

RECEIVED-FPSC

98 NOV 19 PM 4:18

RECORDS AND REPORTING

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560

ORIGINAL

November 19, 1998

HAND DELIVERED

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Environmental Cost Recovery Clause
FPSC Docket No. 980007-E1

Dear Ms. Bayo:

Enclosed for filing on behalf of Tampa Electric Company are the original and ten (10) copies of the Prepared Direct Testimony of Karen O. Zwolak dated revised November 19, 1998 as requested by Staff on November 18, 1998.

We would appreciate your substituting the enclosed testimony originally filed on October 5, 1998.

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

- ACK _____
- AF: 2/11/98
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG Bohannon
- LEG 1 JDB/pp
- LIN 3 Enclosures
- OPC _____
- RCH _____
- SEP 1
- WAS _____

Thank you for your assistance in connection with this matter.

RECEIVED & FILED
FPSC-BUREAU OF RECORDS

Sincerely,

James D. Beasley
James D. Beasley

RECEIVED & FILED
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

13079 NOV 19 98

FPSC RECORDS/REPORTING

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

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

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

11
12 Q. What is the purpose of your testimony in this proceeding?

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

23

1 Q. Have you provided any exhibits which show the determination
2 of the recoverable environmental cost for the period of
3 January 1, 1999 through December 31, 1999?
4

5 A. Yes. Exhibit No. ___ (KOZ-1) includes Forms 42-1P through
6 42-7P, prepared under my direction and supervision
7 calculate and summarize the capital and O & M costs, and
8 develop the environmental cost recovery factors for 1999
9 which are being presented for recovery at this time. Forms
10 42-1E through 42-8E, also prepared under my direction and
11 supervision, calculate the current period true-up amount to
12 be refunded for 1999 and are provided in Exhibit No. ___
13 (KOZ-1).
14

15 Q. What has Tampa Electric calculated as the total true-up to
16 be applied in the period January 1999 through December
17 1999?
18

19 A. The total true-up applicable for this period is an
20 overrecovery of \$1,381,012. This true-up consists of a
21 final true-up overrecovery of \$135,850 approved in
22 Commission Order No. PSC-98-1224-FOF-EI and a five-month
23 actual/one month estimated true-up overrecovery of \$386,745

1 for the April 1998 through September 1998 period plus an
2 estimated true-up overrecovery of \$954,258 for the period
3 October 1998 through December 1998. A detailed calculation
4 supporting the estimated true-up is shown on Schedules 42-
5 1E through 42-8E of Exhibit No. ____ (KOZ-1).
6

7 Q. How do the actual/estimated project O&M expenses for April
8 1998 through December 1998 period compare with the original
9 projection?
10

11 A. As shown on Form 42-4E, total O&M activities were
12 \$1,302,574 or 43.7% lower than projected costs. This
13 variance is primarily attributable to two projects.
14

15 1) In June 1998 Tampa Electric received approval from the
16 Federal Energy Regulatory Commission to collect SO₂
17 allowance costs from incremental sales. (The SO₂
18 costs charged to interchange sales are based on the
19 projected replacement cost of SO₂ allowances.) Since
20 this time, Tampa Electric has been collecting revenues
21 including SO₂ allowance costs and crediting back the
22 jurisdictional retail customers. This credit is now
23 reflected in the costs passed through the ECRC.

1 Overall, retail customers are projected to realize
2 credits totaling \$508,157 for October, November and
3 December of 1998 based on the impact of estimated
4 economy sales.

5
6 2) The FMPA SO₂ credit resulted in a decreased credit to
7 Tampa Electric's jurisdictional retail customers due
8 to differences in actual unit generation and allowance
9 costs.

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

12
13 A. Yes. Schedule 42-2P itemizes 13 projects in which O & M
14 costs are to be recovered. Of these 13 O & M compliance
15 activities, the only O & M project and associated expenses
16 which have not yet been reviewed by the Commission relate
17 to the National Pollutant Discharge Elimination System
18 (NPDES) Annual Surveillance Fee.

19
20 As Mr. Nelson states in his testimony, the Florida
21 Department of Environmental Protection (FDEP), in 1995,
22 enacted a rule requiring payment of annual surveillance
23 fees for the administration of the NPDES program. Tampa

1 Electric Company is seeking, prospectively, recovery of
2 these costs in this projection filing. Because this is a
3 new rule that had not been anticipated at the time of Tampa
4 Electric's rate case and the costs were incurred after
5 April 13, 1993, these costs are appropriate for recovery
6 through the clause.
7

8 Q. Has Tampa Electric Company included any capital project
9 costs for recovery through the Environmental Cost Recovery
10 Clause?
11

12 A. Yes. Tampa Electric has included fifteen capital projects
13 for recovery through the Environmental Cost Recovery
14 Clause. Of these fifteen projects, seven new projects have
15 been included. As Mr. Nelson points out in his prepared
16 testimony, five of these projects are projects required to
17 meet the NOx emission requirements of Title IV of the Clean
18 Air Act Amendments of 1990. These projects include Big
19 Bend Units 1 and 2 classifier Replacements, Gannon Units 5
20 and 6 Classifier replacements, and Gannon coal crushers.
21 Additionally, Tampa Electric Company will be extending the
22 stacks at Gannon Units 5 and 6 to meet Title V permitting
23 requirements.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23

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

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

Q. Do you have any exhibits showing the calculation of the recoverable capital project costs for 1999?

A. Yes. Schedule 42-3P summarizes all the cost estimates projected for these projects and Schedules 42-4P pages 1 through 8, which were prepared under my direction and supervision, show the calculations of these costs.

Q. Do you have an exhibit which shows the description and progress reports for environmental compliance activities

1 and projects?

2

3 A. Yes. Project descriptions, as well as the projected
4 recoverable cost estimates, are provided in Schedules 42-
5 5P, pages 1 through 17.

6

7 Q. What are the total projected jurisdictional costs estimated
8 for environmental compliance in the year 1999?

9

10 A. Based on cost estimates for the O & M and capital projects
11 summarized on Schedules 42-3P and 42-4P, the total
12 jurisdictional amount to be recovered through the
13 Environmental Cost Recovery Clause calculated on Schedule
14 42-1P, is \$6,017,959.

15

16 Q. How were environmental cost recovery factors calculated?

17

18 A. The environmental cost recovery factors were calculated as
19 shown on Schedules 42-6P and 42-7P. The demand allocation
20 factors are calculated by determining the percentage each
21 rate class contributes to the monthly system peaks. This
22 information is obtained from Tampa Electric's 1997 load
23 data study and is provided in Exhibit No. ___ (KOZ-1). The

1 energy allocation factors are determined by the percentage
2 each rate class contributes to total kWh sales, as adjusted
3 for losses, for each rate class. Form 42-7P presents the
4 calculation of the proposed Environmental Cost Recovery
5 Clause factors by rate class.
6

7 Q. Are the costs Tampa Electric is requesting for recovery
8 through the Environmental Cost Recovery Clause for the
9 period January 1999 through December 1999 consistent with
10 criteria established for environmental cost recovery in
11 PSC-94-0044-FOF-EI?
12

13 A. Yes, they are. The costs identified for recovery through
14 the Environmental Cost Recovery Clause are costs that:
15

- 16 1. have been prudently incurred or will be incurred after
17 April 13, 1993;
- 18 2. the activities are legally required to comply with a
19 governmentally imposed environmental regulation which
20 was enacted, became effective or whose effect was
21 triggered after the company's last test year upon
22 which rates are based; and
23

1 3. such costs are not recovered through some other cost
2 recovery mechanism or through base rates.

3
4 Q. What are the Environmental Cost Recovery clause billing
5 factor rates for which you are seeking approved new
6 factors?

7
8 A. The computation of the billing factors is shown on Form 42-
9 7P of my exhibit. In summary, the billing factors are:

10

11	<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
12	RS, RST	0.028
13	GS, GST, TS	0.028
14	GSD, GSDT	0.028
15	GSLD, GSLDT, SBF	0.027
16	IS1, IST1, SBI1,	
17	SBIT1, IS3, IST3,	
18	SBI3, SBIT3	0.026
19	SL, OL	0.027

20

21 Q. When does Tampa Electric propose to collect these
22 environmental cost recovery charges?

23

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

3

4 Q. Does this conclude your testimony?

5

6 A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
REVISED: NOVEMBER 19, 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

For the Projected Period
 January 1999 to December 1999

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$1,031,234	\$49,903	\$1,081,137
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	2,704,865	231,957	2,936,822
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	5,736,099	281,860	6,017,959
2. 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
2a. Less estimated Over/(Under) Recovery for April 1998 - September 1998 already being collected in the current period (October - December 1998) (Approved in Order No. PSC-98-1224-FOF-EI)	(39,562)	(447)	(40,009)
2b. True-up for Estimated Over/(Under) Recovery for the period October 1998 to December 1998 (Form 42-2E, Line 5 + 6 + 10)	865,529	88,729	954,258
3. Final True-up for the period October 1997 to March 1998 (Forms 42-1A, 1 line 3) (Approved in Order No. PSC-98-1224-FOF-EI)	175,275	584	175,859
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)	4,273,305	187,785	4,461,090
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 + Revenue Tax Multiplier)	\$4,276,382	\$187,920	\$4,464,301

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

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

FORM 42-1P
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
 Escrow Fund (Cash Recovery) Unit (E1.91)
 Calculation of the Proposed Annual Account
 January 1999 to December 1999

O & M Activities
 (in Dollars)

Section	Description of O&M Activities	O & M Activities (in Dollars)												Method of Classification		
		Projected Jan 99	Projected Feb 99	Projected Mar 99	Projected Apr 99	Projected May 99	Projected Jun 99	Projected Jul 99	Projected Aug 99	Projected Sep 99	Projected Oct 99	Projected Nov 99	Projected Dec 99		Projected Total	
(1)	AIR QUALITY	1a Big Bend Unit 1 Pur Gas Desulfurization Integration	\$120,012	\$179,805	\$0	\$172,354	\$172,342	\$113,217	\$116,061	\$184,918	\$161,401	\$108,432	\$183,115	\$114,973	\$1,429,439	
		1b Big Bend Unit 1 and 2 Pur Gas Conditioning	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	41,376	
		1c Big Bend Unit 4 Continuous Emission Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1d SF12 Continuous Alkalizers	(201,946)	68,263	(10,000)	193,256	285,266	133,575	132,116	332,654	300,783	186,091	0	184,271	178,641	1,766,766
		1e Big Bend Unit 1 & 2 Sulfur Replacerment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1f Big Bend Unit 2 & 3 Sulfur Replacerment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1g Common Unit 5 Chlorine Replacerment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1h Common Unit 6 Chlorine Replacerment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(2)	LAND	2a Common Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0	
		2b Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	
		2c Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	
		2d Phillips Upgrade Tank #1 for F16.P	0	0	0	0	0	0	0	0	0	0	0	0	0	
		2e Phillips Upgrade Tank #4 for F16.P	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
(3)	WATER	3a NPDES Annual Surveillance fee	55,200	0	0	0	0	0	0	0	0	0	0	0	55,200	
		2. Total of O&M Activities	(23,264)	202,716	(6,560)	324,278	461,956	270,190	245,625	402,424	405,612	297,971	314,804	297,062	3,266,812	
		3. Recoverable Costs Allocated to Energy	(88,464)	200,276	(6,560)	324,278	461,956	270,190	245,625	402,424	405,612	297,971	314,804	297,062	3,214,612	
		4. Recoverable Costs Allocated to Demand	33,200	0	0	0	0	0	0	0	0	0	0	0	33,200	
		5. Final Energy Institutional Factor	0 971,2415	0 9326408	0 9303089	0 9584005	0 9038817	0 9161713	0 9227227	0 9207987	0 9333886	0 9569203	0 9626700	0 9671894	0 9671894	0
		6. Final Demand Institutional Factor	0 9006621	0 8686225	0 8933265	0 9001748	0 9001240	0 9164773	0 9163614	0 9160240	0 9231212	0 9117377	0 9031282	0 9037189	0 9037189	0
		7. Institutional Energy Recoverable Costs (A)	(78,192)	194,243	(6,324)	316,295	419,401	247,549	226,645	442,335	379,424	283,134	322,308	297,313	297,313	3,034,234
		8. Institutional Demand Recoverable Costs (B)	49,983	0	0	0	0	0	0	0	0	0	0	0	0	49,983
		9. Total Institutional Recoverable Costs for O&M Activities (Items 7 & 8)	(28,209)	194,243	(6,324)	316,295	419,401	247,549	226,645	442,335	379,424	283,134	322,308	297,313	297,313	3,084,151

Note:
 (A) Line 3 & Line 5
 (B) Line 4 & Line 6

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 2
 PAGE 1 of 1

FORM 42-2P
 REVISED: NOVEMBER 19, 1998

Capital Investment Projects Recoverable Costs
(in Dollars)

1. Description of Investment Projects (A)

Section	Description of Investment Projects (A)	Method of Classification													
		Projected Jan-98	Projected Feb-98	Projected Mar-98	Projected Apr-98	Projected May-98	Projected Jun-98	Projected Jul-98	Projected Aug-98	Projected Sep-98	Projected Oct-98	Projected Nov-98	Projected Dec-98	End of Period Total	
AIR	1a Big Bend Unit 3 Flue Gas Desulfurization Integration	591,350	591,163	592,976	592,790	590,604	590,417	590,230	590,043	589,857	589,671	589,484	589,298	5,108,383	
	1b Big Bend Units 1 and 2 Flue Gas Conditioning	55,048	54,916	54,784	54,653	54,521	54,389	54,257	54,125	53,993	53,861	53,729	53,597	561,273	
	1c Big Bend Unit 4 Continuous Emissions Monitors	7,050	7,017	6,984	6,952	6,919	6,887	6,854	6,822	6,789	6,757	6,724	6,692	63,161	
	1d Big Bend Unit 1 Classifier Replacement	15,612	16,123	16,155	16,120	16,085	16,050	16,015	15,981	15,945	15,911	15,875	15,841	191,213	
	1e Big Bend 2 Classifier Replacement	9,971	9,950	9,929	9,908	9,887	9,866	9,845	9,824	9,802	9,781	9,760	9,739	118,282	
	1f Gamma Unit 5 Classifier Replacement	14,080	14,045	14,010	13,975	13,942	13,906	13,872	13,837	13,802	13,768	13,733	13,699	166,670	
	1g Gamma Unit 6 Classifier Replacement	483	483	483	483	483	483	483	483	483	483	483	483	136,284	
	1h Gamma Coal Crusher (NOX Control)	7,079	11,838	16,677	21,676	26,314	31,133	42,345	51,085	59,281	66,826	73,722	80,387	541,063	
	1i Gamma Unit 3 Stack Extension	247	257	269	283	298	314	331	348	366	384	402	421	512,217	
	1j Gamma Unit 6 Stack Extension	247	255	260	269	288	308	321	335	350	368	386	405	53,576	
	LAND	2a Gamma Ignition Oil Tank	4,841	4,823	4,804	4,786	4,767	4,749	4,730	4,711	4,692	4,674	4,655	4,637	556,809
		2b Big Bend Fuel Oil Tank #1 Upgrade	5,307	5,298	5,287	5,278	5,267	5,257	5,247	5,237	5,228	5,217	5,207	5,197	583,027
		2c Big Bend Fuel Oil Tank #2 Upgrade	9,828	9,809	9,791	9,772	9,754	9,735	9,717	9,698	9,680	9,661	9,642	9,623	118,710
		2d Phillips Upgrade Tank #1 for HTRP	430	448	467	466	464	463	462	461	460	459	458	457	55,556
		2e Phillips Upgrade Tank #4 for HTRP	1,123	1,120	1,117	1,114	1,111	1,108	1,106	1,103	1,101	1,098	1,095	1,093	13,780
2. Total Investment Projects - Recoverable Costs		222,676	227,300	232,299	236,831	241,653	247,254	252,403	257,403	262,096	267,190	272,693	277,756	3,119,134	
3. Recoverable Costs Allocated to Energy		201,107	206,182	210,813	215,414	220,290	224,942	232,141	241,835	242,029	242,584	243,336	246,789	2,863,682	
4. Recoverable Costs Allocated to Demand		21,569	21,318	21,486	21,417	21,363	21,312	21,262	21,211	21,161	21,109	21,057	21,007	235,452	
5. Retail Energy Jurisdictional Factor		0.9717415	0.9752409	0.9503089	0.9344605	0.9078817	0.8814715	0.8272537	0.8203507	0.8153886	0.8104203	0.8054520	0.8004837	0.8021894	
6. Retail Demand Jurisdictional Factor		0.9040421	0.9045425	0.8953765	0.9011748	0.9051240	0.9104773	0.9162814	0.9160240	0.9212122	0.9117377	0.9011382	0.8907189	0.8907189	
7. Jurisdictional Energy Recoverable Costs (B)	195,424	200,045	204,356	206,489	203,629	216,776	232,656	241,134	245,098	251,273	251,909	257,996	2,904,845		
8. Jurisdictional Demand Recoverable Costs (C)	19,499	19,464	19,274	19,200	19,157	19,531	19,472	19,429	19,406	19,245	19,018	18,922	211,917		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$214,923	\$219,509	\$223,630	\$225,689	\$222,786	\$236,307	\$252,148	\$260,563	\$264,504	\$270,518	\$271,927	\$276,918	\$3,116,762		

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

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 3
PAGE 1 of 1

FORM 42-3P
REVISED: NOVEMBER 19, 1998

Lamps & Switches Company
Environmental Cost Recovery Case (E-CR)
Calculation of the Proposed Period Amount
January 1999 to December 1999

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend Unit 3 Fluor Gas Desulfurization Integration
(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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
a.	Expenses/Addition	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Changes to Prior	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	
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant on Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(792,009)	(815,501)	(838,327)	(861,179)	(884,053)	(906,951)	(929,873)	(952,817)	(975,781)	(998,764)	(1,021,766)	(1,044,787)	(1,067,821)
4.	CWIP - Non-Incurred Billing	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Line 2 + 3 + 4)	7,447,649	7,424,157	7,384,931	7,365,205	7,354,479	7,343,733	7,333,027	7,322,301	7,311,549	7,300,749	7,290,049	7,279,249	7,268,449
6.	Average Net Investment	7,432,996	7,411,770	7,394,344	7,375,318	7,356,092	7,336,866	7,317,640	7,298,414	7,279,188	7,259,962	7,240,736	7,221,510	
7.	Return on Average Net Investment	54,856	54,515	54,173	53,832	53,491	53,149	52,808	52,466	52,125	51,784	51,442	51,101	\$46,542
a.	Entity Component (Gross) Up For Taxes (A)	17,468	17,422	17,377	17,332	17,287	17,242	17,196	17,151	17,106	17,061	17,016	16,971	16,926
b.	Debt Component (Line 8 + 2.4% x 1/12)	0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	\$20,712
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 Expenses (Lines 7 + 8)	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	\$15,348
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 Incentive Factor	0.921943	0.920209	0.918475	0.916741	0.915007	0.913273	0.911539	0.909805	0.908071	0.906337	0.904603	0.902869	0.901135
11.	Demand Incentive Factor	0.908021	0.906425	0.904829	0.903233	0.901637	0.900041	0.898445	0.896849	0.895253	0.893657	0.892061	0.890465	0.888869
12.	Retail Energy-Related Recoverable Costs (B)	\$8,209	\$8,050	\$7,891	\$7,732	\$7,573	\$7,414	\$7,255	\$7,096	\$6,937	\$6,778	\$6,619	\$6,460	\$6,301
13.	Retail Demand-Related Recoverable Costs (C)	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410	\$88,410
14.	Total Retail-Related Recoverable Costs (Lines 12 + 13)	\$96,619	\$96,460	\$96,301	\$96,142	\$95,983	\$95,824	\$95,665	\$95,506	\$95,347	\$95,188	\$95,029	\$94,870	\$94,711

NOTE:
(A) Line 8 + 8.23% x 1/12. Based on DOE of 11.75% and weighted income tax rate of 18.577% (expansion factor of 1.628002)
(B) Line 9 + Line 10
(C) Line 9b + Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 4
PAGE 15
FORM 42-4P
REVISED: NOVEMBER 19, 1998

Tampa Electric Company
For consolidated and Restated Years (1988-1999)
Application of the Proposed Federal Amount
January 1999 to December 1999

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

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1	Investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant on Service/Depreciation Base	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714	\$5,017,714
3.	Less: Accumulated Depreciation	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)	(194,694)
4.	CRIP - Non-Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 - 4)	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020	4,823,020
6.	Average Net Investment	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218	4,271,218
7.	Return on Average Net Investment	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407	31,407
a.	Equity Component (Line 6 x 2.32% x 1/12)	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057	10,057
b.	Debt Component (Line 6 x 2.32% x 1/12)	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350	21,350
8.	Investment Expenses	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
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.	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048
a.	Recoverable Costs Allocated to Energy	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048	55,048
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Anticipational Factor /	0.9717435	0.9702409	0.9686805	0.9671201	0.9655597	0.9640000	0.9624400	0.9608817	0.9593232	0.9577647	0.9562062	0.9546477	0.9530892	0.9515307
11.	Demand Anticipational Factor	0.9040421	0.9045425	0.9050429	0.9055433	0.9060437	0.9065441	0.9070445	0.9075449	0.9080453	0.9085457	0.9090461	0.9095465	0.9100469	0.9105473
12.	Real Energy-Related Recoverable Costs (B)	51,493	51,382	51,271	51,160	51,049	50,938	50,827	50,716	50,605	50,494	50,383	50,272	50,161	50,050
13.	Real Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Anticipational Recoverable Costs (Lines 12 + 13)	51,493	51,382	51,271	51,160	51,049	50,938	50,827	50,716	50,605	50,494	50,383	50,272	50,161	50,050

Notes:
(A) Line 6 x 8.232% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 28.575% (exemption factor of 1.628002)
(B) Line 9b x Line 10
(C) Line 9c x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 4
PAGE 2 of 15

FORM 42-4P
REVISED: NOVEMBER 19, 1998

Tampa Electric Company
Forecasted 1999 and Recovery Rates
to Allocate to the Proposed Proceed Amount
January 1999 to December 1999

Return on Capital Investment, Depreciation and Taxes
For Proposed Big Bend Unit 4 Construction Financing Element
(in \$Millions)

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	50	50	50	50	50	50	50	50	50	50	50	50	
a	Expenditures Addition	0	0	0	0	0	0	0	0	0	0	0	0	
b	Expenditures to Plant	0	0	0	0	0	0	0	0	0	0	0	0	
c	Recoveries	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	
2	Plant on Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3	Lease Accumulated Depreciation	(97,281)	(97,281)	(103,515)	(109,749)	(116,983)	(124,217)	(131,451)	(138,685)	(145,919)	(153,153)	(160,387)	(167,621)	(174,855)
4	Other (A)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)	(7,966,688)
5	Net Investment (Lines 2 + 3 + 4)	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642	\$1,001,642
6	Average Net Investment	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064	\$11,064
7	Return on Average Net Investment	3,905	3,905	3,905	3,905	3,905	3,905	3,905	3,905	3,905	3,905	3,905	3,905	\$45,654
a	Equity Component (Grossed Up for Taxes) (B)	1,248	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	1,244	\$15,046
b	Debt Component (Line 6 x 2.82% 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	\$22,534
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)	7,000	7,012	6,994	6,976	6,957	6,939	6,921	6,903	6,885	6,866	6,848	6,830	\$83,161
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 Institutional Factor *	0.9717435	0.9702409	0.9687383	0.9672357	0.9657331	0.9642305	0.9627279	0.9612253	0.9597227	0.9582201	0.9567175	0.9552149	0.9537123
11	Demand Institutional Factor	0.9000421	0.9045425	0.9090429	0.9135433	0.9180437	0.9225441	0.9270445	0.9315449	0.9360453	0.9405457	0.9450461	0.9495465	0.9540469
12	Total Energy-Related Recoverable Costs (C)	6,831	6,810	6,789	6,768	6,747	6,726	6,705	6,684	6,663	6,642	6,621	6,600	\$78,589
13	Total Demand-Related Recoverable Costs (D)	56,831	56,803	56,775	56,747	56,719	56,691	56,663	56,635	56,607	56,579	56,551	56,523	\$700,000
14	Total Institutional Recoverable Costs (Lines 12 + 13)	63,662	63,613	63,564	63,515	63,466	63,417	63,368	63,319	63,270	63,221	63,172	63,123	\$778,589

Notes:
 (A) Depreciation on the Net Book Value of the replaced Big Bend Unit 4 CEBS which is currently recovered through base rates.
 (B) Line 6 x 2.8218% x 1.12. Based on ROE of 11.75% and weighted income tax rate of 38.571% (equation factor of 1.63002).
 (C) Line 9b x Line 10
 (D) Line 9c x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 3 of 15
 FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
Investment and Projected Cash Flows (in \$)
Calculations of the Projected Period Amount
January 1999 to December 1999
Return on Capital Investment, Depreciation and Taxes
For Project: Big Bend Unit 1 (Capacity Replacement)
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Advances		\$10,000												\$0
b.	Change in Plan														
c.	Reversions														
d.	Other														
2.	Plan on Service/Expenditures Item	\$1,212,716	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000
3.	Less: Accumulated Depreciation	(1,639)	(8,704)	(12,294)	(15,084)	(17,474)	(21,064)	(24,244)	(28,554)	(33,194)	(37,424)	(41,014)	(44,604)	(48,204)	(51,804)
4.	CRIP - Non-Interest Bearing														
5.	Net Investment (Line 2 + 3 + 4)	1,211,077	1,196,296	1,192,706	1,190,000	1,187,526	1,184,936	1,182,756	1,180,446	1,178,806	1,177,506	1,176,986	1,176,396	1,175,796	1,175,196
6.	Average Net Investment		1,252,025	1,294,345	1,294,337	1,294,117	1,294,117	1,294,117	1,294,337	1,294,917	1,294,347	1,294,737	1,294,347	1,294,337	1,294,337
7.	Return on Average Net Investment		9,213	9,509	9,522	9,495	9,469	9,442	9,419	9,390	9,363	9,337	9,310	9,284	9,258
a.	Equity Component (Grossed Up For Taxes) (A)		2,944	3,019	3,043	3,016	3,026	3,018	3,009	2,992	2,964	2,937	2,910	2,884	2,858
b.	Debt Component (Line 6 x 7.82%) (A) (12)														
8.	Investment Expenses														
a.	Depreciation		3,455	3,375	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390
b.	Amortization														
c.	Disposal														
d.	Property Taxes														
e.	Other														
9.	Total System Recoverable Expenses (Line 7 + 8)		15,612	16,123	16,155	16,120	16,085	16,050	16,015	15,981	15,945	15,911	15,875	15,841	15,807
a.	Recoverable Costs Allocated to Energy		15,612	16,113	16,135	16,120	16,085	16,050	16,015	15,981	15,945	15,911	15,875	15,841	15,807
b.	Recoverable Costs Allocated to Demand														
10.	Energy Jurisdictional Factor		0.971215	0.970209	0.969203	0.968197	0.967191	0.966185	0.965179	0.964173	0.963167	0.962161	0.961155	0.960149	0.959143
11.	Discount Jurisdictional Factor		0.909021	0.905425	0.901829	0.898233	0.894637	0.891041	0.887445	0.883849	0.880253	0.876657	0.873061	0.869465	0.865869
12.	Real Energy-Related Recoverable Costs (B)		15,371	15,643	15,552	15,451	15,350	15,249	15,148	15,047	14,946	14,845	14,744	14,643	14,542
13.	Real Demand-Related Recoverable Costs (C)														
14.	Total Jurisdictional Recoverable Costs (Line 12 + 13)		\$15,371	\$15,643	\$15,552	\$15,451	\$15,350	\$15,249	\$15,148	\$15,047	\$14,946	\$14,845	\$14,744	\$14,643	\$14,542

Notes:
 (A) Line 6 x 8.8231% x 1.012. Based on ROE of 11.37% and weighted income tax rate of 38.575% (equation factor of 1.638882)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

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

FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Example Electric Company
 1. Addition of 1999 Projected Annual Revenue
 2. Addition of the Projected Annual Revenue
 January 1999 to December 1999

Revenue from Operations, Depreciation and Taxes
 For Projected Long-Term Asset 2 Classifier 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a. Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b. Changes to Plan	0	0	0	0	0	0	0	0	0	0	0	0	0
c. Revisions	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 on Service/Depreciation Base	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$815,104	\$1,111,064
a. Less: Accumulated Depreciation	(10,438)	(14,806)	(18,979)	(23,344)	(27,812)	(32,276)	(36,744)	(41,208)	(45,672)	(50,136)	(54,600)	(59,064)	(106,344)
3. CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
4. CWIP - Interest Bearing	802,432	802,298	796,124	791,950	787,776	783,602	779,428	775,254	771,080	766,906	762,732	758,558	754,384
5. Net Investment (Lines 2 + 3 - 4)	802,539	801,145	799,211	797,017	794,863	792,689	790,515	788,341	786,167	783,993	781,819	779,645	777,471
6. Average Net Investment	802,539	801,145	799,211	797,017	794,863	792,689	790,515	788,341	786,167	783,993	781,819	779,645	777,471
7. Return on Average Net Investment	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
a. Equity Component Granted Up For Taxes (A)	40,127	40,057	39,961	39,849	39,723	39,585	39,436	39,285	39,123	38,950	38,767	38,574	38,371
b. Debt Component (Line A x 2.27% x 1/12)	1,088	1,083	1,078	1,073	1,068	1,063	1,058	1,053	1,047	1,042	1,037	1,032	1,027
8. Investment Expenses	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174	2,174
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. Discounting	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)	5,071	5,054	5,039	5,024	5,009	4,994	4,979	4,964	4,949	4,934	4,919	4,904	4,889
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 Intentional Factor / Demand Intentional Factor	0.9717435	0.9702409	0.9687383	0.9672357	0.9657331	0.9642305	0.9627279	0.9612253	0.9597227	0.9582201	0.9567175	0.9552149	0.9537123
11. Demand Intentional Factor	0.960421	0.9611425	0.961864	0.9625855	0.963307	0.9640285	0.96475	0.9654715	0.966193	0.9669145	0.967636	0.9683575	0.969079
12. Retail Energy-Related Recoverable Costs (B)	0.609	0.614	0.619	0.624	0.629	0.634	0.639	0.644	0.649	0.654	0.659	0.664	0.669
13. Retail 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 Intentional Recoverable Costs (Lines 12 + 13)	0.609	0.614	0.619	0.624	0.629	0.634	0.639	0.644	0.649	0.654	0.659	0.664	0.669

Note: (A) Line 6 x 0.227% x 1/12. Based on ROE of 11.25% and weighted income tax rate of 38.575% (expansion factor of 1.62002)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11

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

FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Empco Energy Services Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 1999 to December 1999

Return on Capital Investment, Depreciation and Taxes
For Project: Gamma 3 (Chlorine Replacements)
(in Dollars)

Line	Description	Projected Period Amount												End of Period Amount			
		Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99				
1.	Investments	\$0	\$0	\$0	\$0	\$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	0	0	0
b.	Charge-ups to Plant	0	0	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	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039	\$1,129,039
3.	Less: Accumulated Depreciation	(44,833)	(51,783)	(55,334)	(58,933)	(62,583)	(66,233)	(69,883)	(73,533)	(77,183)	(80,833)	(84,483)	(88,133)	(91,783)	(95,433)	(99,083)	(102,733)
4.	CRIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	1,084,206	1,077,256	1,073,705	1,070,156	1,066,511	1,062,856	1,059,307	1,055,758	1,052,211	1,048,656	1,045,107	1,041,558	1,038,009	1,034,460	1,030,911	1,027,362
6.	Average Net Investment	1,082,619	1,079,664	1,076,709	1,073,754	1,070,800	1,067,845	1,064,890	1,061,935	1,058,980	1,056,025	1,053,070	1,050,115	1,047,160	1,044,205	1,041,250	1,038,295
7.	Return on Average Net Investment	7.061	7.934	7.806	7.682	7.556	7.432	7.307	7.183	7.059	6.935	6.811	6.687	6.563	6.439	6.315	6.191
a.	Equity Component (Gross) Up For Taxes (A)	2,544	2,536	2,527	2,519	2,511	2,502	2,494	2,485	2,477	2,469	2,460	2,452	2,443	2,435	2,427	2,419
b.	Debt Component (Line 6 x 2.82% x 1/12)	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575	3,575
8.	Investment Expenses	0	0	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	0	0
b.	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Disamortement	0	0	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	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	14,080	14,045	14,010	13,976	13,942	13,906	13,872	13,837	13,802	13,768	13,733	13,699	13,664	13,629	13,594	13,559
a.	Recoverable Costs Allocated to Equity	14,080	14,045	14,010	13,976	13,942	13,906	13,872	13,837	13,802	13,768	13,733	13,699	13,664	13,629	13,594	13,559
b.	Recoverable Costs Allocated to Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9717435	0.9702409	0.9687383	0.9672357	0.9657331	0.9642305	0.9627279	0.9612253	0.9597227	0.9582201	0.9567175	0.9552149	0.9537123	0.9522097	0.9507071	0.9492045
11.	Debt Jurisdictional Factor	0.9048421	0.9045425	0.9042429	0.9039433	0.9036437	0.9033441	0.9030445	0.9027449	0.9024453	0.9021457	0.9018461	0.9015465	0.9012469	0.9009473	0.9006477	0.9003481
12.	Real Energy-Related Recoverable Costs (B)	13,682	13,627	13,572	13,517	13,462	13,407	13,352	13,297	13,242	13,187	13,132	13,077	13,022	12,967	12,912	12,857
13.	Real Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	13,682	13,627	13,572	13,517	13,462	13,407	13,352	13,297	13,242	13,187	13,132	13,077	13,022	12,967	12,912	12,857

Notes:
(A) Line 6 x 1.8238% x 1/12. Based on ROIC of 11.75% and weighted income tax rate of 18.575% (expansion factor of 1.628002)
(B) Line 9 x Line 10
(C) Line 9 x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 4
PAGE 6 of 15

FORM 42-4P
REVISED: NOVEMBER 19, 1998

Tampa Electric Company
 For the month ended December 31, 1998
 Schedule of the Proposed Fiscal Year
 January 1999 to December 1999
 Statement of Capital Expenditures, Depreciation and Taxes
 For Property (Amounts in Thousands)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expansions/Rebuilds		313,006	511,900	516,014	515,573	\$899,218	\$321,746	\$190,628	\$37,500	50	50	50	50	50
b.	Changes to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Renovations		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-to-Server/Depreciation Base		50	50	50	50	\$1,318,752	\$1,508,380	\$1,508,380	\$1,546,680	\$1,546,680	\$1,546,680	\$1,546,680	\$1,546,680	\$1,546,680
3.	Less: Accumulated Depreciation		0	0	0	0	(1,978)	(6,220)	(10,804)	(15,444)	(20,084)	(24,724)	(29,364)	(34,004)	(38,644)
4.	CWIP - Non-Interest Bearing	43,235	56,241	68,141	84,175	97,748	997,006	1,154,890	1,303,160	1,451,430	1,599,700	1,747,970	1,896,240	2,044,510	2,192,780
5.	Net Investment (Lines 2 + 3 + 4)	43,235	56,241	68,141	84,175	97,748	997,006	1,154,890	1,303,160	1,451,430	1,599,700	1,747,970	1,896,240	2,044,510	2,192,780
6.	Average Net Investment		40,718	62,191	76,138	90,962	547,377	1,154,890	1,409,967	1,519,518	1,533,536	1,538,936	1,543,276	1,547,616	1,551,956
7.	Range on Average Net Investment		366	457	503	669	4,025	8,507	10,368	11,171	11,275	11,242	11,208	11,174	11,140
a.	Equity Component (Gross) 10% For Taxes (A)		117	146	179	214	1,286	2,319	3,113	3,571	3,604	3,591	3,582	3,571	3,560
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses		0	0	0	0	0	1,978	6,242	4,584	4,000	4,000	4,000	4,000	4,000
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.	Disposal/Retirement		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	729	883	5,311	13,304	17,023	19,328	19,328	19,328	19,328	19,328	19,328
a.	Recoverable Costs Allocated to Energy		483	603	729	883	5,311	13,304	17,023	19,328	19,328	19,328	19,328	19,328	19,328
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Adjustment Factor		0.9717435	0.9702609	0.9502029	0.9584805	0.9078817	0.91661713	0.9272757	0.9207397	0.9333886	0.9469283	0.9610780	0.9761894	0.9918994
11.	Discount Adjustment Factor		0.9080421	0.9045425	0.8955765	0.9011748	0.9051240	0.91661773	0.9167814	0.9160240	0.9213212	0.9157377	0.9031222	0.9007189	0.8982144
12.	Retail Energy-Related Recoverable Costs (B)		469	585	702	846	4,822	12,097	16,518	17,796	18,259	18,636	18,705	18,749	18,799
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Retail-Related Recoverable Costs (Lines 12 + 13)		469	585	702	846	4,822	12,097	16,518	17,796	18,259	18,636	18,705	18,749	18,799
15.	Total System Recoverable Expenses (Lines 9 + 14)		952	1,188	1,431	1,729	10,133	25,401	33,541	38,646	39,587	39,964	40,354	40,743	41,132
16.	Range on Average Net Investment		366	457	503	669	4,025	8,507	10,368	11,171	11,275	11,242	11,208	11,174	11,140
a.	Equity Component (Gross) 10% For Taxes (A)		117	146	179	214	1,286	2,319	3,113	3,571	3,604	3,591	3,582	3,571	3,560
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
17.	Investment Expenses		0	0	0	0	0	1,978	6,242	4,584	4,000	4,000	4,000	4,000	4,000
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.	Disposal/Retirement		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
18.	Total System Recoverable Expenses (Lines 17 + 18)		483	603	729	883	5,311	13,304	17,023	19,328	19,328	19,328	19,328	19,328	19,328
a.	Recoverable Costs Allocated to Energy		483	603	729	883	5,311	13,304	17,023	19,328	19,328	19,328	19,328	19,328	19,328
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
19.	Energy Adjustment Factor		0.9717435	0.9702609	0.9502029	0.9584805	0.9078817	0.91661713	0.9272757	0.9207397	0.9333886	0.9469283	0.9610780	0.9761894	0.9918994
20.	Discount Adjustment Factor		0.9080421	0.9045425	0.8955765	0.9011748	0.9051240	0.91661773	0.9167814	0.9160240	0.9213212	0.9157377	0.9031222	0.9007189	0.8982144
21.	Retail Energy-Related Recoverable Costs (B)		469	585	702	846	4,822	12,097	16,518	17,796	18,259	18,636	18,705	18,749	18,799
22.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
23.	Total Retail-Related Recoverable Costs (Lines 21 + 22)		469	585	702	846	4,822	12,097	16,518	17,796	18,259	18,636	18,705	18,749	18,799
24.	Total System Recoverable Expenses (Lines 19 + 23)		952	1,188	1,431	1,729	10,133	25,401	33,541	38,646	39,587	39,964	40,354	40,743	41,132

Notes:
 (A) Line 6 x 8.828% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 18.377% (Expansion Factor of 1.628002)
 (B) Line 6 x Line 10
 (C) Line 6 x Line 11
 (D) Line 6 x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 7 of 15

FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Electricity & Gas Company
 Line 6 - Total System Receivable Expenses (Lines 7 + 8)
 Calculation of the Projected Period Amount
 January 1999 to December 1999

From net liquid investments, depreciation and taxes
 For Property (same as Unit 5, Max 11 version)
 (.,. Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-99	Projected Feb-99	Projected Mar-99	Projected Apr-99	Projected May-99	Projected Jun-99	Projected Jul-99	Projected Aug-99	Projected Sep-99	Projected Oct-99	Projected Nov-99	Projected Dec-99	End of Period Amount
1.	Investments														
a.	Expenditures/Adjustments		\$860	\$170	\$1,420	\$2,500	\$1,380	\$1,960	\$0	\$0	\$0	\$0	\$0	\$0	\$80
b.	Charge to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Reconstruction		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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CRIP - Non-Invent Bearing	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840
5.	Net Investment (Lines 2 + 3 + 4)	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840
6.	Average Net Investment	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840	24,840
7.	Return on Average Net Investment														
a.	Equity Component (Line 6 x 2.82% x 1/12)	187	185	183	197	204	211	213	243	246	246	247	247	247	247
b.	Debt Component (Line 6 x 2.82% x 1/12)	60	62	63	63	65	70	75	78	79	79	79	79	79	79
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.	Disposal		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 Receivable Expenses (Lines 7 + 8)		247	255	260	269	288	308	321	325	325	325	326	326	326
a.	Receivable Costs Allocated to Energy		247	255	260	269	288	308	321	325	325	325	326	326	326
b.	Receivable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.717415	0.7052609	0.6923089	0.67948095	0.6668117	0.65432817	0.64204713	0.62997257	0.61809587	0.60641856	0.59494203	0.58356700	0.57229380	0.56112194
11.	Demand Jurisdictional Factor	0.0000421	0.0001425	0.0001744	0.0001744	0.0001240	0.0001240	0.00014773	0.00016344	0.000160240	0.00015212	0.00014777	0.00014282	0.00013780	0.00013280
12.	Real Energy-Related Receivable Costs (B)		240	247	247	248	241	242	246	249	249	249	249	249	249
13.	Real Demand-Related Receivable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Receivable Costs (Lines 12 + 13)	\$24	\$247	\$247	\$248	\$241	\$242	\$246	\$246	\$249	\$249	\$249	\$249	\$249	\$249

Notes:
 (A) Line 6 x 8.3218% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 31.575% (equation factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 8 of 15

FORM 42-AP
 REVISED: NOVEMBER 19, 1998

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		\$1,000	\$1,000	\$9,620	\$1,420	\$2,500	\$1,300	\$500	\$3,500	\$100,660	\$136,370	\$247,029	\$271,209	
a.	Expenditures/Additions		0	0	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	0	0
c.	Reversions		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	50	50	50	50	50	50	50	50	50	50	50	50	50	50
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Weighted Non-Interest Bearing	24,000	27,000	33,100	40,000	41,900	42,900	41,900	42,900	46,600	147,120	283,490	528,519	798,516	(1,200)
5	Net Investment (Line 2 + 3 - 4)	24,000	27,000	33,100	40,000	41,900	42,900	41,900	42,900	46,600	147,120	283,490	528,519	798,516	798,516
6	Average Net Investment	25,470	26,530	31,870	37,300	39,250	41,100	41,100	42,470	44,710	96,790	215,305	406,005	643,518	643,518
7	Return on Average Net Investment		187	195	234	275	289	303	312	329	712	1,383	2,805	4,732	\$12,136
a.	Equity Component (Gross Up For Taxes (A))	60	62	75	88	92	97	97	100	105	227	506	954	1,512	3,878
b.	Debt Component (Line 8 + 3.82% x 1/12)														
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)	247	237	309	363	381	381	400	412	434	939	2,009	3,039	7,447	17,217
a.	Recoverable Costs Allocated to Energy	247	237	309	363	381	381	400	412	434	939	2,009	3,039	7,447	17,217
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Incentivational Factor *	0.9717415	0.9702409	0.9503089	0.9344005	0.9208817	0.9088713	0.9044713	0.9227257	0.9203987	0.9333806	0.9509203	0.9626700	0.9671894	0.9671894
11	Demand Incentivational Factor	0.9006021	0.9054425	0.9011748	0.9051240	0.9051240	0.9044713	0.9183614	0.9183614	0.9160500	0.9213212	0.9113777	0.9031202	0.9007189	0.9007189
12	Retail Energy-Related Recoverable Costs (B)	240	249	294	348	368	368	368	380	400	878	1,999	3,792	7,203	16,495
13	Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Incentivational Recoverable Costs (Lines 12 + 13)	\$240	\$249	\$294	\$348	\$368	\$368	\$368	\$380	\$400	\$878	\$1,999	\$3,792	\$7,203	\$16,495

Notes:
 (A) Line 6 + 3.8228% x 1/12. Based on DOE of 11.75% and weighted average tax rate of 38.575% (regulation factor of 1.625002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 9 of 15
 FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Return on Capital Investment, Depreciation and Taxes
 For Project: Gannett 5 and 6 (800kW Capacity)
 (in Dollars)

Line	Description	Beginning of Period Account	Projected Jan 98	Projected Feb 98	Projected Mar 98	Projected Apr 98	Projected May 98	Projected Jun 98	Projected Jul 98	Projected Aug 98	Projected Sep 98	Projected Oct 98	Projected Nov 98	Projected Dec 98	End of Period Account
1.	Investment		\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$496,618	\$0
a.	Expenditures/Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Change to Plan		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Revisions		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	50	50	50	50	50	50	50	50	50	50	50	50	50	50
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	WIP - Non-Inventoried	611,155	1,476,391	1,476,391	2,063,527	2,968,343	3,766,863	4,565,383	5,363,903	6,162,423	6,960,943	7,759,463	8,557,983	9,356,503	10,155,023
5.	Net Investment (Lines 2 + 3 - 4)	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155	477,155
6.	Average Net Investment		725,464	1,222,082	1,718,700	2,215,318	2,711,936	3,208,554	3,705,172	4,201,790	4,698,408	5,195,026	5,691,644	6,188,262	6,684,880
7.	Return on Average Net Investment		5,534	8,966	12,398	15,830	19,262	22,694	26,126	29,558	32,990	36,422	39,854	43,286	46,718
a.	Equity Component (Gannett 5 and 6) (1.12%)		1,305	2,872	4,039	5,206	6,373	7,540	8,707	9,874	11,041	12,208	13,375	14,542	15,709
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,229	6,094	8,293	10,486	12,689	14,891	17,084	19,277	21,470	23,663	25,856	28,049	30,242
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.	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.	Total System Recoverable Expenses (Lines 7 + 8)		7,039	11,838	16,637	21,436	26,235	31,034	35,833	40,632	45,431	50,230	55,029	59,828	64,627
a.	Recoverable Costs Allocated to Energy		7,039	11,838	16,637	21,436	26,235	31,034	35,833	40,632	45,431	50,230	55,029	59,828	64,627
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Involuntarily Factor		0.9717635	0.9702699	0.9687763	0.9672827	0.9657891	0.9642955	0.9628019	0.9613083	0.9598147	0.9583211	0.9568275	0.9553339	0.9538403
11.	Demand Involuntarily Factor		0.9000021	0.9045425	0.9090829	0.9136233	0.9181637	0.9227041	0.9272445	0.9317849	0.9363253	0.9408657	0.9454061	0.9499465	0.9544869
12.	Recall Energy-Related Recoverable Costs (B)		6,810	11,505	15,848	20,691	25,534	30,377	35,220	40,063	44,906	49,749	54,592	59,435	64,278
13.	Recall Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Involuntarily Recoverable Costs (Lines 12 + 13)		6,810	11,505	15,848	20,691	25,534	30,377	35,220	40,063	44,906	49,749	54,592	59,435	64,278
15.	Total Recoverable Costs (Lines 9 + 14)		13,849	23,343	32,485	42,127	51,769	61,411	71,053	80,695	90,337	100,000	109,642	119,284	128,926
16.	Total Recoverable Costs (Lines 9 + 14)		13,849	23,343	32,485	42,127	51,769	61,411	71,053	80,695	90,337	100,000	109,642	119,284	128,926

Notes:
 (A) Line 6 x 2.823% x 1/12. Based on DOE of 11.20% and weighted income tax rate of 38.575% (exemption factor of 1.625002)
 (B) Line 9 x Line 10
 (C) Line 9 x Line 11

Statement of Capital Investments, Depreciation and Taxes
For Project Gannons Spins Oil Tank
(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	Proj'd Total-99
1.	Investments	50	50	50	50	50	50	50	50	50	50	50	50	50
a.	Expansions/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Renovations	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service Depreciation Base	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752	\$188,752
3.	1-Year Accumulated Depreciation	(21,415)	(25,249)	(27,166)	(29,083)	(31,000)	(32,917)	(34,834)	(36,751)	(38,668)	(40,585)	(42,502)	(44,419)	(46,336)
4.	Other (A)	(266,000)	(266,000)	(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)	301,337	297,503	295,586	293,669	291,752	289,835	287,918	285,001	283,084	281,167	279,250	277,333	275,416
6.	Average Net Investment	301,379	296,462	291,545	286,628	281,711	276,794	271,877	267,960	263,043	258,126	253,209	248,292	243,375
7.	Return on Average Net Investment	2,219	2,202	2,185	2,174	2,160	2,148	2,132	2,117	2,103	2,089	2,075	2,061	2,046
a.	Equity Component (Line 6 x 2.52% x 1/12)	708	704	699	695	690	686	681	677	672	668	663	659	654
b.	Debt Component (Line 6 x 2.52% x 1/12)	1,511	1,498	1,486	1,479	1,470	1,462	1,451	1,440	1,431	1,421	1,412	1,401	1,392
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)	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
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand	4,841	4,823	4,804	4,786	4,767	4,749	4,730	4,711	4,692	4,674	4,655	4,637	4,618
10.	Energy Ancilliary Factor	0.9711415	0.9702029	0.9692643	0.9683257	0.9673871	0.9664485	0.9655099	0.9645713	0.9636327	0.9626941	0.9617555	0.9608169	0.9598783
11.	Unrecovered Ancilliary Factor	0.0288585	0.0297971	0.0307357	0.0316743	0.0326129	0.0335515	0.0344901	0.0354287	0.0363673	0.0373059	0.0382445	0.0391831	0.0401217
12.	Retail Energy Related Recoverable Costs (C)	4,376	4,363	4,350	4,337	4,324	4,311	4,298	4,285	4,272	4,259	4,246	4,233	4,220
13.	Retail Demand Related Recoverable Costs (D)	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Ancilliary Recoverable Costs (Lines 12 + 13)	4,376	4,363	4,350	4,337	4,324	4,311	4,298	4,285	4,272	4,259	4,246	4,233	4,220

Notes:
 (A) Represents the Capital Costs of the Gannons Spins Oil Tank currently recovered through their rates.
 (B) Line 6 x 8.8248% x 1/12. Based on RICE of 11.77% and weighted income tax rate of 28.575% (reimbursement factor of 1.620002).
 (C) Line 9a x Line 10
 (D) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 11 of 15

FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
Investment and Recovery Taxes (17-BP)
Calculation of the Projected Period Amount
January 1999 to December 1999

Returns on Capital Investment, Depreciation and Taxes
For Project: Big Bend Fuel Oil Tank #1 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	50	50	50	50	50	50	50	50	50	50	50	50	50
a.	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Changes to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Renovations	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plus on-Serve/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
3.	Less: Accumulated Depreciation	(7,074)	(8,142)	(9,210)	(10,278)	(11,346)	(12,414)	(13,482)	(14,550)	(15,618)	(16,686)	(17,754)	(18,822)	(19,890)
4.	CWP - Non-Invent Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	435,926	434,858	433,790	432,722	431,654	430,586	429,518	428,450	427,382	426,314	425,246	424,178	423,110
6.	Average Net Investment	440,809	438,175	435,541	432,907	430,273	427,639	425,005	422,371	419,737	417,103	414,469	411,835	409,201
7.	Returns on Average Net Investment	3,238	3,231	3,225	3,216	3,208	3,200	3,193	3,185	3,178	3,170	3,162	3,155	\$38,559
a.	Equity Component Granted Up For Taxes (A)	1,855	1,853	1,850	1,828	1,825	1,823	1,820	1,818	1,816	1,813	1,811	1,808	12,260
b.	Debt Component (Line 6 x 2.52% x 1/12)	1,383	1,378	1,375	1,388	1,383	1,377	1,373	1,367	1,362	1,357	1,352	1,347	0
8.	Investment Expenses	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	1,034	512,008
a.	Depreciations	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortizations	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Depletion	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)	5,302	5,298	5,297	5,278	5,267	5,257	5,247	5,237	5,228	5,218	5,207	5,197	63,027
a.	Recoverable Costs Allocated to Energy	5,302	5,298	5,297	5,278	5,267	5,257	5,247	5,237	5,228	5,218	5,207	5,197	63,027
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9717433	0.9702409	0.9687385	0.9672361	0.9657337	0.9642313	0.9627289	0.9612265	0.9597241	0.9582217	0.9567193	0.9552169	0.9537145
11.	Demand Jurisdictional Factor	0.900421	0.9045425	0.9086640	0.9127855	0.9169070	0.9210285	0.9251500	0.9292715	0.9333930	0.9375145	0.9416360	0.9457575	0.9498790
12.	Recovery-Related Recoverable Costs (B)	4,708	4,782	4,755	4,756	4,767	4,778	4,789	4,800	4,811	4,822	4,833	4,844	57,211
13.	Recovery-Related Recoverable Costs (C)	\$4,798	\$4,792	\$4,735	\$4,756	\$4,767	\$4,778	\$4,789	\$4,800	\$4,811	\$4,822	\$4,833	\$4,844	\$57,211
14.	Total Adjusted Recoverable Costs (Lines 12 + 13)	\$4,798	\$4,792	\$4,735	\$4,756	\$4,767	\$4,778	\$4,789	\$4,800	\$4,811	\$4,822	\$4,833	\$4,844	\$57,211

Notes:
(A) Line 6 x 8.222% x 1/12. Based on ROR of 11.75% and weighted income tax rate of 38.517% (regulation factor of 1.620002)
(B) Line 9a x Line 10
(C) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 980007-E1
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 4
PAGE 12 of 15

FORM 42-4P
REVISED: NOVEMBER 19, 1998

Energy Electric Company
 Calculation of the Projected Financial Statement
 January 1999 to December 1999

Return on Capital Investment, Depreciation and Taxes
 For Projected High Demand Fuel Oil Tank #2 Upgrade
 (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. Investment:													
a. 1 year/shorter Addition	50	50	50	50	50	50	50	50	50	50	50	50	50
b. 1 year/longer 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 on-Serv. net/Depreciation Base	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000	\$118,000
3. Loss: Accumulated Depreciation	(2,863)	(4,777)	(6,681)	(8,585)	(10,489)	(12,393)	(14,297)	(16,201)	(18,105)	(20,009)	(21,913)	(23,817)	(25,721)
4. "WIP" Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Net Investment (Lines 2 + 3 + 4)	\$115,137	\$113,223	\$111,310	\$109,405	\$107,500	\$105,595	\$103,690	\$101,785	\$99,880	\$97,975	\$96,070	\$94,165	\$92,260
6. Average Net Investment	\$16,092	\$14,183	\$12,274	\$10,365	\$8,456	\$6,547	\$4,638	\$2,729	\$80,870	\$98,911	\$97,002	\$95,093	\$93,184
7. Return on Average Net Investment													
a. Equity Component (Gross Up For Taxes (A))	6,001	5,987	5,973	5,959	5,945	5,931	5,917	5,903	5,889	5,875	5,860	5,846	\$71,086
b. Debt Component (Line 6 + 2.82% x 1/12)	1,918	1,913	1,909	1,904	1,900	1,895	1,891	1,886	1,882	1,877	1,873	1,868	22,716
8. Investment Expenses													
a. Depreciation	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	\$22,908
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 Expenses (Lines 7 + 8)													
a. Recoverable Costs Allocated to Energy	9,828	9,809	9,791	9,772	9,754	9,735	9,717	9,698	9,680	9,661	9,642	9,623	116,710
b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor	0.9717435	0.9702409	0.9687383	0.9672357	0.9657331	0.9642305	0.9627279	0.9612253	0.9597227	0.9582201	0.9567175	0.9552149	0.9671894
11. Demand Jurisdictional Factor	0.960421	0.9615425	0.962664	0.9637855	0.964907	0.9660285	0.9671499	0.9682714	0.9693929	0.9705144	0.9716359	0.9727574	0.9738789
12. Retail Energy Related Recoverable Costs (B)	9,828	9,809	9,791	9,772	9,754	9,735	9,717	9,698	9,680	9,661	9,642	9,623	116,710
13. Retail Demand Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$9,828	\$9,809	\$9,791	\$9,772	\$9,754	\$9,735	\$9,717	\$9,698	\$9,680	\$9,661	\$9,642	\$9,623	\$116,710

Notes:
 (A) Line 6 x 0.8220% x 1/12. Based on RRR of 11.77% and weighted interest tax rate of 38.575% (exemption factor of 1.628862)
 (B) Line 9b x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 13 of 15

FORM 42-4P
 REVISED: NOVEMBER 19, 1998

Return on Capital Investment, Depreciation and Taxes
 For Property (Schedule L, Line 1) for 1988

Beginning of Period Amount	Projected Jan-89	Projected Feb-89	Projected Mar-89	Projected Apr-89	Projected May-89	Projected Jun-89	Projected Jul-89	Projected Aug-89	Projected Sep-89	Projected Oct-89	Projected Nov-89	Projected Dec-89	End of Period Amount
1. Investment	50	50	50	50	50	50	50	50	50	50	50	50	50
a. Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b. Change in Fair	0	0	0	0	0	0	0	0	0	0	0	0	0
c. Return on	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. Pay-on-Services/Depreciation Base	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
3. Less: Accumulated Depreciation	(150)	(200)	(400)	(521)	(638)	(754)	(870)	(986)	(1,102)	(1,218)	(1,334)	(1,450)	0
4. CWIP: Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5. Net Investment (Lines 2 + 3 + 4)	5,000	4,800	4,600	4,479	4,362	4,246	4,130	4,014	3,898	3,782	3,666	3,550	3,500
6. Average Net Investment	5,000	4,800	4,600	4,479	4,362	4,246	4,130	4,014	3,898	3,782	3,666	3,550	3,500
7. Return on Average Net Investment	267	267	266	265	264	263	262	261	260	260	259	258	258
a. Property Improvement (Line 6 x 2.82% x 1/12)	85	85	85	84	84	84	84	84	83	83	83	83	83
b. Debt Component (Line 6 x 2.82% x 1/12)	182	182	181	181	180	179	178	177	177	177	176	175	175
8. Investment Expenses	116	116	116	116	116	116	116	116	116	116	116	116	116
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 Expenses (Lines 7 + 8)	470	468	467	466	464	463	462	462	460	459	458	457	457
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	470	468	467	466	464	463	462	462	460	459	458	457	457
10. Energy Jurisdictional Factor	0.9717435	0.9702409	0.9687383	0.9672357	0.9657331	0.9642305	0.9627279	0.9612253	0.9597227	0.9582201	0.9567175	0.9552149	0.9537123
11. Demand Jurisdictional Factor	0.9049421	0.9054251	0.9059081	0.9063911	0.9068741	0.9073571	0.9078401	0.9083231	0.9088061	0.9092891	0.9097721	0.9102551	0.9107381
12. Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Retail Demand-Related Recoverable Costs (C)	425	423	418	420	420	424	424	424	418	418	414	412	412
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)	425	423	418	420	420	424	424	424	418	418	414	412	412

Note: (A) Line 6 x 8.8218% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 35.17% (regulation factor of 0.82002)
 (B) Line 6 x Line 10
 (C) Line 9 x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 4
 PAGE 14 of 15

FORM 42-4P
 REVISED: NOVEMBER 19, 1998

(in Dollars)

Return on Capital Investment, Depreciation and Taxes
 For Project: Project Upgrade Tab as for (2) F

Detailed by Project and Fiscal Year

Assumes 20% in December 1998

Region of Project	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Total
1. Investment	50	50	50	50	50	50	50	50	50	50	50	50	50
a. Expansions/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0
b. Replacements/Retire	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. Price or Service/Expense Rate	587,600	587,600	587,600	587,600	587,600	587,600	587,600	587,600	587,600	587,600	587,600	587,600	587,600
1. Less: Accumulated Depreciation	(115)	(415)	(627)	(969)	(1,249)	(1,573)	(1,800)	(2,077)	(2,341)	(2,511)	(2,668)	(2,811)	(2,842)
4. Cost: Total Average Pricing	87,262	86,985	86,738	86,413	86,154	85,877	85,600	85,323	85,046	84,769	84,492	84,215	83,938
5. Average Net Investment	87,124	86,847	86,570	86,293	86,016	85,739	85,462	85,185	84,908	84,631	84,354	84,077	83,800
6. Return on Average Net Investment	441	439	437	435	432	430	428	426	424	422	420	418	416
a. Equity Component (Based Up For Taxes (A))	205	204	203	201	202	201	201	201	200	199	198	198	198
b. Debt Component (Line 6 x 2.82% x 112)	236	235	234	233	232	231	230	229	228	227	227	227	227
7. Investment Expense	277	277	277	277	277	277	277	277	277	277	277	277	277
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. Property Taxes	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
8. Total System Recoverable Expense (Lines 7 + 8)	1,123	1,120	1,117	1,115	1,112	1,111	1,108	1,106	1,104	1,102	1,100	1,098	1,095
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	1,123	1,120	1,117	1,115	1,112	1,111	1,108	1,106	1,104	1,102	1,100	1,098	1,095
10. Energy Substandard Factor	0.9717415	0.9702499	0.9686809	0.9670817	0.9654605	0.9638217	0.9621613	0.9604873	0.9588068	0.9571097	0.9553936	0.9536584	0.9519194
11. Demand Substandard Factor	0.9608421	0.9584425	0.9559535	0.9534748	0.9509515	0.9483840	0.9457873	0.9431673	0.9405204	0.9378510	0.9351577	0.9324321	0.9296789
12. Total Demand-Related Recoverable Costs (C*)	0	0	0	0	0	0	0	0	0	0	0	0	0
13. Total Demand-Related Recoverable Costs (C*)	1,013	1,006	1,000	995	990	985	980	975	970	965	960	955	950
14. Total Substandard Recoverable Costs (Lines 12 + 13)	1,013	1,006	1,000	995	990	985	980	975	970	965	960	955	950
(A) Line 6 x 2.828% x 112	246	245	244	243	242	241	240	239	238	237	236	235	234
(B) Line 9 x Line 10	1,013	1,006	1,000	995	990	985	980	975	970	965	960	955	950
(C) Line 9 x Line 11	12,096	12,084	12,072	12,060	12,048	12,036	12,024	12,012	12,000	11,988	11,976	11,964	11,952

(A) Line 6 x 2.828% x 112. Based on ROE of 11.75% and weighted income tax rate of 25.575% (expansion factor of 1.02802)

18

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 1 of 17

FORM 42-5P
REVISED: NOVEMBER 19, 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

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 5
PAGE 2 of 17

FORM 42-5P
REVISED: NOVEMBER 19, 1998

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

Project Description:

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

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

Project Accomplishments:

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

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

Project Progress Summary: The project is complete and in service

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

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

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 3 of 17

FORM 42-5P
REVISED: NOVEMBER 19, 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 SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

Project Accomplishment:

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

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

Project Progress Summary: The project is complete and in service

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

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

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 4 of 17

Project Title: SO₂ Emission Allowances

FORM 42-5P
REVISED: NOVEMBER 19, 1998

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 \$1,191,463 compared to the original projection of \$1,431,093, representing a variance of (16.74%).

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

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

Project Projections: Estimated O & M costs for the period October 1998 through December 1998 are projected to be (\$508,157).

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

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

Project Title: Big Bend Unit 1 Classifier Replacement

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$181,162.

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 6 of 17

Project Title: Big Bend Unit 2 Classifier Replacement

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$111,765.

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 7 of 17

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Title: Gannon Unit 5 Classifier Addition

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$157,513.

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 8 of 17

Project Title: Gannon Unit 6 Classifier Addition

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$128,204.

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 9 of 17

Project Title: Gannon Coal Crusher For NO_x Control

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$387,379.

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 19, 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 SO₂/MMBtu results in modeled exceedances of the National Ambient Air Quality Standards (NAAQS) for SO₂. As such, Tampa Electric would be required to reduce SO₂ emissions at Gannon Station by approximately 50% in the new Title V permit.

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$3,375.

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

Project Title: Gannon Unit 6 Stack Extension

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: N/A.

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

Project Projections: Estimated depreciation plus return for the period January 1999 through December 1999 is projected to be \$16,495.

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 12 of 17

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

FORM 42-5P
REVISED: NOVEMBER 19, 1998

Project Description:

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

Present scope of work for this project includes:

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

Project Accomplishments:

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

EXHIBIT NO. _____
DOCKET NO. 980007-EI
TAMPA ELECTRIC COMPANY
(KOZ-1)
FILED: OCTOBER 5, 1998
DOCUMENT NO. 5
PAGE 13 of 17

FORM 42-5P
REVISED: NOVEMBER 19, 1998

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: 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)
 Calculation of the Energy & Demand Allocation % by Rate Class
 January 1999 to December 1999

Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Average 12 CP Load Factor at Meter (%)	Projected Sales at Meter (kWh)	Projected Avg 12 CP at Meter (kW)	Demand Loss Expansion Factor	Energy Loss Expansion Factor	Projected Sales at Generation (kWh)	Projected Avg 12 CP at Generation (kW)	Percentage of kWh Sales at Generation (%)	Percentage of 12 CP Demand at Generation (%)	12 CP & 1/13 Allocation Factor (%)
RS, RST	52.72205%	7,046,661,000	1,525,763	1.061628	1.062297	7,485,648,965	1,619,293	44.34%	59.53%	58.37%
GS, GST, TS	63.02283%	951,385,000	172,327	1.061896	1.062297	1,010,653,431	182,993	5.99%	6.72%	6.66%
CS, CS1	76.21957%	4,303,305,000	627,873	1.060330	1.061240	4,566,839,398	665,753	27.22%	24.47%	24.67%
GSLD, GSLDT, SIB, SIBT	86.12625%	1,779,258,000	235,830	1.045147	1.045213	1,859,703,592	246,477	11.02%	9.06%	9.21%
IS1, IS11, SIB1, SIB11, IS3, IS31, SIB3, SIB31	101.56414%	1,742,961,000	0	1.020766	1.021211	1,779,930,946	0	10.54%	0.00%	0.81%
SI, SI1	329.52368%	166,532,000	5,769	1.058824	1.062295	176,906,111	6,108	1.05%	0.22%	0.28%
TOTAL		15,990,104,000	2,567,562			16,879,682,443	2,721,124	100.00%	100.00%	100.00%

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 6
 PAGE 1 of 1

FORM 42-6P
 REVISED: NOVEMBER 19, 1998

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%	1,896,148	109,689	2,005,837	7,046,663,000	0.028
GS, GST, TS	5.99%	6.66%	256,155	12,515	268,670	951,385,000	0.028
GSD, GSDT	27.06%	24.67%	1,157,189	46,360	1,203,549	4,303,305,000	0.028
GSLD, GSLDT, SBF, SBFT	11.02%	9.21%	471,257	17,307	488,564	1,779,258,000	0.027
ISI, IST1, SBH, IS3, IST3, SBH3	10.54%	0.81%	450,731	1,522	452,253	1,742,961,000	0.026
SL/OL	1.05%	0.28%	44,902	526	45,428	166,532,000	0.027
TOTAL	100.00%	100.00%	4,276,382	187,920	4,464,302	15,990,104,000	

Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected KWH sales for the period January 1999 to December 1999
- (7) Column 5 / Column 6 x 100

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 19, 1998

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

Form 42-1E

<u>Line</u>	(in Dollars)	
	<u>Apr-98 - Sep-98</u>	<u>Oct-98 - Dec-98</u>
	Period Amount	Period Amount
1. Over/(Under) Recovery for the current period (Form 42-2E, Line 5)	\$371,903	\$938,840
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>\$954,258</u>

38

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
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
 Tax returns and Pass-through Items (1041)
 Calculation of the Actual/Estimated True-Up Amount
 April 1998 to December 1998

Current Period True-Up Amount
 (in Dollars)

Line	Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Apr-98 - Sep-98			Oct-98 - Dec-98		
							Actual	Estimated	End of Period	Estimated Oct-98	Estimated Nov-98	Estimated Dec-98
1. ECRG 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	27,928	137,563	45,283	45,283	45,284	133,850	
3. ECRG Revenues Applicable to Period (Lines 1 + 2)	403,104	417,623	517,658	546,306	519,101	525,076	2,923,868	488,006	427,494	433,805	1,349,305	
4. Jurisdictional ECRG Costs	238,671	238,462	321,539	354,389	298,158	197,804	1,649,023	(53,547)	(61,573)	(180,819)	(72,793)	
a. O & M Activities (Form 42-5E, Line 9)	152,428	151,125	148,730	149,270	149,374	152,015	902,942	157,579	162,019	163,660	483,258	
b. Capital Investment Projects (Form 42-7E, Line 9)	391,099	389,587	470,269	503,659	447,532	349,819	2,551,965	104,032	323,592	(17,159)	410,465	
c. Total Jurisdictional ECRG Costs	12,005	28,036	47,389	42,647	71,569	170,257	371,903	383,974	103,902	450,964	938,840	
5. Over/Under Recovery (Line 3 - Line 4c)	2,235	2,222	2,316	2,439	2,593	3,037	14,842	4,158	5,087	6,173	15,418	
6. Interest Provision (Form 42-3E, Line 10)	137,563	128,876	136,207	162,935	115,144	236,379	137,563	738,462	1,081,311	1,145,017	738,462	
7. Beginning Balance True-Up & Interest Provision	351,717	351,717	351,717	351,717	351,717	351,717	351,717	0	0	0	0	
a. Deferred True-Up from October 1997 to March 1998 (Order No. PSC-98-0408-FOF-EI) and	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(22,927)	(137,563)	(45,283)	(45,283)	(45,284)	(135,450)	
8. True-Up Collected (Refunded) (see Line 7)	480,593	487,924	514,702	536,861	583,096	738,462	738,462	1,081,311	1,145,017	1,556,870	1,556,870	
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	0	0	0	0	0	0	0	0	0	0	0	
10. Adjustment to Period True-Up Including Interest	\$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	
11. End of Period Total Net True-Up (Lines 9 + 10)												

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 19, 1998

Tampa Electric Company
 In accordance with the provisions of the Public Utility
 Code of the State of Florida, Chapter 350, F.S.,
 the calculation of the Actual Provisional True-Up
 April 1998 to December 1998

Interest Provision
 (in dollars)

Line	Apr-98 - Sep-98					Oct-98 - Dec-98				
	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. Beginning Balance True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$489,280	\$480,593	\$487,924	\$514,702	\$536,861	\$588,096	\$738,462	\$1,081,311	\$1,145,017	\$1,145,017
2. Ending True-Up Amount Before Interest	478,158	485,702	512,386	534,422	585,503	735,425	1,077,153	1,139,930	1,560,697	1,560,697
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	967,438	966,295	1,000,310	1,049,124	1,122,364	1,323,521	1,815,615	2,221,241	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	907,808	1,110,621	1,347,857	1,347,857
5. Interest Rate (First Day of Reporting Business Month)	5.57%	5.53%	5.50%	5.60%	5.66%	5.52%	5.50%	5.50%	5.50%	5.50%
6. Interest Rate (First Day of Subsequent Business Month)	5.57%	5.50%	5.60%	5.60%	5.52%	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%	11.18%	11.02%	11.00%	11.00%	11.00%	11.00%
8. Average Interest Rate (Line 7 x 1/2)	5.540%	5.515%	5.550%	5.580%	5.580%	5.510%	5.500%	5.500%	5.500%	5.500%
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.462%	0.460%	0.463%	0.465%	0.462%	0.459%	0.458%	0.458%	0.458%	0.458%
10. Interest Provision for the Month (Line 4 x Line 9)	\$2,235	\$2,222	\$2,316	\$2,439	\$2,593	\$3,037	\$4,158	\$5,087	\$6,173	\$15,418

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 10
 PAGE 1 of 1

FORM 42-3E
 REVISED: NOVEMBER 19, 1998

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

Form 11-11

Variance Report of O & M Activities
 (In Dollars)

Line No.	(1)	(2)	(3) Variance	
	Actual/ Estimated	Original Projection	Amount	Percent
1. Description of Investment Projects				
1a	\$991,625	\$971,599	\$20,026	2.1%
1b	24,219	24,750	(\$531)	-2.1%
1c	0	0	0	0.0%
1d	0	0	0	0.0%
1e	0	0	0	0.0%
1f	0	0	0	0.0%
1g	0	0	0	0.0%
1h	0	0	0	0.0%
1i	683,306	2,001,134	(\$1,317,828)	-65.9%
1j	(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)

41

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (NO. 1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 11
 PAGE 1 OF 1
 FORM 42-4E
 REVISED: NOVEMBER 19, 1998

O&M Activities
 (in Dollars)

Line	Description of O&M Activities	Apr-98 - Sep-98						Oct-98 - Dec-98			Method of Classification			
		Actual Apr-98	Actual May-98	Actual Jun-98	Actual Jul-98	Actual Aug-98	Estimated Sep-98	Projected Oct-98	Projected Nov-98	Projected Dec-98		End of Period Total	End of Period Total	
1	Total of O&M Activities	\$109,879	\$31,684	\$66,748	\$180,702	\$97,945	\$84,650	\$271,608	\$94,723	\$203,245	\$120,049	\$420,017	\$420,017	
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	2,255	0	4,452	0	3,002	3,115	\$14,874	3,115	3,115	3,115	\$9,345	\$9,345	
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	0	0	0	0	0	0	\$0	0	0	0	\$0	\$0	
1c	Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	\$0	0	0	0	\$0	\$0	
1d	Common 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 FTRP	0	0	0	0	0	0	\$0	0	0	0	\$0	\$0	
1h	Phillips Upgrade Tank #4 for FTRP	153,136	221,850	277,253	200,894	217,028	121,085	\$1,194,463	(153,094)	(1,194,463)	(133,452)	(3,508,157)	(508,157)	
1i	SO2 Emissions Allowances	(15,299)	253,534	348,453	381,293	320,025	208,350	(313,299)	0	0	0	0	0	
2	Total of O&M Activities	249,711	233,534	348,453	381,293	320,025	208,350	1,762,186	(33,256)	166,749	(190,288)	(78,793)	(78,793)	\$0
3	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	(55,256)	166,749	(190,288)	(78,793)	(78,793)	
4	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	
5	Retail Energy Jurisdictional Factor	0 9435018	0 9025279	0 9227622	0 9287095	0 9316706	0 9471090	0 960670	0 960670	0 9689580	0 9823395	0 9823395	0 9823395	
6	Retail Demand Jurisdictional Factor	0 0003903	0 0070499	0 0247896	0 0263090	0 0270481	0 0151953	0 0147815	0 0147815	0 0052523	0 0032033	0 0032033	0 0032033	
7	Jurisdictional Energy Recoverable Costs (A)	236,870	238,462	321,539	354,389	298,158	197,804	1,647,222	(33,547)	161,573	(180,819)	(72,793)	(72,793)	
8	Jurisdictional Demand Recoverable Costs (B)	1,801	0	0	0	0	0	1,801	0	0	0	0	0	
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$238,671	\$238,462	\$321,539	\$354,389	\$298,158	\$197,804	\$1,649,023	(\$33,547)	\$161,573	(\$180,819)	(\$72,793)	(\$72,793)	

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

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 12
 PAGE 1 of 1

FORM 42-5E
 REVISED: NOVEMBER 19, 1998

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

Form 42-6E

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

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

43

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-98-0408-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 19, 1998

Capital Investment of Projects - Recoverable Costs
 (in Dollars)

Line	Description of Investment Projects (A)	Actual					Actual Aug-98	Estimated Sep-98	End of Period Total	Projected			End of Period Total	Method of Classification Demand Energy
		Apr-98	May-98	Jun-98	Jul-98	Aug-98				Oct-98	Nov-98	Dec-98		
1	Description of Investment Projects (A)													
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$92,842	\$92,842	\$92,842	\$92,842	\$92,842	\$92,842	\$55,311	\$91,909	\$91,723	\$91,536	\$91,536	\$275,168	\$275,168
1b	Big Bend Unit 1 and 2 Flue Gas Conditioning	56,236	56,104	55,972	55,840	55,708	55,576	\$35,436	55,444	55,312	55,180	55,048	\$185,936	\$185,936
1c	Big Bend Unit 4 Continuous Emission Monitors	7,194	7,176	7,158	7,140	7,121	7,103	\$42,892	7,085	7,067	7,048	7,029	\$21,200	\$21,200
1d	Gannon Ignition Oil Tank	4,808	4,848	5,209	5,101	4,935	4,915	\$29,276	4,897	4,878	4,860	4,841	\$14,635	\$14,635
1e	Big Bend Fuel Oil Tank #1 Upgrade	17	14	50	83	164	300	\$928	1,269	4,012	5,269	11,150	\$11,150	\$11,150
1f	Big Bend Fuel Oil Tank #2 Upgrade	12	26	45	75	115	343	\$616	1,739	4,744	8,199	\$14,682	\$14,682	\$14,682
1g	Phillips Upgrade Tank #1 for FDEP	3	5	11	26	41	59	\$145	88	176	359	\$623	\$623	\$623
1h	Phillips Upgrade Tank #4 for FDEP	3	5	7	9	11	32	69	61	219	742	1,022	\$42,112	\$42,112
	Total Investment Projects - Recoverable Costs	160,901	160,840	161,348	160,743	160,379	160,704	964,735	165,092	168,131	171,191	173,191	504,416	\$42,112
3	Recoverable Costs Allocated to Energy	156,458	156,122	155,786	155,449	155,111	154,775	933,201	154,438	154,102	153,764	153,364	462,304	
4	Recoverable Costs Allocated to Demand	4,443	4,718	5,562	3,294	3,268	5,929	31,034	8,654	14,029	19,429	19,829	42,112	
5	Retail Energy Jurisdictional Factor	0.9485018	0.9465529	0.9227822	0.9287095	0.9316706	0.9471090	0.9116706	0.9606670	0.9689580	0.9802395	0.9802395		
6	Retail Demand Jurisdictional Factor	0.9003903	0.9076499	0.9247896	0.9283690	0.9279481	0.9121953	0.9121953	0.9147815	0.9032523	0.9032523	0.9032523		
7	Jurisdictional Energy Recoverable Costs (B)	148,401	146,341	143,253	144,367	144,512	146,589	874,463	149,661	149,319	148,112	146,112	445,092	
8	Jurisdictional Demand Recoverable Costs (C)	4,827	4,284	4,077	4,083	4,862	5,426	28,479	7,918	12,700	17,548	17,548	38,166	
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$152,428	\$151,125	\$148,730	\$149,270	\$149,374	\$152,015	\$902,942	\$157,579	\$162,019	\$165,660	\$163,258	\$483,258	

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 14
 PAGE 1 of 1

FORM 42-7E
 REVISED: NOVEMBER 19, 1998

Return on Capital Investments, Depreciation and Taxes
 For Project Big Bend Unit 3 Plus Gas Desulfurization Integration
 April 1998 to December 1998
 (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	Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0
	b. Charities to Plant		0	0	0	0	0	0	0	0	0	0
	c. Recoveries		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	\$4,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658
3	Less Accumulated Depreciation	(624,015)	(643,241)	(662,467)	(681,693)	(700,919)	(720,145)	(739,371)	(758,597)	(777,823)	(797,049)	(816,275)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$3,615,643	3,596,417	3,577,191	3,557,965	3,538,739	3,519,513	3,500,287	3,481,061	3,461,835	3,442,609	3,423,383
6	Average Net Investment		7,606,030	7,586,804	7,567,578	7,548,352	7,529,126	7,509,900	7,490,674	7,471,448	7,452,222	7,433,000
7	Return 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 Granted 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)		0	0	0	0	0	0	0	0	0	0
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. Amortization		0	0	0	0	0	0	0	0	0	0
	c. Disposal		0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		91,028	92,842	92,656	92,469	92,282	92,096	91,909	91,723	91,536	91,350
	a. Recoverable Costs Allocated to Energy		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
10	Energy Jurisdictional Factor		0.9483018	0.9483529	0.9484040	0.9484551	0.9485062	0.9485573	0.9486084	0.9486595	0.9487106	0.9487617
11	Demand Jurisdictional Factor		0.9083903	0.9076499	0.9069095	0.9061691	0.9054287	0.9046883	0.9039479	0.9032075	0.9024671	0.9017267
12	Revol Energy-Related Recoverable Costs (B)		88,237	87,323	86,409	85,495	84,581	83,667	82,753	81,839	80,925	80,011
13	Revol Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		88,237	87,323	86,409	85,495	84,581	83,667	82,753	81,839	80,925	80,011

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

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Units 1 and 2 Flue Gas Conditioning
 April 1998 to December 1998
 (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
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734
3.	Less: Accumulated Depreciation	(617,258)	(630,862)	(644,466)	(658,070)	(671,674)	(685,278)	(698,882)	(712,486)	(726,090)	(739,694)	(739,694)
4.	WIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$4,600,476	4,386,872	4,373,268	4,359,664	4,346,060	4,332,456	4,318,852	4,305,248	4,291,644	4,278,040	4,278,040
6.	Average Net Investment		4,393,674	4,380,070	4,366,466	4,352,862	4,339,258	4,325,654	4,312,050	4,298,446	4,284,842	
7.	Return on Average Net Investment		32,307	32,207	32,107	32,007	31,907	31,807	31,707	31,607	31,507	\$287,163
a.	Equity Component Grossed Up For Taxes (A)		10,325	10,293	10,261	10,229	10,197	10,165	10,133	10,101	10,069	91,773
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	13,604	122,436
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.	Dismantlement		0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	501,372
a.	Recoverable Costs Allocated to Energy		56,236	56,104	55,972	55,840	55,708	55,576	55,444	55,312	55,180	501,372
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287095	0.9316706	0.9471090	0.9606670	0.9689580	0.9502395	
11.	Demand Jurisdictional Factor		0.9603903	0.9076499	0.9247896	0.9263690	0.9229481	0.9151953	0.9147815	0.9052523	0.9032033	
12.	Retail Energy-Related Recoverable Costs (B)		53,340	52,769	51,649	51,859	51,902	52,637	53,729	53,595	52,434	473,914
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$53,340	\$52,769	\$51,649	\$51,859	\$51,902	\$52,637	\$53,729	\$53,595	\$52,434	\$473,914

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 15
 PAGE 2 of 8
 FORM 42-8E
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
 In accordance with the provisions of Section 368 of the Internal Revenue Code
 Calculation of the Actual Estimated Amount for the Period
 April 1998 to December 1998
 Return on Capital Investments, Depreciations and Taxes
 For Project Big Bend Unit 4 Commission License 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
	a. Expenditures/Advances		0	0	0	0	0	0	0	0	0	0
	b. Cleanup to Plant		0	0	0	0	0	0	0	0	0	0
	c. Recoveries		0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0
2	Plant on 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
	a. Less Accumulated Depreciation	(80,883)	(82,765)	(84,647)	(86,529)	(88,411)	(90,293)	(92,175)	(94,057)	(95,939)	(97,821)	(97,821)
	4. Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5	Net Investment (Lines 2 + 3 + 4)	\$548,915	547,038	545,161	543,284	541,407	539,530	537,653	535,776	533,899	532,022	532,022
b. 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		4,029	4,016	4,002	3,988	3,974	3,960	3,947	3,933	3,919	\$35,768
	a. Equity Component Granted by For Taxes (B)		1,288	1,283	1,279	1,275	1,270	1,266	1,261	1,257	1,252	11,631
	b. Debt Component (Line 6 x 2.42% x 1/12)											
8	Investment Expense:		1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	1,877	16,893
	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. Disincentive		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)		7,194	7,176	7,158	7,140	7,121	7,103	7,085	7,067	7,048	64,992
	a. Recoverable Costs Allocated to Energy		2,194	2,176	2,158	2,140	2,121	2,103	2,085	2,067	2,048	64,992
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9482018	0.9405329	0.9328622	0.9251915	0.9175208	0.9098501	0.9021794	0.8945087	0.8868380	0.8982195
11	Demand Jurisdictional Factor		0.0003103	0.0076499	0.0247896	0.0526390	0.08229481	0.1151953	0.147815	0.1804351	0.2130551	0.9032013
12	Retail Energy-Related Recoverable Costs (C)		6,824	6,749	6,675	6,601	6,524	6,448	6,372	6,296	6,220	60,381
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,824	\$6,749	\$6,675	\$6,601	\$6,524	\$6,448	\$6,372	\$6,296	\$6,220	\$60,381

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

EXHIBIT NO. _____
 DOCKET NO. 980007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 15
 PAGE 3 of 8
 FORM 42-8E
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
 Return on Capital Investments, Depreciation and Taxes
 For Project Gannan 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		(1,591,897)	508,929	\$0	(521,000)	\$0	\$0	\$0	\$0	\$0	\$0
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0
c	Recoveries		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 Allow	\$572,920	513,823	612,352	612,352	589,752	589,752	589,752	589,752	589,752	589,752	589,752
3	Less Accumulated Depreciation	(4,288)	(8,054)	(7,885)	(9,878)	(11,830)	(13,247)	(15,004)	(17,381)	(19,498)	(21,415)	(21,415)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0
4a	Other (A)	(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)	\$82,642	241,769	338,527	311,822	310,005	306,755	303,752	302,371	304,254	302,337	302,337
6	Average Net Investment		272,201	290,318	337,872	324,999	310,864	309,047	307,130	305,213	303,296	
7	Return on Average Net Investment		2,002	2,135	2,464	2,385	2,287	2,272	2,258	2,244	2,230	\$20,297
a	Equity Component Granted Up For Taxes (B)		640	682	794	762	731	726	722	717	711	6,487
b	Debt Component (Line 6 x 2.82% x 1/12)		1,360	1,453	1,670	1,625	1,554	1,546	1,536	1,527	1,419	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	Disbursements		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	5,269	5,101	4,935	4,935	4,915	4,897	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	5,269	5,101	4,935	4,915	4,915	4,897	4,878	4,860	43,911
10	Energy Jurisdictional Factor		0.9482018	0.9405529	0.9227622	0.9287095	0.9116708	0.9471050	0.9606620	0.9689520	0.9502395	
11	Demand Jurisdictional Factor		0.9829603	0.9076499	0.9247896	0.9263690	0.9229481	0.9151953	0.9147815	0.9052523	0.9032033	
12	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (D)		3,995	4,219	4,875	4,725	4,498	4,498	4,480	4,416	4,390	40,151
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,995	\$4,219	\$4,875	\$4,725	\$4,498	\$4,498	\$4,480	\$4,416	\$4,390	\$40,151

Notes:
 (A) Represents the Capital Costs of the Gannan Ignition Oil Tank currently recovered through base rates.
 (B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted in-line tax rate of 38.525% (exemption factor of 1.62002).
 (C) Line 9 x Line 10

Tampa Electric Company
 Electric and Gas Service Corporation
 1000 North Howard Avenue, Tampa, Florida 33602
 April 1998 to December 1998

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

Line	Description	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	Estimated	Estimated			
1	Investments	\$2,588	\$1,172	\$1,878	\$5,082	\$11,432	\$74,195	\$133,696	\$202,342	\$7,979					
a	Expenditures/Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Chargings 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
-	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant on Service/Depreciation Base	0	0	0	0	0	0	212,879	433,021	443,000					
3	Less Accumulated Depreciation	0	0	0	0	0	0	(271)	(1,050)	(2,074)					
4	CRIP - Non-Interest Bearing	3,004	4,176	6,054	11,136	22,588	96,983								
5	Net Investment (Lines 2 + 3 + 4)	3,004	4,176	6,054	11,136	22,588	96,983	212,608	433,971	440,926					
6	Average Net Investment	1,710	3,590	5,315	8,395	16,862	39,785	164,695	313,189	417,448					
7	Return on Average Net Investment	13	26	38	63	124	440	1,211	2,450	3,217					
a	Equity Component (Grossed Up For Taxes (A))	4	8	12	20	40	140	387	783	1,028					
b	10% Component (Line 6 x .1 x 2% x 1/1.2)	0	0	0	0	0	0	271	779	1,024					
8	Investment Expenses	0	0	0	0	0	0	0	0	0					
a	Depreciation	0	0	0	0	0	0	0	0	0					
b	Amortization	0	0	0	0	0	0	0	0	0					
c	Dismantlement	0	0	0	0	0	0	0	0	0					
d	Property Taxes	0	0	0	0	0	0	0	0	0					
e	Other	0	0	0	0	0	0	0	0	0					
9	Total System Recoverable Expenses (Lines 7 + 8)	17	34	50	83	164	500	1,869	4,012	5,269					
a	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0					
b	Recoverable Costs Allocated to Demand	17	34	50	83	164	500	1,869	4,012	5,269					
10	Energy Jurisdictional Factor	0.9485018	0.9465529	0.9227822	0.9287995	0.9316706	0.9471099	0.9666670	0.9695303	0.9502195					
11	Demand Jurisdictional Factor	0.9881903	0.9876499	0.9247879	0.9283690	0.9229481	0.9151953	0.9147815	0.9025253	0.9032033					
12	Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0					
13	Retail Demand-Related Recoverable Costs (C)	15	31	46	77	151	511	1,710	3,632	4,739					
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$15	\$31	\$46	\$77	\$151	\$531	\$1,710	\$3,632	\$4,739					

Notes
 (A) Lines 6 & 8: 8.238% x 1/12. Based on BOE of 11.75% and weighted income tax rate of 18.572% (expansion factor of 1.628002)
 (B) Line 9b x Line 10
 (C) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 980007-E1
 TAMPA ELECTRIC COMPANY
 (KOZ-1)
 FILED: OCTOBER 5, 1998
 DOCUMENT NO. 15
 PAGE 5 of 8
 FORM 42-8E
 REVISED: NOVEMBER 19, 1998

Tampa Electric Company
 For the month ended February 28, 1998
 a subsidiary of the Tampa Electric Company, a Florida corporation
 April 15, 1998 to December 31, 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		\$1,530	\$1,562	\$2,296	\$3,820	\$4,189	\$43,022	\$244,649	\$374,817	\$141,799	
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	818,000	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(954)	
4	CWIP - Non-Inventor Bearing	416	1,946	3,508	5,864	9,224	13,113	56,935	301,584	636,201	0	
5	Net Investment (Lines 2 + 3 + 4)	\$416	1,946	3,508	5,864	9,224	13,113	56,935	301,584	636,201	\$17,046	
6	Average Net Investment		1,181	2,727	4,656	7,764	11,819	33,424	179,260	488,893	746,624	
7	Return on Average Net Investment		9	20	14	57	87	260	1,318	3,295	5,490	\$10,870
a	Equity Component Gained Up For Taxes (A)		3	6	11	18	28	83	421	1,149	1,755	3,474
b	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0
8	Investment Expenses		0	0	0	0	0	0	0	0	0	954
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	Disamortization		0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		12	26	45	75	115	343	1,719	4,744	8,199	15,298
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		12	26	45	75	115	343	1,719	4,744	8,199	15,298
10	Energy Jurisdictional Factor		0.9485018	0.9405529	0.9227622	0.9287995	0.9316206	0.9471090	0.9690670	0.9687580	0.9502395	
11	Demand Jurisdictional Factor		0.9003903	0.9076499	0.9247996	0.9263690	0.9229481	0.9151953	0.9147815	0.9032523	0.9032033	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		11	24	42	69	106	314	1,591	4,295	7,405	13,857
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11	\$24	\$42	\$69	\$106	\$314	\$1,591	\$4,295	\$7,405	\$13,857

Notes
 (A) Lines 9 x 0.8239% 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

EXHIBIT NO. _____
 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 19, 1998

Tampa Electric Company
 Tax-exempt and Cost Recovery - 15% Rate (11/91)
 Calculation of the Actual's Estimated Amount for the Period
 April 1998 to December 1998

Returns on Capital Investment, Depreciation and Taxes
 For Project Phillips Upgrade Tank #1 for FTRP
 (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	Investment		\$370	\$0	\$1,019	\$2,219	\$436	\$3,000	\$3,000	\$3,000	\$10,836	0
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	36,500
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(58)
4	CWIP - Non-Interest Bearing	0	570	570	1,389	3,808	4,644	7,644	10,644	23,644	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	570	570	1,389	3,808	4,644	7,644	10,644	23,644	0	36,442
6	Average Net Investment		285	570	1,079	2,098	4,226	6,144	9,144	14,144	31,043	
7	Returns on Average Net Investment											
a	Equity Component Granted Up For Taxes (A)		2	4	8	20	31	45	67	133	228	\$338
b	Debt Component (Line 6 x 2.82% x 1/12)		1	1	3	6	10	14	21	43	73	172
8	Investment Expenses											
a	Depreciation		0	0	0	0	0	0	0	0	0	58
b	Amortization		0	0	0	0	0	0	0	0	0	0
c	Disposal/Retirement		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	11	26	41	59	88	176	339	768
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		3	5	11	26	41	59	88	176	339	768
10	Energy Jurisdictional Factor		0.9485018	0.9403529	0.9227622	0.9287995	0.9316706	0.9471090	0.9670670	0.9689580	0.9602395	
11	Demand Jurisdictional Factor		0.9003903	0.9076499	0.9247896	0.9263690	0.9229483	0.9151953	0.9147815	0.9032523	0.9032013	
12	Revol Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13	Revol Demand-Related Recoverable Costs (C)		1	5	10	24	38	54	81	159	324	698
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1	\$5	\$10	\$24	\$38	\$54	\$81	\$159	\$324	\$698

Notes
 (A) Lines 6 x 8.820% x 1/12. Based on BEIE of 11.79% and weighted income tax rate of 38.575% (expansion factor of 1.628802)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11
 * Estimated Expenditure

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

FORM 42-8E
 REVISED: NOVEMBER 19, 1998

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

Returns on Capital Investments, Depreciations and Taxes
For Project Phillips Upgrade Tank #4 for TIEP
(in Dollars)

Line	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		\$571	\$0	\$277	\$163	\$796	\$1,000	\$3,000	\$29,593	\$50,000	\$50,000
b. Cleanups 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	\$0	0	0	0	0	0	0	0	0	0	\$7,600
3. Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	(138)
4. CWIP - Non-Interest Bearing	0	571	848	848	1,011	1,807	4,807	7,807	37,600	37,600	0
5. Net Investment (Lines 2 + 3 + 4)	\$0	571	848	848	1,011	1,807	4,807	7,807	37,600	37,600	87,562
6. Average Net Investment		286	571	710	930	1,409	3,307	6,307	22,604	62,331	
7. Returns on Average Net Investment											
a. Equity Component Granted Up For Taxes (A)		2	4	5	7	10	24	46	166	458	\$722
b. Debt Component (Line 6 x 2.82% x 1/12)		1	1	2	2	3	8	15	53	146	231
8. Investment Expenses											
a. Depreciation		0	0	0	0	0	0	0	0	0	138
b. Amortization		0	0	0	0	0	0	0	0	0	0
c. Disposalment		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 Jurisdictional Factor		0.9425018	0.9405529	0.9227622	0.9287095	0.9316706	0.9471090	0.9690870	0.9687380	0.952395	
11. Demand Jurisdictional Factor		0.9063003	0.9076499	0.9247896	0.9283090	0.9229481	0.9151953	0.9147815	0.9052523	0.9032033	
12. Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0
13. Retail Demand-Related Recoverable Costs (C)		3	5	6	8	12	29	56	198	620	987
14. Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3	\$5	\$6	\$8	\$12	\$29	\$56	\$198	\$620	\$987

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

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

FORM 42-8E
REVISED: NOVEMBER 19, 1998