	(1,335)	(1,450)	(1,450)
4.	CWP - Non-Inventoried Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	34,472	34,326	34,210	34,094	33,978	33,862	33,746	33,630	33,514	33,398	33,282	33,166	33,050	33,050
6.	Average Net Investment	34,304	34,149	34,013	33,876	33,739	33,602	33,464	33,327	33,190	33,053	32,916	32,779	32,642	32,642
7.	Returns on Average Net Investment														
a.	Equity Component (Owned Up For Taxes (A))	208	207	206	205	204	203	202	202	202	201	200	199	198	197
b.	Debt Component (Line 6 x 2.825% x 1/12)	86	85	85	84	84	84	84	84	84	83	83	83	83	83
8.	Investment Expenses														
a.	Depreciation	116	116	116	116	116	116	116	116	116	116	116	116	116	116
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	479	468	467	466	464	463	463	462	462	460	459	458	457	456
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	479	468	467	466	464	463	463	462	462	460	459	458	457	456
10.	Energy Institutional Factor	0.971423	0.970249	0.969089	0.967935	0.966787	0.965643	0.964503	0.963367	0.962235	0.961106	0.960000	0.958900	0.957800	0.956700
11.	Demand Institutional Factor	0.968421	0.967425	0.966435	0.965450	0.964470	0.963495	0.962525	0.961560	0.960600	0.959645	0.958695	0.957750	0.956810	0.955875
12.	Final Energy-Based Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Final Demand-Based Recoverable Costs (C)	425	423	421	420	420	420	420	420	420	420	420	420	420	420
14.	Total Institutional Recoverable Costs (Lines 12 + 13)	425	423	421	420	420	420	420	420	420	420	420	420	420	420

Note:
(A) Line 6 x 2.825% x 1/12. Based on ROE of 11.79% and weighted because tax rate of 38.579% (corporation factor of 1.02862)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

TAMPA ELECTRIC COMPANY
Environmental Cost Recovery Clause (ECRC)
Calculation of the Proposed Period Amount
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	Low of Period Amount
1. Investments															
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Service/Depreciation Item	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400	\$87,400
3.	Less: Accumulated Depreciation	(130)	(412)	(907)	(1,346)	(1,833)	(2,377)	(2,951)	(3,564)	(4,213)	(4,904)	(5,637)	(6,413)	(7,233)	(8,097)
4.	CVSR - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,270	\$82,988	\$86,503	\$86,054	\$85,567	\$85,023	\$84,449	\$83,836	\$83,166	\$82,496	\$81,759	\$81,036	\$80,253	\$79,413
6.	Average Net Investment	\$7,124	\$84,947	\$86,378	\$86,303	\$86,016	\$85,739	\$85,462	\$85,185	\$84,908	\$84,631	\$84,354	\$84,077	\$83,800	\$83,523
7.	Returns on Average Net Investment														
a.	Equity Component (Column 6 For Taxes (A))	641	639	637	635	633	630	628	626	624	622	620	618	616	614
b.	Debt Component (Line 6 x 2.825% x 1/12)	202	204	203	203	202	201	201	201	200	200	199	198	198	198
8.	Investment Expenses														
a.	Depreciation	277	277	277	277	277	277	277	277	277	277	277	277	277	\$3,284
b.	Accretion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	1,123	1,120	1,117	1,115	1,113	1,111	1,108	1,106	1,103	1,101	1,098	1,095	1,093	1,090
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs - Allocated to Demand	1,123	1,120	1,117	1,115	1,113	1,111	1,108	1,106	1,103	1,101	1,098	1,095	1,093	1,090
10.	Energy Reliability Factor	0.977425	0.976269	0.975113	0.973957	0.972801	0.971645	0.970489	0.969333	0.968177	0.967021	0.965865	0.964709	0.963553	0.962397
11.	Demand Justification Factor	0.960421	0.961525	0.962629	0.963733	0.964837	0.965941	0.967045	0.968149	0.969253	0.970357	0.971461	0.972565	0.973669	0.974773
12.	Final Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Final Demand-Related Recoverable Costs (C)	1,015	1,013	1,011	1,009	1,007	1,005	1,003	1,001	999	997	995	993	991	989
14.	Total Justification Recoverable Costs (Lines 12 + 13)	\$1,015	\$1,013	\$1,011	\$1,009	\$1,007	\$1,005	\$1,003	\$1,001	\$999	\$997	\$995	\$993	\$991	\$989

Notes:
(A) Line 6 x 0.8225% x 1/12. Based on ROE of 11.79% and weighted income tax rate of 38.57% (reputation factor of 1.62002).
(B) Line 9a x Line 10
(C) Line 9b x Line 11

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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:

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, representing a variance of 0%.

The actual/estimated O & M expense for the period April 1998 through September 1998 was \$571,608 compared to the original projection of \$652,493, representing a variance of 12.39%.

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

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is expected to be \$275,168. Estimated O & M costs for the period October 1998 to December 1998 are projected to be \$420,017.

Estimated depreciation plus return for the period January 1999 through December 1999 is expected to be \$1,083,883. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$1,429,470.

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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:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$335,436 compared to the original projection of \$335,436, representing a variance of 0%.

The actual/estimated O & M for the period April 1998 through September 1998 was \$14,874 compared to the original projection of \$16,500, representing a variance of (9.85%).

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$165,936. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$9,345.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$651,873. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$41,376.

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Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$42,892 compared to the original projection of \$42,892, representing a variance of 0%.

The actual/estimated O & M expense for the period April 1998 through September 1998 was \$0 compared to the original projection of \$0, representing a variance of 0%.

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$21,200. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$109,539. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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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:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 is \$0, compared to the original projection of \$0, representing a variance of 0%.

The actual/estimated O & M for the period April 1998 through September 1998 is \$1,183,763 compared to the original projection of \$1,431,093, representing a variance of (17.28%).

The SO₂ emission allowance credit from the Florida Municipal Power Agency (FMPA) wholesale sale was \$15,759 for the period April 1998 through September 1998 compared to the original projection of \$20,000, representing a variance of (21.2%).

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

Project Projections: Estimated O & M costs for the period October 1998 through December 1998 are projected to be (\$531,857).

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$1,760,766.

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Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Big Bend Unit 1 Classifier Replacement will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. Big Bend Unit 1 Classifier Replacement is scheduled to go into service in December 1998.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$217,337.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Big Bend Unit 2 Classifier Replacement will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Big Bend Unit 2 Classifier Project is complete and in service as of May 1998.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$143,013.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Unit 5 Classifier Addition

Project Description:

The boiler modifications at Gannon Unit 5 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 5 Classifier Addition will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Gannon Unit 5 Classifier Project is complete and in service as of December 1997.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$200,626.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Unit 6 Classifier Addition

Project Description:

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The classifier replacements will optimize co. fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 6 Classifier Addition will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Gannon Unit 6 Classifier Project is complete and in service as of December 1997.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$153,551.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Coal Crushers

Project Description:

Two Gannon Coal Crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's Nitrous Oxide (NO_x) compliance strategy for Phase II of the Clean Air Act Amendments of 1990 (CAAA). The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x values.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Coal Crushers will be used by Tampa Electric to meet NO_x compliance standards for Phase II of the CAAA. The Gannon Coal Crusher Project is scheduled to go into service July 1999.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$425,835.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Unit 5 Stack Extension

Project Description:

In accordance with the CAAA, Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO₂ emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 5 stack to 110 meters and limiting the Station to an SO₂ cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the air dispersion modeling.

Project Accomplishments:

Project Fiscal Expenditures: N/A.

Progress Summary: The Gannon Unit 5 Stack Extension will also be used by Tampa Electric to meet SO₂ compliance standards for Phase II of the CAAA. The Gannon Unit 5 Stack Extension Project is scheduled to go into service December 2000.

Project Projections: Estimated Depreciation plus return for the period January 1999 through December 1999 is projected to be \$16,407.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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Project Title: Gannon Unit 6 Stack Extension

Project Description:

In accordance with the CAAA Tampa Electric is pursuing a Title V Operation Permit for Gannon Station. During the permitting process it was determined by FDEP that our current station cap of 2.4 lbs. of SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

Alternatively, Tampa Electric has completed revised dispersion modeling for Gannon Station under many different scenarios using more updated meteorological data, increased stack heights, and various SO₂ emission sets, (e.g., various sulfur content fuels consistent with the overall Acid Rain fuel strategy). It was determined that by increasing Gannon Unit 6 stack to 110 meters and limiting the Station to an SO₂ cap of 1.9 lb./MMBtu, the Station can demonstrate compliance with the air dispersion modeling.

Project Accomplishments:

Project Fiscal Expenditures: N/A

Progress Summary: The Gannon Unit 6 Stack Extension will be used by Tampa Electric to meet SO₂ compliance standards for Phase II of the CAAA. The Gannon Unit 6 Stack Extension Project is scheduled to go into service December 1999.

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$3,626.

Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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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 overflow 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 \$928 compared to an original projection of \$16,807, representing a variance of (94%).

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

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$11,150. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$63,027. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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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 \$616 compared to an original projection of \$35,341, representing a variance of (98%).

Project Progress Summary: The project is complete and in service as of January 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$14,682. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$116,710. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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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:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$145 compared to an original projection of \$1,041, representing a variance of (86%).

Project Progress Summary: The project is complete and in service as of January 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$623. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$5,556. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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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 \$69 compared to an original projection of \$1383, representing a variance of (95%).

Project Progress Summary: The project is complete and in service as of January 1998.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$1,022. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$13,290. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

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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 overflow 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 \$29,276 compared to an original projection of \$19,789, representing a variance of 48%.

Project Progress Summary: The project is complete and in service as of December 1997.

Project Projections: Estimated depreciation plus return for the period October 1998 through December 1998 is projected to be \$14,635. Estimated O & M costs for the period October 1998 through December 1998 are projected to be \$0.

Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$56,869. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$0.

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

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$0. Estimated O & M costs for the period January 1999 through December 1999 are projected to be \$55,200.

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 Calculation of the Energy & Demand Allocation % By Rate Class
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Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (\$/Yr)	(3) Projected Avg 12 CP at Meter (\$/Yr)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (\$/Yr)	(7) Projected Avg 12 CP at Generation (\$/Yr)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	52.72285%	7,046,663,000	1,525,763	1.061628	1.062297	7,485,648,965	1,619,793	44.34%	59.33%	58.37%
GS, GST, TS	63.02283%	951,385,000	172,327	1.061896	1.062297	1,019,653,431	182,993	5.99%	6.72%	6.66%
GSD, GSDT	78.23957%	4,303,305,000	627,873	1.060330	1.061240	4,566,839,398	665,753	27.06%	24.47%	24.67%
GSLD, GSOLD, SBF, SBFT	86.12625%	1,779,258,000	235,830	1.045147	1.045213	1,859,703,592	246,477	11.02%	9.06%	9.21%
ISI, IST1, SBI, SBIT1, IS3, IST3, SBIS, SBI	101.56414%	1,742,961,000	0	1.020766	1.021211	1,779,930,946	0	10.54%	0.00%	0.81%
SL/OL	329.5248%	166,532,000	5,769	1.058824	1.062295	176,906,111	6,108	1.05%	0.22%	0.28%
TOTAL		15,990,104,000	2,567,562			16,879,682,443	2,721,124	100.00%	100.00%	100.00%

Notes:

- (1) Average 12 CP load factor based on actual 1997 load research data
- (2) Projected kWh sales for the period January 1999 to December 1999
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on actual 1997 load research data
- (5) Based on actual 1997 load research data
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X 1/13 + Column 9 X 12/13

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 1999 to December 1999

Rate Class	(1) Percentage of kWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy- Related Costs (\$)	(4) Demand- Related Costs (\$)	(5) Total Environmental Costs (\$)	(6) Projected Sales at Meter (kWh)	(7) Environmental Cost Recovery Factors (\$/kWh)
RS, RST	44.34%	58.37%	1,917,344	114,043	2,031,387	7,046,663,000	0.029
GS, GST, TS	5.99%	6.66%	259,019	13,012	272,031	951,385,000	0.029
GSD, GSDT	27.06%	24.67%	1,170,124	48,200	1,218,324	4,303,305,000	0.028
GSLD, GSLDT, SBF, SBFT	11.02%	9.21%	476,525	17,994	494,519	1,779,258,000	0.028
IS1, IST1, SB11, IS3, IST3, SB13	10.54%	0.81%	455,769	1,583	457,352	1,742,961,000	0.026
SL/OL	1.05%	0.28%	45,404	547	45,951	166,532,000	0.028
TOTAL	100.00%	100.00%	4,324,185	195,379	4,519,564	15,990,104,000	

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 January 1999 to December 1999
- (7) Column 5 / Column 6 x 100

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current (Actual/Estimated) Period True-Up
 April 1998 to December 1998

Form 42 - 1E

<u>Line</u>	(in Dollars)	
	<u>Apr-98 - Sep-98</u>	<u>Oct-98 - Dec-98</u>
	Period Amount	Period Amount
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	\$371,903	\$857,329
2. Interest Provision (Form 42-2E, Line 6)	14,842	15,521
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>	<u>0</u>
4. Current Period True-Up Amount to be refunded/(recovered) in the projection period January 1999 to December 1999 (Lines 1 + 2 + 3)	<u>\$386,745</u>	<u>\$872,850</u>

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EXHIBIT NO. _____
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 (KOZ-1)
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 FORM 42-1E

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual/Estimated Period True-Up Amount
 April 1998 to December 1998

Current Period True-Up Amount
 (in Dollars)

Line	Actual				Estimated		Estimated		Estimated		Estimated	
	Apr-98	May-98	Jun-98	Jul-98	Aug-98	Sep-98	Oct-98	Nov-98	Dec-98	Oct-98 - Dec-98	End of Period	Total
1. ECRC Revenues (net of Revenue Taxes)	380,177	\$394,696	\$494,731	\$523,379	\$496,174	\$497,148	\$442,723	\$382,211	\$388,521	\$1,213,455		
2. True-Up Provision	22,927	22,927	22,927	22,927	22,927	22,528	18,113	18,113	18,113	54,339		
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	403,104	417,623	517,658	546,306	519,101	520,076	460,836	400,324	406,634	1,267,794		
4. Jurisdictional ECRC Costs												
a. O & M Activities (Form 42-SE, Line 9)	238,671	238,462	321,539	354,389	298,158	197,804	(53,547)	161,573	(180,819)	(72,793)		
b. Capital Investment Projects (Form 42-7E, Line 9)	152,428	151,125	148,730	149,270	149,374	152,015	157,579	162,019	163,660	483,258		
c. Total Jurisdictional ECRC Costs	391,099	389,587	470,269	503,659	447,532	349,819	104,032	323,592	(17,159)	410,665		
5. Over/Under Recovery (Line 3 - Line 4c)	12,005	28,036	47,389	42,647	71,569	170,257	356,804	76,732	423,793	857,329		
6. Interest Provision (Form 42-3E, Line 10)	2,235	2,222	2,316	2,439	2,593	3,037	4,192	5,121	6,208	15,521		
7. Reopening Balance True-Up & Interest Provision	137,563	128,876	136,207	162,985	185,144	236,379	271,700	614,583	678,323	271,700		
a. Deferred True-Up from October 1997 to March 1998 (Order No. FSC-98-0408-FOF-EI) and	351,717	351,717	351,717	351,717	351,717	351,717	474,224	474,224	474,224	474,224		
8. True-Up Collected (Provision) (see Line 2)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(22,928)	(18,113)	(18,113)	(18,113)	(54,339)		
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 8 + 9)	480,593	487,924	514,702	536,861	588,096	738,462	1,088,807	1,152,547	1,564,435	1,564,435		
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0		
11. End of Period Total Net True-Up (Lines 9 + 10)	\$480,593	\$487,924	\$514,702	\$536,861	\$588,096	\$738,462	\$1,088,807	\$1,152,547	\$1,564,435	\$1,564,435		

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FORM 42-2E

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual/Estimated Period True-Up
 April 1998 to December 1998

Interest Provisions
 (in Dollars)

Line	Interest Provisions (in Dollars)											
	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	End of Period Amount	Actual Sep-98	Actual Oct-98	Actual Nov-98	Actual Dec-98	End of Period Amount
1. Beginning Balance True-Up Amount (Form 42-3E, Line 7 + 7a + 10)	\$489,280	\$480,593	\$487,924	\$514,702	\$536,861	\$588,096	\$745,924	\$1,088,807	\$1,152,547			
2. Ending True-Up Amount Before Interest	478,358	485,702	512,386	534,422	585,503	735,425	1,084,615	1,147,426	1,558,227			
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	967,638	966,295	1,000,310	1,049,124	1,122,364	1,323,521	1,830,539	2,236,233	2,710,774			
4. Average True-Up Amount (Line 3 x 1/2)	483,819	483,148	500,155	524,562	561,182	661,761	915,270	1,118,117	1,355,387			
5. Interest Rate (First Day of Reporting Business Month)	5.57%	5.53%	5.50%	5.60%	5.60%	5.52%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
6. Interest Rate (First Day of Subsequent Business Month)	5.53%	5.59%	5.60%	5.60%	5.52%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	11.08%	11.03%	11.08%	11.16%	11.08%	11.02%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
8. Average Interest Rate (Line 7 x 1/2)	5.540%	5.515%	5.550%	5.580%	5.540%	5.510%	5.500%	5.500%	5.500%	5.500%	5.500%	5.500%
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.462%	0.460%	0.463%	0.465%	0.462%	0.459%	0.458%	0.458%	0.458%	0.458%	0.458%	0.458%
10. Interest Provision for the 1-month (Line 4 x Line 9)	\$2,235	\$2,222	\$2,316	\$2,439	\$2,593	\$3,037	\$4,192	\$5,121	\$6,208	\$15,521		

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FORM 42-3E

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 April 1998 to December 1998

Variance Report of O & M Activities
 (In Dollars)

Line No.	Description of Investment Projects	(1) Actual/ Estimated	(2) Original Projection	(3)		(4) Variance Percent
				Amount	Amount	
1.	Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$991,625	\$971,599	\$20,026		2.1%
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	24,219	24,750	(\$531)		-2.1%
1c	Big Bend Unit 4 Continuous Emissions Monitors	0	0	0		0.0%
1d	Gannox Ignition Oil Tank	0	0	0		0.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	0	0	0		0.0%
1f	Big Bend Fuel Oil Tank #2 Upgrade	0	0	0		0.0%
1g	Phillips Upgrade Tank #1 for FDEP	0	0	0		0.0%
1h	Phillips Upgrade Tank #4 for FDEP	0	0	0		0.0%
1i	SO2 Emissions Allowances	683,306	2,001,134	(\$1,317,828)		-65.9%
1j	SO2 Credit - FMPPA	(15,759)	(20,000)	(4,241)		21.2%
2.	Total Investment Projects - Recoverable Costs	\$1,683,391	\$2,977,483	(\$1,302,574)		-43.7%
3.	Recoverable Costs Allocated to Energy	\$1,683,391	\$2,977,483	(\$1,302,574)		-43.7%
4.	Recoverable Costs Allocated to Demand	\$0	\$0	\$0		0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-5E (sum Apr-98-Sep-98 and Oct-98-Dec-98)
 Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-0408-FOF-EI
 and Order No. PSC-98-1224-FOF-EI (sum Apr-98-Sep-98 and Oct-98-Dec-98)
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 April 1998 to December 1998

O&M Activities
 (in Dollars)

Line	O&M Activities (in Dollars)											
	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	End of Period Total	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Total	Method of Classification Demand
1. Description of O&M Activities												
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$109,879	\$31,684	\$66,748	\$180,702	\$97,945	\$84,650	\$571,688	\$14,723	\$263,345	\$170,849	\$408,817	\$08,817
1b Big Bend Units 1 and 2 Flue Gas Conditioning	2,255	0	4,452	0	5,852	3,115	\$14,874	3,115	3,115	3,115	\$9,345	9,345
1c Big Bend Unit 4 Combustion Emission Monitors	0	0	0	0	0	0	0	0	0	0	0	0
1d Cameron Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0
1e Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0
1f Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0
1g Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0
1h Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0
1i SO2 Emission Allowances	153,356	271,829	277,253	200,891	217,328	121,065	\$1,391,463	(153,694)	(41,411)	(313,432)	(3,388,157)	(388,157)
1j SO2 Credit - TMEFA	(115,759)	0	0	0	0	0	(815,759)	0	0	0	0	0
2 Total of O&M Activities	249,731	253,534	348,453	381,593	326,625	206,830	1,382,188	(53,256)	166,749	(190,288)	(78,795)	(78,795)
3. Recoverable Costs Allocated to Energy	149,731	253,534	348,453	381,593	326,625	206,830	1,382,188	(53,256)	166,749	(190,288)	(78,795)	(78,795)
4. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0
5. Retail Energy Inefficiency Factor	0.9485018	0.9485029	0.9227822	0.9287095	0.9316704	0.9471090	0.9471090	0.9490679	0.9689200	0.9582395	0.9582395	0.9582395
6. Retail Demand Inefficiency Factor	0.9983903	0.9976499	0.9247896	0.9253690	0.9274481	0.9151953	0.9151953	0.9147815	0.9032323	0.9032323	0.9032323	0.9032323
7. Inefficiency Energy Recoverable Costs (A)	236,879	238,462	321,539	354,389	298,138	197,804	1,647,222	(53,347)	163,573	(180,819)	(72,708)	(72,708)
7a Add back FDEP/LAK Excess Emission Allocation	1,891	0	0	0	0	0	1,891	0	0	0	0	0
8. Inefficiency Demand Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0
9. Total Inefficiency Recoverable Costs for O&M Activities (Lines 7 + 8)	\$238,671	\$238,462	\$321,539	\$354,389	\$298,138	\$197,804	\$1,649,113	(\$53,347)	\$163,573	(\$180,819)	(\$72,708)	(\$72,708)

Notes
 (A) Line 3 + Line 5
 (B) Line 4 + Line 6

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FORM 42-5E

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 April 1998 to December 1998

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

Line No.	(1) Actual/ Estimated	(2) Original Projection	(3)		(4) Variance Percent
			Amount	Percent	
1. Description of Investment Projects					
1a	\$830,541	\$830,541	\$0		0.0%
1b	\$501,372	501,372	\$0		0.0%
1c	\$64,092	64,092	\$0		0.0%
1d	\$43,911	35,308	\$8,603		24.4%
1e	\$12,078	26,601	(\$14,523)		-54.6%
1f	\$15,298	50,559	(\$35,261)		-69.7%
1g	\$768	2,538	(\$1,770)		-69.7%
1h	\$1,091	2,997	(\$1,906)		-63.6%
2. Total Investment Projects - Recoverable Costs					
	1,469,151	1,514,008	(44,857)		-3.0%
3. Recoverable Costs Allocated to Energy					
	1,396,005	1,396,005	0		0.0%
4. Recoverable Costs Allocated to Demand					
	\$73,146	\$118,003	(\$44,857)		-38.0%

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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. FSC-98-0408-FOF-EI
 and Order No. FSC-98-1224-FOF-EI
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

Imperial Electric Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Current Period Actual Estimated Amount
April 1998 to December 1998
Capital Investment Projects Recoverable Costs
 (in Dollars)

Line	Description of Investment Project (A)	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Apr-98 - Sep-98		Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Total	End of Method of Classification Dec-98 Total	End of Method of Classification Dec-98 Total
								End of Period Total	End of Period Total						
1a	Big Bend Unit 3 Flow Gas Desulfurization Improvements	801,623	802,842	802,656	802,609	802,382	802,006	3255,373	801,509	801,723	801,536	801,168	801,168	801,168	801,168
1b	Big Bend Units 1 and 2 Flow Gas Conditioning	56,236	56,104	55,972	55,840	55,708	55,576	8355,036	55,444	55,312	55,180	55,048	55,048	55,048	55,048
1c	Big Bend Unit 4 Condensate Evaporation Modifiers	7,194	7,176	7,158	7,140	7,121	7,103	842,882	7,085	7,067	7,048	7,030	7,030	7,030	7,030
1d	Onshore Injection Oil Field	4,608	4,648	5,269	5,101	4,935	4,915	829,276	4,897	4,879	4,860	4,843	4,843	4,843	4,843
1e	Big Bend Field Oil Tank #1 Upgrade	17	31	39	83	164	200	8928	1,809	4,812	5,269	11,139	11,139	11,139	11,139
1f	Big Bend Field Oil Tank #2 Upgrade	12	26	43	75	115	343	8816	1,729	4,764	8,199	14,682	14,682	14,682	14,682
1g	Phillips Upgrade Tank #1 for F02P	3	5	11	26	41	39	8165	88	176	339	5023	5023	5023	5023
1h	Phillips Upgrade Tank #2 for F02P	3	5	11	26	41	39	8165	88	176	339	5023	5023	5023	5023
	Total Investment Projects - Recoverable Costs	160,291	160,842	161,168	160,740	160,379	160,264	964,735	160,092	160,131	173,189	364,616	364,616	364,616	364,616
2	Recoverable Costs Allocated to Energy	136,438	136,122	135,786	135,440	135,111	134,775	933,701	134,438	134,102	133,764	482,384	482,384	482,384	482,384
3	Recoverable Costs Advanced to Demand	4,443	4,718	5,282	5,294	5,268	5,979	31,834	8,654	14,829	19,429	42,112	42,112	42,112	42,112
4	Recoverable Costs Allocated to Energy	0.9483018	0.9483329	0.9273622	0.9287095	0.9316706	0.9347100	8714,403	0.9490670	0.9488738	0.9392295	442,092	442,092	442,092	442,092
5	Recoverable Costs Allocated to Demand	0.00033903	0.0076409	0.0247896	0.0363090	0.0229481	0.0151835	28,479	0.0167815	0.0305523	0.00033903	38,156	38,156	38,156	38,156
6	Recoverable Costs Allocated to Demand	148,401	146,841	140,753	144,367	144,512	146,389	874,403	149,441	149,319	146,112	482,092	482,092	482,092	482,092
7	Recoverable Costs Allocated to Demand	4227	4284	4277	4293	4282	4268	28,479	7,218	12,709	17,548	38,156	38,156	38,156	38,156
8	Total Invested Recoverable Costs for Investment Projects (Lines 7 + 8)	\$152,428	\$151,125	\$148,730	\$149,270	\$149,374	\$152,015	\$902,882	\$157,579	\$152,617	\$163,680	\$482,328	\$482,328	\$482,328	\$482,328

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
1.	Investments											
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base	\$8,239,638	8,239,638	8,239,638	8,239,638	8,239,638	8,239,638	8,239,638	8,239,638	8,239,638	8,239,638	8,239,638
3.	Less: Accumulated Depreciation	(824,815)	(643,441)	(662,467)	(681,693)	(700,919)	(720,145)	(739,371)	(758,597)	(777,823)	(797,049)	(816,275)
4.	CBIP - Non-Invent Base/ing	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,613,643	7,596,417	7,577,191	7,557,945	7,538,719	7,519,493	7,500,267	7,481,041	7,461,815	7,442,589	7,423,363
6.	Average Net Investment		7,666,830	7,586,804	7,507,578	7,428,352	7,349,126	7,269,900	7,190,674	7,111,448	7,032,222	
7.	Returns on Average Net Investment											
a.	Equity Component Grossed Up For Taxes (A)		55,628	55,787	55,646	55,504	55,363	55,222	55,080	54,939	54,797	\$468,268
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,874	17,829	17,784	17,739	17,693	17,648	17,603	17,558	17,513	159,241
8.	Investment Expenses											
a.	Depreciation		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	171,834
b.	Amortization		0	0	0	0	0	0	0	0	0	0
c.	Dissemination		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		91,828	91,842	91,656	91,469	91,282	91,096	90,910	90,723	90,536	\$38,541
a.	Recoverable Costs Allocated to Energy		91,828	91,842	91,656	91,469	91,282	91,096	90,910	90,723	90,536	\$38,541
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9483018	0.9483018	0.9483018	0.9483018	0.9483018	0.9483018	0.9483018	0.9483018	0.9483018	0.9483018
11.	Demand Jurisdictional Factor		0.9903903	0.9903903	0.9903903	0.9903903	0.9903903	0.9903903	0.9903903	0.9903903	0.9903903	0.9903903
12.	Retail Energy-Related Recoverable Costs (B)		88,237	87,323	85,699	84,177	82,654	81,132	79,610	78,088	76,566	75,044
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$88,237	\$87,323	\$85,699	\$84,177	\$82,654	\$81,132	\$79,610	\$78,088	\$76,566	\$75,044

Notes:
(A) Lines 9 x 8.228% x 1/12. Based on B:2E 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
April 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
I. Investments												
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	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	5,017,734	5,017,734	5,017,734
3.	Less: Accumulated Depreciation	(617,258)	(630,862)	(644,466)	(658,070)	(671,674)	(685,278)	(698,882)	(712,486)	(726,090)	(739,694)	(753,298)
4.	CWP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,400,476	4,386,872	4,373,268	4,359,664	4,346,060	4,332,456	4,318,852	4,305,248	4,291,644	4,278,040	4,264,436
6.	Average Net Investment		4,393,674	4,380,070	4,366,466	4,352,862	4,339,258	4,325,654	4,312,050	4,298,446	4,284,842	
7. Return on Average Net Investment												
a.	Equity Component Granted Up For Taxes (A)		32,307	32,207	32,107	32,007	31,907	31,807	31,707	31,607	31,507	\$287,163
b.	Debt Component (Line 6 x 2.82% x 1/12)		10,325	10,293	10,261	10,229	10,197	10,165	10,133	10,101	10,069	91,773
8. Investment Expenses												
a.	Depreciation		13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	122,436
b.	Amortization		0	0	0	0	0	0	0	0	0	0
c.	Disarmament		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	501,372
a.	Recoverable Costs Allocated to Energy		56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	501,372
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9326022	0.9246515	0.9167008	0.9087501	0.9008000	0.8928500	0.8849000	0.9502395
11.	Demand Jurisdictional Factor		0.9063903	0.9076499	0.9089095	0.9101691	0.9114287	0.9126883	0.9139479	0.9152075	0.9164671	0.9032033
12.	Retail Energy-Related Recoverable Costs (B)		53,340	52,769	52,198	51,627	51,056	50,485	49,914	49,343	48,772	473,914
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$53,340	\$52,769	\$52,198	\$51,627	\$51,056	\$50,485	\$49,914	\$49,343	\$48,772	\$473,914

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. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 15
PAGE 2 of 8
FORM 42-8E

Tampa Electric Company
Environmental Cost Recovery Charge (E.C.R.C.)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

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 Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
1. Investments												
a.	Expenditures/Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0
2. Plant-in-Service/Depreciation Base												
3.	Less: Accumulated Depreciation	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211	\$86,211
4.	Less: ACR	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)	(81,765)
5.	Net Investment (Lines 2 + 3 + 4)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)	(236,480)
6. Average Net Investment												
		\$47,977	\$46,100	\$44,323	\$42,346	\$40,469	\$38,592	\$36,715	\$34,838	\$32,961	\$31,084	\$29,207
7. Return on Average Net Investment												
a.	Equity Component (Line 6 x 2.82% x 1/12)	4,829	4,816	4,802	4,788	4,774	4,760	4,746	4,732	4,718	4,704	4,690
b.	Debt Component (Line 6 x 2.82% x 1/12)	1,288	1,283	1,279	1,275	1,270	1,266	1,261	1,257	1,252	1,247	1,242
8. Investment Expenses												
a.	Depreciation	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0
c.	Disinvestment	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)												
a.	Recoverable Costs Allocated to Energy	7,194	7,176	7,158	7,140	7,121	7,103	7,085	7,067	7,048	7,030	7,012
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0
10. Energy Nonrecoverable Factor												
		0.9487018	0.9485329	0.9483640	0.9481951	0.9480262	0.9478573	0.9476884	0.9475195	0.9473506	0.9471817	0.9470128
11. Demand Nonrecoverable Factor												
		0.9603963	0.9616499	0.9629035	0.9641571	0.9654107	0.9666643	0.9679179	0.9691715	0.9704251	0.9716787	0.9729323
12. Bond Energy-Related Recoverable Costs (C)												
		6,824	6,749	6,675	6,601	6,526	6,452	6,377	6,303	6,228	6,154	6,080
13. Bond Demand-Related Recoverable Costs (D)												
		84,824	84,749	84,675	84,601	84,526	84,452	84,377	84,303	84,228	84,154	84,080
14. Total Institutional Recoverable Costs (Lines 12 + 13)												
		91,648	91,498	91,350	91,201	91,053	90,905	90,757	90,609	90,461	90,313	90,165

Notes:

- (A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEAs which is extremely recovered through base rates.
- (B) Lines 6 x 8.828% x 1/12. Based on RCE of 11.79% and weighted income tax rate of 38.579% (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)
 Calculation of the Actual/Estimated Amount for the Period
 April 1998 to December 1998

Return on Capital Investments, Depreciation and Taxes
 For Project: Gascom Ignition Oil Truck
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
I. Investments												
a.	Expansions/Additions		(539,897)	398,879	\$0	(1,21,000)	\$0	\$0	\$0	\$0	\$0	\$0
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0
2.	Plant-In-Service/Depreciation Base	\$173,208	513,823	612,752	612,752	589,732	589,732	589,732	589,732	589,732	589,732	589,732
3.	Less: Accumulated Depreciation	(4,280)	(6,544)	(7,883)	(9,170)	(11,830)	(13,707)	(15,660)	(17,981)	(19,688)	(21,415)	(21,415)
4.	CHPP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
5.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
6.	Net Investment (Lines 2 + 3 + 4)	\$303,928	241,279	338,871	338,871	311,922	310,025	308,082	306,751	304,044	302,317	302,317
7.	Average Net Investment		272,261	290,318	311,972	310,064	309,047	307,138	305,213	303,296	301,379	301,379
7. Return on Average Net Investment												
a.	Equity Component Gained Up For Taxes (B)		2,002	2,135	2,464	2,385	2,287	2,272	2,258	2,246	2,230	2,230
b.	Debt Component (Line 6 x 2.82% x 1/12)		648	682	794	782	731	726	722	717	713	713
8.	Investment Expenses		1,766	1,831	1,991	1,954	1,917	1,917	1,917	1,917	1,917	1,917
a.	Depreciation		0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0
c.	Disinvestment		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,408	4,648	5,209	5,101	4,933	4,915	4,897	4,878	4,860	4,860
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,408	4,648	5,209	5,101	4,933	4,915	4,897	4,878	4,860	4,860
10.	Energy Inflation Factor		0.9482018	0.9465329	0.9227022	0.9287095	0.9316786	0.9473880	0.9690679	0.9895588	0.9828395	0.9828395
11.	Demand Inflation Factor		0.9063963	0.9078499	0.9247894	0.9283688	0.9229481	0.9131923	0.9147815	0.9025253	0.9032033	0.9032033
12.	Retail Energy-Related Recoverable Cr. (C)		0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		3,995	4,219	4,873	4,725	4,535	4,488	4,488	4,466	4,466	4,466
14.	Total Inflationary Recoverable Costs (Lines 12 + 13)		\$3,995	\$4,219	\$4,873	\$4,725	\$4,535	\$4,488	\$4,488	\$4,466	\$4,466	\$4,466

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Notes:
 (A) Represents the Capital Costs of Our Gascom Ignition Oil Truck currently recovered through base rates.
 (B) Lines 6 x 2.8228% x 1/12. Based on ROE of 11.79% and weighted income tax rate of 38.575% (Expansion Factor of 1.630052)
 (C) Line 9a x Line 10

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
1. Investments												
a.	Expenditures/Additions		\$2,528	\$1,172	\$1,178	\$1,082	\$11,452	\$74,395	\$133,616	\$202,342	\$7,279	
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Service/Depreciation Base	\$0	0	0	0	0	0	0	233,679	433,801	440,000	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(771)	(1,059)	(1,874)	
4.	CWIP - Non-Interest Bearing	416	3,064	4,176	6,654	11,136	22,388	96,983	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$416	3,064	4,176	6,654	11,136	22,388	96,983	332,608	432,741	438,126	
6.	Average Net Investment		1,710	3,390	5,115	8,595	14,862	29,785	164,685	333,189	437,448	
7. Return on Average Net Investment												
a.	Equity Component (Gross Up For Taxes (A))		13	26	38	63	124	440	1,211	2,458	3,217	\$7,382
b.	Debt Component (Line 6 x 2.82% x 1/12)		4	8	12	20	40	140	387	783	1,028	2,422
8. Investment Expenses												
a.	Depreciation		0	0	0	0	0	0	271	779	1,024	2,874
b.	Amortization		0	0	0	0	0	0	0	0	0	0
c.	Disarmament		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)												
a.	Recoverable Costs Allocated to Energy		17	34	50	83	164	580	1,869	4,012	5,269	12,878
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10. Energy Intentional Factor												
a.	Energy Intentional Factor		0.9482018	0.9487329	0.9277622	0.9287095	0.9316796	0.8471890	0.9690670	0.9689800	0.9202395	
11. Demand Intentional Factor												
a.	Demand Intentional Factor		0.9903903	0.9876499	0.9747806	0.9503690	0.9229481	0.9151953	0.9147815	0.9032523	0.9032833	
12. Retail Energy-Related Recoverable Costs (B)												
a.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13. Retail Demand-Related Recoverable Costs (C)												
a.	Retail Demand-Related Recoverable Costs (C)		15	31	46	77	151	531	1,712	3,632	4,759	10,922
14. Total Intentional Recoverable Costs (Lines 12 + 13)												
			\$15	\$31	\$46	\$77	\$151	\$531	\$1,710	\$3,632	\$4,759	\$18,802

Note:
(A) Lines 6 + 8 x 82.38% x 1/12. Based on I/OE of 11.79% and weighted income tax rate of 38.575% (regression factor of 1.428062).
(B) Line 9a x Line 10
(C) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
1.	Investments											
a.	Expenditures/Additions		\$1,530	\$1,562	\$2,296	\$3,920	\$4,189	\$43,922	\$244,649	\$374,617	\$142,799	
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	416	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Service/Depreciation Base	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0
4.	CRIP - Non-Inventoried Building	416	1,546	3,508	5,804	9,724	13,913	26,935	201,504	678,201	954	(954)
5.	Net Investment (Lines 2 + 3 - 4)	\$416	\$1,846	\$3,508	\$5,804	\$9,724	\$13,913	\$26,935	\$201,504	\$678,201	\$117,648	
6.	Average Net Investment		1,181	2,727	4,656	7,764	11,819	35,424	179,269	488,893	748,624	
7.	Returns on Average Net Investment											
a.	Equity Component Gained Up For Taxes (A)		9	20	34	57	87	260	1,318	3,595	5,490	\$10,270
b.	Debt Component (Line 6 x 2.82% x 1/12)		3	6	11	18	28	83	421	1,149	1,795	3,474
B.	Investment Expenses											
a.	Depreciation		0	0	0	0	0	0	0	0	954	954
b.	Amortization		0	0	0	0	0	0	0	0	0	0
c.	Claimantment		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12	26	45	75	115	343	1,739	4,744	8,199	15,298
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		12	26	45	75	115	343	1,739	4,744	8,199	15,298
10.	Energy Inflation Factor		0.9482018	0.9482329	0.9217823	0.9287995	0.9314704	0.9477890	0.9606879	0.9689780	0.9802395	
11.	Demand Inflation Factor		0.9903963	0.9976499	0.9747896	0.9263690	0.9229481	0.9151953	0.9147815	0.9032723	0.9032033	
12.	Real Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Real Demand-Related Recoverable Costs (C)		11	24	42	69	106	214	1,091	4,295	7,465	13,877
14.	Total Inflation-Adjusted Recoverable Costs (Lines 12 + 13)		\$11	\$24	\$42	\$69	\$106	\$214	\$1,091	\$4,295	\$7,465	\$13,877

Notes:

- (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.79% and weighted income tax rate of 38.575% (Expansion Factor of 1.628962)
- (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
April 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
1. Investments												
a.	Expenditures/Additions	\$570	0	\$1,019	\$2,219	\$836	\$3,000	\$3,000	\$1,000	\$15,000	\$10,856	0
b.	Chargebacks to Plant	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0
2. Plant-in-Service/Depreciation/Other												
a.	Plant-in-Service	0	0	0	0	0	0	0	0	0	0	36,300
b.	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(50)
4. CIP - Non-Inventoried Building												
a.	CIP - Non-Inventoried Building	0	570	1,589	3,008	4,644	7,644	7,644	10,644	25,644	0	0
5. Net Investment (Lines 1 + 3 + 4)												
		\$0	\$570	\$1,589	\$3,008	\$4,644	\$7,644	\$7,644	\$10,644	\$25,644	\$0	\$6,442
6. Average Net Investment												
		285	570	1,079	2,098	4,276	6,144	8,144	9,144	15,144	31,040	
7. Return on Average Net Investment												
a.	Equity Component (Line 5) For Taxes (A)	2	4	8	20	31	45	67	88	133	228	\$338
b.	Debt Component (Line 6 x 2.82% x 1/12)	1	1	3	6	10	14	21	21	43	75	172
B. Investment Expenses												
a.	Depreciation	0	0	0	0	0	0	0	0	0	0	58
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0
c.	Disbursement	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0
9. Total System Recoverable Expenses (Lines 7 + 8)												
a.	Recoverable Costs Allocated to Energy	3	5	11	26	41	59	88	109	176	359	708
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor												
a.	Energy Jurisdictional Factor	0.9483018	0.9483259	0.9225222	0.9287095	0.9316706	0.9477090	0.9490679	0.9490679	0.9487388	0.9502395	
11. Demand Jurisdictional Factor												
a.	Demand Jurisdictional Factor	0.9063903	0.9076489	0.9247896	0.9252099	0.9229481	0.9131933	0.9147815	0.9147815	0.9075233	0.9032023	
12. Retail Energy-Related Recoverable Costs (B)												
a.	Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0
13. Retail Demand-Related Recoverable Costs (C)												
a.	Retail Demand-Related Recoverable Costs (C)	3	5	10	24	38	54	81	81	139	324	698
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)												
		\$3	\$5	\$10	\$24	\$38	\$54	\$81	\$81	\$139	\$324	\$698

Notes:
(A) Line 6 x 0.0282% x 1/12. Based on ROE of 11.79% 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
* Estimated Expenditures

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual/Estimated Amount for the Period
April 1998 to December 1998

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

Line	Description	Beginning of Period Amount	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98	End of Period Amount
1.	Investments											
a.	Deposits/Additions		\$571	\$0	\$277	\$163	\$796	\$3,000	\$1,000	\$29,593	\$50,000	
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	87,480	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(130)	
4.	CWIP - Non-Inventoried Bearing	0	571	571	848	1,011	1,897	4,897	7,897	37,400	37,400	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	571	571	848	1,011	1,897	4,897	7,897	37,400	87,250	
6.	Average Net Investment		286	571	719	936	1,409	3,307	6,307	22,604	62,331	
7.	Returns on Average Net Investment											
a.	Equity Component Crossed Up For Taxes (A)		2	4	5	7	10	24	46	166	428	\$722
b.	Debt Component (Line 6 x 2.82% x 1/12)		1	1	2	2	3	8	15	53	146	231
8.	Investment Expenses											
a.	Depreciation		0	0	0	0	0	0	0	0	138	138
b.	Accretion		0	0	0	0	0	0	0	0	0	0
c.	Dissemination		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9.	Total Systems Recoverable Expenses (Lines 7 + 8)		3	5	7	9	13	32	61	219	742	1,091
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3	5	7	9	13	32	61	219	742	1,091
10.	Energy Inflation Factor		0.9483018	0.9403229	0.9227622	0.9287065	0.9316706	0.9471699	0.9690678	0.9899289	0.9592395	
11.	Demanded Inflation Factor		0.9063993	0.9076499	0.9247896	0.9262699	0.9225481	0.9131953	0.9147815	0.9052523	0.9032933	
12.	Small Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Small Demand-Related Recoverable Costs (C)		3	5	4	8	12	29	56	198	679	987
14.	Total Inflationary Recoverable Costs (Lines 12 + 13)		\$3	\$5	\$4	\$8	\$12	\$29	\$56	\$198	\$679	\$987
			\$3	\$5	\$6	\$8	\$12	\$29	\$56	\$198	\$679	\$987

Notes:
(A) Lines 6 x 8.28% x 1/12. Based on ROE of 11.79% and weighted income tax rate of 38.577% (compression factor of 1.028002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11
* Estimated Expenditure

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 15
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FORM 42-8E

Tampa Electric Company
Fuel Group Adjustment Factors For Variation In Losses

Line No.		1997 Actual Sales In MWh (1)	Expansion Factor (2)	Generation In MWh (3)	Loss Factor (4)	Fuel Recovery Loss Multiplier (5)
1	Group A					
2	RS	6,392,399		6,790,625		
3	GS & TS	856,276		909,619		
4	Group A1					
5	SL & OL	147,218		156,389		
6	Total	7,395,893	1.0622967	7,856,633	0.9413566	1.0071
7	Group B					
8	GSD	3,987,533		4,231,728		
9	GSLD & SBF	1,671,142		1,746,700		
10	Total	5,658,675	1.0565067	5,978,428	0.9465155	1.0016
11	Group C					
12	IS & SBI	1,927,984	1.0212113	1,968,879	0.9792293	0.9681
13	Total Retail	14,982,552	1.0548230	15,803,940	0.9480264	1.0000

FPSC Jurisdictional Loss Multiplier

Line No.		1997 Actual Sales In MWh (1)	Expansion Factor (2)	Generation In MWh (3)	Loss Factor (4)	Jurisdictional Loss Multiplier (5)
1	Total Retail	14,982,552	1.0548230	15,803,940	0.9480264	1.00068
2	Total FERC AR-1 Tariff	285,540	1.0166780	290,302	0.9835956	
3	Total System	15,268,092	1.0541096	16,094,242	0.9486680	