

ORIGINAL

TAMPA ELECTRIC COMPANY  
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FILED 10/05/1998  
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BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

KAREN O. ZWOLAK

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 \$1,611,209. 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 \$872,747 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 SO<sub>2</sub>  
10 allowance costs from incremental sales. (The SO<sub>2</sub>  
11 costs charged to interchange sales are based on the  
12 projected replacement cost of SO<sub>2</sub> allowances.) Since  
13 this time, Tampa Electric has been collecting revenues  
14 including SO<sub>2</sub> 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 SO<sub>2</sub> 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 replacements, 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 replacement was in  
18 service as of December 1997 and the Big Bend Unit 2  
19 classifier replacement went into service in May 1998.  
20 These projects are being considered together as the basis  
21 of Tampa Electric's NOx compliance plan. Capital  
22 expenditures for these in-service project are being  
23 recovered on a prospective basis and no construction  
24 carrying costs are 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 2  
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 \$6,128,265.  
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:

<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
RS, RST	0.029
GS, GST, TS	0.029
GSD, GSDT	0.028
GSLD, GSLDT, SBF	0.028
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	0.026
SL, OL	0.028



EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
REVISED: NOVEMBER 3, 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>
1	Forms 42-1P	1
2	Forms 42-2P	2
3	Forms 42-3P	3
4	Forms 42-4P	4
5	Forms 42-5P	19
6	Forms 42-6P	36
7	Forms 42-7P	37
8	Forms 42-1E	38
9	Forms 42-2E	39
10	Forms 42-3E	40
11	Forms 42-4E	41
12	Forms 42-5E	42
13	Forms 42-6E	43
14	Forms 42-7E	44
15	Forms 42-8E	45

**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		
	(S)	(S)	(S)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$3,031,234	\$49,903	\$3,081,137
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	2,815,171	231,997	3,047,128
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	5,846,405	281,860	6,128,265
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)	791,597	81,150	872,747
3. Final True-up for the period October 1997 to March 1998 (Form 42-1A, Line 3)	390,549	1,168	391,717
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)	4,321,800	195,226	4,517,026
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 + Revenue Tax Modifier)	\$4,324,430	\$195,389	\$4,520,819

**Note:**

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 schedule.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ERC/C)**  
**Calculation of the Projected Periodic Amount**  
**January 15, 1999 to December 31, 1999**

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Description of Investment Projects (A)	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	Projected Total	Method of Classification		
															Deemed	Energy	
1a	Big Bend Unit 3 Plus One Desulfurization Integration	391,308	391,308	391,308	391,308	391,308	391,308	391,308	391,308	391,308	391,308	391,308	391,308	3,913,080		1,083,883	
1b	Big Bend Units 1 and 2 Plus One Combustion	53,048	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	54,794	547,940		631,273	
1c	Big Bend Unit 4 Combustion Emissions Monitor	7,008	7,012	4,994	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	4,978	49,780		83,161	
1d	Big Bend Unit 1 Classifier Replacement	17,779	18,288	18,288	18,287	18,287	18,287	18,287	18,287	18,289	18,289	18,289	18,289	182,890		217,337	
1e	Big Bend 2 Classifier Replacement	12,658	13,033	13,033	13,032	13,032	13,032	13,032	13,032	13,034	13,034	13,034	13,034	130,340		143,013	
1f	Big Bend 3 Classifier Replacement	14,548	14,997	14,997	14,995	14,995	14,995	14,995	14,995	14,997	14,997	14,997	14,997	149,970		208,628	
1g	Genicon Unit 6 Classifier Replacement	463	663	739	803	825	833	842	851	860	869	878	887	896	8,960		103,351
1h	Genicon Unit 5 Classifier Replacement	8,112	12,931	17,758	22,585	27,412	32,239	37,066	41,893	46,720	51,547	56,374	61,201	66,028	660,280		423,835
1i	Genicon Unit 3 Stack Extension	387	237	209	205	201	197	193	189	185	181	177	173	1,730		17,647	
1j	Genicon Unit 4 Stack Extension	367	235	206	202	198	194	190	186	182	178	174	170	1,700		3,376	
2	2. Total Investment Projects - Recoverable Costs	4,841	4,823	4,804	4,786	4,767	4,749	4,730	4,711	4,692	4,674	4,655	4,637	46,409		56,869	
3	3. Recoverable Costs Allocated to Energy	5,287	5,296	5,307	5,320	5,337	5,357	5,387	5,428	5,480	5,541	5,612	5,693	56,869		63,827	
4	4. Recoverable Costs Allocated to Deemed	9,828	9,859	9,791	9,725	9,659	9,593	9,527	9,461	9,395	9,329	9,263	9,197	919,710		116,710	
5	5. Small Energy Individual Factor	478	468	457	446	434	422	410	398	386	374	362	350	3,506		5,396	
6	6. Full Demand Individual Factor	1,123	1,120	1,117	1,113	1,111	1,108	1,106	1,103	1,101	1,098	1,095	1,093	10,930		13,290	
7	7. Individual Energy Recoverable Costs (B)	230,265	235,875	240,436	244,991	249,546	254,091	258,642	263,193	267,748	272,303	276,858	281,413	285,968	2,859,680		354,432
8	8. Individual Deemed Recoverable Costs (C)	209,296	214,337	218,999	223,574	228,151	232,728	237,309	241,890	246,471	251,052	255,633	260,214	264,795	2,647,950		328,362
9	9. Total Individual Recoverable Costs for Investment Projects (Lines 7 + 8)	443,561	450,212	459,435	468,565	477,697	486,813	495,933	505,044	514,155	523,266	532,377	541,488	550,599	5,507,630		682,794
10	10. Total System Recoverable Expenses on Form 42-3P, Line 9	443,561	450,212	459,435	468,565	477,697	486,813	495,933	505,044	514,155	523,266	532,377	541,488	5,507,630		682,794	

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 980007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
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 DOCUMENT NO. 3  
 PAGE 1 of 1

FORM 42-3P  
 REVISED: NOVEMBER 3, 1998



**Tampa Electric Company**  
**Environmental Cost Recovery Charge (ECRC)**  
**Calculations of the Projected Period Amount**  
January 1999 to December 1999  
(in Dollars)

Reasons on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Units 1 and 2 Plus One Conditioning

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		20	20	20	20	20	20	20	20	20	20	20	20	20
a.	Equipment/Buildings		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Change to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Refurbishments		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	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724	51,817,724
3.	Less: Accumulated Depreciation	(729,894)	(794,962)	(794,962)	(861,714)	(929,872)	(998,230)	(1,077,188)	(1,166,846)	(1,257,004)	(1,347,762)	(1,438,020)	(1,527,778)	(1,616,036)	(1,702,894)
4.	CVIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	51,087,830	51,022,762	51,022,762	50,956,010	50,886,852	50,814,494	50,739,536	50,661,878	50,581,724	50,500,962	50,419,742	50,338,954	50,258,684	50,178,830
6.	Average Net Investment	4,371,228	4,371,024	4,364,820	4,354,426	4,344,822	4,335,118	4,326,214	4,317,110	4,307,806	4,298,302	4,288,698	4,279,094	4,269,490	4,259,886
7.	Reasons on Average Net Investment														
a.	Equity Component Granted Up For Taxes (A)	31,497	31,397	31,197	31,097	31,097	31,097	31,097	31,097	31,097	31,097	31,097	31,097	31,097	31,097
b.	Debt Component (Line 6 + 2.825% x 1/12)	14,577	14,993	15,373	15,842	16,310	16,778	17,246	17,714	18,182	18,650	19,118	19,586	20,054	20,522
8.	Investment Expenses														
a.	Depreciation	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694	13,694
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dissemination	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)	51,942	51,916	51,794	51,672	51,550	51,428	51,306	51,184	51,062	50,940	50,818	50,696	50,574	50,452
a.	Recoverable Costs Allocated to Energy	51,942	51,916	51,794	51,672	51,550	51,428	51,306	51,184	51,062	50,940	50,818	50,696	50,574	50,452
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Individualized Factor	8,271,743	8,270,289	8,268,835	8,267,381	8,265,927	8,264,473	8,263,019	8,261,565	8,260,111	8,258,657	8,257,203	8,255,749	8,254,295	8,252,841
11.	Demand Individualized Factor	8,999,921	8,994,425	8,987,915	8,981,405	8,974,895	8,968,385	8,961,875	8,955,365	8,948,855	8,942,345	8,935,835	8,929,325	8,922,815	8,916,305
12.	Real Energy-Related Recoverable Costs (B)	51,493	51,323	51,153	50,983	50,813	50,643	50,473	50,303	50,133	49,963	49,793	49,623	49,453	49,283
13.	Real Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Individualized Recoverable Costs (Lines 12 + 13)	51,493	51,323	51,153	50,983	50,813	50,643	50,473	50,303	50,133	49,963	49,793	49,623	49,453	49,283

Note: (A) Line 6 + 2.825% x 1/12 - and on BCE of 11,724 and weighted income tax rate of 78.872% (exemption factor of 1.427160)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

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

Sum on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Unit 4 Continuous Emission Monitors  
(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		20	0	0	0	0	0	0	0	0	0	0	0	0
a.	Expenditures/Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Changes to Plans		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	\$866,211
3.	Less: Accumulated Depreciation	(97,791)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)	(188,330)
4.	Other (A)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)	(256,688)
5.	Net Investment (Lines 2 + 3 + 4)	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822	\$332,822
6.	Average Net Investment	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084	\$33,084
7.	Sum on Average Net Investment	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395
a.	Supply Component Gressed Up For Taxes (B)	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348	1,348
b.	DOH Component (Line 6 x 2.526% x 1/12)	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877
8.	Investment Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Depreciation	0	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	0
c.	Dissemination	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)	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890
a.	Recoverable Costs Allocated to Energy	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890	7,890
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflation Factor	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023	0.8713023
11.	Revised Inflation Factor	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021	0.3046021
12.	Final Energy-Related Recoverable Costs (C)	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821	6,821
13.	Final Demand-Related Recoverable Costs (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Finalized Recoverable Costs (Lines 12 + 13)	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821	\$6,821

Notes:  
(A) Represents the Net Book Value of the original Big Bend Unit 4 CERs which is currently recovered through base rates.  
(B) Line 6 x 2.526% x 1/12. Based on ROC of 11.79% and weighted income tax rate of 28.575% (effective factor of 1.02602)  
(C) Line 9a x Line 10  
(D) Line 9b x Line 11

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FILED: OCTOBER 5, 1998  
DOCUMENT NO. 4  
PAGE 3 of 15

FORM 42-4P  
REVISED: NOVEMBER 3, 1998

**Tampa Electric Company**  
Environmental Cost Recovery Cases (ERCs)  
Calculation of the Projected Period Amount  
January 1999 to December 1999

Reasons on Capital Investment, Depreciation and Taxes  
For Project: Big Bend Unit 1 Chimney Replacement  
(in Dollars)

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/Additions	\$77,239	118,459	0	0	0	0	0	0	0	0	0	0	0
b. Change to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c. Refurbishment	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. Non-Income-Related Depreciation Items													
a. Lease Accumulated Depreciation	\$1,468,850	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300	\$1,478,300
b. Other	(1,913)	(8,889)	(11,825)	(18,825)	(24,103)	(28,177)	(34,299)	(40,397)	(48,372)	(56,443)	(64,511)	(72,579)	(80,647)
3. Other Non-Related Items	0	0	0	0	0	0	0	0	0	0	0	0	0
4. Net Investment (Lines 2 + 3 + 4)	\$1,389,717	\$1,469,411	\$1,466,475	\$1,459,475	\$1,454,197	\$1,450,123	\$1,445,961	\$1,441,903	\$1,437,928	\$1,434,027	\$1,430,101	\$1,426,174	\$1,422,248
5. Average Net Investment	\$1,426,341	\$1,466,265	\$1,467,267	\$1,462,269	\$1,458,231	\$1,454,183	\$1,450,135	\$1,446,087	\$1,442,039	\$1,437,991	\$1,433,943	\$1,429,895	\$1,425,847
6. Reasons on Average Net Investment													
a. Equity Component Granted Up For Taxes (A)	18,488	18,781	18,700	18,700	18,700	18,700	18,670	18,640	18,610	18,580	18,550	18,521	18,492
b. Debt Component (Lines 6 + 3.2204 x 1/12)	3,332	3,444	3,439	3,439	3,429	3,420	3,410	3,401	3,391	3,381	3,372	3,362	3,353
7. Investment Expenses													
a. Depreciation	3,933	4,653	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668	4,668
b. Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
c. Disallowance	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
8. Total System Recoverable Expenses (Lines 7 + 8)	11,773	18,790	18,700	18,700	18,727	18,700	18,648	18,596	18,544	18,492	18,440	18,388	18,337
9. Recoverable Costs Allocated to Energy													
a. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
b. Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
11. Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
12. Total Demand-Related Recoverable Costs (Lines 10 + 11)	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Total Non-Related Recoverable Costs (Line 12 + 13)	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Recoverable Costs (Lines 8 + 13)	11,773	18,790	18,700	18,700	18,727	18,700	18,648	18,596	18,544	18,492	18,440	18,388	18,337

Note: (A) Line 6 x 3.2204 x 1/12. Based on SOGS of 11,7794 and weighted income tax rate of 78.57794 (percentage factor of 1.422602)

(B) Line 8 x Line 10  
(C) Line 9 x Line 11

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FILED: OCTOBER 5, 1998  
DOCUMENT NO. 4  
PAGE 4 of 15

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11

**Tampa Electric Company**  
Environmental Cost Recovery Class (ERCRC)  
Calculation of the Projected Fuel Amount  
January 1999 to December 1999

Rate on Capital Investment, Depreciation and Taxes  
For Projecting Fuel Used (Old 12 Character Employment  
(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	10	10	10	10	10	10	10	10	10	10	10	10	10
a.	Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Change to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirement	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 Item	288,670	288,670	288,670	288,670	288,670	288,670	288,670	288,670	288,670	288,670	288,670	288,670	288,670
3.	Less: Accumulated Depreciation	(11,817)	(14,446)	(17,671)	(21,323)	(25,452)	(29,979)	(34,260)	(38,233)	(41,660)	(44,467)	(46,714)	(48,341)	(48,341)
4.	ERCRC - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	276,853	274,224	270,999	267,347	263,218	258,691	254,410	250,437	246,810	243,503	240,356	237,329	237,329
6.	Average Net Investment	277,840	268,313	266,086	264,619	263,422	262,865	262,178	261,551	260,924	260,297	259,670	259,043	259,043
7.	Rate on Average Net Investment	7.147	7.128	7.108	7.089	7.070	7.050	7.031	7.012	6.992	6.973	6.954	6.934	294,488
a.	Equity Component (Line 6 x 3.825% x 1/12)	2,384	2,378	2,372	2,366	2,359	2,353	2,347	2,341	2,335	2,328	2,322	2,316	22,861
b.	Debt Component (Line 6 x 3.825% x 1/12)	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	231,524
8.	Investment Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
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.	Dissemination	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 Expense (Lines 7 + 8)	12,650	12,653	12,667	12,682	12,696	12,709	12,721	12,732	12,743	12,754	12,764	12,773	12,773
a.	Recoverable Costs Allocated to Energy	12,650	12,653	12,667	12,682	12,696	12,709	12,721	12,732	12,743	12,754	12,764	12,773	12,773
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflation Factor	0.977003	0.976549	0.976095	0.975641	0.975187	0.974733	0.974279	0.973825	0.973371	0.972917	0.972463	0.972009	0.971554
11.	Discount Inflation Factor	0.946621	0.946425	0.946229	0.946033	0.945837	0.945641	0.945445	0.945249	0.945053	0.944857	0.944661	0.944465	0.944269
12.	Real Energy-Related Recoverable Costs (B)	11,717	11,675	11,633	11,591	11,549	11,507	11,465	11,423	11,381	11,339	11,297	11,255	11,213
13.	Real Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Adjusted Recoverable Costs (Lines 12 + 13)	11,717	11,675	11,633	11,591	11,549	11,507	11,465	11,423	11,381	11,339	11,297	11,255	11,213

Note: (A) Line 6 x 3.825% x 1/12. Based on FOMC of 11.275% and weighted income tax rate of 26.5779% (compression factor of 1.422042)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11



**XXXXX Electric Company**  
**Environmental Cost Recovery Case (ERCRC)**  
**Calculation of the Projected Period Amount**  
**January 1999 to December 1999**

Items on Capital Investments, Depreciation and Taxes  
For Project: **XXXXX** & Clarifier Replacements  
(in Dollars)

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
	113,004	111,908	114,024	113,073	11,687,623	1321,746	1194,628	137,308					10
1. Investments	0	0	0	0	0	0	0	0	0	0	0	0	0
a. Equipment/Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0
b. Change to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c. Refurbishments	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. Post-In-Service Depreciation Base	10	10	10	10	10	10	10	10	10	10	10	10	10
3. Lease Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
4. CRIP - Non-Interest Bearing	43,235	26,241	68,141	97,248	1,185,271	(2,261)	(7,603)	(12,217)	(17,423)	(24,629)	(73,835)	(131,030)	(131,030)
5. Net Investment (Lines 2 + 3 + 4)	43,235	26,241	68,141	97,248	1,185,271	1,304,246	1,698,677	1,722,828	1,717,622	1,712,417	1,707,222	1,702,087	1,702,087
6. Average Net Investment	48,728	62,181	78,128	90,962	641,580	1,243,114	1,297,766	1,706,722	1,728,225	1,714,829	1,709,215	1,704,619	1,704,619
7. Return on Average Net Investment													
a. Equity Component (Based on Five Taxes (A))	266	457	340	689	4,777	8,891	11,209	12,020	12,649	12,611	12,873	12,824	12,824
b. Debt Component (Lines 6 + 2.75% x 1/12)	117	146	179	214	1,308	3,161	3,735	4,811	4,863	4,820	4,812	4,806	4,806
8. Investment Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
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. Disallowance	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	603	519	903	6,085	12,052	15,114	16,831	17,518	17,432	17,685	17,630	17,630
10. Recoverable Costs Allocated to Energy	483	603	519	903	6,085	12,052	15,114	16,831	17,518	17,432	17,685	17,630	17,630
a. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Inflation Factor	0.9777425	0.9782489	0.9800889	0.9826805	0.9878817	0.9941713	0.9922257	0.9927987	0.9933886	0.9939283	0.9945200	0.9950884	0.9957894
11. Demand Inflation Factor	0.9948421	0.9945823	0.9952783	0.9961708	0.9972389	0.9984773	0.9998814	0.9998266	0.9997322	0.9996177	0.9994822	0.9993289	0.9991589
12. Retail Energy-Related Recoverable Costs (B)	619	585	762	846	5,622	14,829	14,741	14,999	15,022	14,943	14,913	14,882	14,851
13. Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Inflationed Recoverable Costs (Lines 12 + 13)	619	585	762	846	5,622	14,829	14,741	14,999	15,022	14,943	14,913	14,882	14,851
	2489	1883	1782	2866	11,612	114,629	118,741	118,999	120,422	120,945	121,363	121,822	124,416

Note: (A) Lines 6 + 8.0225% x 1/12. Based on BOC of 11.25% and weighted income tax rate of 28.375% (exemption factor of 1.628002)

(B) Line 9a x Line 10  
(C) Line 9b x Line 11

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DOCUMENT NO. 4  
PAGE 7 of 15  
  
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**TAMPA ELECTRIC COMPANY**  
**Environmental Cost Recovery Claims (ERC/C)**  
**Calculations of the Projected Period Amount**  
**January 1999 to December 1999**

Return on Capital Investment, Depreciation and Taxes  
 For Project: **Classen Unit & South 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.	Investment	1600	2860	1370	11,420	12,300	11,120	1060	10	10	120	10	10	180
a.	Expenses/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Chargeback to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Refundations	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 Item	10	10	10	10	10	10	10	10	10	10	10	10	10
3.	Less Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	ERC/C Non-Investment Banking	24,860	26,610	27,820	28,420	28,920	29,420	29,920	30,420	30,920	31,420	31,920	32,420	33,620
5.	Net Investment (Lines 2 + 3 - 4)	24,860	26,610	27,820	28,420	28,920	29,420	29,920	30,420	30,920	31,420	31,920	32,420	33,620
6.	Average Net Investment	25,170	26,120	26,815	27,740	28,700	29,700	30,710	31,690	32,690	33,690	34,690	35,690	36,690
7.	Return on Average Net Investment	187	193	197	204	218	233	243	246	246	247	247	247	247
a.	Empty Component Owned Up For Taxes (A)	60	62	63	65	70	75	78	79	79	79	79	79	79
b.	Cost Component (Line 6 x 2.820% x 1/12)	0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
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.	Disincentive	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 Expense (Lines 7 + 8)	247	255	260	269	286	308	323	323	323	326	326	326	326
a.	Recoverable Costs Allocated to Energy	247	255	260	269	286	308	323	323	323	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 Individual Factor	0.9717035	0.970209	0.969085	0.968285	0.967827	0.967673	0.967814	0.968227	0.968797	0.969386	0.969993	0.970784	0.971784
11.	Demand Individual Factor	0.9604211	0.961625	0.963765	0.966748	0.971346	0.977473	0.984214	0.991240	0.997240	0.999240	0.999240	0.999240	0.999240
12.	Final Energy-Related Recoverable Costs (B)	240	247	247	258	261	282	294	299	299	304	304	304	304
13.	Final 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)	240	247	247	258	261	282	294	299	299	304	304	304	304
		1240	1247	1247	1258	1261	1282	1294	1299	1299	1304	1304	1304	1304

Note: (A) Line 6 x 2.820% x 1/12. Based on RCES of 11.20% and weighted income tax rate of 24.577% (reduction factor of 1.62882)

(B) Line 9 x Line 10  
 (C) Line 9 x Line 11

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 DOCUMENT NO. 4  
 PAGE 9 of 15

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**TAMPA ELECTRIC COMPANY**  
Environmental Cost Recovery Claims (ERCs)  
Calculations of the Projected Period Amount  
January 1999 to December 1999

Items on C-1'd Investment, Depreciation and Taxes  
For Project: Ocala Coal Center (NCCS Control)  
(in \$'s/Year)

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.	Deprec./Carry/Amortization	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618	\$494,618
b.	Change in Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Subventions	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	1,084,294	1,084,294	2,077,530	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766
4.	CWIP - Non-Investment	1,084,294	1,084,294	2,077,530	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766	3,070,766
5.	Net Investment (Lines 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Items on Average Net Investment													
a.	Equity Component (Line 6 x 2.825% x 1/2)	6,147	6,147	12,294	17,162	24,754	34,606	48,633	67,309	91,282	121,207	168,495	236,388	327,633
b.	Debt Component (Line 6 x 2.825% x 1/2)	1,905	1,905	3,810	5,655	8,121	11,357	15,818	21,818	30,000	40,818	54,621	72,828	98,109
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.	Dissemination	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)	8,052	8,052	16,108	22,817	32,875	45,963	64,451	89,127	121,282	162,025	223,116	309,216	425,742
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Indebtedness Factor	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435	0.777435
11.	Demand Indebtedness Factor	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421	0.949421
12.	Ratio Energy-Related Recoverable Costs (B)	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883
13.	Ratio Demand-Related Recoverable Costs (C)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14.	Total Individual Recoverable Costs (Lines 12 + 13)	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883	1.883
15.	Total Individual Recoverable Costs (Line 14 x 11)	15,312	15,312	30,624	44,886	64,451	89,127	121,207	168,495	236,388	327,633	450,818	612,109	831,309

Note: (A) Line 6 x 2.825% x 1/2. Based on SOE of 11.75% and weighted income tax rate of 28.57% (applicable factor of 1.62502)

(B) Line 9 x Line 10  
(C) Line 10 x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
DOCUMENT NO. 4  
PAGE 10 of 15

FORM 42-4P  
REVISED: NOVEMBER 3, 1998

**Tampa Electric Company**  
**Development Cost Recovery Charge (DRCRC)**  
**Calculations of the Projected Pooled Amount**  
**January 1979 to December 1999**

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

Line	Description	Beginning of Pooled Amount	Projected Nov-99	Projected Dec-99	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 Pooled Amount
1.	Investments																
a.	Expansion/Alter/Addition																
b.	Change to Plant																
c.	Refinements																
d.	Other																
2.	Plant-Serviced/Depreciation Item																
3.	Less: Accumulated Depreciation																
4.	Other (A)																
5.	Net Investment (Lines 2 + 3 + 4)	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772	5388,772
6.	Average Net Investment	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439	269,439
7.	Return on Average Net Investment																
a.	Equity Component (Based Up Per Taxes (B))	3,214	3,202	3,188	3,174	3,160	3,146	3,132	3,117	3,103	2,889	2,875	2,861	2,847	2,833	2,819	2,805
b.	Debt Component (Line 6 x 11.29% x 1/12)	708	704	699	695	691	686	681	677	672	668	663	659	654	650	645	641
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	1,917	1,917
b.	Amortization																
c.	Exhaustion																
d.	Property Taxes																
e.	Other																
9.	Total System Returnable Expenses (Lines 7 + 8)	4,841	4,823	4,804	4,786	4,767	4,749	4,730	4,711	4,692	4,674	4,655	4,637	4,618	4,600	4,581	4,563
a.	Returnable Costs Allocated to Energy																
b.	Returnable Costs Allocated to Demand	4,841	4,823	4,804	4,786	4,767	4,749	4,730	4,711	4,692	4,674	4,655	4,637	4,618	4,600	4,581	4,563
10.	Energy Inflation Factor	0.7773025	0.7792089	0.7810865	0.7829365	0.7847687	0.7865833	0.7883804	0.7901601	0.7919225	0.7936675	0.7953951	0.7971053	0.7987981	0.8004735	0.8021315	0.8037721
11.	Discount Inflation Factor	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421	0.9484421
12.	Rated Energy-Related Returnable Costs (C)	4,574	4,563	4,552	4,541	4,530	4,519	4,508	4,497	4,486	4,475	4,464	4,453	4,442	4,431	4,420	4,409
13.	Small Demand-Related Returnable Costs (D)																
14.	Total Inflation-Adjusted Returnable Costs (Lines 12 + 13)	4,574	4,563	4,552	4,541	4,530	4,519	4,508	4,497	4,486	4,475	4,464	4,453	4,442	4,431	4,420	4,409

Notes:  
(A) Represents the Capital Costs of the Osceola Ignition Oil Truck currently recovered through less return.  
(B) Line 6 x 11.29% x 1/12. Based on ROE of 11.29% and weighted income tax rate of 28.579% (exemption factor of 1.62892).  
(C) Line 9 x Line 10  
(D) Line 9 x Line 10  
(E) Line 9 x Line 11

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
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PAGE 11 of 15

FORM 42-4P  
REVISED: NOVEMBER 3, 1998

**TAMPA ELECTRIC COMPANY**  
Environmental Cost Recovery Claims (ERC/C)  
Calculation of the Projected Period's Amount  
January 1999 to December 1999

Rate: on Capital Investments, Depreciation and Taxes  
For Project: Hig Road Prod 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.	Depositor/Additions														
b.	Changes to First														
c.	Retirements														
d.	Other														
2.	Plant-overhead/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	(3,290)	(3,176)	(3,176)	(6,210)	(7,244)	(9,278)	(9,312)	(9,346)	(10,380)	(11,280)	(12,414)	(13,448)	(14,482)	(14,482)
4.	ERC/C - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	439,710	439,824	439,824	436,790	435,756	433,722	433,688	433,654	433,620	433,686	433,586	433,552	433,518	433,518
6.	Average Net Investment	440,000	439,373	438,341	437,307	436,273	435,239	434,205	433,171	432,137	431,103	430,069	429,035	428,001	429,035
7.	Return on Average Net Investment														
a.	Equity Component (Based On Five Years (A))	3,238	3,231	3,223	3,216	3,208	3,200	3,193	3,185	3,178	3,170	3,162	3,154	3,146	3,139
b.	Debt Component (Line 6 x 2.525% x 1/12)	1,035	1,033	1,030	1,028	1,025	1,023	1,020	1,018	1,016	1,013	1,011	1,008	1,006	1,008
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.	Disbursement	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 / year Recoverable Expenses (Lines 7 + 8)	5,207	5,204	5,207	5,208	5,207	5,207	5,207	5,207	5,207	5,207	5,207	5,207	5,207	5,207
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	5,207	5,204	5,207	5,208	5,207	5,207	5,207	5,207	5,207	5,207	5,207	5,207	5,207	5,207
10.	Energy Inflation Factor	0.9777635	0.9782089	0.9786543	0.9791000	0.9795456	0.9799913	0.9804370	0.9808827	0.9813284	0.9817741	0.9822198	0.9826655	0.9831112	0.9835569
11.	Discounted Individual Factor	0.9466421	0.9464215	0.9462009	0.9459798	0.9457588	0.9455378	0.9453168	0.9450958	0.9448748	0.9446538	0.9444328	0.9442118	0.9439908	0.9437698
12.	Retired Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retired Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Individual Recoverable Costs (Lines 12 + 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15.	Total Individual Recoverable Costs (Line 14 x Line 11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16.	Total Individual Recoverable Costs (Line 14 x Line 10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17.	Total Individual Recoverable Costs (Line 14 x Line 9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18.	Total Individual Recoverable Costs (Line 14 x Line 8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19.	Total Individual Recoverable Costs (Line 14 x Line 7)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20.	Total Individual Recoverable Costs (Line 14 x Line 6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21.	Total Individual Recoverable Costs (Line 14 x Line 5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22.	Total Individual Recoverable Costs (Line 14 x Line 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23.	Total Individual Recoverable Costs (Line 14 x Line 3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24.	Total Individual Recoverable Costs (Line 14 x Line 2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25.	Total Individual Recoverable Costs (Line 14 x Line 1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26.	Total Individual Recoverable Costs (Line 14 x Line 0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27.	Total Individual Recoverable Costs (Line 14 x Line -1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28.	Total Individual Recoverable Costs (Line 14 x Line -2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29.	Total Individual Recoverable Costs (Line 14 x Line -3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30.	Total Individual Recoverable Costs (Line 14 x Line -4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31.	Total Individual Recoverable Costs (Line 14 x Line -5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.	Total Individual Recoverable Costs (Line 14 x Line -6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33.	Total Individual Recoverable Costs (Line 14 x Line -7)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34.	Total Individual Recoverable Costs (Line 14 x Line -8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35.	Total Individual Recoverable Costs (Line 14 x Line -9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36.	Total Individual Recoverable Costs (Line 14 x Line -10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37.	Total Individual Recoverable Costs (Line 14 x Line -11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38.	Total Individual Recoverable Costs (Line 14 x Line -12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.	Total Individual Recoverable Costs (Line 14 x Line -13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40.	Total Individual Recoverable Costs (Line 14 x Line -14)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41.	Total Individual Recoverable Costs (Line 14 x Line -15)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42.	Total Individual Recoverable Costs (Line 14 x Line -16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43.	Total Individual Recoverable Costs (Line 14 x Line -17)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.	Total Individual Recoverable Costs (Line 14 x Line -18)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45.	Total Individual Recoverable Costs (Line 14 x Line -19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46.	Total Individual Recoverable Costs (Line 14 x Line -20)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47.	Total Individual Recoverable Costs (Line 14 x Line -21)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48.	Total Individual Recoverable Costs (Line 14 x Line -22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49.	Total Individual Recoverable Costs (Line 14 x Line -23)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50.	Total Individual Recoverable Costs (Line 14 x Line -24)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51.	Total Individual Recoverable Costs (Line 14 x Line -25)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52.	Total Individual Recoverable Costs (Line 14 x Line -26)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53.	Total Individual Recoverable Costs (Line 14 x Line -27)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54.	Total Individual Recoverable Costs (Line 14 x Line -28)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55.	Total Individual Recoverable Costs (Line 14 x Line -29)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56.	Total Individual Recoverable Costs (Line 14 x Line -30)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57.	Total Individual Recoverable Costs (Line 14 x Line -31)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58.	Total Individual Recoverable Costs (Line 14 x Line -32)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59.	Total Individual Recoverable Costs (Line 14 x Line -33)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60.	Total Individual Recoverable Costs (Line 14 x Line -34)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61.	Total Individual Recoverable Costs (Line 14 x Line -35)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62.	Total Individual Recoverable Costs (Line 14 x Line -36)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63.	Total Individual Recoverable Costs (Line 14 x Line -37)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64.	Total Individual Recoverable Costs (Line 14 x Line -38)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65.	Total Individual Recoverable Costs (Line 14 x Line -39)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66.	Total Individual Recoverable Costs (Line 14 x Line -40)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67.	Total Individual Recoverable Costs (Line 14 x Line -41)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68.	Total Individual Recoverable Costs (Line 14 x Line -42)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69.	Total Individual Recoverable Costs (Line 14 x Line -43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70.	Total Individual Recoverable Costs (Line 14 x Line -44)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71.	Total Individual Recoverable Costs (Line 14 x Line -45)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72.	Total Individual Recoverable Costs (Line 14 x Line -46)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73.	Total Individual Recoverable Costs (Line 14 x Line -47)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74.	Total Individual Recoverable Costs (Line 14 x Line -48)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75.	Total Individual Recoverable Costs (Line 14 x Line -49)														

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

Returns on Capital Investments, Depreciations and Taxes  
For Project: Big Bend Fuel Oil Tank #2 Upgrade  
(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	0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Expansions/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Change in 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	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000	\$112,000
3.	Less: Accumulated Depreciation	(954)	(2,862)	(4,772)	(6,681)	(8,590)	(10,499)	(12,408)	(14,317)	(16,225)	(18,135)	(20,044)	(21,953)	(23,862)
4.	CRIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$111,046	\$109,138	\$107,228	\$105,319	\$103,410	\$101,501	\$99,592	\$97,683	\$95,774	\$93,865	\$91,956	\$90,047	\$88,138
6.	Average Net Investment	\$116,072	\$114,183	\$112,274	\$110,365	\$108,456	\$106,547	\$104,638	\$102,729	\$100,820	\$98,911	\$97,002	\$95,093	\$93,184
7.	Returns on Average Net Investment	6,061	5,887	5,713	5,539	5,365	5,191	5,017	4,843	4,669	4,495	4,321	4,147	\$71,086
a.	Equity Component (Gross Up For Taxes (A))	1,918	1,913	1,908	1,904	1,900	1,895	1,891	1,886	1,882	1,877	1,873	1,869	21,716
b.	Debt Component (Lines 6 x 1.525% x 17/2)	4,143	3,974	3,805	3,636	3,467	3,298	3,129	2,960	2,791	2,622	2,453	2,284	
8.	Investment Expenses	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
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.	Disinvestment	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.	Yield System Recoverable Expenses (Lines 7 + 8)	9,828	9,809	9,791	9,772	9,754	9,735	9,717	9,698	9,680	9,661	9,642	9,623	114,710
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	9,828	9,809	9,791	9,772	9,754	9,735	9,717	9,698	9,680	9,661	9,642	114,710	
10.	Energy Inflation Factor	6,777,005	6,792,669	6,808,333	6,823,997	6,839,661	6,855,325	6,870,989	6,886,653	6,902,317	6,917,981	6,933,645	6,949,309	6,964,973
11.	Discount Factor	6,966,621	6,945,425	6,924,229	6,903,033	6,881,837	6,860,641	6,839,445	6,818,249	6,797,053	6,775,857	6,754,661	6,733,465	6,712,269
12.	Small Energy-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Small Demand-Related Recoverable Costs (G)	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Projected Recoverable Costs (Lines 9 + 10 + 11 + 12 + 13)	16,825	16,873	16,921	16,969	17,017	17,065	17,113	17,161	17,209	17,257	17,305	17,353	17,401
15.	Total Projected Investment (Lines 5 + 14)	\$127,872	\$127,111	\$126,350	\$125,589	\$124,828	\$124,067	\$123,306	\$122,545	\$121,784	\$121,023	\$120,262	\$119,501	\$118,740

Note: (A) Lines 6 x 1.525% x 17/2. Based on ROCE of 11.25% and weighted income tax rate of 28.375% (equation factor of 1.425062)

(B) Lines 9a x 1.525% x 17/2  
(C) Lines 9b x 1.525% x 17/2

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ERCRC)**  
**Calculations of the Projected Period Amount**  
**January 1999 to December 1999**

**Return on Capital Investment, Depreciation and Taxes**  
**For Project Phillips Upgrade Tract #1 for FTDP**  
**(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	0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Deposits/Advances	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Change 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 Item	154,500	154,500	154,500	154,500	154,500	154,500	154,500	154,500	154,500	154,500	154,500	154,500	154,500
3.	Less: Accumulated Depreciation	(174)	(205)	(232)	(258)	(284)	(309)	(334)	(359)	(384)	(409)	(434)	(459)	(484)
4.	ERCRC - Non-Income Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	154,326	154,295	154,268	154,240	154,212	154,184	154,156	154,128	154,100	154,072	154,044	154,016	153,988
6.	Average Net Investment	154,304	154,268	154,232	154,196	154,160	154,124	154,088	154,052	154,016	153,980	153,944	153,908	153,872
7.	Return on Average Net Investment	268	267	266	265	264	263	262	262	261	260	259	258	258
a.	Equity Component (Grossed Up For Taxes (A))	86	85	85	85	84	84	84	84	83	83	83	83	83
b.	Debt Component (Line 6 x 1.279% x 1/12)	116	116	116	116	116	116	116	116	116	116	116	116	116
8.	Investment Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
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)	479	478	477	476	475	474	473	472	471	470	469	468	467
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	479	478	477	476	475	474	473	472	471	470	469	468	467
10.	Energy Anticipated Factor	0.971323	0.970209	0.969095	0.967981	0.966867	0.965753	0.964639	0.963525	0.962411	0.961297	0.960183	0.959069	0.957955
11.	Demand Anticipated Factor	0.944421	0.943225	0.942029	0.940833	0.939637	0.938441	0.937245	0.936049	0.934853	0.933657	0.932461	0.931265	0.930069
12.	Final Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Final Demand-Related Recoverable Costs (D)	425	423	421	419	417	415	413	411	409	407	405	403	401
14.	Total Anticipated Recoverable Costs (Lines 12 + 13)	5423	5433	5443	5453	5463	5473	5483	5493	5503	5513	5523	5533	5543

Note:  
(A) Lines 6 + 8 x 1.279% x 1/12. Based on ROIC of 11.79% and weighted income tax rate of 28.579% (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)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

FORM 42-5P  
REVISED: NOVEMBER 3, 1998

**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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

The project involved the addition of liquid sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO<sub>2</sub> is converted to SO<sub>3</sub>. 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

FORM 42-5P  
REVISED: NOVEMBER 3, 1998

**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 SO<sub>2</sub>, NO<sub>x</sub> 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** SO<sub>2</sub> 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 SO<sub>2</sub> 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:** SO<sub>2</sub> 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**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<sub>x</sub>) 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<sub>x</sub> 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<sub>x</sub> 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

FORM 42-5P  
REVISED: NOVEMBER 3, 1998

**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<sub>x</sub>) 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<sub>x</sub> 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<sub>x</sub> 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Unit 5 Classifier Replacement

**Project Description:**

The boiler modifications at Gannon Unit 5 are part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) 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<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** N/A.

**Progress Summary:** The Gannon Unit 5 Classifier Replacement will be used by Tampa Electric to meet NO<sub>x</sub> 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Unit 6 Classifier Replacement

**Project Description:**

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's Nitrous Oxide (NO<sub>x</sub>) 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<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** N/A.

**Progress Summary:** The Gannon Unit 6 Classifier Replacement will be used by Tampa Electric to meet NO<sub>x</sub> compliance standards for Phase II of the CAAA.

**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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**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<sub>x</sub>) 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<sub>x</sub> values.

**Project Accomplishments:**

**Project Fiscal Expenditures:** N/A.

**Progress Summary:**

The Gannon Coal Crushers will be used by Tampa Electric to meet NO<sub>x</sub> 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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
DOCUMENT NO. 5  
PAGE 10 of 17

FORM 42-5P  
REVISED: NOVEMBER 3, 1998

**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 SO<sub>2</sub>/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO<sub>2</sub>. As such, Tampa Electric would be required to reduce SO<sub>2</sub> 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 SO<sub>2</sub> 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 SO<sub>2</sub> 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 SO<sub>2</sub> compliance standards for Phase II of the CAAA. The Gannon Unit 5 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 \$16,407.

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

Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
January 1999 Through December 1999  
Description and Progress Report for  
Environmental Compliance Activities and Projects

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
DOCUMENT NO. 5  
PAGE 11 of 17  
FORM 42-5P  
REVISED: NOVEMBER 3, 1998

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 SO<sub>2</sub>/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO<sub>2</sub>. As such, Tampa Electric would be required to reduce SO<sub>2</sub> 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 SO<sub>2</sub> 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 SO<sub>2</sub> 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 SO<sub>2</sub> compliance standards for Phase II of the CAAA. The Gannon Unit 6 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 \$3,626.

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

Tampa Electric Company  
Environmental Cost Recovery Clause (ECRC)  
January 1999 Through December 1999  
Description and Progress Report for  
Environmental Compliance Activities and Projects

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

**Project Description:**

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

Present scope of work for this project includes:

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

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

- Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Phillips Oil Tank No. 1 Upgrade

**Project Description:**

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

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for 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 \$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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Phillips Oil Tank No. 4 Upgrade

**Project Description:**

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

Present scope of work for this project includes:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for 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 \$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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

FORM 42-5P  
REVISED: NOVEMBER 3, 1998

**Project Title:** Gannon Ignition Oil Tank Upgrade

**Project Description:**

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

Present scope of work for this project includes:

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

**Project Accomplishments:**

This project is in the construction stage.

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period April 1998 through September 1998 was \$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.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**January 1999 Through December 1999**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

FORM 42-5P  
REVISED: NOVEMBER 3, 1995

**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.

**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) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & I/13 Allocation Factor (%)
RS, RST	52.72205%	7,046,653,000	1,525,763	1.061628	1.062297	7,485,648,965	1,619,793	44.34%	59.53%	58.37%
OS, OST, TS	63.02283%	951,385,000	172,327	1.061896	1.062297	1,010,653,431	182,993	5.99%	6.72%	6.66%
OSD, OSDT	78.23957%	4,303,305,000	627,873	1.060330	1.061240	4,566,839,398	665,753	27.06%	24.47%	24.67%
OSLD, OSLDT, OSF, OSFT	86.12623%	1,779,248,000	235,830	1.045147	1.045213	1,859,703,592	246,477	11.02%	9.06%	9.21%
ES, EST, EBH, EBHT, ES3, EST3, EBH3, EBHT3	101.56414%	1,742,961,000	0	1.020766	1.021211	1,779,930,946	0	10.54%	0.00%	0.81%
SL/OL	329.52368%	166,532,000	5,769	1.058824	1.062295	176,906,111	6,108	1.05%	0.22%	0.28%
<b>TOTAL</b>		<b>15,990,104,000</b>	<b>2,567,562</b>			<b>16,879,682,443</b>	<b>2,721,124</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

- 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 I/13 + Column 9 X I2/I3

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%	1,917,896	114,049	2,031,945	7,046,663,000	0.029
GS, GST, TS	5.99%	6.66%	259,093	13,013	272,106	951,385,000	0.029
GSD, GSDT	27.06%	24.67%	1,170,461	48,202	1,218,663	4,303,305,000	0.028
GSLD, GSLDT, SBF, SBFT	11.02%	9.21%	476,662	17,995	494,657	1,779,258,000	0.028
ISI, IST1, SB11, IS3, IST3, SB13	10.54%	0.81%	455,900	1,583	457,483	1,742,961,000	0.026
SL/OL	1.05%	0.28%	45,417	547	45,964	166,532,000	0.028
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>4,325,430</b>	<b>195,389</b>	<b>4,520,819</b>	<b>15,990,104,000</b>	

## 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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 980007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 5, 1998  
 DOCUMENT NO. 7  
 PAGE 1 of 1  
 FORM 42-7P  
 REVISED: NOVEMBER 3, 1998

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

	<u>Apr-98 - Sep-98</u>	<u>Oct-98 - Dec-98</u>
Line	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	15,418
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>\$872,747</u>

(in Dollars)

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 980007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 5, 1998  
 DOCUMENT NO. 8  
 PAGE 1 of 1

FORM 42-1E  
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Tampa Electric Company  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual/Estimated Period 1 True-Up Amount  
 April 1998 to December 1998

Current Period True-Up Amount  
 (in Dollars)

Line	Actual				Apr-98 - Sep-98			Oct-98 - Dec-98			
	Apr-98	May-98	Jun-98	Jul-98	Actual Apr-98	Estimated Sep-98	End of Period Total	Estimated Oct-98	Estimated Nov-98	Estimated 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	\$2,786,305	\$442,723	\$382,211	\$388,521	\$1,213,455
2. True-Up Provision	22,927	22,927	22,927	22,927	22,927	22,928	137,563	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	2,923,868	460,836	400,324	406,634	1,267,794
4. Additional ECRC Costs											
a. O & M Activities (Form 42-3E, Line 9)	238,671	238,462	321,539	354,389	298,158	197,804	1,649,023	(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	902,942	157,579	162,019	163,660	483,258
c. Total Additional ECRC Costs	391,099	389,587	470,269	503,659	447,532	349,819	2,551,965	104,032	323,592	(17,159)	410,465
5. Over/Under Recovery (Line 3 - Line 4c)	12,005	28,036	47,389	42,647	71,569	170,257	371,903	356,804	76,732	623,793	857,329
6. Interest Provision (Form 42-3E, Line 10)	2,235	2,222	2,316	2,439	2,593	3,077	14,842	4,158	5,087	6,173	15,418
7. Beginning Balance True-Up & Interest Provision	137,563	128,876	136,207	162,985	185,144	236,379	137,563	271,700	614,549	678,255	271,700
a. Deferred True-Up from October 1997 to March 1998 (Order No. PFC-98-0408-FOF-82) and	351,717	351,717	351,717	351,717	351,717	351,717	351,717	466,762	466,762	466,762	466,762
8. True-Up Collateral (Purchased) (see Line 2)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(137,563)	(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	738,462	1,081,311	1,145,017	1,556,870	1,556,870
10. Adjustment to Period True-Up Including Interest	0	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	\$738,462	\$1,081,311	\$1,145,017	\$1,556,870	\$1,556,870

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 980007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 5, 1998  
 DOCUMENT NO. 9  
 PAGE 1 of 1

FORM 42-2E  
 REVISED: NOVEMBER 3, 1993

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

**Interest Provision**  
**(in Dollars)**

Line	Interest Provision (in Dollars)											
	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Actual Sep-98	Estimated Oct-98	Actual Nov-98	Estimated Dec-98	Actual Dec-98	Estimated End of Period Amount
1. Beginning Balance True-Up Amount (Form 42-25, Line 7 + 7a + 10)	\$489,280	\$480,593	\$487,924	\$514,702	\$533,861	\$588,096	\$588,096	\$738,462	\$1,081,311	\$1,145,017	\$1,145,017	\$1,145,017
2. Ending True-Up Amount Before Interest	478,358	485,702	512,386	534,422	585,503	735,425	735,425	1,077,153	1,139,930	1,550,697	1,550,697	1,550,697
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	1,323,521	1,815,615	2,221,241	2,695,714	2,695,714	2,695,714
4. Average True-Up Amount (Line 3 x 1/2)	483,819	483,148	500,155	524,562	561,182	661,761	661,761	907,808	1,110,621	1,347,857	1,347,857	1,347,857
5. Interest Rate (First Day of Reporting Business Month)	5.55%	5.53%	5.50%	5.60%	5.68%	5.52%	5.52%	5.50%	5.50%	5.50%	5.50%	5.50%
6. Interest Rate (First Day of Subsequent Business Month)	5.53%	5.50%	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%	11.10%	11.20%	11.20%	11.02%	11.02%	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%	5.600%	5.640%	5.510%	5.510%	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%	0.467%	0.469%	0.459%	0.459%	0.458%	0.458%	0.458%	0.458%	0.458%
10. Interest Provision for the Month (Line 4 x Line 9)	\$2,235	\$2,223	\$2,316	\$2,409	\$2,593	\$3,037	\$3,037	\$4,158	\$5,087	\$6,179	\$6,179	\$15,418

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 980007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 5, 1998  
 DOCUMENT NO. 10  
 PAGE 1 of 1

FORM 42-3E  
 REVISED: NOVEMBER 3, 1998

**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.	(1) Actual/ Estimated	(2) Original Projection	(4)	
			Variance Amount	Percent
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 Gannon 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 Bay & Central  
Environmental Cost Recovery Charge (ERCRC)  
Calculation of the Current Period Actual/Estimated Amount  
April 1998 to December 1998**

**O&M Activities  
(in Dollars)**

Line	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	Oct 98 - Dec 98		
												Method of Classification	Demonstrated	Energy
1. Description of O&M Activities														
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$100,879	\$21,684	\$66,748	\$180,702	\$97,945	\$84,630	\$371,608	\$94,723	\$205,345	\$126,049	\$420,817		\$420,817	
1b Big Bend Units 1 and 2 Flue Gas Conditioning	2,255	0	432	0	5,052	3,115	\$14,874	3,115	3,115	3,115	\$9,345		\$9,345	
1c Big Bend Unit 4 Combustion Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0		0	
1d Onshore 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 Emissions Allowances	153,156	221,850	177,153	200,891	217,028	121,065	\$1,191,463	(153,090)	(41,611)	(313,629)	(508,157)		(508,157)	
1j SO2 Credit - FMPA	(15,799)	0	0	0	0	0	(315,799)	0	0	0	0		0	
2. Total of O&M Activities	248,731	233,534	348,433	381,593	320,825	208,830	1,782,186	(53,350)	166,749	(190,380)	(78,765)		(78,765)	
3. Recoverable Costs Allocated to Energy	248,731	233,534	348,433	381,593	320,825	208,830	1,782,186	(53,350)	166,749	(190,380)	(78,765)		(78,765)	
4. Recoverable Costs / Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0		0	
5. Retail Energy Inflation Factor	0.9482018	0.9403329	0.9327622	0.9287955	0.9316766	0.9471699		0.9396679	0.9489586	0.9502385				
6. Retail Demand Inflation Factor	0.9902803	0.9978499	0.9747896	0.9700690	0.9729481	0.9151953		0.9147815	0.9032323	0.9020033				
7. Adjusted Energy Recoverable Costs (A)	236,879	236,462	321,539	354,389	298,138	197,894	1,647,222	(53,547)	161,373	(180,319)	(72,703)		(72,703)	
8. Multiplier - Demand Recoverable Costs (B)	1.001	0	0	0	0	0	1.001	0	0	0	0		0	
9. Total Adjusted Recoverable Costs for O&M Activities (Lines 7 + 8)	\$238,671	\$236,462	\$321,539	\$354,389	\$298,138	\$197,894	\$1,648,023	(\$53,547)	\$161,373	(\$180,319)	(\$72,703)		(\$72,703)	

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
DOCUMENT NO. 12  
PAGE 1 of 1

FORM 42-5E  
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**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)	
			Amount	Variance Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$830,541	\$830,541	\$0	0.0%
1b Big Bend Units 1 and 2 Flue Gas Conditioning	\$501,372	501,372	\$0	0.0%
1c Big Bend Unit 4 Continuous Emissions Monitors	\$64,092	64,092	\$0	0.0%
1d Gannon Ignition Oil Tank	\$43,911	35,308	\$8,603	24.4%
1e Big Bend Fuel Oil Tank #1 Upgrade	\$12,078	26,601	(\$14,523)	-54.6%
1f Big Bend Fuel Oil Tank #2 Upgrade	\$15,298	50,559	(\$35,261)	-69.7%
1g Phillips Upgrade Tank #1 for FDEP	\$768	2,538	(\$1,770)	-69.7%
1h Phillips Upgrade Tank #4 for FDEP	\$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%

**Notes:**  
 Column (1) is the End of Period Totals on Form 42-7E  
 Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-98-040: FOF-EI  
 and Order No. PSC-98-1224-FOF-EI  
 Column (3) = Column (1) - Column (2)  
 Column (4) = Column (3) / Column (2)

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 980007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 FILED: OCTOBER 5, 1998  
 DOCUMENT NO. 13  
 PAGE 1 of 1

FORM 42-6E  
 REVISED: NOVEMBER 3, 1998

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

Capital Investment Projects - Recoverable Costs  
(in Dollars)

Line	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	Oct-98 - Dec-98	
											End of Period Total	Method of Classification Demand Energy
1. Description of Investment Projects (A)												
1a Big Bend Unit 3 First Gas Desulfurization Integration	83,028	372,842	392,656	374,469	393,282	392,696	1,553,373	391,909	391,723	391,536	273,148	273,148
1b Big Bend Units 1 and 2 First Gas Conditioning	56,236	56,154	55,972	55,840	55,708	55,576	333,626	35,444	35,312	35,180	216,906	163,006
1c Big Bend Unit 4 Conditioned Emulsion Meters	7,194	7,176	7,158	7,140	7,121	7,103	542,892	7,085	7,067	7,048	21,200	21,200
1d Cassman Ignition Oil Tank	4,688	4,648	5,369	5,101	4,935	4,915	29,376	4,897	4,878	4,860	14,635	14,635
1e Big Bend Pool Oil Tank #1 Upgrade	17	34	30	32	164	300	2928	1,269	4,912	5,269	11,138	11,138
1f Big Bend Pool Oil Tank #2 Upgrade	12	26	45	75	115	240	5616	1,739	4,744	8,199	14,682	14,682
1g Milling Upgrade Tank #1 for FDEP	3	5	11	26	41	59	145	88	176	259	823	823
1h Milling Upgrade Tank #4 for FDEP	3	5	7	9	13	22	69	61	219	242	1,022	1,022
Total Investment Projects - Recoverable Costs	163,961	140,840	141,168	160,743	160,279	160,704	964,735	163,092	162,131	173,193	304,016	342,112
2. Recoverable Costs Allocated to Energy	156,408	156,122	155,794	155,440	155,111	154,775	933,791	154,428	154,102	153,764	462,304	462,304
3. Recoverable Costs Allocated to Demand	4,443	4,718	3,382	3,304	3,258	3,229	31,034	8,654	14,029	19,429	42,112	42,112
4. Demand Energy Institutional Factor	0.948318	0.948329	0.9227622	0.9227695	0.9316706	0.9471890		0.9696979	0.9697389	0.9592395		
5. Demand Institutional Factor	0.9903903	0.9975499	0.9947896	0.9903698	0.9729481	0.9151953		0.9147815	0.9052323	0.9020233		
6. Institutional Energy Recoverable Costs (B)	148,401	146,841	143,733	144,367	144,512	146,289	874,033	146,661	146,319	146,112	445,092	445,092
7. Institutional Demand Recoverable Costs (C)	4,037	4,294	4,977	4,303	4,897	5,426	28,479	7,918	12,700	17,548	38,166	38,166
8. Total Institutional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$152,438	\$151,135	\$148,710	\$148,670	\$149,410	\$151,715	\$902,512	\$154,579	\$162,019	\$163,660	\$483,258	\$483,258

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

EXHIBIT NO. \_\_\_\_\_  
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TAMPA ELECTRIC COMPANY  
(KOZ-1)  
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DOCUMENT NO. 14  
PAGE 1 of 1

FORM 42-7E  
REVISED: NOVEMBER 3, 1998

**TAMPA ELECTRIC COMPANY**  
Environmental Control Technology Center (ECTC)  
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 2 Five On 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		20	20	20	20	20	20	20	20	20	20
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.	Fixed-Service/Depreciation Base	18,239,638	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	(824,812)	(643,341)	(662,467)	(681,693)	(700,919)	(720,145)	(739,371)	(758,597)	(777,823)	(797,049)	(797,049)
4.	CVIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,615,643	7,596,417	7,577,171	7,557,945	7,538,729	7,519,513	7,500,287	7,481,061	7,461,835	7,442,609	7,423,383
6.	Average Net Investment		7,604,030	7,586,404	7,567,278	7,548,152	7,529,026	7,509,900	7,490,774	7,471,648	7,452,522	7,433,396
7.	Returns on Average Net Investment		55,928	55,787	55,646	55,504	55,363	55,222	55,080	54,939	54,797	54,656
a.	Equity Component (Grossed Up For Taxes (A))		17,874	17,829	17,784	17,739	17,693	17,648	17,603	17,558	17,513	17,468
b.	Debt Component (Line 6 x 2.82% x 1/12)		38,054	37,958	37,862	37,766	37,670	37,574	37,478	37,382	37,286	37,190
8.	Investment Expenses		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226
a.	Depreciation		0	0	0	0	0	0	0	0	0	0
b.	Accretion		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)		92,842	92,842	92,842	92,842	92,842	92,842	92,842	92,842	92,842	92,842
a.	Recoverable Costs Allocated to Energy		92,842	92,842	92,842	92,842	92,842	92,842	92,842	92,842	92,842	92,842
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10.	Energy Multiplier Factor		0.9425318	0.9425318	0.9425318	0.9425318	0.9425318	0.9425318	0.9425318	0.9425318	0.9425318	0.9425318
11.	Demand Multiplier Factor		0.9756499	0.9756499	0.9756499	0.9756499	0.9756499	0.9756499	0.9756499	0.9756499	0.9756499	0.9756499
12.	Real Energy-Related Recoverable Costs (B)		88,237	87,133	85,699	83,877	81,676	78,125	73,666	68,276	62,981	57,690
13.	Real Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14.	Total Real-Related Recoverable Costs (Lines 12 + 13)		88,237	87,133	85,699	83,877	81,676	78,125	73,666	68,276	62,981	57,690

Note: (A) Lines 6 x 8.0283% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (separation factor of 1.028002)

(B) Line 9a x Line 10  
(C) Line 9b x Line 11

**Tampa Electric Company**  
**Environmental Cost Recovery Claims (ERCs)**  
**Calculation of the Actual/Estimated Amount for the Period**  
**April 1998 to December 1998**  
**Return on Capital Investment, Depreciation and Taxes**  
**For Project: Big Bend Units 1 and 2 Flue Gas Conditioning**  
**(in Dollars)**

Line	Description	Beginning of Period Amount												End 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	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.	Prepaid-Serviced/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	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(617,238)	(630,862)	(644,466)	(658,070)	(671,674)	(685,278)	(698,882)	(712,486)	(726,090)	(739,694)	(753,298)	(766,902)	(780,506)	(794,110)
4.	CEIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,400,496	\$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	\$4,250,832	\$4,237,228	\$4,223,624
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	\$4,271,238	\$4,257,634	\$4,244,030	\$4,230,426	\$4,216,822
7.	Return on Average Net Investment														
a.	Equity Component (Ground Up For Taxes (V))	32,207	32,207	32,107	32,107	32,007	31,907	31,807	31,707	31,607	31,507	31,407	31,307	31,207	31,107
b.	Debt Component (Line 6 x 2.625% x 1/12)	10,325	10,293	10,261	10,229	10,197	10,165	10,133	10,101	10,069	10,037	10,005	9,973	9,941	9,909
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	13,604
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disarmament	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)	\$6,236	\$6,104	\$5,972	\$5,840	\$5,708	\$5,576	\$5,444	\$5,312	\$5,180	\$5,048	\$4,916	\$4,784	\$4,652	\$4,520
a.	Recoverable Costs Allocated to Energy	\$6,236	\$6,104	\$5,972	\$5,840	\$5,708	\$5,576	\$5,444	\$5,312	\$5,180	\$5,048	\$4,916	\$4,784	\$4,652	\$4,520
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.0485018	0.0405539	0.0327022	0.0247505	0.0167986	0.0087469	0.0006950	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
11.	Demand Jurisdictional Factor	0.90032083	0.9076469	0.9247896	0.9263690	0.9272541	0.9151953	0.9147815	0.9003253	0.9003033	0.9003033	0.9003033	0.9003033	0.9003033	0.9003033
12.	Final Energy-Related Recoverable Costs (B)	\$3,340	\$2,769	\$1,649	\$1,439	\$1,902	\$2,637	\$3,729	\$3,395	\$2,434	\$1,791	\$1,314	\$964	\$714	\$464
13.	Final Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$3,340	\$2,769	\$1,649	\$1,439	\$1,902	\$2,637	\$3,729	\$3,395	\$2,434	\$1,791	\$1,314	\$964	\$714	\$464

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

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 PAGE 2 of 8  
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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 Investment, Depreciation and Taxes  
For Project Big Bend Unit 4 Continuous Emissions Monitor  
(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	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
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 Base	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	(81,889)	(82,763)	(84,647)	(86,531)	(88,416)	(90,300)	(92,184)	(94,067)	(95,950)	(97,833)	(97,743)
4.	Other (A)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)	(236,489)
5.	Net Investment (Lines 2 + 3 + 4)	\$308,915	547,959	545,161	543,294	541,477	539,539	537,653	535,776	533,899	532,022	532,061
6.	Average Net Investment		547,977	546,100	544,223	542,346	540,469	538,592	536,715	534,838	532,961	
7.	Return on Average Net Investment											
a.	Equity Component Granted by For Taxes (B)		4,029	4,016	4,002	3,988	3,974	3,960	3,947	3,933	3,919	33,768
b.	Debt Component (Lines 6 x 3.825% x 1/12)		1,288	1,283	1,279	1,275	1,270	1,266	1,261	1,257	1,252	11,431
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	16,893
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0
c.	Discomfitment	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)		7,194	7,176	7,158	7,140	7,121	7,103	7,085	7,067	7,048	64,092
a.	Recoverable Costs Allocated to Energy	7,194	7,194	7,158	7,140	7,121	7,103	7,085	7,067	7,048	7,029	64,092
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflationary Factor	0.948318	0.948329	0.948340	0.948351	0.948362	0.948373	0.948384	0.948395	0.948406	0.948417	0.950235
11.	Discount Inflationary Factor	0.900393	0.900399	0.900406	0.900413	0.900420	0.900427	0.900434	0.900441	0.900448	0.900455	0.902003
12.	Retail Energy-Related Recoverable Costs (C)	6,824	6,749	6,674	6,601	6,524	6,454	6,377	6,306	6,234	6,167	60,381
13.	Retail Demand-Related Recoverable Costs (D)	0	0	0	0	0	0	0	0	0	0	0
14.	Total Inflationary Recoverable Costs (Lines 12 + 13)	6,824	6,749	6,674	6,601	6,524	6,454	6,377	6,306	6,234	6,167	60,381

Note:  
(A) Represents the Net Book Value of the replaced Big Bend Unit 4 CEAs which is currently recovered through base rates.  
(B) Lines 6 x 3.825% x 1/12, based on ROE of 11.25% and weighted income tax rate of 28.57% (corporation factor of 1.62002)  
(C) Lines 9 x Line 10  
(D) Lines 9 x Line 11

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

Return on Capital Investments, Depreciation and Taxes  
For Project: Corman Ignition Oil Tank  
(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		(\$29,997)	338,579	0	0	0	0	0	0	0	30
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	\$372,013	513,823	612,752	612,752	589,232	589,232	589,232	589,232	589,232	589,232	589,232
3.	Less: Accumulated Depreciation	(4,385)	(6,854)	(7,382)	(9,276)	(11,826)	(13,547)	(15,664)	(17,581)	(19,609)	(21,415)	(21,415)
4.	CFWP - Non-Interest Bearing	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)
5.	Net Investment (Lines 2 + 3 + 4)	\$101,633	241,769	338,877	336,876	311,922	318,685	308,088	304,171	304,154	302,337	302,337
6.	Average Net Investment		272,201	290,318	337,872	314,944	310,944	300,547	307,130	305,213	302,296	
7.	Return on Average Net Investment		2,082	2,135	2,484	2,385	2,287	2,272	2,298	2,244	2,230	\$20,297
a.	Equity Component (Grossed Up For Taxes @)		640	682	794	782	731	726	722	717	713	6,487
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,766	1,821	1,991	1,954	1,917	1,917	1,917	1,917	1,917	17,127
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0
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.	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)		4,408	4,648	5,209	5,101	4,925	4,915	4,977	4,878	4,860	43,911
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	4,925	4,915	4,977	4,878	4,860	43,911
10.	Energy Inflation Factor	0.5-0.5018	0.5-0.5329	0.5227822	0.5287895	0.5316706	0.5316706	0.5316706	0.5316706	0.5316706	0.5316706	0.5316706
11.	Demand Inflation Factor	0.5083903	0.5076409	0.5217896	0.5203886	0.5228481	0.5228481	0.5228481	0.5228481	0.5228481	0.5228481	0.5228481
12.	Real Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
13.	Real Demand-Related Recoverable Costs (D)	2,695	4,319	4,873	4,725	4,535	4,408	4,408	4,408	4,416	4,390	40,121
14.	Total Inflation Adjusted Recoverable Costs (Lines 12 + 13)	\$3,095	\$4,319	\$4,873	\$4,725	\$4,535	\$4,408	\$4,408	\$4,408	\$4,416	\$4,390	\$40,121

Note:  
(A) Represents the Capital Costs of the Corman Ignition Oil Tank currently recovered through base rates.  
(B) Lines 6: 8.2328% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 28.375% (exemption factor of 1.02000)  
(C) Line 9a x Line 10

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

Returns on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Feed Oil Tank #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		\$2,508	\$1,171	\$1,878	\$1,082	\$11,433	\$74,395	\$115,696	\$282,342	\$7,979	
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-to-Service/Depreciation Base	39	0	0	0	0	0	0	232,879	435,821	443,000	
3.	Less: Accumulated Depreciation	0	0	0	0	0	22,588	96,983	(771)	(1,658)	(2,874)	
4.	CWIP - Non-Inventor Basing	416	3,004	4,176	6,854	11,136	22,588	96,983	(771)	(1,658)	(2,874)	
5.	Net Investment (Lines 2 + 3 + 4)	\$416	3,004	4,176	6,854	11,136	22,588	96,983	(771)	(1,658)	(2,874)	
6.	Average Net Investment		1,710	3,590	5,115	8,295	14,862	29,785	164,685	333,189	437,448	
7.	Returns on Average Net Investment											
a.	Equity Component Gained Up For Taxes (A)		13	26	38	63	114	448	1,211	2,450	3,317	\$7,582
b.	Debt Component (Line 6 + 1.825% x .172)		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	1,824	2,874
b.	Amortization		0	0	0	0	0	0	0	0	0	0
c.	Elimination		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)		17	34	50	83	164	588	1,598	4,012	5,369	12,078
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		17	34	50	83	164	588	1,598	4,012	5,369	12,078
10.	Energy Adjustment Factor		0.9482318	0.9482329	0.9217822	0.9287895	0.9218766	0.9471090	0.9696679	0.9688088	0.9682395	
11.	Demand Adjustment Factor		0.9083983	0.9076689	0.9247886	0.9282090	0.9229481	0.9130553	0.9147815	0.9023253	0.9032033	
12.	Final Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Final Demand-Related Recoverable Costs (C)		15	31	46	77	151	531	1,710	3,625	4,799	10,952
14.	Total Justified Recoverable Costs (Lines 12 + 13)		\$15	\$33	\$46	\$77	\$151	\$531	\$1,710	\$3,625	\$4,799	\$10,952

Note: (A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.428002)

(B) Line 9 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. 15  
PAGE 5 of 8

FORM 42-8E  
REVISED: NOVEMBER 3, 1998

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

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

Line	Description	Beginning of Period Amount	Actual 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		\$1,330	\$1,542	\$1,256	\$1,720	\$4,189	\$4,022	\$2,646	\$74,617	\$141,799	
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	0	0	0	0	0	0	0	0	0	\$11,000	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(954)
4.	CWIP - Non-Inventoried Building	416	1,216	3,202	3,804	9,774	13,913	54,935	301,584	676,201		
5.	Net Investment (Lines 2 + 3 + 4)	416	1,216	3,202	3,804	9,774	13,913	54,935	301,584	676,201	817,600	
6.	Average Net Investment		1,181	2,277	4,636	7,364	11,819	34,424	179,260	468,893	746,624	
7.	Return on Average Net Investment											
a.	Equity Component (Line 6 x 2.8% x 1/12)	9	9	29	34	57	87	269	1,318	3,395	5,499	\$10,870
b.	Debt Component (Line 6 x 2.8% x 1/12)	3	3	6	11	18	28	83	421	1,149	1,735	3,474
8.	Investment Expenses											
a.	Depreciation	0	0	0	0	0	0	0	0	0	0	954
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0
c.	Disarmament	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	12	12	26	45	73	113	343	1,739	4,744	8,199	15,298
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Inflation Factor											
a.	Recoverable Costs Allocated to Energy	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018
b.	Recoverable Costs Allocated to Demand	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018	0.9482018
11.	Demand Inflation Factor											
a.	Recoverable Costs Allocated to Energy	11	11	24	42	69	106	314	1,591	4,295	7,462	13,877
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0
12.	Total Energy-Related Recoverable Costs (B)											
13.	Total Demand-Related Recoverable Costs (C)											
14.	Total Inflationary Recoverable Costs (Lines 11 + 12)	\$11	\$14	\$42	\$69	\$106	\$166	\$314	\$1,591	\$4,295	\$7,462	\$13,877

Note:  
(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.573% (regulation factor of 1.428002)  
(B) Line 9a x Line 10  
(C) Line 9b x Line 11

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DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
DOCUMENT NO. 15  
PAGE 6 of 8  
  
FORM 42-8E  
REVISED: NOVEMBER 3, 1998

**Tampa Electric Company**  
Environmental Cost Recovery Plans (ERCs)  
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 Train #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		\$79	\$1,819	\$2,219	\$826	\$3,690	\$3,690	\$3,000	\$15,000	\$10,856	
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	
c.	Refinements		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	36,500	
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	(0)	
4.	CRIP - Non-Investment Bidding		0	1,589	3,028	4,644	7,444	7,444	10,644	25,644	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$79	\$1,589	\$3,028	\$4,644	\$7,444	\$7,444	\$10,644	\$25,644	\$36,442	
6.	Average Net Investment		255	1,879	2,698	4,226	6,144	8,144	9,144	18,144	31,043	
7.	Returns on Average Net Investment											
a.	Equity Component (Line 6 x 1.825% x 1/12)	2	4	8	20	31	45	67	67	133	228	\$338
b.	Debt Component (Line 6 x 1.825% x 1/12)	1	1	1	6	10	14	21	21	43	73	172
8.	Investment Expenses											
a.	Depreciation		0	0	0	0	0	0	0	0	28	28
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)											
a.	Recoverable Costs Allocated to Energy	3	5	11	26	41	59	88	88	176	329	768
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Individual Factor											
a.	Energy Individual Factor	0.5482012	0.5482012	0.5277022	0.5277022	0.5316706	0.5471090	0.5471090	0.5406679	0.5609200	0.5982205	
11.	Demand Individual Factor											
a.	Demand Individual Factor	0.0038003	0.0076699	0.0147896	0.0292690	0.0322681	0.0311973	0.0311973	0.03147815	0.0323223	0.0320033	
12.	Net Energy-Related Recoverable Costs (B)											
a.	Net Energy-Related Recoverable Costs (B)	3	5	10	24	38	54	81	81	159	324	688
13.	Net Demand-Related Recoverable Costs (C)											
a.	Net Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0
14.	Total Individual Recoverable Costs (Lines 12 + 13)	\$3	\$5	\$10	\$24	\$38	\$54	\$81	\$81	\$159	\$324	\$688

Note: (A) Lines 6 x 1.825% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (composition factor of 1.028002)

(B) Line 9a x Line 10  
(C) Line 9b x Line 11  
= Estimated Expenditure

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DOCKET NO. 980007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: OCTOBER 5, 1998  
DOCUMENT NO. 15  
PAGE 7 of 8

FORM 42-8E  
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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: Phillips Upgrade Tank #4 for FDES<sup>1</sup>  
 (in Dollars)

Line	Description	Beginning of Period Account	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		\$371		\$0	\$277	\$163	\$3,000	\$3,000	\$24,593	\$58,000	
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.	Refinements		0	0	0	0	0	0	0	0	0	0
d.	Other		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	87,400
3.	Less: Accumulated Depreciation		0	0	0	0	0	0	0	0	0	(138)
4.	CWIP - Non-Interest Bearing		571	571	848	1,011	1,097	4,897	7,897	37,400	0	0
5.	Net Investment (Lines 2 + 3 - 4)		571	571	848	1,011	1,097	4,897	7,897	37,400	87,400	0
6.	Average Net Investment		286	571	710	930	1,409	3,397	6,397	22,604	62,301	
7.	Return on Average Net Investment		2	4	5	7	10	24	46	166	428	\$722
a.	Equity Component (Omitted Up For Taxes (A))		1	1	2	2	3	8	15	53	146	231
b.	Debt Component (Line 6 x 1.525% x 1/12)		0	0	0	0	0	0	0	0	0	138
8.	Investment Expenses		0	0	0	0	0	0	0	0	0	0
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.	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)		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 Anticipational Factor		0.9482018	0.9493229	0.9227022	0.9287085	0.9316706	0.9471090	0.9696679	0.9682080	0.9002395	
11.	Demand Anticipational Factor		0.9603903	0.9776499	0.9747096	0.9703090	0.9726481	0.9151953	0.9147815	0.9033233	0.9033033	
12.	Net Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13.	Net Demand-Related Recoverable Costs (C)		3	5	6	8	12	29	56	198	679	987
14.	Total Anticipational Recoverable Costs (Lines 12 + 13)		\$3	\$5	\$6	\$8	\$12	\$29	\$56	\$198	\$679	\$987

Notes:  
 (A) Lines 6 x 8.328% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (imputation factor of 1.028602)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11  
 \* Estimated Expenditure