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December 21, 1999

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BY HAND DELIVERY

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

Re: Tampa Electric Company's Petition for Approval
of 1999 Depreciation Study; Docket No. 990529-EI

Dear Ms. Bayo:

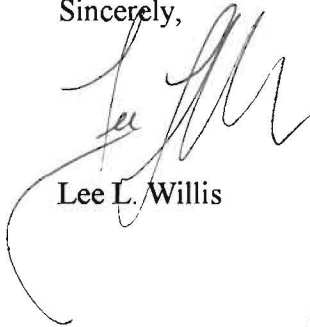
Enclosed for filing are the original and fourteen (14) copies of a letter to Patricia Lee, Utility System and Communication Engineering Supervisor from Delaine Bacon, Director of Utility Financial Analysis of Tampa Electric Company together with the original and one copy of a one hundred fifteen (115) page Revised Dismantling Study. Given the size of the Revised Dismantling Study, we are submitting only the original and one copy to your office at this time but we would happy to provide additional copies at your request. Three copies of the Revised Dismantling Study have been furnished to Patricia Lee.

Finally, we are enclosing a diskette containing the Dismantling Study and Schedules and certain attachments.

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

Thank you for your assistance in this matter.

Sincerely,



Lee L. Willis

Lee w/o Attachment
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FPSC-RECORDS/REPORTING



TAMPA ELECTRIC

December 21, 1999

Patricia Lee
Utility Systems and Communications Engineering Supervisor
Division of Auditing and Financial Analysis
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0865

Ms. Lee,

As you are aware, the Florida Public Service Commission ("Commission") staff is currently evaluating new depreciation rates for Tampa Electric Company ("Tampa Electric" or "Company") in Docket No. 990529-EI. Your staff report has been received by the Company and we will respond to your conclusions by January 7, 2000.

As you are also aware, Tampa Electric has recently reached an agreement with the Florida Department of Environmental Protection ("DEP") to cease burning coal at the Company's Gannon Station by year-end 2004 and repower certain of the units with natural gas. The effect of this agreement causes much of the coal-related assets at Gannon to no longer be used and useful after this date, which has not been reflected in the depreciation study filed in Docket No. 990529-EI. The purpose of this letter and attached schedules is to estimate the impact of fully depreciating the coal-related assets at Units 1 through 5 and Common facilities by year-end 2004, and summarize the results of reusing the remaining assets as part of the repowering project at the Gannon Station. The Company requests that these impacts be considered in Docket No. 990529-EI and a recovery schedule be implemented effective January 1, 2000 to account for the changes from our initial depreciation study.

The Gannon Station repowering project will repower the current coal-fired Units 3, 4 and 5 with gas-fired combined cycle technology using the existing combustion steam turbines. After Units 3, 4 and 5 are repowered, the original boilers for Units 1 through 5 and the station's coal handling system will be retired and the station will be natural gas fueled with fuel oil capability.

The new steam source for the original steam turbines will be provided by state of the art, natural gas-fired General Electric 7FA (PG 7241) combustion turbines. The natural gas will be provided by one of the several currently proposed gas supply pipelines into the state, or from the expansion of the existing pipeline in the state.

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TAMPA ELECTRIC COMPANY
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The Company anticipates it will begin initial detailed engineering for the project in January 2000. Phase I of the repowering project will place Unit 5 into commercial operation in mid-2003. Phase II should have Units 3 and 4 repowered in mid-2004. The Company will place the steam turbine equipment at Units 1 and 2 on reserve standby by year-end 2004, but could repower these assets at some future date in additional phases. At the completion of the first two phases of the repowering project, the total station capacity will increase from about 1,150 MW to 1,475 MW.

Tampa Electric will place all of Unit 6 on reserve standby, and maintain the boiler and related equipment so that Unit 6 can be used as emergency capacity. This unit can be quickly converted to burn natural gas in the boiler if there is an instance in which additional capacity is needed for a time while other units are on an unplanned outage or if load growth exceeds the Company's current projections. This capacity will also provide a contingency while the new, repowered units are in the initial period of operations. Keeping the assets at Unit 6 in service will provide the operating flexibility needed to ensure reliability, therefore the Company does not currently expect to retire the boiler equipment at Unit 6 and, therefore, has not placed any of these assets on the amortization schedule proposed in this filing. Tampa Electric will continue to monitor the viability of the plan for Unit 6 and provide details of any changes to the Commission.

The schedule in Attachment 1 includes the estimated investment and reserve as of January 1, 2000 at the Gannon Station, along with a breakdown of which assets will be retired and which will remain. Attachment 2 provides a narrative of the assumptions used to categorize between remaining and retired assets.

Included in the proposed net investment for recovery as a result of the repowering project is a re-estimate of the theoretical reserve for Units 3, 4, 5 and Common facilities based upon the life extensions for the repowered assets. These life extensions correspond with the 2044 retirement date expected for the new assets to be put in service. The difference between the theoretical reserve for all of the remaining assets and the total reserve at the Gannon Station as of December 31, 1999 equals the reserve for the assets to be retired. In Attachment 3, Tampa Electric is providing a summary update of the revised depreciation rates and components for the Gannon Station, which include revisions for Units 3, 4, 5 and Common facilities. Attachment 3 also includes an update of the annual accruals for Gannon, and an update of the comparison between the actual and theoretical reserves for the remaining assets. The detailed update to the Company's depreciation analysis for the Gannon Station is provided in this enclosure.

Tampa Electric did not extend the lives of remaining assets at Units 1, 2 and 6 because an examination of potential dates for these phases of the repowering has not been completed at this time. While the remaining assets at Units 1, 2 and 6 continue to be used for coal-fired generation through 2004, Tampa Electric proposes to continue depreciating these assets at the rates presented in the Company's enclosed depreciation analysis for Gannon Station, which are based on the same life parameters that are included in the currently filed depreciation study. At the Company's next depreciation study, these assets can be provided new lives to reflect any potential repowering.

In addition to the existing assets as of January 1, 2000, Tampa Electric will require new capital expenditures during the interim for assets that will be retired by year-end 2004. These expenditures will be made to maintain the reliability of Tampa Electric's system and protect the safety of the employees at this site.

Because of the repowering, however, the normal depreciation rate for new capital expenditures should not be applied. Tampa Electric has provided the estimated amount of capital to be spent on the retiring assets through 2004 in Attachment 4, along with a proposed amortization schedule for fully depreciating these costs. As provided in the attachment, these costs should be depreciated on a declining time schedule as the final retirement date approaches. The Company proposes that this table be used in conjunction with the schedule to fully depreciate the existing assets that will be retired which will properly address the total capital invested in Gannon by year-end 2004.

Another aspect related to the Gannon Station repowering project that has not been considered in the Company's currently filed depreciation study relates to the fossil-fuel dismantlement accrual for Gannon. Because it is unnecessary to physically remove the retired assets in order to complete the repowering project, the final removal dates in the dismantlement study should be extended. The Company has adjusted these dates for the Gannon Station, along with the life of the remaining assets, to 2044 to better reflect the final dismantlement of these assets. Tampa Electric is providing the adjusted annual dismantlement accrual for the Gannon Station in this enclosure on diskette in the standard dismantlement study format. Because the Company has no current expectations to remove the assets at Gannon, the updated dismantlement study should be approved in place of the Company's initial filing. If, however, any significant final removals are made, the Company will charge the dismantlement reserve and inform the Commission.

Tampa Electric understands that the schedules provided in the following attachments are only reasonable estimates of the lives to be extended, the plant to be retired, and the new capital to be expended. If any of the current estimates need to be updated during 2000 through 2004, Tampa Electric will adjust its annual recovery to account for the changes. The Company will inform the Commission of any re-estimate and provide full detail of the changes.

Tampa Electric proposes that the recovery period begin on January 1, 2000 and end at December 31, 2004. The Company may actually target repowering dates that begin in months prior to December 31, 2004, but these dates are preliminary at this time and subject to change. Determining a specific retirement date is also constrained because the Company may maintain the operating viability of the coal-related assets for a period of time concurrent with the operations of the new gas turbines. This may need to be done for system reliability and operating integrity purposes as the performance of the new assets are monitored. These reasons make it difficult to establish a specific month in 2003 and 2004 that the coal assets will become unused, however, it is certain that coal will no longer be burned after December 31, 2004 in accordance with the agreement with the Florida DEP.

According to the current CASR for Docket No. 990529-EI, a final Commission decision will not be made on Tampa Electric's depreciation until early 2000. To begin the proposed recovery schedule for Gannon as of January 1, 2000, Tampa Electric requests authority to preliminarily implement the proposed recovery. The Company believes January 1, 2000 would be the earliest, most practical date to implement the recovery schedules given that the agreement with the Florida DEP was approved in December 1999.

The Company proposes that interim depreciation rates for 1999 that have been approved by the Commission be used for all accounting and ratemaking purposes in 1999. These rates represent the most current analysis

of the appropriate depreciation to incur in 1999. As discussed above, the Gannon repowering was not considered or agreed upon until the end of 1999, therefore it would not be proper to begin the recovery schedule in 1999 for the retiring assets. In addition, the Stipulation between the Office of Public Counsel, the Florida Industrial Power Users Group and the Company that was approved by the Commission and ordered on October 24, 1996 has a reference in Paragraph 7 under the General Provisions that states that no proforma adjustments shall be made when determining the actual return on equity for calendar year 1999. Any additional depreciation to account for the retiring assets at Gannon or any revisions to the interim depreciation rates for 1999 will not be approved by the Commission and booked by the Company until 2000. Therefore, to consider those costs in 1999, the Company's surveillance report would have to include a proforma adjustment which is not allowed by the Stipulation.

Finally, the agreement between Tampa Electric and the Florida DEP states that the Company shall add nitrogen oxide controls, repower or shut down Big Bend Units 1 through 3 by May 2010 and at Big Bend Unit 4 by May 2007. At this time, Tampa Electric expects to add nitrogen oxide controls at this station rather than repower or shut down the Big Bend units. Therefore no additional depreciation is currently necessary for the Big Bend Station.

Tampa Electric respectfully submits this information related to the Gannon repowering to the Commission as a part of Docket No. 990529-EI, and requests that the recovery schedule submitted in Attachment 5 be implemented effective January 1, 2000. The schedule fully depreciates the retiring Gannon assets and takes into consideration the life-extension of the remaining assets. The schedule also fully recovers all new capital to be expended on retiring assets at the Gannon Station between January 1, 2000 and December 31, 2004. Below the proposed recovery schedule in Attachment 5, Tampa Electric has provided an annual estimate of the incremental cost to implement the changes to depreciation brought about by the Gannon repowering.

Tampa Electric is also providing an updated dismantlement study on diskette with new final removal dates for the Gannon assets, and is furnishing a full updated study in this enclosure of the depreciation rates and annual accruals for Units 1 through 5 and Common facilities at the Gannon Station. Finally, Tampa Electric requests that the 1999 interim depreciation rates be approved by the Commission for all accounting and ratemaking purposes for 1999. Thank you for your consideration.

Sincerely,



DeLaine Bacon
Director, Utility Financial Analysis

Tampa Electric Company - Gannon Estimated Assets to be Retired

	Investment 12/31/1999	Reserve 12/31/1999	Net Investment 12/31/1999	Non-Coal or Remaining Assets Investment 12/31/1999	Non-Coal or Remaining Assets Reserve 12/31/1999	Retiring Assets Investment 12/31/1999	Retiring Assets Reserve 12/31/1999	Amount To Be Amortized
311500 Structures and Improvements	29,704,854	13,537,530	16,167,324	23,794,427	6,791,019	5,910,427	6,746,511	(836,085)
312500 Boiler Plant Equipment	24,395,116	7,076,133	17,318,983	1,281,689	393,790	23,113,427	6,682,343	16,431,085
314500 Turbogenerator Units	1,844,182	723,777	1,120,405	1,372,674	321,310	471,508	402,467	69,042
315500 Accessory Electric	7,000,411	2,787,013	4,213,398	2,123,672	978,728	4,876,739	1,808,285	3,068,454
316500 Misc. Power Plant Equipment Gannon Common	3,228,359	1,993,007	1,235,352	2,856,623	1,639,015	371,736	353,992	17,745
	66,172,922	26,117,460	40,055,462	31,429,085	10,123,863	34,743,837	15,993,597	18,750,240
311510 Structures and Improvements	2,589,783	2,282,329	307,454	715,569	630,485	1,874,214	1,651,844	222,370
312510 Boiler Plant Equipment	9,121,759	7,076,091	2,045,668	0	0	9,121,759	7,076,091	2,045,668
314510 Turbogenerator Units	8,858,437	6,709,126	2,149,311	8,858,437	6,493,867	(0)	215,259	(215,259)
315510 Accessory Electric	2,093,332	1,710,109	383,223	1,115,316	876,124	978,016	833,985	144,031
316510 Misc. Power Plant Equipment Gannon Unit #1	253,316	226,347	26,969	91,180	77,373	162,136	148,974	13,162
	22,916,627	18,004,002	4,912,625	10,780,502	8,077,848	12,136,125	9,926,154	2,209,971
311520 Structures and Improvements	2,775,428	2,129,359	646,069	1,355,647	901,109	1,419,781	1,228,250	191,531
312520 Boiler Plant Equipment	8,549,102	6,109,236	2,439,866	2,439,866	0	8,549,102	6,109,236	2,439,866
314520 Turbogenerator Units	10,984,310	8,093,954	2,890,356	10,984,310	8,093,954	0	0	0
315520 Accessory Electric	1,638,945	1,248,383	388,562	829,216	609,585	807,729	638,798	168,931
316520 Misc. Power Plant Equipment Gannon Unit #2	90,997	81,660	9,337	37,578	32,909	53,419	48,751	4,568
	24,036,782	17,662,592	6,374,190	13,206,751	9,637,558	10,830,031	8,025,035	2,804,996
311530 Structures and Improvements	2,135,432	1,775,489	359,943	777,295	392,030	1,358,137	1,383,459	(25,322)
312530 Boiler Plant Equipment	19,800,089	12,211,264	7,588,825	0	0	19,800,089	12,211,264	7,588,825
314530 Turbogenerator Units	11,853,410	9,149,976	2,703,434	11,853,410	6,250,741	(0)	2,899,235	(2,899,235)
315530 Accessory Electric	2,382,584	1,784,957	597,627	1,123,838	672,131	1,258,746	1,112,826	145,920
316530 Misc. Power Plant Equipment Gannon Unit #3	88,145	76,574	11,571	40,883	25,349	47,262	51,225	(3,963)
	36,259,660	24,998,260	11,261,400	13,795,427	7,340,252	22,464,233	17,658,008	4,806,225
311540 Structures and Improvements	1,758,651	1,256,183	502,468	495,430	236,870	1,263,221	1,019,313	243,908
312540 Boiler Plant Equipment	19,718,863	10,300,680	9,418,183	0	0	19,718,863	10,300,680	9,418,183
314540 Turbogenerator Units	8,670,211	6,642,904	2,027,307	8,670,211	4,904,974	(0)	1,737,930	(1,737,930)
315540 Accessory Electric	2,477,506	1,492,774	984,732	1,024,215	559,146	1,453,291	933,628	519,562
316540 Misc. Power Plant Equipment Gannon Unit #4	170,625	65,443	105,182	54,245	12,782	116,380	52,681	63,599
	32,795,856	19,757,984	13,037,872	10,244,101	5,713,752	22,551,755	14,044,232	8,507,523
311550 Structures and Improvements	5,588,231	2,639,628	2,948,603	2,529,549	588,776	3,058,682	2,050,852	1,007,830
312550 Boiler Plant Equipment	30,502,787	16,314,918	14,187,869	26,886	20,599	30,475,901	16,294,319	14,181,582
314550 Turbogenerator Units	12,582,138	7,238,009	5,344,129	12,582,138	4,996,415	(0)	2,241,594	(2,241,594)
315550 Accessory Electric	5,857,952	3,053,138	2,804,814	2,242,761	927,844	3,615,191	2,125,294	1,489,897
316550 Misc. Power Plant Equipment Gannon Unit #5	355,544	189,327	166,217	182,812	83,625	172,732	125,702	47,030
	54,886,652	29,435,020	25,451,632	17,564,147	6,597,258	37,322,505	22,837,762	14,484,743
311560 Structures and Improvements	4,589,435	2,868,302	1,721,133	4,589,435	2,868,302	0	0	0
312560 Boiler Plant Equipment	51,669,141	24,128,325	27,540,816	51,669,141	24,128,325	0	0	0
314560 Turbogenerator Units	22,966,006	10,971,207	11,994,799	22,966,006	10,971,207	0	0	0
315560 Accessory Electric	7,821,431	4,099,043	3,722,388	7,821,431	4,099,043	0	0	0
316560 Misc. Power Plant Equipment Gannon Unit #6	292,887	184,723	108,164	292,887	184,723	0	0	0
	87,338,900	42,251,600	45,087,300	87,338,900	42,251,600	0	0	0
311700 Structures and Improvements	7,136,889	6,010,891	1,125,998	3,239,837	1,011,303	3,897,052	4,999,588	(1,102,536)
312700 Boiler Plant Equipment	28,087,482	23,628,944	4,458,538	588,209	155,585	27,499,273	23,473,359	4,025,914
314700 Turbogenerator Units	0	0	0	0	0	0	0	0
315700 Accessory Electric	6,036,354	5,141,521	894,833	0	0	6,036,354	5,141,521	894,833
316700 Misc. Power Plant Equipment Gannon OBO Common	1,575,973	1,236,046	339,927	0	0	1,575,973	1,236,046	339,927
	42,836,698	36,017,402	6,819,296	3,828,046	1,166,888	39,008,652	34,850,514	4,158,138
311710 Structures and Improvements	638,298	639,182	(884)	147,926	102,202	490,372	536,980	(46,508)
312710 Boiler Plant Equipment	15,301,799	15,365,340	(63,541)	0	0	15,301,799	15,365,340	(63,541)
314710 Turbogenerator Units	4,087	4,065	22	0	0	4,087	4,065	22
315710 Accessory Electric	2,979,327	2,908,964	70,363	0	0	2,979,327	2,908,964	70,363
316710 Misc. Power Plant Equipment Gannon OBO Unit #1	101,265	100,259	1,006	0	0	101,265	100,259	1,006
	19,024,776	19,017,810	6,966	147,926	102,202	18,876,850	18,915,608	(38,758)
311720 Structures and Improvements	2,075,349	2,032,922	42,427	167,460	110,663	1,907,889	1,922,259	(14,370)
312720 Boiler Plant Equipment	15,849,207	15,547,823	301,384	0	0	15,849,207	15,547,823	301,384
314720 Turbogenerator Units	3,657	3,557	100	0	0	3,657	3,557	100
315720 Accessory Electric	3,234,810	3,063,068	171,742	0	0	3,234,810	3,063,068	171,742
316720 Misc. Power Plant Equipment Gannon OBO Unit #2	82,559	79,137	3,422	0	0	82,559	79,137	3,422
	21,245,582	20,726,507	519,075	167,460	110,663	21,078,122	20,615,844	462,278
311730 Structures and Improvements	948,026	892,314	55,712	279,846	76,769	668,180	815,545	(147,365)
312730 Boiler Plant Equipment	21,066,752	19,755,734	1,311,018	0	0	21,066,752	19,755,734	1,311,018
314730 Turbogenerator Units	18,047	16,975	1,072	0	0	18,047	16,975	1,072
315730 Accessory Electric	2,993,209	2,719,053	274,156	0	0	2,993,209	2,719,053	274,156
316730 Misc. Power Plant Equipment Gannon OBO Unit #3	175,333	160,427	14,906	0	0	175,333	160,427	14,906
	25,201,367	23,544,503	1,656,864	279,846	76,769	24,921,521	23,467,734	1,453,787
311740 Structures and Improvements	1,694,473	1,540,770	153,703	369,131	107,257	1,325,342	1,433,513	(108,171)
312740 Boiler Plant Equipment	25,413,058	22,669,564	2,743,494	0	0	25,413,058	22,669,564	2,743,494
314740 Turbogenerator Units	3,672	3,291	381	0	0	3,672	3,291	381
315740 Accessory Electric	4,380,914	3,735,014	645,900	0	0	4,380,914	3,735,014	645,900
316740 Misc. Power Plant Equipment Gannon OBO Unit #4	228,779	196,402	32,377	0	0	228,779	196,402	32,377
	31,720,896	28,145,041	3,575,855	369,131	107,257	31,351,765	28,037,784	3,313,981
	464,436,718	305,678,181	158,758,537	189,151,322	91,305,909	275,285,396	214,372,272	60,913,124

Tampa Electric Company
Assumptions for Retired vs. Repowered Assets at Gannon Station

The classification between retired and repowered assets is based upon a review of the property records by Gannon Station personnel. The following assumptions were made to complete the task.

- No underground facilities that benefit the entire site will be retired. (Sanitary sewer, recycle water, fire protection, etc.)
- No support buildings would be retired. (Office & Shops, Warehouse, Maintenance Buildings, etc.)
- Miscellaneous items that could not be readily identified were not considered for retirement.
- The dock structure, moorings, dolphins, etc. will not be retired.
- The railroad and all roads were not retired.
- Yard lighting will not be retired and 50% of building and area lighting will remain in service.
- Fire protection systems will remain in service.
- Unit 6 remains in service as an emergency power supply. The boiler would be fueled with natural gas.
- Crew and Maintenance buildings that supported the boiler, coal yard and other similar facilities will be retired.
- All of Account 312 – Boiler & Related will be retired (excluding Unit 6), with the exception of fire protection.
- None of Account 314 – Turbine & Related will be retired, with the exception of the Chlorine system.
- Many items in Accounts 315 & 316 were highlighted for full retirement and others were highlighted for partial retirement. The property in the partial retirement category includes cable tray, conduit, wire & cable, grounding and other bulk type commodities. Retirement factors were assigned to each units categories.
- It is assumed that all tools, storage racks, cranes, hoists, and other similar items will be used either at Gannon Station or at other facilities. No retirements were estimated.
- All of Gannon Trust was given the same treatment as the Gannon Unit with which it is associated.

The above criteria were applied to the year-end investment according to the property records. Investment by FERC account, by life category, by investment year, was calculated. These values were entered into the depreciation models and the depreciation reserve was calculated.

TAMPA ELECTRIC COMPANY
2000 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

—Company Proposed - Effective 1/1/2000 —
——Remaining Life——
——Total Plant——

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Actual Average Remaining Life (yrs)	A/D Ratio 12/99 (%)	Future Net Salvage (%)	Depre- ciation Rate (%)
<u>STEAM PRODUCTION</u>									
<u>GANNON STATION</u>									
311500	COMMON	21.0	(3)	3.3	16.3	39.0	28.54	(10)	2.1
312500	COMMON	20.0	(17)	3.9	20.0	42.0	30.72	(6)	1.8
314500	COMMON	26.0	(9)	3.2	14.3	40.0	23.41	(5)	2.0
315500	COMMON	26.0	(4)	3.2	16.7	18.6	46.09	(3)	3.1
316500	COMMON	13.7	(17)	4.7	15.4	12.4	57.38	(11)	4.3
311510	UNIT No. 1	11.3	(3)	2.5	39.9	7.2	88.11	(5)	2.3
312510	UNIT No. 1	11.5	(17)	3.6	0.0	0.0	0.00	0	0.0
314510	UNIT No. 1	10.9	(9)	3.0	28.0	6.5	73.31	(4)	4.7
315510	UNIT No. 1	9.8	(4)	3.1	32.4	5.8	78.55	(2)	4.0
316510	UNIT No. 1	11.4	(17)	2.7	37.9	7.3	84.86	(4)	2.6
311520	UNIT No. 2	12.2	(3)	3.1	22.6	8.4	66.47	(5)	4.6
312520	UNIT No. 2	11.6	(17)	4.2	0.0	0.0	0.00	0	0.0
314520	UNIT No. 2	12.7	(9)	3.4	25.6	7.5	73.69	(4)	4.0
315520	UNIT No. 2	11.7	(4)	3.5	25.6	7.3	73.51	(2)	3.9
316520	UNIT No. 2	12.4	(17)	3.1	39.5	6.6	87.57	(5)	2.6
311530	UNIT No. 3	13.7	(3)	2.8	36.1	37.0	50.44	(8)	1.6
312530	UNIT No. 3	14.6	(17)	3.9	0.0	0.0	0.00	0	0.0
314530	UNIT No. 3	12.8	(9)	3.2	29.4	24.0	52.73	(6)	2.2
315530	UNIT No. 3	11.7	(4)	3.4	27.8	16.6	59.81	(3)	2.6
316530	UNIT No. 3	10.0	(17)	3.2	38.0	22.0	62.00	(8)	2.1
311540	UNIT No. 4	17.0	(3)	2.7	30.8	33.0	47.81	(8)	1.8
312540	UNIT No. 4	17.6	(17)	3.8	0.0	0.0	0.00	0	0.0
314540	UNIT No. 4	14.2	(9)	2.8	31.3	22.0	56.57	(6)	2.2
315540	UNIT No. 4	13.1	(4)	3.5	26.8	16.8	54.59	(3)	2.9
316540	UNIT No. 4	17.0	(17)	2.8	16.7	41.0	23.53	(7)	2.0
311550	UNIT No. 5	19.0	(3)	3.2	13.1	40.0	23.28	(9)	2.1
312550	UNIT No. 5	19.0	(17)	3.8	24.5	11.1	76.62	(12)	3.2
314550	UNIT No. 5	19.0	(9)	3.4	20.9	28.0	39.71	(6)	2.4
315550	UNIT No. 5	16.4	(4)	4.0	17.8	20.0	41.37	(3)	3.1
316550	UNIT No. 5	22.0	(17)	3.9	16.9	30.0	34.80	(9)	2.5
311560	UNIT No. 6	21.0	(3)	2.7	Interim Rates from 1999 Depreciation Study				2.5
312560	UNIT No. 6	20.0	(17)	3.5					3.9
314560	UNIT No. 6	22.0	(9)	3.5					3.5
315560	UNIT No. 6	16.4	(4)	3.7					3.7
316560	UNIT No. 6	17.5	(17)	3.3					2.8

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/99 (\$)	Accumulated Depreciation 12/99 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Current Rates	Company Proposed	Annual Accrual (\$)	Change in Annual Accruals (\$)
						Effective 1/1/96	Effective 1/1/2000		
STEAM PRODUCTION									
GANNON STATION									
311500	COMMON	23,794,427.47	6,791,018.55	3.3	785,216	2.1		499,683	(285,533)
312500	COMMON	1,281,688.63	393,790.46	3.9	49,986	1.8		23,070	(26,916)
314500	COMMON	1,372,673.71	321,310.46	3.2	43,926	2.0		27,453	(16,473)
315500	COMMON	2,123,672.15	978,728.30	3.2	67,958	3.1		65,834	(2,124)
316500	COMMON	2,856,622.71	1,639,015.37	4.7	134,261	4.3		122,835	(11,426)
311510	UNIT No. 1	715,569.10	630,484.71	2.5	17,889	2.3		16,458	(1,431)
312510	UNIT No. 1	0.00	0.00	3.6	0	0.0		0	0
314510	UNIT No. 1	8,858,437.08	6,493,866.75	3.0	265,753	4.7		416,347	150,594
315510	UNIT No. 1	1,115,315.88	876,123.56	3.1	34,575	4.0		44,613	10,038
316510	UNIT No. 1	91,180.23	77,373.11	2.7	2,462	2.6		2,371	(91)
311520	UNIT No. 2	1,355,646.83	901,109.32	3.1	42,025	4.6		62,360	20,335
312520	UNIT No. 2	0.00	0.00	4.2	0	0.0		0	0
314520	UNIT No. 2	10,984,309.84	8,093,954.48	3.4	373,467	4.0		439,372	65,905
315520	UNIT No. 2	829,215.97	609,584.92	3.5	29,023	3.9		32,339	3,316
316520	UNIT No. 2	37,578.40	32,909.03	3.1	1,165	2.6		977	(188)
311530	UNIT No. 3	777,294.64	392,029.72	2.8	21,764	1.6		12,437	(9,327)
312530	UNIT No. 3	0.00	0.00	3.9	0	0.0		0	0
314530	UNIT No. 3	11,853,410.36	6,250,741.13	3.2	379,309	2.2		260,775	(118,534)
315530	UNIT No. 3	1,123,838.35	672,131.43	3.4	38,211	2.6		29,220	(8,991)
316530	UNIT No. 3	40,883.20	25,349.33	3.2	1,308	2.1		859	(449)
311540	UNIT No. 4	495,429.52	236,869.93	2.7	13,377	1.8		8,918	(4,459)
312540	UNIT No. 4	0.00	0.00	3.8	0	0.0		0	0
314540	UNIT No. 4	8,670,211.44	4,904,974.16	2.8	242,766	2.2		190,745	(52,021)
315540	UNIT No. 4	1,024,215.32	559,145.81	3.5	35,848	2.9		29,702	(6,146)
316540	UNIT No. 4	54,244.85	12,761.98	2.8	1,519	2.0		1,085	(434)
311550	UNIT No. 5	2,529,549.04	588,775.59	3.2	80,946	2.1		53,121	(27,825)
312550	UNIT No. 5	26,886.00	20,598.78	3.8	1,022	3.2		860	(162)
314550	UNIT No. 5	12,582,138.35	4,996,414.74	3.4	427,793	2.4		301,971	(125,822)
315550	UNIT No. 5	2,242,761.21	927,843.88	4.0	89,710	3.1		69,526	(20,184)
316550	UNIT No. 5	182,812.23	63,625.01	3.9	7,130	2.5		4,570	(2,560)
311560	UNIT No. 6	4,589,435.00	2,868,302.00	2.7	123,915	2.5		114,736	(9,179)
312560	UNIT No. 6	51,669,141.00	24,128,325.00	3.5	1,808,420	3.9		2,015,096	206,676
314560	UNIT No. 6	22,966,006.00	10,971,207.00	3.5	803,810	3.5		803,810	0
315560	UNIT No. 6	7,821,431.00	4,099,043.00	3.7	289,393	3.7		289,393	0
316560	UNIT No. 6	292,887.00	184,723.00	3.3	9,665	2.8		8,201	(1,464)

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/99 (\$)	Actual Accumulated Depreciation 12/99 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/99 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
STEAM PRODUCTION								
GANNON STATION								
311500	COMMON	23,794,427.47	6,791,018.55	28.54	6,791,018.55	28.54	0.00	100
312500	COMMON	1,281,688.63	393,790.46	30.72	393,790.46	30.72	0.00	100
314500	COMMON	1,372,673.71	321,310.46	23.41	321,310.46	23.41	0.00	100
315500	COMMON	2,123,672.15	978,728.30	46.09	978,728.30	46.09	0.00	100
316500	COMMON	2,856,622.71	1,639,015.37	57.38	1,639,015.37	57.38	0.00	100
311510	UNIT No. 1	715,569.10	630,484.71	88.11	630,484.71	88.11	0.00	100
312510	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
314510	UNIT No. 1	8,858,437.08	6,493,866.75	73.31	6,493,866.75	73.31	0.00	100
315510	UNIT No. 1	1,115,315.88	876,123.56	78.55	876,123.56	78.55	0.00	100
316510	UNIT No. 1	91,180.23	77,373.11	84.86	77,373.11	84.86	0.00	100
311520	UNIT No. 2	1,355,646.83	901,109.32	66.47	901,109.32	66.47	0.00	100
312520	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
314520	UNIT No. 2	10,984,309.84	8,093,954.48	73.69	8,093,954.48	73.69	0.00	100
315520	UNIT No. 2	829,215.97	609,584.92	73.51	609,584.92	73.51	0.00	100
316520	UNIT No. 2	37,578.40	32,909.03	87.57	32,909.03	87.57	0.00	100
311530	UNIT No. 3	777,294.64	392,029.72	50.44	392,029.72	50.44	0.00	100
312530	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
314530	UNIT No. 3	11,853,410.36	6,250,741.13	52.73	6,250,741.13	52.73	0.00	100
315530	UNIT No. 3	1,123,838.35	672,131.43	59.81	672,131.43	59.81	0.00	100
316530	UNIT No. 3	40,883.20	25,349.33	62.00	25,349.33	62.00	0.00	100
311540	UNIT No. 4	495,429.52	236,869.93	47.81	236,869.93	47.81	0.00	100
312540	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
314540	UNIT No. 4	8,670,211.44	4,904,974.16	56.57	4,904,974.16	56.57	0.00	100
315540	UNIT No. 4	1,024,215.32	559,145.81	54.59	559,145.81	54.59	0.00	100
316540	UNIT No. 4	54,244.85	12,761.98	23.53	12,761.98	23.53	0.00	100
311550	UNIT No. 5	2,529,549.04	588,775.59	23.28	588,775.59	23.28	0.00	100
312550	UNIT No. 5	26,886.00	20,598.78	76.62	20,598.78	76.62	0.00	100
314550	UNIT No. 5	12,582,138.35	4,996,414.74	39.71	4,996,414.74	39.71	0.00	100
315550	UNIT No. 5	2,242,761.21	927,843.88	41.37	927,843.88	41.37	0.00	100
316550	UNIT No. 5	182,812.23	63,625.01	34.80	63,625.01	34.80	0.00	100
311560	UNIT No. 6	4,589,435.00	2,868,302.00	62.50	2,868,302.00	62.50	0.00	100
312560	UNIT No. 6	51,669,141.00	24,128,325.00	46.70	24,128,325.00	46.70	0.00	100
314560	UNIT No. 6	22,966,006.00	10,971,207.00	47.77	10,971,207.00	47.77	0.00	100
315560	UNIT No. 6	7,821,431.00	4,099,043.00	52.41	4,099,043.00	52.41	0.00	100
316560	UNIT No. 6	292,887.00	184,723.00	63.07	184,723.00	63.07	0.00	100

TAMPA ELECTRIC COMPANY
 2000 Depreciation Rate Review
 Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

—Company Proposed - Effective 1/1/2000 —
 —————Remaining Life—————
 —————Total Plant—————

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual	Future Net Salvage (%)	Depreciation Rate (%)
							A/D Ratio 12/99 (%)		
GANNON OBO									
311700	COMMON	18.7	(12)	3.5	18.7	45.0	31.21	(9)	1.7
312700	COMMON	18.7	(12)	3.5	15.5	42.0	26.45	(7)	1.9
314700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
315700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
316700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
311710	UNIT No. 1	11.4	(12)	2.9	14.5	7.5	69.09	(5)	4.8
312710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
314710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
315710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
316710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
311720	UNIT No. 2	12.3	(12)	3.5	14.5	8.5	66.08	(5)	4.6
312720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0
314720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0
315720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0
316720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0
311730	UNIT No. 3	14.5	(12)	3.0	15.5	45.0	27.43	(9)	1.8
312730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0
314730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0
315730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0
316730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0
311740	UNIT No. 4	17.0	(12)	3.1	16.5	44.0	29.06	(9)	1.8
312740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0
314740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0
315740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0
316740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/99 (\$)	Accumulated Depreciation 12/99 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	Current Rates		Company Proposed	
									Effective 1/1/96	Effective 1/1/2000	Effective 1/1/96	Effective 1/1/2000
GANNON OBO												
311700	COMMON	3,239,836.88	1,011,302.85	3.5	113,394	1.7	55,077	(58,317)				
312700	COMMON	588,209.32	155,584.98	3.5	20,587	1.9	11,176	(9,411)				
314700	COMMON	0.00	0.00	3.5	0	0.0	0	0				
315700	COMMON	0.00	0.00	3.5	0	0.0	0	0				
316700	COMMON	0.00	0.00	3.5	0	0.0	0	0				
311710	UNIT No. 1	147,925.81	102,201.63	2.9	4,290	4.8	7,100	2,810				
312710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0				
314710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0				
315710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0				
316710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0				
311720	UNIT No. 2	167,459.97	110,662.69	3.5	5,861	4.6	7,703	1,842				
312720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0				
314720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0				
315720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0				
316720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0				
311730	UNIT No. 3	279,846.39	76,769.07	3.0	8,395	1.8	5,037	(3,358)				
312730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0				
314730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0				
315730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0				
316730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0				
311740	UNIT No. 4	369,131.08	107,257.36	3.1	11,443	1.8	6,644	(4,799)				
312740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0				
314740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0				
315740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0				
316740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0				
TOTAL STEAM PRODUCTION		189,161,321.96	91,305,909.09	3.4	6,387,582.00	3.2	6,041,474.00	(346,108.00)				

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/99	Actual Accumulated Depreciation 12/99	Actual A/D Ratio	Calculated (Theoretical) A/D 12/99	Theoretical A/D Ratio	Actual Minus Theoretical	Actual over Theoretical
		(\$)	(\$)	(%)	(\$)	(%)	(\$)	(%)
GANNON OBO								
311700	COMMON	3,239,836.88	1,011,302.85	31.21	1,011,302.85	31.21	0.00	100
312700	COMMON	588,209.32	155,584.98	26.45	155,584.98	26.45	0.00	100
314700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
315700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
316700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
311710	UNIT No. 1	147,925.81	102,201.63	69.09	102,201.63	69.09	0.00	100
312710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
314710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
315710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
316710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
311720	UNIT No. 2	167,459.97	110,662.69	66.08	110,662.69	66.08	0.00	100
312720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
314720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
315720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
316720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
311730	UNIT No. 3	279,846.39	76,769.07	27.43	76,769.07	27.43	0.00	100
312730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
314730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
315730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
316730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
311740	UNIT No. 4	369,131.08	107,257.36	29.06	107,257.36	29.06	0.00	100
312740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
314740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
315740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
316740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL STEAM PRODUCTION		189,151,321.96	91,305,909.09	48.27	91,305,909.09	48.27	0.00	100

**Tampa Electric Company
Capital Additions for Retiring Plant**

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>Total</u>
Gannon Common	3,564,317	1,433,806	1,174,000	1,049,000	1,049,000	8,270,123
Gannon Unit #1	98,206	268,735	1,082,630	300,000	300,000	2,049,571
Gannon Unit #2	663,063	797,142	223,000	200,000		1,883,205
Gannon Unit #3	478,967	1,355,623	250,000	300,000	200,000	2,584,590
Gannon Unit #4	642,971	975,253	230,000	200,000	400,000	2,448,224
Gannon Unit #5	573,039	1,084,574	225,500	100,000		1,983,113
Gannon Unit #6 *	<u>641,511</u>	<u>275,000</u>	<u>305,080</u>	<u>420,000</u>	<u>100,000</u>	<u>1,741,591</u>
Total	6,662,074	6,190,133	3,490,210	2,569,000	2,049,000	20,960,417

Amortization of Capital Additions

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>Total</u>
Gannon Common	712,863	1,071,315	1,462,648	1,987,148	3,036,148	8,270,123
Gannon Unit #1	19,641	86,825	447,702	597,702	897,702	2,049,571
Gannon Unit #2	132,613	331,898	406,231	506,231	506,231	1,883,205
Gannon Unit #3	95,793	434,699	518,032	668,032	868,032	2,584,590
Gannon Unit #4	128,594	372,407	449,074	549,074	949,074	2,448,224
Gannon Unit #5	114,608	385,751	460,918	510,918	510,918	1,983,113
Gannon Unit #6 *	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>0</u>
Total	1,204,113	2,682,896	3,744,606	4,819,106	6,768,106	19,218,826

- 2000 capital additions amortized over 5 year period, 2001 over 4 years, 2002 over 3 years, 2003 over 2 years, 2004 over 1 year

* Unit 6 boiler and related equipment is not retired, therefore the depreciation of capital additions for Unit 6 remains at the normal rate

Proposed Recovery Schedule to Fully Depreciate Coal-Related Assets At Gannon Station

	2000	2001	2002	2003	2004	Total
Amortization of Existing Assets	12,182,625	12,182,625	12,182,625	12,182,625	12,182,625	60,913,124
Amortization of Coal-Related Capital Additions	<u>1,204,113</u>	<u>2,682,896</u>	<u>3,744,606</u>	<u>4,819,106</u>	<u>6,768,106</u>	<u>19,218,826</u>
Proposed Full Recovery of Coal Assets	13,386,737	14,865,521	15,927,231	17,001,731	18,950,731	80,131,950

Change in Depreciation due to Gannon Repowering

Proposed Full Recovery of Coal Assets	13,386,737	14,865,521	15,927,231	17,001,731	18,950,731	80,131,950
Depreciation of Non-Coal or Remaining Assets	<u>6,119,637</u>	<u>6,157,823</u>	<u>6,195,624</u>	<u>6,223,372</u>	<u>6,234,335</u>	<u>30,930,792</u>
Total Depreciation at Gannon Station	19,506,375	21,023,344	22,122,855	23,225,103	25,185,066	111,062,742
Depreciation Without Gannon Repowering	<u>16,808,517</u>	<u>17,137,537</u>	<u>17,403,826</u>	<u>17,570,232</u>	<u>17,681,762</u>	<u>86,601,875</u>
Incremental Increase in Depreciation	2,697,858	3,885,806	4,719,029	5,654,871	7,503,304	24,460,867

**Tampa Electric Company
Overview of Depreciation Study
Pertaining to the Repowering of Gannon Station
For Energy Supply – Steam Production**

The company has completed the following depreciation study for Energy Supply – Steam Production as it pertains to the assets at Gannon Station that are being repowered. The assets for common facilities, Units 3,4 and 5 have had their lives extended to 12/31/2044 to be consistent with the full life expectancy of the new assets to be installed. A depreciation study for the new assets will be completed as part of the company's next depreciation filing in 2003.

The company prepared this depreciation study in the same format as the previous submittal under Docket 990529-EI. Continued life assets for common facilities and Units 3,4 and 5 were assigned new lives that correspond with the full life cycle to be assigned to the new assets to be installed. Future net salvage was recalculated for the continued life assets only and the rates are included in this study. Reserves for all accounts were established based on the theoretical reserve calculations. All remaining reserves were applied to the retiring assets.

The company revised the dismantling study for Gannon Station. The recovery period was extended to 2044 for all Gannon units and common facilities. While the company is retiring assets from service, we have no plans to dismantle any assets at this time. The study includes a 10% contingency, which is consistent with our previous filing.

TAMPA ELECTRIC COMPANY
2000 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

---Company Proposed - Effective 1/1/2000 ---
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average	Future	Composite	Actual				
		Remaining	Net		Average	A/D	Future	Depre-	
		Life	Salvage	Rate	Average	Remaining	Ratio	Net	ciation
		(yrs)	(%)	(%)	Age	Life	12/99	Salvage	Rate
					(yrs)	(yrs)	(%)	(%)	(%)
<u>STEAM PRODUCTION</u>									
<u>GANNON STATION</u>									
311500	COMMON	21.0	(3)	3.3	16.3	39.0	28.54	(10)	2.1
312500	COMMON	20.0	(17)	3.9	20.0	42.0	30.72	(6)	1.8
314500	COMMON	26.0	(9)	3.2	14.3	40.0	23.41	(5)	2.0
315500	COMMON	26.0	(4)	3.2	16.7	18.6	46.09	(3)	3.1
316500	COMMON	13.7	(17)	4.7	15.4	12.4	57.38	(11)	4.3
311510	UNIT No. 1	11.3	(3)	2.5	39.9	7.2	88.11	(5)	2.3
312510	UNIT No. 1	11.5	(17)	3.6	0.0	0.0	0.00	0	0.0
314510	UNIT No. 1	10.9	(9)	3.0	28.0	6.5	73.31	(4)	4.7
315510	UNIT No. 1	9.8	(4)	3.1	32.4	5.8	78.55	(2)	4.0
316510	UNIT No. 1	11.4	(17)	2.7	37.9	7.3	84.86	(4)	2.6
311520	UNIT No. 2	12.2	(3)	3.1	22.6	8.4	66.47	(5)	4.6
312520	UNIT No. 2	11.6	(17)	4.2	0.0	0.0	0.00	0	0.0
314520	UNIT No. 2	12.7	(9)	3.4	25.6	7.5	73.69	(4)	4.0
315520	UNIT No. 2	11.7	(4)	3.5	25.6	7.3	73.51	(2)	3.9
316520	UNIT No. 2	12.4	(17)	3.1	39.5	6.6	87.57	(5)	2.6
311530	UNIT No. 3	13.7	(3)	2.8	36.1	37.0	50.44	(8)	1.6
312530	UNIT No. 3	14.6	(17)	3.9	0.0	0.0	0.00	0	0.0
314530	UNIT No. 3	12.8	(9)	3.2	29.4	24.0	52.73	(6)	2.2
315530	UNIT No. 3	11.7	(4)	3.4	27.8	16.6	59.81	(3)	2.6
316530	UNIT No. 3	10.0	(17)	3.2	38.0	22.0	62.00	(8)	2.1
311540	UNIT No. 4	17.0	(3)	2.7	30.8	33.0	47.81	(8)	1.8
312540	UNIT No. 4	17.6	(17)	3.8	0.0	0.0	0.00	0	0.0
314540	UNIT No. 4	14.2	(9)	2.8	31.3	22.0	56.57	(6)	2.2
315540	UNIT No. 4	13.1	(4)	3.5	26.8	16.8	54.59	(3)	2.9
316540	UNIT No. 4	17.0	(17)	2.8	16.7	41.0	23.53	(7)	2.0
311550	UNIT No. 5	19.0	(3)	3.2	13.1	40.0	23.28	(9)	2.1
312550	UNIT No. 5	19.0	(17)	3.8	24.5	11.1	76.62	(12)	3.2
314550	UNIT No. 5	19.0	(9)	3.4	20.9	28.0	39.71	(6)	2.4
315550	UNIT No. 5	16.4	(4)	4.0	17.8	20.0	41.37	(3)	3.1
316550	UNIT No. 5	22.0	(17)	3.9	16.9	30.0	34.80	(9)	2.5
311560	UNIT No. 6	21.0	(3)	2.7	Interim Rates from				2.5
312560	UNIT No. 6	20.0	(17)	3.5	1999 Depreciation Study				3.9
314560	UNIT No. 6	22.0	(9)	3.5					3.5
315560	UNIT No. 6	16.4	(4)	3.7					3.7
316560	UNIT No. 6	17.5	(17)	3.3					2.8

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/99 (\$)	Accumulated Depreciation 12/99 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	----- Current Rates -----	----- Company Proposed -----
									----- Effective 1/1/96 -----	----- Effective 1/1/2000 -----
STEAM PRODUCTION										
GANNON STATION										
311500	COMMON	23,794,427.47	6,791,018.55	3.3	785,216	2.1	499,683	(285,533)		
312500	COMMON	1,281,688.63	393,790.46	3.9	49,986	1.8	23,070	(26,916)		
314500	COMMON	1,372,673.71	321,310.46	3.2	43,926	2.0	27,453	(16,473)		
315500	COMMON	2,123,672.15	978,728.30	3.2	67,958	3.1	65,834	(2,124)		
316500	COMMON	2,856,622.71	1,639,015.37	4.7	134,261	4.3	122,835	(11,426)		
311510	UNIT No. 1	715,569.10	630,484.71	2.5	17,889	2.3	16,458	(1,431)		
312510	UNIT No. 1	0.00	0.00	3.6	0	0.0	0	0		
314510	UNIT No. 1	8,858,437.08	6,493,866.75	3.0	265,753	4.7	416,347	150,594		
315510	UNIT No. 1	1,115,315.88	876,123.56	3.1	34,575	4.0	44,613	10,038		
316510	UNIT No. 1	91,180.23	77,373.11	2.7	2,462	2.6	2,371	(91)		
311520	UNIT No. 2	1,355,646.83	901,109.32	3.1	42,025	4.6	62,360	20,335		
312520	UNIT No. 2	0.00	0.00	4.2	0	0.0	0	0		
314520	UNIT No. 2	10,984,309.84	8,093,954.48	3.4	373,467	4.0	439,372	65,905		
315520	UNIT No. 2	829,215.97	609,584.92	3.5	29,023	3.9	32,339	3,316		
316520	UNIT No. 2	37,578.40	32,909.03	3.1	1,165	2.6	977	(188)		
311530	UNIT No. 3	777,294.64	392,029.72	2.8	21,764	1.6	12,437	(9,327)		
312530	UNIT No. 3	0.00	0.00	3.9	0	0.0	0	0		
314530	UNIT No. 3	11,853,410.36	6,250,741.13	3.2	379,309	2.2	260,775	(118,534)		
315530	UNIT No. 3	1,123,838.35	672,131.43	3.4	38,211	2.6	29,220	(8,991)		
316530	UNIT No. 3	40,883.20	25,349.33	3.2	1,308	2.1	859	(449)		
311540	UNIT No. 4	495,429.52	236,869.93	2.7	13,377	1.8	8,918	(4,459)		
312540	UNIT No. 4	0.00	0.00	3.8	0	0.0	0	0		
314540	UNIT No. 4	8,670,211.44	4,904,974.16	2.8	242,766	2.2	190,745	(52,021)		
315540	UNIT No. 4	1,024,215.32	559,145.81	3.5	35,848	2.9	29,702	(6,146)		
316540	UNIT No. 4	54,244.85	12,761.98	2.8	1,519	2.0	1,085	(434)		
311550	UNIT No. 5	2,529,549.04	588,775.59	3.2	80,946	2.1	53,121	(27,825)		
312550	UNIT No. 5	26,886.00	20,598.78	3.8	1,022	3.2	860	(162)		
314550	UNIT No. 5	12,582,138.35	4,996,414.74	3.4	427,793	2.4	301,971	(125,822)		
315550	UNIT No. 5	2,242,761.21	927,843.88	4.0	89,710	3.1	69,526	(20,184)		
316550	UNIT No. 5	182,812.23	63,625.01	3.9	7,130	2.5	4,570	(2,560)		
311560	UNIT No. 6	4,589,435.00	2,868,302.00	2.7	123,915	2.5	114,736	(9,179)		
312560	UNIT No. 6	51,669,141.00	24,128,325.00	3.5	1,808,420	3.9	2,015,096	206,676		
314560	UNIT No. 6	22,966,006.00	10,971,207.00	3.5	803,810	3.5	803,810	0		
315560	UNIT No. 6	7,821,431.00	4,099,043.00	3.7	289,393	3.7	289,393	0		
316560	UNIT No. 6	292,887.00	184,723.00	3.3	9,665	2.8	8,201	(1,464)		

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/99 (\$)	Actual Accumulated Depreciation 12/99 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/99 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
STEAM PRODUCTION								
GANNON STATION								
311500	COMMON	23,794,427.47	6,791,018.55	28.54	6,791,018.55	28.54	0.00	100
312500	COMMON	1,281,688.63	393,790.46	30.72	393,790.46	30.72	0.00	100
314500	COMMON	1,372,673.71	321,310.46	23.41	321,310.46	23.41	0.00	100
315500	COMMON	2,123,672.15	978,728.30	46.09	978,728.30	46.09	0.00	100
316500	COMMON	2,856,622.71	1,639,015.37	57.38	1,639,015.37	57.38	0.00	100
311510	UNIT No. 1	715,569.10	630,484.71	88.11	630,484.71	88.11	0.00	100
312510	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
314510	UNIT No. 1	8,858,437.08	6,493,866.75	73.31	6,493,866.75	73.31	0.00	100
315510	UNIT No. 1	1,115,315.88	876,123.56	78.55	876,123.56	78.55	0.00	100
316510	UNIT No. 1	91,180.23	77,373.11	84.86	77,373.11	84.86	0.00	100
311520	UNIT No. 2	1,355,646.83	901,109.32	66.47	901,109.32	66.47	0.00	100
312520	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
314520	UNIT No. 2	10,984,309.84	8,093,954.48	73.69	8,093,954.48	73.69	0.00	100
315520	UNIT No. 2	829,215.97	609,584.92	73.51	609,584.92	73.51	0.00	100
316520	UNIT No. 2	37,578.40	32,909.03	87.57	32,909.03	87.57	0.00	100
311530	UNIT No. 3	777,294.64	392,029.72	50.44	392,029.72	50.44	0.00	100
312530	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
314530	UNIT No. 3	11,853,410.36	6,250,741.13	52.73	6,250,741.13	52.73	0.00	100
315530	UNIT No. 3	1,123,838.35	672,131.43	59.81	672,131.43	59.81	0.00	100
316530	UNIT No. 3	40,883.20	25,349.33	62.00	25,349.33	62.00	0.00	100
311540	UNIT No. 4	495,429.52	236,869.93	47.81	236,869.93	47.81	0.00	100
312540	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
314540	UNIT No. 4	8,670,211.44	4,904,974.16	56.57	4,904,974.16	56.57	0.00	100
315540	UNIT No. 4	1,024,215.32	559,145.81	54.59	559,145.81	54.59	0.00	100
316540	UNIT No. 4	54,244.85	12,761.98	23.53	12,761.98	23.53	0.00	100
311550	UNIT No. 5	2,529,549.04	588,775.59	23.28	588,775.59	23.28	0.00	100
312550	UNIT No. 5	26,886.00	20,598.78	76.62	20,598.78	76.62	0.00	100
314550	UNIT No. 5	12,582,138.35	4,996,414.74	39.71	4,996,414.74	39.71	0.00	100
315550	UNIT No. 5	2,242,761.21	927,843.88	41.37	927,843.88	41.37	0.00	100
316550	UNIT No. 5	182,812.23	63,625.01	34.80	63,625.01	34.80	0.00	100
311560	UNIT No. 6	4,589,435.00	2,868,302.00	62.50	2,868,302.00	62.50	0.00	100
312560	UNIT No. 6	51,669,141.00	24,128,325.00	46.70	24,128,325.00	46.70	0.00	100
314560	UNIT No. 6	22,966,006.00	10,971,207.00	47.77	10,971,207.00	47.77	0.00	100
315560	UNIT No. 6	7,821,431.00	4,099,043.00	52.41	4,099,043.00	52.41	0.00	100
316560	UNIT No. 6	292,887.00	184,723.00	63.07	184,723.00	63.07	0.00	100

TAMPA ELECTRIC COMPANY
2000 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

---Company Proposed - Effective 1/1/2000 ---

-----Remaining Life-----

-----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Actual					
					Average Age (yrs)	Average Remaining Life (yrs)	A/D Ratio 12/99 (%)	Future Net Salvage (%)	Depreciation Rate (%)	
<u>GANNON OBO</u>										
311700	COMMON	18.7	(12)	3.5	18.7	45.0	31.21	(9)	1.7	
312700	COMMON	18.7	(12)	3.5	15.5	42.0	26.45	(7)	1.9	
314700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0	
315700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0	
316700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0	
311710	UNIT No. 1	11.4	(12)	2.9	14.5	7.5	69.09	(5)	4.8	
312710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0	
314710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0	
315710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0	
316710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0	
311720	UNIT No. 2	12.3	(12)	3.5	14.5	8.5	66.08	(5)	4.6	
312720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0	
314720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0	
315720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0	
316720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.0	0.0	0.0	
311730	UNIT No. 3	14.5	(12)	3.0	15.5	45.0	27.43	(9)	1.8	
312730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0	
314730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0	
315730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0	
316730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.0	0.0	0.0	
311740	UNIT No. 4	17.0	(12)	3.1	16.5	44.0	29.06	(9)	1.8	
312740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0	
314740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0	
315740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0	
316740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.0	0.0	0.0	

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/99 (\$)	Accumulated Depreciation 12/99 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	----- Current Rates -----	----- Company Proposed -----
									----- Effective 1/1/96 -----	----- Effective 1/1/2000 -----
GANNON OBO										
311700	COMMON	3,239,836.88	1,011,302.85	3.5	113,394	1.7	55,077	(58,317)		
312700	COMMON	588,209.32	155,584.98	3.5	20,587	1.9	11,176	(9,411)		
314700	COMMON	0.00	0.00	3.5	0	0.0	0	0		
315700	COMMON	0.00	0.00	3.5	0	0.0	0	0		
316700	COMMON	0.00	0.00	3.5	0	0.0	0	0		
311710	UNIT No. 1	147,925.81	102,201.63	2.9	4,290	4.8	7,100	2,810		
312710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
314710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
315710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
316710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
311720	UNIT No. 2	167,459.97	110,662.69	3.5	5,861	4.6	7,703	1,842		
312720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
314720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
315720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
316720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
311730	UNIT No. 3	279,846.39	76,769.07	3.0	8,395	1.8	5,037	(3,358)		
312730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
314730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
315730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
316730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
311740	UNIT No. 4	369,131.08	107,257.36	3.1	11,443	1.8	6,644	(4,799)		
312740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
314740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
315740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
316740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
TOTAL STEAM PRODUCTION		189,161,321.96	91,305,909.09	3.4	6,387,582.00	3.2	6,041,474.00	(346,108.00)		

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/99 (\$)	Actual Accumulated Depreciation 12/99 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/99 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>GANNON OBO</u>								
311700	COMMON	3,239,836.88	1,011,302.85	31.21	1,011,302.85	31.21	0.00	100
312700	COMMON	588,209.32	155,584.98	26.45	155,584.98	26.45	0.00	100
314700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
315700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
316700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
311710	UNIT No. 1	147,925.81	102,201.63	69.09	102,201.63	69.09	0.00	100
312710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
314710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
315710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
316710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
311720	UNIT No. 2	167,459.97	110,662.69	66.08	110,662.69	66.08	0.00	100
312720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
314720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
315720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
316720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
311730	UNIT No. 3	279,846.39	76,769.07	27.43	76,769.07	27.43	0.00	100
312730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
314730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
315730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
316730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
311740	UNIT No. 4	369,131.08	107,257.36	29.06	107,257.36	29.06	0.00	100
312740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
314740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
315740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
316740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL STEAM PRODUCTION		189,151,321.96	91,305,909.09	48.27	91,305,909.09	48.27	0.00	100



TAMPA ELECTRIC COMPANY
2000 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 - ---Company Proposed - Effective 1/1/2000 ---
-----Remaining Life-----
-----Total Plant-----

Account Number	Account Title	Average	Future	Composite	Actual				
		Remaining	Net		Average	A/D	Future	Depre-	
		Life	Salvage	Rate	Age	Remaining	Ratio	Net	ciation
		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	Rate
STEAM PRODUCTION									
GANNON STATION									
311500	COMMON	21.0	(3)	3.3	16.3	39.0	28.54	(10)	2.1
312500	COMMON	20.0	(17)	3.9	20.0	42.0	30.72	(6)	1.8
314500	COMMON	26.0	(9)	3.2	14.3	40.0	23.41	(5)	2.0
315500	COMMON	26.0	(4)	3.2	16.7	18.6	46.09	(3)	3.1
316500	COMMON	13.7	(17)	4.7	15.4	12.4	57.38	(11)	4.3
311510	UNIT No. 1	11.3	(3)	2.5	39.9	7.2	88.11	(5)	2.3
312510	UNIT No. 1	11.5	(17)	3.6	0.0	0.0	0.00	0	0.0
314510	UNIT No. 1	10.9	(9)	3.0	28.0	6.5	73.31	(4)	4.7
315510	UNIT No. 1	9.8	(4)	3.1	32.4	5.8	78.55	(2)	4.0
316510	UNIT No. 1	11.4	(17)	2.7	37.9	7.3	84.86	(4)	2.6
311520	UNIT No. 2	12.2	(3)	3.1	22.6	8.4	66.47	(5)	4.6
312520	UNIT No. 2	11.6	(17)	4.2	0.0	0.0	0.00	0	0.0
314520	UNIT No. 2	12.7	(9)	3.4	25.6	7.5	73.69	(4)	4.0
315520	UNIT No. 2	11.7	(4)	3.5	25.6	7.3	73.51	(2)	3.9
316520	UNIT No. 2	12.4	(17)	3.1	39.5	6.6	87.57	(5)	2.6
311530	UNIT No. 3	13.7	(3)	2.8	36.1	37.0	50.44	(8)	1.6
312530	UNIT No. 3	14.6	(17)	3.9	0.0	0.0	0.00	0	0.0
314530	UNIT No. 3	12.8	(9)	3.2	29.4	24.0	52.73	(6)	2.2
315530	UNIT No. 3	11.7	(4)	3.4	27.8	16.6	59.81	(3)	2.6
316530	UNIT No. 3	10.0	(17)	3.2	38.0	22.0	62.00	(8)	2.1
311540	UNIT No. 4	17.0	(3)	2.7	30.8	33.0	47.81	(8)	1.8
312540	UNIT No. 4	17.6	(17)	3.8	0.0	0.0	0.00	0	0.0
314540	UNIT No. 4	14.2	(9)	2.8	31.3	22.0	56.57	(6)	2.2
315540	UNIT No. 4	13.1	(4)	3.5	26.8	16.8	54.59	(3)	2.9
316540	UNIT No. 4	17.0	(17)	2.8	16.7	41.0	23.53	(7)	2.0
311550	UNIT No. 5	19.0	(3)	3.2	13.1	40.0	23.28	(9)	2.1
312550	UNIT No. 5	19.0	(17)	3.8	24.5	11.1	76.62	(12)	3.2
314550	UNIT No. 5	19.0	(9)	3.4	20.9	28.0	39.71	(6)	2.4
315550	UNIT No. 5	16.4	(4)	4.0	17.8	20.0	41.37	(3)	3.1
316550	UNIT No. 5	22.0	(17)	3.9	16.9	30.0	34.80	(9)	2.5
311560	UNIT No. 6	21.0	(3)	2.7	28.9	44.0	66.56	(8)	0.9
312560	UNIT No. 6	20.0	(17)	3.5	12.5	29.0	47.49	(15)	2.3
314560	UNIT No. 6	22.0	(9)	3.5	16.7	31.0	46.40	(6)	1.9
315560	UNIT No. 6	16.4	(4)	3.7	18.1	32.0	50.71	(3)	1.6
316560	UNIT No. 6	17.5	(17)	3.3	25.6	39.0	63.15	(7)	1.1

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

----- Current Rates -----
----- Effective 1/1/96 -----
----- Company Proposed -----
----- Effective 1/1/2000 -----
----- Remaining Life -----

Account Number	Account Title	Total Plant 12/99 (\$)	Accumulated Depreciation 12/99 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
STEAM PRODUCTION								
GANNON STATION								
311500	COMMON	23,794,427.47	6,791,018.55	3.3	785,216	2.1	499,683	(285,533)
312500	COMMON	1,281,688.63	393,790.46	3.9	49,986	1.8	23,070	(26,916)
314500	COMMON	1,372,673.71	321,310.46	3.2	43,926	2.0	27,453	(16,473)
315500	COMMON	2,123,672.15	978,728.30	3.2	67,958	3.1	65,834	(2,124)
316500	COMMON	2,856,622.71	1,639,015.37	4.7	134,261	4.3	122,835	(11,426)
311510	UNIT No. 1	715,569.10	630,484.71	2.5	17,889	2.3	16,458	(1,431)
312510	UNIT No. 1	0.00	0.00	3.6	0	0.0	0	0
314510	UNIT No. 1	8,858,437.08	6,493,866.75	3.0	265,753	4.7	416,347	150,594
315510	UNIT No. 1	1,115,315.88	876,123.56	3.1	34,575	4.0	44,613	10,038
316510	UNIT No. 1	91,180.23	77,373.11	2.7	2,462	2.6	2,371	(91)
311520	UNIT No. 2	1,355,646.83	901,109.32	3.1	42,025	4.6	62,360	20,335
312520	UNIT No. 2	0.00	0.00	4.2	0	0.0	0	0
314520	UNIT No. 2	10,984,309.84	8,093,954.48	3.4	373,467	4.0	439,372	65,905
315520	UNIT No. 2	829,215.97	609,584.92	3.5	29,023	3.9	32,339	3,316
316520	UNIT No. 2	37,578.40	32,909.03	3.1	1,165	2.6	977	(188)
311530	UNIT No. 3	777,294.64	392,029.72	2.8	21,764	1.6	12,437	(9,327)
312530	UNIT No. 3	0.00	0.00	3.9	0	0.0	0	0
314530	UNIT No. 3	11,853,410.36	6,250,741.13	3.2	379,309	2.2	260,775	(118,534)
315530	UNIT No. 3	1,123,838.35	672,131.43	3.4	38,211	2.6	29,220	(8,991)
316530	UNIT No. 3	40,883.20	25,349.33	3.2	1,308	2.1	859	(449)
311540	UNIT No. 4	495,429.52	236,869.93	2.7	13,377	1.8	8,918	(4,459)
312540	UNIT No. 4	0.00	0.00	3.8	0	0.0	0	0
314540	UNIT No. 4	8,670,211.44	4,904,974.16	2.8	242,766	2.2	190,745	(52,021)
315540	UNIT No. 4	1,024,215.32	559,145.81	3.5	35,848	2.9	29,702	(6,146)
316540	UNIT No. 4	54,244.85	12,761.98	2.8	1,519	2.0	1,085	(434)
311550	UNIT No. 5	2,529,549.04	588,775.59	3.2	80,946	2.1	53,121	(27,825)
312550	UNIT No. 5	26,886.00	20,598.78	3.8	1,022	3.2	860	(162)
314550	UNIT No. 5	12,582,138.35	4,996,414.74	3.4	427,793	2.4	301,971	(125,822)
315550	UNIT No. 5	2,242,761.21	927,843.88	4.0	89,710	3.1	69,526	(20,184)
316550	UNIT No. 5	182,812.23	63,825.01	3.9	7,130	2.5	4,570	(2,560)
311560	UNIT No. 6	1,130,905.95	752,755.77	2.7	30,534	0.9	10,178	(20,356)
312560	UNIT No. 6	1,286.29	610.87	3.5	45	2.3	30	(15)
314560	UNIT No. 6	22,956,222.50	10,652,464.90	3.5	803,468	1.9	436,168	(367,300)
315560	UNIT No. 6	3,433,249.30	1,740,848.24	3.7	127,030	1.6	54,932	(72,098)
316560	UNIT No. 6	133,938.46	84,576.92	3.3	4,420	1.1	1,473	(2,947)

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/99 (\$)	Actual Accumulated Depreciation 12/99 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/99 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
STEAM PRODUCTION								
GANNON STATION								
311500	COMMON	23,794,427.47	6,791,018.55	28.54	6,791,018.55	28.54	0.00	100
312500	COMMON	1,281,688.63	393,790.46	30.72	393,790.46	30.72	0.00	100
314500	COMMON	1,372,673.71	321,310.46	23.41	321,310.46	23.41	0.00	100
315500	COMMON	2,123,672.15	978,728.30	46.09	978,728.30	46.09	0.00	100
316500	COMMON	2,856,622.71	1,639,015.37	57.38	1,639,015.37	57.38	0.00	100
311510	UNIT No. 1	715,569.10	630,484.71	88.11	630,484.71	88.11	0.00	100
312510	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
314510	UNIT No. 1	8,858,437.08	6,493,866.75	73.31	6,493,866.75	73.31	0.00	100
315510	UNIT No. 1	1,115,315.88	876,123.56	78.55	876,123.56	78.55	0.00	100
316510	UNIT No. 1	91,180.23	77,373.11	84.86	77,373.11	84.86	0.00	100
311520	UNIT No. 2	1,355,646.83	901,109.32	66.47	901,109.32	66.47	0.00	100
312520	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
314520	UNIT No. 2	10,984,309.84	8,093,954.48	73.69	8,093,954.48	73.69	0.00	100
315520	UNIT No. 2	829,215.97	609,584.92	73.51	609,584.92	73.51	0.00	100
316520	UNIT No. 2	37,578.40	32,909.03	87.57	32,909.03	87.57	0.00	100
311530	UNIT No. 3	777,294.64	392,029.72	50.44	392,029.72	50.44	0.00	100
312530	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
314530	UNIT No. 3	11,853,410.36	6,250,741.13	52.73	6,250,741.13	52.73	0.00	100
315530	UNIT No. 3	1,123,838.35	672,131.43	59.81	672,131.43	59.81	0.00	100
316530	UNIT No. 3	40,883.20	25,349.33	62.00	25,349.33	62.00	0.00	100
311540	UNIT No. 4	495,429.52	236,869.93	47.81	236,869.93	47.81	0.00	100
312540	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
314540	UNIT No. 4	8,670,211.44	4,904,974.16	56.57	4,904,974.16	56.57	0.00	100
315540	UNIT No. 4	1,024,215.32	559,145.81	54.59	559,145.81	54.59	0.00	100
316540	UNIT No. 4	54,244.85	12,761.98	23.53	12,761.98	23.53	0.00	100
311550	UNIT No. 5	2,529,549.04	588,775.59	23.28	588,775.59	23.28	0.00	100
312550	UNIT No. 5	26,886.00	20,598.78	76.62	20,598.78	76.62	0.00	100
314550	UNIT No. 5	12,582,138.35	4,996,414.74	39.71	4,996,414.74	39.71	0.00	100
315550	UNIT No. 5	2,242,761.21	927,843.88	41.37	927,843.88	41.37	0.00	100
316550	UNIT No. 5	182,812.23	63,625.01	34.80	63,625.01	34.80	0.00	100
311560	UNIT No. 6	1,130,905.95	752,755.77	66.56	752,755.77	66.56	0.00	100
312560	UNIT No. 6	1,286.29	610.87	47.49	610.87	47.49	0.00	100
314560	UNIT No. 6	22,956,222.50	10,652,464.90	46.40	10,652,464.90	46.40	0.00	100
315560	UNIT No. 6	3,433,249.30	1,740,848.24	50.71	1,740,848.24	50.71	0.00	100
316560	UNIT No. 6	133,938.46	84,576.92	63.15	84,576.92	63.15	0.00	100

TAMPA ELECTRIC COMPANY
2000 Depreciation Rate Review
Comparison of Rates and Components

- Current Rates - Effective 1/1/96 -

----Company Proposed - Effective 1/1/2000 ----

-----Remaining Life-----

-----Total Plant-----

Account Number	Account Title	Average	Future	Composite Rate	Average Age	Average	Actual	Future Net Salvage	Depreciation Rate
		Remaining Life	Net Salvage			Remaining Life	A/D Ratio 12/99		
		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
GANNON OBO									
311700	COMMON	18.7	(12)	3.5	18.7	45.0	31.21	(9)	1.7
312700	COMMON	18.7	(12)	3.5	15.5	42.0	26.45	(7)	1.9
314700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
315700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
316700	COMMON	18.7	(12)	3.5	0.0	0.0	0.00	0	0.0
311710	UNIT No. 1	11.4	(12)	2.9	14.5	7.5	69.09	(5)	4.8
312710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
314710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
315710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
316710	UNIT No. 1	11.4	(12)	2.9	0.0	0.0	0.00	0	0.0
311720	UNIT No. 2	12.3	(12)	3.5	14.5	8.5	66.08	(5)	4.6
312720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.00	0.0	0.0
314720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.00	0.0	0.0
315720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.00	0.0	0.0
316720	UNIT No. 2	12.3	(12)	3.5	0.0	0.0	0.00	0.0	0.0
311730	UNIT No. 3	14.5	(12)	3.0	15.5	45.0	27.43	(9)	1.8
312730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.00	0.0	0.0
314730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.00	0.0	0.0
315730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.00	0.0	0.0
316730	UNIT No. 3	14.5	(12)	3.0	0.0	0.0	0.00	0.0	0.0
311740	UNIT No. 4	17.0	(12)	3.1	16.5	44.0	29.06	(9)	1.8
312740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.00	0.0	0.0
314740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.00	0.0	0.0
315740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.00	0.0	0.0
316740	UNIT No. 4	17.0	(12)	3.1	0.0	0.0	0.00	0.0	0.0

TAMPA ELECTRIC COMPANY
1999 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/99 (\$)	Accumulated Depreciation 12/99 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	----- Current Rates -----	----- Company Proposed -----
									----- Effective 1/1/96 -----	----- Effective 1/1/2000 -----
GANNON ORQ										
311700	COMMON	3,239,836.88	1,011,302.85	3.5	113,394	1.7	55,077	(58,317)		
312700	COMMON	588,209.32	155,584.98	3.5	20,587	1.9	11,176	(9,411)		
314700	COMMON	0.00	0.00	3.5	0	0.0	0	0		
315700	COMMON	0.00	0.00	3.5	0	0.0	0	0		
316700	COMMON	0.00	0.00	3.5	0	0.0	0	0		
311710	UNIT No. 1	147,925.81	102,201.63	2.9	4,290	4.8	7,100	2,810		
312710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
314710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
315710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
316710	UNIT No. 1	0.00	0.00	2.9	0	0.0	0	0		
311720	UNIT No. 2	167,459.97	110,662.69	3.5	5,861	4.6	7,703	1,842		
312720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
314720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
315720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
316720	UNIT No. 2	0.00	0.00	3.5	0	0.0	0	0		
311730	UNIT No. 3	279,846.39	76,769.07	3.0	8,395	1.8	5,037	(3,358)		
312730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
314730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
315730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
316730	UNIT No. 3	0.00	0.00	3.0	0	0.0	0	0		
311740	UNIT No. 4	369,131.08	107,257.36	3.1	11,443	1.8	6,644	(4,799)		
312740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
314740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
315740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
316740	UNIT No. 4	0.00	0.00	3.1	0	0.0	0	0		
TOTAL STEAM PRODUCTION		129,468,024.46	62,285,565.79	3.3	4,317,876.00	2.6	3,313,019.00	(1,004,857.00)		

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/99 (\$)	Actual Accumulated Depreciation 12/99 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/99 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
GANNON ORO								
311700	COMMON	3,239,836.88	1,011,302.85	31.21	1,011,302.85	31.21	0.00	100
312700	COMMON	588,209.32	155,584.98	26.45	155,584.98	26.45	0.00	100
314700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
315700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
316700	COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0
311710	UNIT No. 1	147,925.81	102,201.63	69.09	102,201.63	69.09	0.00	100
312710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
314710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
315710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
316710	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
311720	UNIT No. 2	167,459.97	110,662.69	66.08	110,662.69	66.08	0.00	100
312720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
314720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
315720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
316720	UNIT No. 2	0.00	0.00	0.00	0.00	0.00	0.00	0
311730	UNIT No. 3	279,846.39	76,769.07	27.43	76,769.07	27.43	0.00	100
312730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
314730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
315730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
316730	UNIT No. 3	0.00	0.00	0.00	0.00	0.00	0.00	0
311740	UNIT No. 4	369,131.08	107,257.36	29.06	107,257.36	29.06	0.00	100
312740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
314740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
315740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
316740	UNIT No. 4	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL STEAM PRODUCTION		129,468,024.46	62,285,565.79	48.11	62,285,565.79	48.11	0.00	100

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999

Gannon Common Facilities

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
88 Year Life	17.2	352,731,096.42	20,453,954.41	61.0	335,310.73	44.5	14,921,327.40	5,606,308.46	0.274094
35 Year Life	8.8	25,090,553.93	2,862,457.07	35.0	81,784.49	26.3	2,150,932.03	778,469.60	0.271959
20 Year Life	19.8	9,485,391.94	478,015.99	20.0	23,900.80	4.5	107,553.60	406,240.49	0.849847
	16.3	387,307,042.29	23,794,427.47	54.0	440,996.02	39.0	17,179,813.02	6,791,018.55	0.285404
312 - Boiler Plant Equipment									
88 Year Life	20.0	25,631,302.26	1,281,688.63	59.4	21,577.25	41.9	904,086.76	393,790.46	0.307243
35 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
	20.0	25,631,302.26	1,281,688.63	59.4	21,577.25	41.9	904,086.76	393,790.46	0.307243
314 - Turbogenerator Units									
88 Year Life	14.8	19,077,496.45	1,293,388.74	54.7	23,645.13	41.8	988,366.53	305,986.33	0.236577
35 Year Life	7.6	463,148.37	61,139.97	35.0	1,746.86	27.4	47,863.86	13,895.21	0.227269
20 Year Life	1.5	27,217.50	18,145.00	20.0	907.25	18.5	16,784.13	1,428.92	0.078750
	14.3	19,567,862.32	1,372,673.71	52.2	26,299.24	40.0	1,053,014.52	321,310.46	0.234076
315 - Accessory Electric Equipment									
88 Year Life	16.0	8,567,979.01	535,455.78	55.6	9,630.50	41.8	402,554.88	126,080.59	0.235464
35 Year Life	17.3	21,439,559.51	1,236,879.12	35.0	35,339.40	17.9	632,575.32	621,745.69	0.502673
20 Year Life	15.6	5,496,990.00	351,337.25	20.0	17,566.86	7.3	128,238.10	230,902.02	0.657209
	16.7	35,504,528.52	2,123,672.15	34.0	62,536.77	18.6	1,163,368.30	978,728.30	0.460866
316 - Misc. Power Plant Equipment									
88 Year Life	19.7	5,841,923.29	296,261.96	56.8	5,215.88	40.5	211,243.12	91,200.87	0.307839
35 Year Life	10.2	10,738,785.56	1,055,390.94	35.0	30,154.03	24.8	747,819.87	340,314.01	0.322453
20 Year Life	18.3	27,541,123.19	1,504,969.81	20.0	75,248.49	5.5	413,866.70	1,207,500.49	0.802342
	15.4	44,121,832.04	2,856,622.71	25.8	110,618.40	12.4	1,372,929.69	1,639,015.37	0.573760

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Structures & Improvements										
1999	88	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	88	1.5	58,113.69	38,742.46	46.1	1,786,027.41	44.6	1,727,913.72	0.032540	1,260.68
1997	88	2.5	838,235.48	335,294.19	47.1	15,792,356.35	44.6	14,954,120.87	0.053130	17,814.18
1996	88	3.5	3,019,624.65	862,749.90	48.0	41,411,995.20	44.5	38,392,370.55	0.072901	62,895.33
1995	88	4.5	1,324,432.62	294,318.36	49.0	14,421,599.64	44.5	13,097,167.02	0.091902	27,048.45
1994	88	5.5	24,915,243.87	4,530,044.34	49.9	226,049,212.57	44.5	201,586,973.13	0.109278	495,034.19
1993	88	6.5	437,436.61	67,297.94	50.9	3,425,465.15	44.5	2,994,758.33	0.125984	8,478.46
1992	88	7.5	967,290.15	128,972.02	51.8	6,680,750.64	44.5	5,739,254.89	0.142060	18,321.77
1991	88	8.5	5,644,003.32	664,000.39	52.8	35,059,220.59	44.5	29,548,017.36	0.157540	104,606.62
1990	88	9.5	18,731,511.95	1,971,738.10	53.7	105,882,335.97	44.5	87,742,345.45	0.172456	340,038.07
1989	88	10.5	2,657,116.67	253,058.73	54.7	13,842,312.53	44.5	11,261,113.49	0.186839	47,281.24
1988	88	11.5	1,612,919.51	140,253.87	55.6	7,798,115.17	44.5	6,241,297.22	0.200717	28,151.34
1987	88	12.5	930,318.00	74,425.44	56.6	4,212,479.90	44.5	3,311,932.08	0.214116	15,935.68
1986	88	13.5	350,133.71	25,935.83	57.5	1,491,310.23	44.5	1,154,144.44	0.227061	5,889.02
1985	88	14.5	93,698.13	6,461.94	58.5	378,023.49	44.5	287,556.33	0.239573	1,548.11
1984	88	15.5	134,896.81	8,703.02	59.4	516,959.39	44.5	387,284.39	0.251675	2,190.33
1983	88	16.5	686,657.90	41,615.63	60.3	2,509,422.49	44.5	1,851,895.54	0.263386	10,960.97
1982	88	17.5	1,197,268.45	88,415.34	61.3	4,193,860.34	44.5	3,044,482.63	0.274725	18,795.40
1981	88	18.5	6,634,134.60	358,601.87	62.2	22,305,036.31	44.5	15,957,783.22	0.285709	102,455.78
1980	88	19.5	6,704,312.36	343,810.89	63.2	21,728,848.25	44.4	15,265,203.52	0.296355	101,890.08
1979	88	20.5	22,308,409.14	1,088,215.08	64.1	69,754,586.63	44.4	48,316,749.55	0.306678	333,731.62
1978	88	21.5	18,746,857.71	871,946.87	65.0	56,676,546.55	44.4	38,714,441.03	0.316693	276,139.47
1977	88	22.5	99,661,979.25	4,429,421.30	66.0	292,341,805.80	44.4	196,666,305.72	0.326412	1,445,816.27
1976	88	23.5	11,728,117.27	499,068.82	66.9	33,387,704.06	44.4	22,158,655.61	0.335849	167,611.76
1975	88	24.5	2,783,637.33	113,617.85	67.9	7,714,652.02	44.4	5,044,632.54	0.345017	39,200.09
1974	88	25.5	486,236.04	19,068.08	68.8	1,311,883.90	44.4	846,622.75	0.353926	6,748.69
1973	88	26.5	438,958.99	16,564.49	69.7	1,154,544.95	44.4	735,463.36	0.362587	6,006.07
1972	88	27.5	102,630.55	3,732.02	70.7	263,853.81	44.4	165,701.69	0.371010	1,384.62
1971	88	28.5	2,618,384.21	91,873.13	71.6	6,578,116.11	44.4	4,079,166.97	0.379206	34,838.84
1970	88	29.5	14,517,035.26	492,102.89	72.5	35,677,459.53	44.4	21,849,368.32	0.387182	190,533.38
1969	88	30.5	6,704,512.75	219,820.09	73.4	16,134,794.61	44.4	9,760,012.00	0.394949	86,817.72
1968	88	31.5	0.00	0.00	74.4	0.00	44.4	0.00	0.402513	0.00
1967	88	32.5	13,316,345.25	409,733.70	75.3	30,852,947.61	44.4	18,192,176.28	0.409883	167,942.88
1966	88	33.5	0.00	0.00	76.2	0.00	44.4	0.00	0.417067	0.00
1965	88	34.5	4,247,433.00	123,114.00	77.2	9,504,400.80	44.4	5,466,261.60	0.424070	52,208.95
1964	88	35.5	0.00	0.00	78.1	0.00	44.4	0.00	0.430900	0.00
1963	88	36.5	3,715,777.02	101,802.11	79.0	8,042,366.69	44.4	4,520,013.68	0.437654	44,554.10
1962	88	37.5	27,673.13	737.95	79.9	58,962.21	44.4	32,764.98	0.444066	327.70
1961	88	38.5	0.00	0.00	80.8	0.00	44.4	0.00	0.450414	0.00
1960	88	39.5	1,175,757.00	29,766.00	81.8	2,434,858.80	44.4	1,321,610.40	0.456611	13,591.48
1959	88	40.5	768,515.04	18,975.68	82.7	1,569,288.74	44.4	842,520.19	0.462665	8,779.38
1958	88	41.5	9,443,729.63	227,559.75	83.6	19,023,995.10	44.4	10,103,652.90	0.468579	106,629.72
1957	88	42.5	63,001,759.45	1,482,394.34	84.5	125,262,321.73	44.4	65,818,308.70	0.474358	703,185.61
		17.2	352,731,096.42	20,453,954.41	61.0	1,247,230,421.24	44.5	909,180,042.41	0.249176	5,096,644.05
			Net Salvage:			-10%				509,664.41
										5,606,308.46

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Structures & Improvements										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	2,568.93	1,712.62	34.9	59,770.44	33.4	57,201.51	0.042948	73.55
1997	35	2.5	685,639.25	274,255.70	35.0	9,598,949.50	32.5	8,913,310.25	0.071521	19,615.04
1996	35	3.5	516,206.25	147,487.50	35.0	5,162,062.50	31.5	4,645,856.25	0.100077	14,760.11
1995	35	4.5	606,537.09	134,786.02	35.0	4,717,510.70	30.5	4,110,973.61	0.128627	17,337.12
1994	35	5.5	2,808,106.57	510,564.83	35.0	17,869,769.05	29.5	15,061,662.49	0.157179	80,250.07
1993	35	6.5	817,239.61	125,729.17	35.0	4,400,520.95	28.5	3,583,281.35	0.185736	23,352.43
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	12,569,965.00	1,323,154.21	35.0	46,310,397.35	25.5	33,740,432.36	0.271431	359,145.07
1989	35	10.5	176,734.11	16,831.82	35.0	589,113.70	24.5	412,379.59	0.300001	5,049.56
1988	35	11.5	161,539.24	14,046.89	35.0	491,641.15	23.5	330,101.92	0.328572	4,615.41
1987	35	12.5	215,148.38	17,211.87	35.0	602,415.45	22.5	387,267.08	0.357136	6,146.98
1986	35	13.5	362,680.07	26,865.19	35.0	940,281.65	21.5	577,601.59	0.385691	10,361.66
1985	35	14.5	320,740.44	22,120.03	35.0	774,201.05	20.5	453,460.62	0.414229	9,162.76
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	778,601.51	47,187.97	35.0	1,651,578.95	18.5	872,977.45	0.471134	22,231.86
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	342,449.06	18,510.76	35.0	647,876.60	16.5	305,427.54	0.527461	9,763.70
1980	35	19.5	108,021.81	5,539.58	35.0	193,885.30	15.6	86,417.45	0.555189	3,075.51
1979	35	20.5	763,065.35	37,222.70	35.0	1,302,794.50	14.6	543,451.42	0.582464	21,680.88
1978	35	21.5	54,459.50	2,533.00	35.0	88,655.00	13.7	34,702.10	0.609138	1,542.95
1977	35	22.5	1,029,151.13	45,740.05	35.0	1,600,901.75	12.8	585,472.64	0.635063	29,047.81
1976	35	23.5	417,939.75	17,784.67	35.0	622,463.45	11.9	211,637.57	0.660085	11,739.39
1975	35	24.5	219,693.95	8,967.10	35.0	313,848.50	11.1	99,534.81	0.684065	6,134.08
1974	35	25.5	150,309.75	5,894.50	35.0	206,307.50	10.3	60,713.35	0.706854	4,166.55
1973	35	26.5	52,210.57	1,970.21	35.0	68,957.35	9.5	18,717.00	0.728387	1,435.08
1972	35	27.5	146,926.73	5,342.79	35.0	186,997.65	8.8	47,016.55	0.748068	3,996.77
1971	35	28.5	133,889.87	4,697.89	35.0	164,426.15	8.1	38,052.91	0.767492	3,605.59
1970	35	29.5	554,609.15	18,800.31	35.0	658,010.85	7.5	141,002.33	0.785044	14,759.07
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	222,663.68	6,851.19	35.0	239,791.65	5.9	40,422.02	0.830072	5,686.98
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00
1960	35	39.5	41,475.00	1,050.00	35.0	36,750.00	3.5	3,675.00	0.899924	944.92
1959	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00
1958	35	41.5	39,591.00	954.00	35.0	33,390.00	3.0	2,862.00	0.913593	871.57
1957	35	42.5	792,391.25	18,644.50	35.0	652,557.50	2.8	52,204.60	0.919689	17,147.14
		8.8	25,090,553.93	2,862,457.07	35.0	100,185,826.19	26.3	75,417,815.31	0.247235	707,699.63
					Net Salvage:	-10%				70,769.96
									0.271959	778,469.60

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon Common Facilities: Structures & Improvements											
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	
1998	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	
1997	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	
1996	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00	
1995	20	4.5	32,960.25	7,324.50	20.0	146,490.00	15.5	113,529.75	0.224931	1,647.51	
1994	20	5.5	151,408.84	27,528.88	20.0	550,577.60	14.5	399,168.76	0.274721	7,562.76	
1993	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	
1991	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	
1990	20	9.5	25,012.27	2,632.87	20.0	52,657.40	10.7	28,171.71	0.467120	1,229.87	
1989	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	
1988	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	
1987	20	12.5	54,460.13	4,356.81	20.0	87,136.20	8.1	35,290.16	0.592993	2,583.56	
1986	20	13.5	29,241.14	2,166.01	20.0	43,320.20	7.4	16,028.47	0.629600	1,363.72	
1985	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	
1984	20	15.5	19,334.70	1,247.40	20.0	24,948.00	6.1	7,609.14	0.694172	865.91	
1983	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	
1982	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00	
1981	20	18.5	2,385,410.17	128,941.09	20.0	2,578,821.80	4.6	593,129.01	0.770983	99,411.39	
1980	20	19.5	1,045,118.49	53,595.82	20.0	1,071,916.40	4.2	225,102.44	0.791987	42,447.19	
1979	20	20.5	14,184.98	691.95	20.0	13,839.00	3.8	2,629.41	0.811056	561.21	
1978	20	21.5	23,662.47	1,100.58	20.0	22,011.60	3.4	3,741.97	0.828390	911.71	
1977	20	22.5	5,401,777.50	240,079.00	20.0	4,801,580.00	3.1	744,244.90	0.844188	202,671.81	
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	
1975	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	
1973	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	
1972	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	
1970	20	29.5	63,570.14	2,154.92	20.0	43,098.40	1.5	3,232.38	0.924321	1,991.84	
1969	20	30.5	61,218.38	2,007.16	20.0	40,143.20	1.3	2,609.31	0.932692	1,872.06	
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00	
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00	
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	
1963	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	
1962	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1961	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1960	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1959	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1958	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1957	20	42.5	178,032.50	4,189.00	20.0	83,780.00	0.0	0.00	1.000000	4,189.00	
			19.8	9,485,391.94	478,015.99	20.0	9,560,319.80	4.5	2,174,487.42	0.772588	369,309.53
					Net Salvage:	-10%					36,930.95
									0.849847	406,240.49	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Boiler Plant Equipment										
1999	88	0.5	0.00	0.00	43.2	0.00	42.7	0.00	0.011585	0.00
1998	88	1.5	89,970.63	59,980.42	44.0	2,639,138.48	42.5	2,549,167.85	0.034075	2,043.83
1997	88	2.5	0.00	0.00	44.9	0.00	42.4	0.00	0.055706	0.00
1996	88	3.5	0.00	0.00	45.7	0.00	42.2	0.00	0.076531	0.00
1995	88	4.5	0.00	0.00	46.6	0.00	42.1	0.00	0.096599	0.00
1994	88	5.5	0.00	0.00	47.4	0.00	42.1	0.00	0.112992	0.00
1993	88	6.5	0.00	0.00	48.3	0.00	42.1	0.00	0.128751	0.00
1992	88	7.5	0.00	0.00	49.1	0.00	42.1	0.00	0.143912	0.00
1991	88	8.5	106,649.59	12,547.01	50.0	627,350.50	42.0	526,974.42	0.158508	1,988.80
1990	88	9.5	0.00	0.00	50.8	0.00	42.0	0.00	0.172571	0.00
1989	88	10.5	0.00	0.00	51.6	0.00	42.0	0.00	0.186128	0.00
1988	88	11.5	0.00	0.00	52.5	0.00	42.0	0.00	0.199206	0.00
1987	88	12.5	0.00	0.00	53.3	0.00	42.0	0.00	0.211830	0.00
1986	88	13.5	0.00	0.00	54.1	0.00	42.0	0.00	0.224023	0.00
1985	88	14.5	0.00	0.00	54.9	0.00	42.0	0.00	0.235807	0.00
1984	88	15.5	0.00	0.00	55.7	0.00	42.0	0.00	0.247202	0.00
1983	88	16.5	0.00	0.00	56.5	0.00	41.9	0.00	0.258226	0.00
1982	88	17.5	0.00	0.00	57.4	0.00	41.9	0.00	0.268898	0.00
1981	88	18.5	0.00	0.00	58.2	0.00	41.9	0.00	0.279233	0.00
1980	88	19.5	0.00	0.00	59.0	0.00	41.9	0.00	0.289248	0.00
1979	88	20.5	15,227,858.38	742,822.35	59.8	44,420,777.13	41.9	31,124,256.88	0.298957	222,071.94
1978	88	21.5	8,821,311.76	410,293.57	60.6	24,863,790.34	41.9	17,191,300.58	0.308374	126,523.87
1977	88	22.5	50,183.10	2,230.35	61.3	136,721.07	41.9	93,452.08	0.317511	708.16
1976	88	23.5	445,591.96	18,961.35	62.1	1,177,500.46	41.9	794,480.98	0.326380	6,188.61
1975	88	24.5	0.00	0.00	62.9	0.00	41.8	0.00	0.334994	0.00
1974	88	25.5	876,381.20	34,367.89	63.7	2,189,234.59	41.8	1,436,577.80	0.343363	11,800.66
1973	88	26.5	0.00	0.00	64.5	0.00	41.8	0.00	0.351498	0.00
1972	88	27.5	13,355.65	485.65	65.3	31,713.60	41.8	20,300.59	0.359407	174.55
1971	88	28.5	0.00	0.00	66.0	0.00	41.8	0.00	0.367100	0.00
1970	88	29.5	0.00	0.00	66.8	0.00	41.8	0.00	0.374585	0.00
1969	88	30.5	0.00	0.00	67.6	0.00	41.8	0.00	0.381872	0.00
1968	88	31.5	0.00	0.00	68.3	0.00	41.8	0.00	0.388967	0.00
1967	88	32.5	0.00	0.00	69.1	0.00	41.7	0.00	0.395878	0.00
1966	88	33.5	0.00	0.00	69.8	0.00	41.7	0.00	0.402612	0.00
1965	88	34.5	0.00	0.00	70.6	0.00	41.7	0.00	0.409176	0.00
1964	88	35.5	0.00	0.00	71.3	0.00	41.7	0.00	0.415576	0.00
1963	88	36.5	0.00	0.00	72.1	0.00	41.7	0.00	0.421817	0.00
1962	88	37.5	0.00	0.00	72.8	0.00	41.7	0.00	0.427907	0.00
1961	88	38.5	0.00	0.00	73.6	0.00	41.7	0.00	0.433849	0.00
1960	88	39.5	0.00	0.00	74.3	0.00	41.6	0.00	0.439650	0.00
1959	88	40.5	0.00	0.00	75.0	0.00	41.6	0.00	0.445314	0.00
1958	88	41.5	0.00	0.00	75.8	0.00	41.6	0.00	0.450880	0.00
1957	88	42.5	0.00	0.00	76.5	0.00	41.6	0.00	0.456250	0.00
20.0			25,631,302.26	1,281,688.63	59.4	76,086,226.17	41.9	53,736,511.20	0.289852	371,500.43
Net Salvage: -6%										22,290.03
									0.307243	393,790.46

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Turbogenerator Units										
1999	88	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	88	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	88	2.5	411,181.65	164,472.66	44.7	7,351,927.90	42.2	6,940,746.25	0.055942	9,200.93
1996	88	3.5	168,371.00	48,106.00	45.5	2,188,823.00	42.0	2,020,452.00	0.076864	3,697.62
1995	88	4.5	0.00	0.00	46.4	0.00	41.9	0.00	0.097030	0.00
1994	88	5.5	0.00	0.00	47.2	0.00	41.9	0.00	0.113344	0.00
1993	88	6.5	1,503,176.61	231,257.94	48.1	11,123,506.91	41.9	9,689,707.69	0.129028	29,838.75
1992	88	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	88	8.5	265,647.19	31,252.61	49.7	1,553,254.72	41.8	1,306,359.10	0.158641	4,957.95
1990	88	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	88	10.5	0.00	0.00	51.4	0.00	41.8	0.00	0.186125	0.00
1988	88	11.5	0.00	0.00	52.2	0.00	41.8	0.00	0.199139	0.00
1987	88	12.5	0.00	0.00	53.0	0.00	41.8	0.00	0.211701	0.00
1986	88	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	88	14.5	0.00	0.00	54.6	0.00	41.7	0.00	0.235559	0.00
1984	88	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	88	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	88	17.5	0.00	0.00	57.0	0.00	41.7	0.00	0.268484	0.00
1981	88	18.5	453,819.62	24,530.79	57.8	1,417,879.66	41.7	1,022,933.94	0.278767	6,838.37
1980	88	19.5	0.00	0.00	58.6	0.00	41.7	0.00	0.288731	0.00
1979	88	20.5	16,209,914.16	790,727.52	59.4	46,969,214.69	41.7	32,973,337.58	0.298391	235,945.98
1978	88	21.5	65,386.23	3,041.22	60.2	183,081.44	41.6	126,514.75	0.307759	935.96
1977	88	22.5	0.00	0.00	60.9	0.00	41.6	0.00	0.316849	0.00
1976	88	23.5	0.00	0.00	61.7	0.00	41.6	0.00	0.325673	0.00
1975	88	24.5	0.00	0.00	62.5	0.00	41.6	0.00	0.334243	0.00
1974	88	25.5	0.00	0.00	63.3	0.00	41.6	0.00	0.342568	0.00
1973	88	26.5	0.00	0.00	64.0	0.00	41.6	0.00	0.350660	0.00
1972	88	27.5	0.00	0.00	64.8	0.00	41.6	0.00	0.358528	0.00
1971	88	28.5	0.00	0.00	65.5	0.00	41.5	0.00	0.366180	0.00
1970	88	29.5	0.00	0.00	66.3	0.00	41.5	0.00	0.373626	0.00
1969	88	30.5	0.00	0.00	67.1	0.00	41.5	0.00	0.380874	0.00
1968	88	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	88	32.5	0.00	0.00	68.5	0.00	41.5	0.00	0.394806	0.00
1966	88	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	88	34.5	0.00	0.00	70.0	0.00	41.5	0.00	0.408033	0.00
1964	88	35.5	0.00	0.00	70.8	0.00	41.4	0.00	0.414398	0.00
1963	88	36.5	0.00	0.00	71.5	0.00	41.4	0.00	0.420606	0.00
1962	88	37.5	0.00	0.00	72.2	0.00	41.4	0.00	0.426662	0.00
1961	88	38.5	0.00	0.00	72.9	0.00	41.4	0.00	0.432572	0.00
1960	88	39.5	0.00	0.00	73.7	0.00	41.4	0.00	0.438341	0.00
1959	88	40.5	0.00	0.00	74.4	0.00	41.4	0.00	0.443974	0.00
1958	88	41.5	0.00	0.00	75.1	0.00	41.3	0.00	0.449476	0.00
1957	88	42.5	0.00	0.00	75.8	0.00	41.3	0.00	0.454850	0.00
		14.8	19,077,496.45	1,293,388.74	54.7	70,787,688.33	41.8	54,080,051.32	0.225312	291,415.56
					Net Salvage:	-5%				14,570.78
									0.236577	305,986.33

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Turbogenerator Units										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	424,060.35	56,541.38	35.0	1,978,948.30	27.5	1,554,887.95	0.214298	12,116.70
1991	35	8.5	39,088.02	4,598.59	35.0	160,950.65	26.5	121,862.64	0.242863	1,116.83
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748068	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00
1959	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00
1958	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00
1957	35	42.5	0.00	0.00	35.0	0.00	2.8	0.00	0.919689	0.00
		7.6	463,148.37	61,139.97	35.0	2,139,898.95	27.4	1,676,750.59	0.216446	13,233.53
					Net Salvage:	-5%				661.68
									0.227269	13,895.21

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Accessory Electric Equipment										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	24,940.40	9,976.16	35.0	349,165.60	32.5	324,225.20	0.071521	713.50
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	23,077.78	4,195.96	35.0	146,858.60	29.5	123,780.82	0.157179	659.52
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	3,270,888.86	344,304.09	35.0	12,050,643.15	25.5	8,779,754.30	0.271431	93,454.80
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	372,628.13	29,810.25	35.0	1,043,358.75	22.5	670,730.63	0.357136	10,646.31
1986	35	13.5	1,205,483.58	89,295.08	35.0	3,125,327.80	21.5	1,919,844.22	0.385691	34,440.31
1985	35	14.5	40,843.75	2,816.81	35.0	98,588.35	20.5	57,744.61	0.414229	1,166.80
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	2,792,832.89	150,963.94	35.0	5,283,737.90	16.5	2,490,905.01	0.527461	79,627.59
1980	35	19.5	77,657.39	3,982.43	35.0	139,385.05	15.6	62,125.91	0.555189	2,211.00
1979	35	20.5	5,113,013.04	249,415.27	35.0	8,729,534.45	14.6	3,641,462.94	0.582464	145,275.42
1978	35	21.5	1,378,448.42	64,113.88	35.0	2,243,985.80	13.7	878,360.16	0.609138	39,054.20
1977	35	22.5	3,649,809.83	162,213.77	35.0	5,677,481.95	12.8	2,076,336.26	0.635063	103,015.96
1976	35	23.5	665,521.88	28,320.08	35.0	991,202.80	11.9	337,008.95	0.660085	18,693.66
1975	35	24.5	422,406.95	17,241.10	35.0	603,438.50	11.1	191,376.21	0.684065	11,794.03
1974	35	25.5	5,493.21	215.42	35.0	7,539.70	10.3	2,218.83	0.706854	152.27
1973	35	26.5	360,478.44	13,602.96	35.0	476,103.60	9.5	129,228.12	0.728387	9,908.22
1972	35	27.5	945,233.03	34,372.11	35.0	1,203,023.85	8.8	302,474.57	0.748068	25,712.68
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	172,396.82	5,843.96	35.0	204,538.60	7.5	43,829.70	0.785044	4,587.77
1969	35	30.5	22,769.47	746.54	35.0	26,128.90	7.0	5,225.78	0.801292	598.20
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	86,873.80	2,673.04	35.0	93,556.40	5.9	15,770.94	0.830072	2,218.82
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	801,305.29	22,571.98	35.0	790,019.30	4.7	106,088.31	0.865090	19,526.79
1963	35	36.5	7,456.59	204.29	35.0	7,150.15	4.4	898.88	0.874918	178.74
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.5	0.00	0.899924	0.00
1959	35	40.5	0.00	0.00	35.0	0.00	3.3	0.00	0.907020	0.00
1958	35	41.5	0.00	0.00	35.0	0.00	3.0	0.00	0.913593	0.00
1957	35	42.5	0.00	0.00	35.0	0.00	2.8	0.00	0.919689	0.00
		17.3	21,439,559.51	1,236,879.12	35.0	43,290,769.20	17.9	22,159,390.31	0.488032	603,636.59
					Net Salvage:	-3%				
									0.502673	18,109.10
										621,745.69

TAMPA ELECTRIC COMPANY
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Turbogenerator Units										
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00
1998	20	1.5	27,217.50	18,145.00	20.0	362,900.00	18.5	335,682.50	0.075000	1,360.88
1997	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00
1996	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00
1995	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00
1994	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00
1993	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00
1991	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00
1990	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00
1989	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00
1988	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00
1987	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00
1986	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00
1985	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00
1984	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00
1983	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00
1982	20	17.5	0.00	0.00	20.0	0.00	5.0	0.00	0.747821	0.00
1981	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00
1980	20	19.5	0.00	0.00	20.0	0.00	4.2	0.00	0.791987	0.00
1979	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.811056	0.00
1978	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00
1977	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00
1975	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00
1973	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00
1972	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00
1970	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00
1963	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00
1962	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1961	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1960	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1959	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1958	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1957	20	42.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
		1.5	27,217.50	18,145.00	20.0	362,900.00	18.5	335,682.50	0.075000	1,360.88
Net Salvage:					-5%					68.04
									0.078750	1,428.92

TAMPA ELECTRIC COMPANY
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Accessory Electric Equipment										
1999	88	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	88	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	88	2.5	93,726.30	37,490.52	44.7	1,675,826.24	42.2	1,582,099.94	0.055942	2,097.29
1996	88	3.5	162,626.31	46,464.66	45.5	2,114,142.03	42.0	1,951,515.72	0.076864	3,571.46
1995	88	4.5	0.00	0.00	46.4	0.00	41.9	0.00	0.097030	0.00
1994	88	5.5	708,590.36	128,834.61	47.2	6,080,993.59	41.9	5,398,170.16	0.113344	14,602.63
1993	88	6.5	0.00	0.00	48.1	0.00	41.9	0.00	0.129028	0.00
1992	88	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	88	8.5	0.00	0.00	49.7	0.00	41.8	0.00	0.158641	0.00
1990	88	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	88	10.5	0.00	0.00	51.4	0.00	41.8	0.00	0.186125	0.00
1988	88	11.5	0.00	0.00	52.2	0.00	41.8	0.00	0.199139	0.00
1987	88	12.5	693,684.38	55,494.75	53.0	2,941,221.75	41.8	2,319,680.55	0.211701	11,748.29
1986	88	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	88	14.5	102,599.39	7,075.82	54.6	386,339.77	41.7	295,061.69	0.235559	1,666.77
1984	88	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	88	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	88	17.5	0.00	0.00	57.0	0.00	41.7	0.00	0.268484	0.00
1981	88	18.5	644,394.96	34,832.16	57.8	2,013,298.85	41.7	1,452,501.07	0.278767	9,710.06
1980	88	19.5	27,107.15	1,390.11	58.6	81,460.45	41.7	57,967.59	0.288731	401.37
1979	88	20.5	1,001,108.07	48,834.54	59.4	2,900,771.68	41.7	2,036,400.32	0.298391	14,571.79
1978	88	21.5	324,304.07	15,083.91	60.2	908,051.38	41.6	627,490.66	0.307759	4,642.21
1977	88	22.5	1,730,234.93	76,899.33	60.9	4,683,169.20	41.6	3,199,012.13	0.316849	24,365.48
1976	88	23.5	75,016.94	3,192.21	61.7	196,959.36	41.6	132,795.94	0.325673	1,039.62
1975	88	24.5	124,215.00	5,070.00	62.5	316,875.00	41.6	210,912.00	0.334243	1,694.61
1974	88	25.5	0.00	0.00	63.3	0.00	41.6	0.00	0.342568	0.00
1973	88	26.5	0.00	0.00	64.0	0.00	41.6	0.00	0.350660	0.00
1972	88	27.5	0.00	0.00	64.8	0.00	41.6	0.00	0.358528	0.00
1971	88	28.5	0.00	0.00	65.5	0.00	41.5	0.00	0.366180	0.00
1970	88	29.5	0.00	0.00	66.3	0.00	41.5	0.00	0.373626	0.00
1969	88	30.5	0.00	0.00	67.1	0.00	41.5	0.00	0.380874	0.00
1968	88	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	88	32.5	81,965.00	2,522.00	68.5	172,757.00	41.5	104,663.00	0.394806	995.70
1966	88	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	88	34.5	786,772.50	22,805.00	70.0	1,596,350.00	41.5	946,407.50	0.408033	9,305.19
1964	88	35.5	9,448.68	266.16	70.8	18,844.13	41.4	11,019.02	0.414398	110.30
1963	88	36.5	127,932.50	3,505.00	71.5	250,607.50	41.4	145,107.00	0.420606	1,474.22
1962	88	37.5	0.00	0.00	72.2	0.00	41.4	0.00	0.426662	0.00
1961	88	38.5	0.00	0.00	72.9	0.00	41.4	0.00	0.432572	0.00
1960	88	39.5	892,502.50	22,595.00	73.7	1,665,251.50	41.4	935,433.00	0.438341	9,904.31
1959	88	40.5	0.00	0.00	74.4	0.00	41.4	0.00	0.443974	0.00
1958	88	41.5	0.00	0.00	75.1	0.00	41.3	0.00	0.449476	0.00
1957	88	42.5	981,750.00	23,100.00	75.8	1,750,980.00	41.3	954,030.00	0.454850	10,507.04
		16.0	8,567,979.01	535,455.76	55.6	29,753,899.42	41.8	22,360,267.29	0.228606	122,408.34
					Net Salvage:	-3%				3,672.25
									0.235464	126,080.59

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon Common Facilities: Accessory Electric Equipment											
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	
1998	20	1.5	98,867.37	65,911.58	20.0	1,318,231.60	18.5	1,219,364.23	0.075000	4,943.37	
1997	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	
1996	20	3.5	39,687.80	11,339.37	20.0	226,787.40	16.5	187,099.61	0.174987	1,984.24	
1995	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00	
1994	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00	
1993	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00	
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00	
1991	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00	
1990	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00	
1989	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00	
1988	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00	
1987	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00	
1986	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00	
1985	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00	
1984	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00	
1983	20	16.5	0.00	0.00	20.0	0.00	5.6	0.00	0.722284	0.00	
1982	20	17.5	72,119.08	4,121.09	20.0	82,421.80	5.0	20,605.45	0.747821	3,081.84	
1981	20	18.5	103,467.36	5,592.83	20.0	111,856.60	4.6	25,727.02	0.770983	4,311.98	
1980	20	19.5	4,819,551.56	247,156.49	20.0	4,943,129.80	4.2	1,038,057.26	0.791987	195,744.73	
1979	20	20.5	307,480.32	14,999.04	20.0	299,980.80	3.8	56,996.35	0.811056	12,165.06	
1978	20	21.5	12,599.00	586.00	20.0	11,720.00	3.4	1,992.40	0.828390	485.44	
1977	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00	
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00	
1975	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00	
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00	
1973	20	26.5	43,217.53	1,630.85	20.0	32,617.00	2.1	3,424.79	0.895279	1,460.07	
1972	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	
1970	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00	
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00	
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00	
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00	
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00	
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00	
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00	
1963	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00	
1962	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1961	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1960	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1959	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1958	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
1957	20	42.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00	
			15.6	5,496,990.00	351,337.25	20.0	7,026,745.00	7.3	2,553,267.10	0.638067	224,176.72
					Net Salvage:	-3%					
									0.657209	230,902.02	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Misc. Power Plant Equipment										
1999	88	0.5	0.00	0.00	42.1	0.00	41.6	0.00	0.011869	0.00
1998	88	1.5	16,892.19	11,261.46	42.9	483,116.63	41.4	466,224.44	0.034935	393.42
1997	88	2.5	0.00	0.00	43.7	0.00	41.2	0.00	0.057152	0.00
1996	88	3.5	0.00	0.00	44.5	0.00	41.0	0.00	0.078572	0.00
1995	88	4.5	19,401.26	4,311.39	45.3	195,305.97	40.8	175,904.71	0.099245	427.88
1994	88	5.5	39,883.69	7,251.56	46.1	334,297.84	40.8	295,864.46	0.115184	835.27
1993	88	6.5	0.00	0.00	46.9	0.00	40.8	0.00	0.130505	0.00
1992	88	7.5	152,043.23	20,272.43	47.7	966,994.91	40.8	827,115.14	0.145243	2,944.43
1991	88	8.5	46,493.47	5,469.82	48.5	265,286.27	40.8	223,168.66	0.159430	872.05
1990	88	9.5	0.00	0.00	49.3	0.00	40.7	0.00	0.173097	0.00
1989	88	10.5	60,654.20	5,776.59	50.0	288,829.50	40.7	235,107.21	0.186272	1,076.02
1988	88	11.5	0.00	0.00	50.8	0.00	40.7	0.00	0.198980	0.00
1987	88	12.5	233,439.75	18,675.18	51.6	963,639.29	40.7	760,079.83	0.211246	3,945.06
1986	88	13.5	48,858.39	3,619.14	52.3	189,281.02	40.6	146,937.08	0.223092	807.40
1985	88	14.5	207,383.21	14,302.29	53.1	759,451.60	40.6	580,672.97	0.234539	3,354.44
1984	88	15.5	12,124.10	782.20	53.8	42,082.36	40.6	31,757.32	0.245607	192.11
1983	88	16.5	54,105.98	3,279.15	54.6	179,041.59	40.6	133,133.49	0.256314	840.49
1982	88	17.5	153,845.30	8,791.16	55.3	486,151.15	40.6	356,921.10	0.266677	2,344.40
1981	88	18.5	118,776.85	6,420.37	56.0	359,540.72	40.5	260,024.99	0.276714	1,776.61
1980	88	19.5	53,327.43	2,734.74	56.8	155,333.23	40.5	110,756.97	0.286438	783.33
1979	88	20.5	209,368.55	10,213.10	57.5	587,253.25	40.5	413,630.55	0.295864	3,021.69
1978	88	21.5	287,411.36	13,367.97	58.2	778,015.85	40.5	541,402.79	0.305005	4,077.30
1977	88	22.5	413,350.88	18,371.15	58.9	1,082,060.74	40.4	742,194.46	0.313875	5,766.24
1976	88	23.5	127,086.12	5,407.92	59.6	322,312.03	40.4	218,479.97	0.322484	1,743.97
1975	88	24.5	1,574,420.23	64,262.05	60.3	3,875,001.62	40.4	2,596,186.82	0.330844	21,260.71
1974	88	25.5	329,105.81	12,906.11	61.1	788,563.32	40.4	521,406.84	0.338966	4,374.73
1973	88	26.5	182,892.93	6,901.62	61.7	425,829.95	40.3	278,135.29	0.346860	2,393.90
1972	88	27.5	529,901.08	19,269.13	62.4	1,202,393.71	40.3	776,545.94	0.354535	6,831.58
1971	88	28.5	104,673.38	3,672.75	63.1	231,750.53	40.3	148,011.83	0.361999	1,329.53
1970	88	29.5	797,913.94	27,047.93	63.8	1,725,657.93	40.3	1,090,031.58	0.369262	9,987.77
1969	88	30.5	0.00	0.00	64.5	0.00	40.2	0.00	0.376332	0.00
1968	88	31.5	0.00	0.00	65.2	0.00	40.2	0.00	0.383215	0.00
1967	88	32.5	5,237.38	161.15	65.8	10,603.67	40.2	6,478.23	0.389920	62.84
1966	88	33.5	0.00	0.00	66.5	0.00	40.1	0.00	0.396452	0.00
1965	88	34.5	0.00	0.00	67.2	0.00	40.1	0.00	0.402819	0.00
1964	88	35.5	23,643.00	666.00	67.8	45,154.80	40.1	26,706.60	0.409027	272.41
1963	88	36.5	25,772.29	706.09	68.5	48,367.17	40.1	28,314.21	0.415082	293.09
1962	88	37.5	0.00	0.00	69.1	0.00	40.0	0.00	0.420989	0.00
1961	88	38.5	13,917.37	361.49	69.8	25,232.00	40.0	14,459.60	0.426753	154.27
1960	88	39.5	0.00	0.00	70.4	0.00	40.0	0.00	0.432380	0.00
1959	88	40.5	0.00	0.00	71.1	0.00	39.9	0.00	0.437874	0.00
1958	88	41.5	0.00	0.00	71.7	0.00	39.9	0.00	0.443241	0.00
1957	88	42.5	0.00	0.00	72.3	0.00	39.9	0.00	0.448484	0.00
		19.7	5,841,923.29	296,261.96	56.8	16,816,548.65	40.5	12,005,653.07	0.277332	82,162.94
Net Salvage: -11%										9,037.92
									0.307839	91,200.87

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon Common Facilities: Misc. Power Plant Equipment										
1999	35	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00	
1998	35	1.5	95,513.13	34.9	2,222,272.16	33.4	2,126,759.03	0.042948	2,734.73	
1997	35	2.5	0.00	35.0	0.00	32.5	0.00	0.071521	0.00	
1996	35	3.5	451,173.14	35.0	4,511,731.35	31.5	4,060,558.22	0.100077	12,900.59	
1995	35	4.5	0.00	35.0	0.00	30.5	0.00	0.128627	0.00	
1994	35	5.5	0.00	35.0	0.00	29.5	0.00	0.157179	0.00	
1993	35	6.5	0.00	35.0	0.00	28.5	0.00	0.185736	0.00	
1992	35	7.5	0.00	35.0	0.00	27.5	0.00	0.214298	0.00	
1991	35	8.5	1,300,518.96	35.0	5,355,078.05	26.5	4,054,559.10	0.242863	37,158.58	
1990	35	9.5	787,607.95	35.0	2,901,713.50	25.5	2,114,105.55	0.271431	22,503.29	
1989	35	10.5	3,103,746.87	35.0	10,345,822.90	24.5	7,242,076.03	0.300001	88,678.78	
1988	35	11.5	0.00	35.0	0.00	23.5	0.00	0.328572	0.00	
1987	35	12.5	0.00	35.0	0.00	22.5	0.00	0.357136	0.00	
1986	35	13.5	0.00	35.0	0.00	21.5	0.00	0.385691	0.00	
1985	35	14.5	4,432,459.47	35.0	10,699,040.10	20.5	6,266,580.63	0.414229	126,624.36	
1984	35	15.5	0.00	35.0	0.00	19.5	0.00	0.442722	0.00	
1983	35	16.5	68,635.88	35.0	145,591.25	18.5	76,955.38	0.471134	1,959.80	
1982	35	17.5	0.00	35.0	0.00	17.5	0.00	0.499408	0.00	
1981	35	18.5	0.00	35.0	0.00	16.5	0.00	0.527461	0.00	
1980	35	19.5	0.00	35.0	0.00	15.6	0.00	0.555189	0.00	
1979	35	20.5	0.00	35.0	0.00	14.6	0.00	0.582464	0.00	
1978	35	21.5	0.00	35.0	0.00	13.7	0.00	0.609138	0.00	
1977	35	22.5	260,044.43	35.0	404,513.55	12.8	147,936.38	0.635063	7,339.76	
1976	35	23.5	82,273.50	35.0	122,535.00	11.9	41,661.90	0.660085	2,310.96	
1975	35	24.5	156,812.25	35.0	224,017.50	11.1	71,045.55	0.684065	4,378.36	
1974	35	25.5	0.00	35.0	0.00	10.3	0.00	0.706854	0.00	
1973	35	26.5	0.00	35.0	0.00	9.5	0.00	0.728387	0.00	
1972	35	27.5	0.00	35.0	0.00	8.8	0.00	0.748068	0.00	
1971	35	28.5	0.00	35.0	0.00	8.1	0.00	0.767492	0.00	
1970	35	29.5	0.00	35.0	0.00	7.5	0.00	0.785044	0.00	
1969	35	30.5	0.00	35.0	0.00	7.0	0.00	0.801292	0.00	
1968	35	31.5	0.00	35.0	0.00	6.4	0.00	0.816285	0.00	
1967	35	32.5	0.00	35.0	0.00	5.9	0.00	0.830072	0.00	
1966	35	33.5	0.00	35.0	0.00	5.5	0.00	0.842746	0.00	
1965	35	34.5	0.00	35.0	0.00	5.1	0.00	0.854394	0.00	
1964	35	35.5	0.00	35.0	0.00	4.7	0.00	0.865090	0.00	
1963	35	36.5	0.00	35.0	0.00	4.4	0.00	0.874918	0.00	
1962	35	37.5	0.00	35.0	0.00	4.1	0.00	0.883946	0.00	
1961	35	38.5	0.00	35.0	0.00	3.8	0.00	0.892248	0.00	
1960	35	39.5	0.00	35.0	0.00	3.5	0.00	0.899924	0.00	
1959	35	40.5	0.00	35.0	0.00	3.3	0.00	0.907020	0.00	
1958	35	41.5	0.00	35.0	0.00	3.0	0.00	0.913593	0.00	
1957	35	42.5	0.00	35.0	0.00	2.8	0.00	0.919689	0.00	
		10.2	10,738,785.56	1,055,390.94	35.0	36,932,315.36	24.8	26,202,237.76	0.290498	306,589.20
					Net Salvage:	-11%				33,724.81
								0.322453		340,314.01

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Common Facilities: Misc. Power Plant Equipment										
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00
1998	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00
1997	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00
1996	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00
1995	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00
1994	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00
1993	20	6.5	18,766.15	2,887.10	20.0	57,742.00	13.5	38,975.85	0.324181	935.94
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00
1991	20	8.5	651,059.20	76,595.20	20.0	1,531,904.00	11.6	888,504.32	0.420801	32,231.34
1990	20	9.5	1,057,810.47	111,348.47	20.0	2,226,969.40	10.7	1,191,428.63	0.467120	52,013.10
1989	20	10.5	596,817.59	56,839.77	20.0	1,136,795.40	9.8	557,029.75	0.511508	29,074.00
1988	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00
1987	20	12.5	1,214,873.75	97,189.90	20.0	1,943,798.00	8.1	787,238.19	0.592993	57,632.93
1986	20	13.5	203,804.24	15,096.61	20.0	301,932.20	7.4	111,714.91	0.629600	9,504.83
1985	20	14.5	2,895,354.35	199,679.61	20.0	3,993,592.20	6.7	1,337,853.39	0.663316	132,450.68
1984	20	15.5	223,925.87	14,446.83	20.0	288,936.60	6.1	88,125.66	0.694172	10,028.58
1983	20	16.5	2,242,135.67	135,887.01	20.0	2,717,740.20	5.6	760,967.26	0.722284	98,149.01
1982	20	17.5	1,427,596.10	81,576.92	20.0	1,631,538.40	5.0	407,884.60	0.747821	61,004.93
1981	20	18.5	4,345,415.98	234,887.35	20.0	4,697,747.00	4.6	1,080,481.81	0.770983	181,094.15
1980	20	19.5	85,311.53	4,374.95	20.0	87,499.00	4.2	18,374.79	0.791987	3,464.90
1979	20	20.5	572,025.65	27,903.69	20.0	558,073.80	3.8	106,034.02	0.811056	22,631.46
1978	20	21.5	1,296,441.62	60,299.61	20.0	1,205,992.20	3.4	205,018.67	0.828390	49,951.59
1977	20	22.5	1,089,327.83	48,414.57	20.0	968,291.40	3.1	150,085.17	0.844188	40,871.00
1976	20	23.5	1,633,341.42	69,503.89	20.0	1,390,077.80	2.8	194,610.89	0.858629	59,678.06
1975	20	24.5	1,023,541.40	41,777.20	20.0	835,544.00	2.6	108,620.72	0.871866	36,424.12
1974	20	25.5	1,017,570.11	39,904.71	20.0	798,094.20	2.3	91,780.83	0.884041	35,277.40
1973	20	26.5	612,947.65	23,130.10	20.0	462,602.00	2.1	48,573.21	0.895279	20,707.89
1972	20	27.5	211,407.08	7,687.53	20.0	153,750.60	1.9	14,606.31	0.905684	6,962.47
1971	20	28.5	1,299,332.39	45,590.61	20.0	911,812.20	1.7	77,504.04	0.915336	41,730.73
1970	20	29.5	585,892.72	19,860.77	20.0	397,215.40	1.5	29,791.16	0.924321	18,357.73
1969	20	30.5	267,370.02	8,766.23	20.0	175,324.60	1.3	11,396.10	0.932692	8,176.19
1968	20	31.5	483,550.83	15,350.82	20.0	307,016.40	1.2	18,420.98	0.940513	14,437.65
1967	20	32.5	185,374.48	5,703.83	20.0	114,076.60	1.0	5,703.83	0.947743	5,405.76
1966	20	33.5	137,246.15	4,096.90	20.0	81,938.00	0.9	3,687.21	0.954515	3,910.55
1965	20	34.5	261,311.97	7,574.26	20.0	151,485.20	0.8	6,059.41	0.961301	7,281.14
1964	20	35.5	107,891.25	3,039.19	20.0	60,783.80	0.7	2,127.43	0.966176	2,936.39
1963	20	36.5	61,951.09	1,697.29	20.0	33,945.80	0.5	848.65	0.975000	1,654.86
1962	20	37.5	391,787.25	10,447.66	20.0	208,953.20	0.0	0.00	1.000000	10,447.66
1961	20	38.5	128,368.24	3,334.24	20.0	66,684.80	0.0	0.00	1.000000	3,334.24
1960	20	39.5	258,521.97	6,544.86	20.0	130,897.20	0.0	0.00	1.000000	6,544.86
1959	20	40.5	953,051.27	23,532.13	20.0	470,642.60	0.0	0.00	1.000000	23,532.13
1958	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1957	20	42.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
		18.3	27,541,123.19	1,504,969.81	20.0	30,099,396.20	5.5	8,343,447.78	0.722831	1,087,838.28
				Net Salvage:	-11%					119,662.21
										0.802342 1,207,500.49

**Determination of Average Remaining Life at
December 31, 1999**

Gannon Unit No. 1

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	41.0	26,136,640.26	637,421.27	47.6	13,391.20	7.5	100,434.02	562,450.32	0.882384
35 Year Life	30.7	2,395,902.25	78,147.83	31.9	2,449.78	5.3	12,983.81	68,034.39	0.870586
20 Year Life					0.00		0.00		0.000000
	39.9	28,532,542.51	715,569.10	45.2	15,840.98	7.2	113,417.83	630,484.71	0.881095
312 - Boiler Plant Equipment									
50 Year Life					0.00		0.00		0.000000
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
		0.00	0.00				0.00	0.00	0.000000
314 - Turbogenerator Units									
50 Year Life	40.4	156,695,146.04	3,879,048.61	44.5	87,169.63	7.4	645,055.27	3,317,723.75	0.855293
35 Year Life	18.4	91,484,551.03	4,979,388.47	22.0	226,335.84	6.2	1,403,282.21	3,176,143.00	0.637858
20 Year Life					0.00		0.00		0.000000
	28.0	248,179,697.07	8,858,437.08	28.3	313,505.47	6.5	2,048,337.48	6,493,866.75	0.733071
315 - Accessory Electric Equipment									
50 Year Life	40.2	22,741,042.63	566,090.88	44.4	12,749.79	7.4	94,348.48	479,241.04	0.846580
35 Year Life	25.9	11,537,730.78	444,697.00	25.5	17,439.10	5.0	87,195.49	315,621.18	0.709744
20 Year Life	17.6	1,839,756.57	104,528.00	19.2	5,444.17	4.5	24,498.75	81,261.34	0.777412
	32.4	36,118,529.98	1,115,315.88	31.3	35,633.06	5.8	206,042.72	876,123.56	0.785538
316 - Misc. Power Plant Equipment									
50 Year Life	38.1	3,427,448.39	90,002.88	41.6	2,163.53	7.3	15,793.77	76,439.58	0.849301
35 Year Life	22.5	26,490.38	1,177.35	29.3	40.18	7.0	281.28	933.53	0.792908
20 Year Life					0.00		0.00		0.000000
	37.9	3,453,938.77	91,180.23	41.4	2,203.71	7.3	16,075.05	77,373.11	0.848573

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 1: Structures & Improvements										
1999	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062547	0.00
1998	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166852	0.00
1997	50	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250376	0.00
1996	50	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318790	0.00
1995	50	4.5	0.00	0.00	12.0	0.00	7.5	0.00	0.375877	0.00
1994	50	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423637	0.00
1993	50	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464569	0.00
1992	50	7.5	0.00	0.00	14.9	0.00	7.5	0.00	0.500039	0.00
1991	50	8.5	0.00	0.00	15.9	0.00	7.5	0.00	0.531073	0.00
1990	50	9.5	0.00	0.00	16.9	0.00	7.5	0.00	0.558453	0.00
1989	50	10.5	0.00	0.00	17.9	0.00	7.5	0.00	0.582789	0.00
1988	50	11.5	0.00	0.00	18.9	0.00	7.5	0.00	0.604562	0.00
1987	50	12.5	0.00	0.00	19.9	0.00	7.5	0.00	0.624156	0.00
1986	50	13.5	0.00	0.00	20.9	0.00	7.5	0.00	0.641883	0.00
1985	50	14.5	0.00	0.00	21.8	0.00	7.5	0.00	0.657998	0.00
1984	50	15.5	0.00	0.00	22.8	0.00	7.5	0.00	0.672711	0.00
1983	50	16.5	1,634.99	99.09	23.8	2,358.34	7.5	743.18	0.686197	68.00
1982	50	17.5	0.00	0.00	24.8	0.00	7.5	0.00	0.698603	0.00
1981	50	18.5	12,233.50	661.27	25.8	17,060.77	7.5	4,959.53	0.710055	469.54
1980	50	19.5	0.00	0.00	26.7	0.00	7.5	0.00	0.720568	0.00
1979	50	20.5	4,381.26	213.72	27.7	5,920.04	7.5	1,602.90	0.730503	156.12
1978	50	21.5	20,921.87	973.11	28.7	27,928.26	7.5	7,298.33	0.739668	719.78
1977	50	22.5	0.00	0.00	29.7	0.00	7.5	0.00	0.748223	0.00
1976	50	23.5	884,212.88	37,626.08	30.6	1,151,358.05	7.5	282,195.60	0.756225	28,453.78
1975	50	24.5	11,063.47	451.57	31.6	14,269.61	7.5	3,386.78	0.763727	344.88
1974	50	25.5	0.00	0.00	32.6	0.00	7.5	0.00	0.770774	0.00
1973	50	26.5	0.00	0.00	33.6	0.00	7.5	0.00	0.777406	0.00
1972	50	27.5	305,818.43	11,120.67	34.5	383,663.12	7.5	83,405.03	0.783659	8,714.81
1971	50	28.5	41,418.48	1,453.28	35.5	51,591.44	7.5	10,899.60	0.789564	1,147.46
1970	50	29.5	0.00	0.00	36.5	0.00	7.5	0.00	0.795150	0.00
1969	50	30.5	0.00	0.00	37.4	0.00	7.5	0.00	0.800442	0.00
1968	50	31.5	0.00	0.00	38.4	0.00	7.5	0.00	0.805462	0.00
1967	50	32.5	0.00	0.00	39.4	0.00	7.5	0.00	0.810231	0.00
1966	50	33.5	0.00	0.00	40.3	0.00	7.5	0.00	0.814768	0.00
1965	50	34.5	0.00	0.00	41.3	0.00	7.5	0.00	0.819088	0.00
1964	50	35.5	0.00	0.00	42.3	0.00	7.5	0.00	0.823207	0.00
1963	50	36.5	0.00	0.00	43.2	0.00	7.5	0.00	0.827138	0.00
1962	50	37.5	0.00	0.00	44.2	0.00	7.5	0.00	0.830895	0.00
1961	50	38.5	0.00	0.00	45.1	0.00	7.5	0.00	0.834489	0.00
1960	50	39.5	0.00	0.00	46.1	0.00	7.5	0.00	0.837929	0.00
1959	50	40.5	0.00	0.00	47.1	0.00	7.5	0.00	0.841226	0.00
1958	50	41.5	0.00	0.00	48.0	0.00	7.5	0.00	0.844388	0.00
1957	50	42.5	24,854,955.40	584,822.48	49.0	28,656,301.52	7.5	4,386,168.60	0.847424	495,592.61
		41.0	26,136,640.26	637,421.27	47.6	30,310,451.14	7.5	4,780,659.53	0.840366	535,666.97
					Net Salvage: -5%					26,783.35
									0.882384	562,450.32

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 1: Structures & Improvements										
1999	35	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062500	0.00
1998	35	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166667	0.00
1997	35	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250000	0.00
1996	35	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318182	0.00
1995	35	4.5	0.00	0.00	12.0	0.00	7.5	0.00	0.375000	0.00
1994	35	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423077	0.00
1993	35	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464287	0.00
1992	35	7.5	0.00	0.00	15.0	0.00	7.5	0.00	0.500005	0.00
1991	35	8.5	0.00	0.00	16.0	0.00	7.5	0.00	0.531262	0.00
1990	35	9.5	0.00	0.00	17.0	0.00	7.5	0.00	0.558853	0.00
1989	35	10.5	0.00	0.00	18.0	0.00	7.5	0.00	0.583398	0.00
1988	35	11.5	0.00	0.00	19.0	0.00	7.5	0.00	0.605396	0.00
1987	35	12.5	0.00	0.00	20.0	0.00	7.5	0.00	0.625251	0.00
1986	35	13.5	0.00	0.00	21.0	0.00	7.5	0.00	0.643307	0.00
1985	35	14.5	0.00	0.00	22.0	0.00	7.5	0.00	0.659858	0.00
1984	35	15.5	0.00	0.00	23.0	0.00	7.5	0.00	0.675158	0.00
1983	35	16.5	0.00	0.00	23.9	0.00	7.4	0.00	0.689428	0.00
1982	35	17.5	0.00	0.00	24.9	0.00	7.4	0.00	0.702866	0.00
1981	35	18.5	0.00	0.00	25.8	0.00	7.3	0.00	0.715639	0.00
1980	35	19.5	0.00	0.00	26.7	0.00	7.3	0.00	0.727886	0.00
1979	35	20.5	0.00	0.00	27.6	0.00	7.2	0.00	0.739717	0.00
1978	35	21.5	54,551.74	2,537.29	28.5	72,312.77	7.1	18,014.76	0.751208	1,906.03
1977	35	22.5	0.00	0.00	29.3	0.00	7.0	0.00	0.762411	0.00
1976	35	23.5	1,054,850.38	44,887.25	30.1	1,351,106.23	6.8	305,233.30	0.773349	34,713.51
1975	35	24.5	17,676.26	721.48	30.8	22,221.58	6.6	4,761.77	0.784028	565.66
1974	35	25.5	0.00	0.00	31.4	0.00	6.5	0.00	0.794414	0.00
1973	35	26.5	0.00	0.00	32.0	0.00	6.3	0.00	0.804504	0.00
1972	35	27.5	11,463.93	416.87	32.6	13,589.96	6.0	2,501.22	0.814278	339.45
1971	35	28.5	0.00	0.00	33.0	0.00	5.8	0.00	0.823717	0.00
1970	35	29.5	0.00	0.00	33.4	0.00	5.6	0.00	0.832807	0.00
1969	35	30.5	0.00	0.00	33.8	0.00	5.4	0.00	0.841541	0.00
1968	35	31.5	0.00	0.00	34.1	0.00	5.1	0.00	0.849919	0.00
1967	35	32.5	0.00	0.00	34.3	0.00	4.9	0.00	0.857930	0.00
1966	35	33.5	0.00	0.00	34.5	0.00	4.6	0.00	0.865599	0.00
1965	35	34.5	0.00	0.00	34.6	0.00	4.4	0.00	0.872945	0.00
1964	35	35.5	0.00	0.00	34.7	0.00	4.2	0.00	0.879981	0.00
1963	35	36.5	0.00	0.00	34.8	0.00	3.9	0.00	0.886723	0.00
1962	35	37.5	0.00	0.00	34.9	0.00	3.7	0.00	0.893180	0.00
1961	35	38.5	0.00	0.00	34.9	0.00	3.5	0.00	0.899366	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.3	0.00	0.905316	0.00
1959	35	40.5	0.00	0.00	35.0	0.00	3.1	0.00	0.911027	0.00
1958	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00
1957	35	42.5	1,257,359.95	29,584.94	35.0	1,035,472.90	2.7	79,879.34	0.921753	27,270.01
		30.7	2,395,902.25	78,147.83	31.9	2,494,703.44	5.3	410,390.39	0.829129	64,794.66

Net Salvage: -5%

3,239.73
 0.870586 68,034.39

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 1: Turbogenerator Units										
1999	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062664	0.00
1998	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.167317	0.00
1997	50	2.5	83,290.93	33,316.37	9.9	329,832.06	7.4	246,541.14	0.251319	8,373.04
1996	50	3.5	33,087.46	9,453.56	10.9	103,043.80	7.4	69,956.34	0.320322	3,028.18
1995	50	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.378088	0.00
1994	50	5.5	118,496.07	21,544.74	12.9	277,927.15	7.4	159,431.08	0.425069	9,158.00
1993	50	6.5	0.00	0.00	13.8	0.00	7.4	0.00	0.465320	0.00
1992	50	7.5	0.00	0.00	14.8	0.00	7.4	0.00	0.500188	0.00
1991	50	8.5	0.00	0.00	15.8	0.00	7.4	0.00	0.530686	0.00
1990	50	9.5	0.00	0.00	16.7	0.00	7.4	0.00	0.557586	0.00
1989	50	10.5	778,933.89	74,184.18	17.7	1,313,059.99	7.4	548,962.93	0.581489	43,137.28
1988	50	11.5	0.00	0.00	18.6	0.00	7.4	0.00	0.602869	0.00
1987	50	12.5	78,063.50	6,245.08	19.6	122,403.57	7.4	46,213.59	0.622105	3,885.10
1986	50	13.5	308,357.15	22,841.27	20.5	468,246.04	7.4	169,025.40	0.639504	14,607.08
1985	50	14.5	0.00	0.00	21.5	0.00	7.4	0.00	0.655317	0.00
1984	50	15.5	27,513.59	1,775.07	22.4	39,761.57	7.4	13,135.52	0.669751	1,188.85
1983	50	16.5	79,976.33	4,847.05	23.3	112,936.27	7.4	35,868.17	0.682978	3,310.43
1982	50	17.5	0.00	0.00	24.3	0.00	7.4	0.00	0.695144	0.00
1981	50	18.5	556,757.69	30,095.01	25.2	758,394.25	7.4	222,703.07	0.706371	21,258.24
1980	50	19.5	31,058.24	1,592.73	26.1	41,570.25	7.4	11,786.20	0.716764	1,141.61
1979	50	20.5	740,498.34	36,121.87	27.0	975,290.49	7.4	267,301.84	0.726412	26,239.36
1978	50	21.5	0.00	0.00	28.0	0.00	7.4	0.00	0.735392	0.00
1977	50	22.5	0.00	0.00	28.9	0.00	7.4	0.00	0.743771	0.00
1976	50	23.5	6,647.45	282.87	29.8	8,429.53	7.4	2,093.24	0.751607	212.61
1975	50	24.5	101,621.59	4,147.82	30.7	127,338.07	7.4	30,693.87	0.758952	3,148.00
1974	50	25.5	92,190.92	3,615.33	31.6	114,244.43	7.4	26,753.44	0.765850	2,768.80
1973	50	26.5	584,182.96	22,044.64	32.5	716,450.80	7.4	163,130.34	0.772340	17,025.96
1972	50	27.5	69,791.70	2,537.88	33.4	84,765.19	7.4	18,780.31	0.778458	1,975.63
1971	50	28.5	0.00	0.00	34.3	0.00	7.4	0.00	0.784234	0.00
1970	50	29.5	0.00	0.00	35.2	0.00	7.4	0.00	0.789696	0.00
1969	50	30.5	0.00	0.00	36.0	0.00	7.4	0.00	0.794869	0.00
1968	50	31.5	0.00	0.00	36.9	0.00	7.4	0.00	0.799776	0.00
1967	50	32.5	0.00	0.00	37.8	0.00	7.4	0.00	0.804436	0.00
1966	50	33.5	538,475.99	16,073.91	38.7	622,060.32	7.4	118,946.93	0.808867	13,001.66
1965	50	34.5	0.00	0.00	39.5	0.00	7.4	0.00	0.813086	0.00
1964	50	35.5	30,473.91	858.42	40.4	34,680.17	7.4	6,352.31	0.817107	701.42
1963	50	36.5	156,418.93	4,285.45	41.3	176,989.09	7.4	31,712.33	0.820944	3,518.11
1962	50	37.5	45,512.63	1,213.67	42.1	51,095.51	7.4	8,981.16	0.824609	1,000.80
1961	50	38.5	0.00	0.00	43.0	0.00	7.4	0.00	0.828114	0.00
1960	50	39.5	0.00	0.00	43.8	0.00	7.4	0.00	0.831469	0.00
1959	50	40.5	0.00	0.00	44.7	0.00	7.4	0.00	0.834683	0.00
1958	50	41.5	0.00	0.00	45.5	0.00	7.4	0.00	0.837764	0.00
1957	50	42.5	152,233,796.83	3,581,971.69	46.4	166,203,486.42	7.4	26,506,590.51	0.840721	3,011,438.82
		40.4	156,695,146.04	3,879,048.61	44.5	172,682,004.94	7.4	28,704,959.71	0.822397	3,190,118.99
					Net Salvage:	-4%				127,604.76
										0.855293 3,317,723.75

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 1: Turbogenerator Units										
1999	35	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062500	0.00
1998	35	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166667	0.00
1997	35	2.5	3,091,864.05	1,236,745.62	10.0	12,367,456.20	7.5	9,275,592.15	0.250000	309,186.41
1996	35	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318182	0.00
1995	35	4.5	73,558.98	16,346.44	12.0	196,157.28	7.5	122,598.30	0.375000	6,129.92
1994	35	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423077	0.00
1993	35	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464287	0.00
1992	35	7.5	98,256.53	13,100.87	15.0	196,513.05	7.5	98,256.53	0.500005	6,550.50
1991	35	8.5	0.00	0.00	16.0	0.00	7.5	0.00	0.531262	0.00
1990	35	9.5	5,435,016.60	572,107.01	17.0	9,725,819.17	7.5	4,290,802.58	0.558853	319,723.72
1989	35	10.5	6,044,517.68	575,668.35	18.0	10,362,030.30	7.5	4,317,512.63	0.583398	335,843.76
1988	35	11.5	673,236.80	58,542.33	19.0	1,112,304.27	7.5	439,067.48	0.605396	35,441.29
1987	35	12.5	66,498.63	5,319.89	20.0	106,397.80	7.5	39,899.18	0.625251	3,326.27
1986	35	13.5	132,964.61	9,849.23	21.0	206,833.83	7.5	73,869.23	0.643307	6,336.08
1985	35	14.5	10,579,810.31	729,642.09	22.0	16,052,125.98	7.5	5,472,315.68	0.659858	481,460.17
1984	35	15.5	0.00	0.00	23.0	0.00	7.5	0.00	0.675158	0.00
1983	35	16.5	117,831.78	7,141.32	23.9	170,677.55	7.4	52,845.77	0.689428	4,923.43
1982	35	17.5	0.00	0.00	24.9	0.00	7.4	0.00	0.702866	0.00
1981	35	18.5	900,745.95	48,688.97	25.8	1,256,175.43	7.3	355,429.48	0.715639	34,843.73
1980	35	19.5	0.00	0.00	26.7	0.00	7.3	0.00	0.727886	0.00
1979	35	20.5	0.00	0.00	27.6	0.00	7.2	0.00	0.739717	0.00
1978	35	21.5	0.00	0.00	28.5	0.00	7.1	0.00	0.751208	0.00
1977	35	22.5	405,555.53	18,024.69	29.3	528,123.42	7.0	126,172.83	0.762411	13,742.22
1976	35	23.5	2,879,367.11	122,526.26	30.1	3,688,040.43	6.8	833,178.57	0.773349	94,755.56
1975	35	24.5	272,587.00	11,126.00	30.8	342,680.80	6.6	73,431.60	0.784028	8,723.10
1974	35	25.5	7,728,509.66	303,078.81	31.4	9,516,674.63	6.5	1,970,012.27	0.794414	240,770.05
1973	35	26.5	68,433.34	2,582.39	32.0	82,636.48	6.3	16,269.06	0.804504	2,077.54
1972	35	27.5	0.00	0.00	32.6	0.00	6.0	0.00	0.814278	0.00
1971	35	28.5	0.00	0.00	33.0	0.00	5.8	0.00	0.823717	0.00
1970	35	29.5	151,294.88	5,128.64	33.4	171,296.58	5.6	28,720.38	0.832807	4,271.17
1969	35	30.5	0.00	0.00	33.8	0.00	5.4	0.00	0.841541	0.00
1968	35	31.5	0.00	0.00	34.1	0.00	5.1	0.00	0.849919	0.00
1967	35	32.5	0.00	0.00	34.3	0.00	4.9	0.00	0.857930	0.00
1966	35	33.5	61,109.03	1,824.15	34.5	62,933.18	4.6	8,391.09	0.865599	1,578.98
1965	35	34.5	130,550.07	3,784.06	34.6	130,928.48	4.4	16,649.86	0.872945	3,303.28
1964	35	35.5	75,951.19	2,139.47	34.7	74,239.61	4.2	8,985.77	0.879981	1,882.69
1963	35	36.5	134,691.94	3,690.19	34.8	128,418.61	3.9	14,391.74	0.886723	3,272.18
1962	35	37.5	0.00	0.00	34.9	0.00	3.7	0.00	0.893180	0.00
1961	35	38.5	0.00	0.00	34.9	0.00	3.5	0.00	0.899366	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.3	0.00	0.905316	0.00
1959	35	40.5	240,922.35	5,948.70	35.0	208,204.50	3.1	18,440.97	0.911027	5,419.43
1958	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00
1957	35	42.5	52,121,277.08	1,226,382.99	35.0	42,923,404.65	2.7	3,311,234.07	0.921753	1,130,422.20
		18.4	91,484,551.03	4,979,388.47	22.0	109,610,072.21	6.2	30,964,067.19	0.613325	3,053,983.66
										122,159.35
										0.637858 3,176,143.00
										Net Salvage: -4%

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 1: Accessory Electric Equipment										
1999	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062664	0.00
1998	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.167317	0.00
1997	50	2.5	0.00	0.00	9.9	0.00	7.4	0.00	0.251319	0.00
1996	50	3.5	0.00	0.00	10.9	0.00	7.4	0.00	0.320322	0.00
1995	50	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.378088	0.00
1994	50	5.5	0.00	0.00	12.9	0.00	7.4	0.00	0.425069	0.00
1993	50	6.5	0.00	0.00	13.8	0.00	7.4	0.00	0.465320	0.00
1992	50	7.5	0.00	0.00	14.8	0.00	7.4	0.00	0.500188	0.00
1991	50	8.5	0.00	0.00	15.8	0.00	7.4	0.00	0.530686	0.00
1990	50	9.5	0.00	0.00	16.7	0.00	7.4	0.00	0.557586	0.00
1989	50	10.5	0.00	0.00	17.7	0.00	7.4	0.00	0.581489	0.00
1988	50	11.5	0.00	0.00	18.6	0.00	7.4	0.00	0.602869	0.00
1987	50	12.5	0.00	0.00	19.6	0.00	7.4	0.00	0.622105	0.00
1986	50	13.5	0.00	0.00	20.5	0.00	7.4	0.00	0.639504	0.00
1985	50	14.5	0.00	0.00	21.5	0.00	7.4	0.00	0.655317	0.00
1984	50	15.5	0.00	0.00	22.4	0.00	7.4	0.00	0.669751	0.00
1983	50	16.5	0.00	0.00	23.3	0.00	7.4	0.00	0.682978	0.00
1982	50	17.5	0.00	0.00	24.3	0.00	7.4	0.00	0.695144	0.00
1981	50	18.5	0.00	0.00	25.2	0.00	7.4	0.00	0.706371	0.00
1980	50	19.5	0.00	0.00	26.1	0.00	7.4	0.00	0.716764	0.00
1979	50	20.5	0.00	0.00	27.0	0.00	7.4	0.00	0.726412	0.00
1978	50	21.5	0.00	0.00	28.0	0.00	7.4	0.00	0.735392	0.00
1977	50	22.5	328,376.70	14,594.52	28.9	421,781.63	7.4	107,999.45	0.743771	10,854.98
1976	50	23.5	40,965.91	1,743.23	29.8	51,948.25	7.4	12,899.90	0.751607	1,310.22
1975	50	24.5	1,351,322.00	55,156.00	30.7	1,693,289.20	7.4	408,154.40	0.758952	41,860.76
1974	50	25.5	0.00	0.00	31.6	0.00	7.4	0.00	0.765850	0.00
1973	50	26.5	0.00	0.00	32.5	0.00	7.4	0.00	0.772340	0.00
1972	50	27.5	0.00	0.00	33.4	0.00	7.4	0.00	0.778458	0.00
1971	50	28.5	0.00	0.00	34.3	0.00	7.4	0.00	0.784234	0.00
1970	50	29.5	0.00	0.00	35.2	0.00	7.4	0.00	0.789696	0.00
1969	50	30.5	0.00	0.00	36.0	0.00	7.4	0.00	0.794869	0.00
1968	50	31.5	0.00	0.00	36.9	0.00	7.4	0.00	0.799776	0.00
1967	50	32.5	0.00	0.00	37.8	0.00	7.4	0.00	0.804436	0.00
1966	50	33.5	0.00	0.00	38.7	0.00	7.4	0.00	0.808867	0.00
1965	50	34.5	0.00	0.00	39.5	0.00	7.4	0.00	0.813086	0.00
1964	50	35.5	0.00	0.00	40.4	0.00	7.4	0.00	0.817107	0.00
1963	50	36.5	0.00	0.00	41.3	0.00	7.4	0.00	0.820944	0.00
1962	50	37.5	0.00	0.00	42.1	0.00	7.4	0.00	0.824609	0.00
1961	50	38.5	0.00	0.00	43.0	0.00	7.4	0.00	0.828114	0.00
1960	50	39.5	0.00	0.00	43.8	0.00	7.4	0.00	0.831469	0.00
1959	50	40.5	0.00	0.00	44.7	0.00	7.4	0.00	0.834683	0.00
1958	50	41.5	0.00	0.00	45.5	0.00	7.4	0.00	0.837764	0.00
1957	50	42.5	21,020,378.03	494,597.13	46.4	22,949,306.83	7.4	3,660,018.76	0.840721	415,818.19
		40.2	22,741,042.63	566,090.88	44.4	25,116,325.91	7.4	4,189,072.51	0.829980	469,844.15
					Net Salvage: -2%					9,396.88
									0.846580	479,241.04

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon Unit No. 1: Accessory Electric Equipment											
1999	35	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062500	0.00	
1998	35	1.5	99,209.67	66,139.78	9.0	595,258.02	7.5	496,048.35	0.166667	11,023.32	
1997	35	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250000	0.00	
1996	35	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318182	0.00	
1995	35	4.5	0.00	0.00	12.0	0.00	7.5	0.00	0.375000	0.00	
1994	35	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423077	0.00	
1993	35	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464287	0.00	
1992	35	7.5	37,759.80	5,034.64	15.0	75,519.60	7.5	37,759.80	0.500005	2,517.35	
1991	35	8.5	514,222.04	60,496.71	16.0	967,947.36	7.5	453,725.33	0.531262	32,139.60	
1990	35	9.5	0.00	0.00	17.0	0.00	7.5	0.00	0.558853	0.00	
1989	35	10.5	101,518.20	9,668.40	18.0	174,031.20	7.5	72,513.00	0.583398	5,640.53	
1988	35	11.5	781,878.10	67,989.40	19.0	1,291,798.60	7.5	509,920.50	0.605396	41,160.51	
1987	35	12.5	0.00	0.00	20.0	0.00	7.5	0.00	0.625251	0.00	
1986	35	13.5	0.00	0.00	21.0	0.00	7.5	0.00	0.643307	0.00	
1985	35	14.5	0.00	0.00	22.0	0.00	7.5	0.00	0.659858	0.00	
1984	35	15.5	0.00	0.00	23.0	0.00	7.5	0.00	0.675158	0.00	
1983	35	16.5	0.00	0.00	23.9	0.00	7.4	0.00	0.689428	0.00	
1982	35	17.5	0.00	0.00	24.9	0.00	7.4	0.00	0.702866	0.00	
1981	35	18.5	0.00	0.00	25.8	0.00	7.3	0.00	0.715639	0.00	
1980	35	19.5	0.00	0.00	26.7	0.00	7.3	0.00	0.727886	0.00	
1979	35	20.5	0.00	0.00	27.6	0.00	7.2	0.00	0.739717	0.00	
1978	35	21.5	0.00	0.00	28.5	0.00	7.1	0.00	0.751208	0.00	
1977	35	22.5	0.00	0.00	29.3	0.00	7.0	0.00	0.762411	0.00	
1976	35	23.5	0.00	0.00	30.1	0.00	6.8	0.00	0.773349	0.00	
1975	35	24.5	0.00	0.00	30.8	0.00	6.6	0.00	0.784028	0.00	
1974	35	25.5	0.00	0.00	31.4	0.00	6.5	0.00	0.794414	0.00	
1973	35	26.5	0.00	0.00	32.0	0.00	6.3	0.00	0.804504	0.00	
1972	35	27.5	0.00	0.00	32.6	0.00	6.0	0.00	0.814278	0.00	
1971	35	28.5	0.00	0.00	33.0	0.00	5.8	0.00	0.823717	0.00	
1970	35	29.5	0.00	0.00	33.4	0.00	5.6	0.00	0.832807	0.00	
1969	35	30.5	0.00	0.00	33.8	0.00	5.4	0.00	0.841541	0.00	
1968	35	31.5	0.00	0.00	34.1	0.00	5.1	0.00	0.849919	0.00	
1967	35	32.5	0.00	0.00	34.3	0.00	4.9	0.00	0.857930	0.00	
1966	35	33.5	0.00	0.00	34.5	0.00	4.6	0.00	0.865599	0.00	
1965	35	34.5	0.00	0.00	34.6	0.00	4.4	0.00	0.872945	0.00	
1964	35	35.5	0.00	0.00	34.7	0.00	4.2	0.00	0.879981	0.00	
1963	35	36.5	0.00	0.00	34.8	0.00	3.9	0.00	0.886723	0.00	
1962	35	37.5	0.00	0.00	34.9	0.00	3.7	0.00	0.893180	0.00	
1961	35	38.5	0.00	0.00	34.9	0.00	3.5	0.00	0.899366	0.00	
1960	35	39.5	0.00	0.00	35.0	0.00	3.3	0.00	0.905316	0.00	
1959	35	40.5	0.00	0.00	35.0	0.00	3.1	0.00	0.911027	0.00	
1958	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00	
1957	35	42.5	10,003,142.98	235,368.07	35.0	8,237,882.45	2.7	635,493.79	0.921753	216,951.22	
		25.9	11,537,730.78	444,697.00	25.5	11,342,437.23	5.0	2,205,460.76	0.695828	309,432.53	
Net Salvage: -2%										6,188.65	
										0.709744	315,621.18

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 1: Accessory Electric Equipment										
1999	20	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062535	0.00
1998	20	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166873	0.00
1997	20	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250607	0.00
1996	20	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.319570	0.00
1995	20	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.377729	0.00
1994	20	5.5	0.00	0.00	12.8	0.00	7.4	0.00	0.427863	0.00
1993	20	6.5	0.00	0.00	13.8	0.00	7.3	0.00	0.471981	0.00
1992	20	7.5	0.00	0.00	14.6	0.00	7.1	0.00	0.511499	0.00
1991	20	8.5	0.00	0.00	15.4	0.00	7.0	0.00	0.547408	0.00
1990	20	9.5	74,921.56	7,886.48	16.2	127,760.98	6.8	53,628.06	0.580381	4,577.16
1989	20	10.5	0.00	0.00	16.9	0.00	6.6	0.00	0.610854	0.00
1988	20	11.5	0.00	0.00	17.5	0.00	6.3	0.00	0.639111	0.00
1987	20	12.5	183,423.25	14,673.86	18.0	264,129.48	6.0	88,043.16	0.665348	9,763.22
1986	20	13.5	140,970.11	10,442.23	18.5	193,181.26	5.7	59,520.71	0.689717	7,202.18
1985	20	14.5	0.00	0.00	18.9	0.00	5.4	0.00	0.712359	0.00
1984	20	15.5	0.00	0.00	19.2	0.00	5.1	0.00	0.733412	0.00
1983	20	16.5	28,014.69	1,697.86	19.4	32,938.48	4.8	8,149.73	0.753022	1,278.53
1982	20	17.5	35,395.15	2,022.58	19.6	39,642.57	4.5	9,101.61	0.771338	1,560.09
1981	20	18.5	128,907.08	6,967.95	19.8	137,965.41	4.2	29,265.39	0.788498	5,494.21
1980	20	19.5	827,871.14	42,454.93	19.8	840,607.61	3.9	165,574.23	0.804633	34,160.64
1979	20	20.5	37,412.30	1,824.99	19.9	36,317.30	3.6	6,569.96	0.819858	1,496.23
1978	20	21.5	250,158.74	11,635.29	20.0	232,705.80	3.3	38,396.46	0.834254	9,706.79
1977	20	22.5	0.00	0.00	20.0	0.00	3.0	0.00	0.847892	0.00
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.860818	0.00
1975	20	24.5	21,786.63	889.25	20.0	17,785.00	2.5	2,223.13	0.873054	776.36
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884618	0.00
1973	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895520	0.00
1972	20	27.5	110,895.95	4,032.58	20.0	80,651.60	1.9	7,661.90	0.905762	3,652.56
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915354	0.00
1970	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00
1963	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00
1962	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1961	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1960	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1959	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1958	20	41.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1957	20	42.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
		17.6	1,839,756.57	104,528.00	19.2	2,003,685.49	4.5	468,134.34	0.762169	79,667.98
					Net Salvage: -2%					1,593.36
										81,261.34

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 1: Misc. Power Plant Equipment										
1999	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062712	0.00
1998	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.167504	0.00
1997	50	2.5	0.00	0.00	9.9	0.00	7.4	0.00	0.251699	0.00
1996	50	3.5	0.00	0.00	10.9	0.00	7.4	0.00	0.320939	0.00
1995	50	4.5	0.00	0.00	11.9	0.00	7.4	0.00	0.378979	0.00
1994	50	5.5	0.00	0.00	12.8	0.00	7.4	0.00	0.425656	0.00
1993	50	6.5	0.00	0.00	13.8	0.00	7.4	0.00	0.465638	0.00
1992	50	7.5	0.00	0.00	14.8	0.00	7.4	0.00	0.500269	0.00
1991	50	8.5	0.00	0.00	15.7	0.00	7.4	0.00	0.530555	0.00
1990	50	9.5	0.00	0.00	16.6	0.00	7.4	0.00	0.557265	0.00
1989	50	10.5	0.00	0.00	17.6	0.00	7.4	0.00	0.580995	0.00
1988	50	11.5	0.00	0.00	18.5	0.00	7.4	0.00	0.602218	0.00
1987	50	12.5	0.00	0.00	19.5	0.00	7.4	0.00	0.621311	0.00
1986	50	13.5	0.00	0.00	20.4	0.00	7.4	0.00	0.638578	0.00
1985	50	14.5	0.00	0.00	21.3	0.00	7.4	0.00	0.654286	0.00
1984	50	15.5	0.00	0.00	22.2	0.00	7.4	0.00	0.668589	0.00
1983	50	16.5	0.00	0.00	23.1	0.00	7.4	0.00	0.681711	0.00
1982	50	17.5	0.00	0.00	24.1	0.00	7.4	0.00	0.693778	0.00
1981	50	18.5	0.00	0.00	25.0	0.00	7.4	0.00	0.704913	0.00
1980	50	19.5	0.00	0.00	25.9	0.00	7.4	0.00	0.715218	0.00
1979	50	20.5	0.00	0.00	26.8	0.00	7.4	0.00	0.724784	0.00
1978	50	21.5	219,530.91	10,210.74	27.7	282,837.50	7.4	75,559.48	0.733687	7,491.49
1977	50	22.5	124,861.05	5,549.38	28.5	158,157.33	7.4	41,065.41	0.741992	4,117.60
1976	50	23.5	36,536.63	1,554.75	29.4	45,709.65	7.4	11,505.15	0.749759	1,165.69
1975	50	24.5	15,489.64	632.23	30.3	19,156.57	7.4	4,678.50	0.757037	478.62
1974	50	25.5	0.00	0.00	31.2	0.00	7.4	0.00	0.763871	0.00
1973	50	26.5	51,907.67	1,958.78	32.0	62,680.96	7.4	14,494.97	0.770300	1,508.85
1972	50	27.5	0.00	0.00	32.9	0.00	7.4	0.00	0.776359	0.00
1971	50	28.5	0.00	0.00	33.8	0.00	7.4	0.00	0.782079	0.00
1970	50	29.5	0.00	0.00	34.6	0.00	7.4	0.00	0.787488	0.00
1969	50	30.5	0.00	0.00	35.5	0.00	7.4	0.00	0.792609	0.00
1968	50	31.5	0.00	0.00	36.3	0.00	7.4	0.00	0.797465	0.00
1967	50	32.5	0.00	0.00	37.2	0.00	7.4	0.00	0.802076	0.00
1966	50	33.5	0.00	0.00	38.0	0.00	7.4	0.00	0.806460	0.00
1965	50	34.5	0.00	0.00	38.8	0.00	7.4	0.00	0.810633	0.00
1964	50	35.5	0.00	0.00	39.7	0.00	7.4	0.00	0.814610	0.00
1963	50	36.5	0.00	0.00	40.5	0.00	7.4	0.00	0.818404	0.00
1962	50	37.5	0.00	0.00	41.3	0.00	7.4	0.00	0.822028	0.00
1961	50	38.5	0.00	0.00	42.1	0.00	7.4	0.00	0.825492	0.00
1960	50	39.5	0.00	0.00	42.9	0.00	7.4	0.00	0.828807	0.00
1959	50	40.5	0.00	0.00	43.7	0.00	7.3	0.00	0.831981	0.00
1958	50	41.5	0.00	0.00	44.5	0.00	7.3	0.00	0.835025	0.00
1957	50	42.5	2,979,122.50	70,097.00	45.3	3,175,394.10	7.3	511,708.10	0.837944	58,737.36
		38.1	3,427,448.39	90,002.88	41.6	3,743,936.11	7.3	659,011.61	0.816636	73,499.60
					Net Salvage: -4%					2,939.98
									0.849302	76,439.58

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 1: Misc. Power Plant Equipment										
1999	35	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062500	0.00
1998	35	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166667	0.00
1997	35	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250000	0.00
1996	35	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318182	0.00
1995	35	4.5	0.00	0.00	12.0	0.00	7.5	0.00	0.375000	0.00
1994	35	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423077	0.00
1993	35	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464287	0.00
1992	35	7.5	0.00	0.00	15.0	0.00	7.5	0.00	0.500005	0.00
1991	35	8.5	0.00	0.00	16.0	0.00	7.5	0.00	0.531262	0.00
1990	35	9.5	0.00	0.00	17.0	0.00	7.5	0.00	0.558853	0.00
1989	35	10.5	0.00	0.00	18.0	0.00	7.5	0.00	0.583398	0.00
1988	35	11.5	0.00	0.00	19.0	0.00	7.5	0.00	0.605396	0.00
1987	35	12.5	0.00	0.00	20.0	0.00	7.5	0.00	0.625251	0.00
1986	35	13.5	0.00	0.00	21.0	0.00	7.5	0.00	0.643307	0.00
1985	35	14.5	0.00	0.00	22.0	0.00	7.5	0.00	0.659858	0.00
1984	35	15.5	0.00	0.00	23.0	0.00	7.5	0.00	0.675158	0.00
1983	35	16.5	0.00	0.00	23.9	0.00	7.4	0.00	0.689428	0.00
1982	35	17.5	0.00	0.00	24.9	0.00	7.4	0.00	0.702866	0.00
1981	35	18.5	0.00	0.00	25.8	0.00	7.3	0.00	0.715639	0.00
1980	35	19.5	0.00	0.00	26.7	0.00	7.3	0.00	0.727886	0.00
1979	35	20.5	0.00	0.00	27.6	0.00	7.2	0.00	0.739717	0.00
1978	35	21.5	0.00	0.00	28.5	0.00	7.1	0.00	0.751208	0.00
1977	35	22.5	26,490.38	1,177.35	29.3	34,496.36	7.0	8,241.45	0.762411	897.62
1976	35	23.5	0.00	0.00	30.1	0.00	6.8	0.00	0.773349	0.00
1975	35	24.5	0.00	0.00	30.8	0.00	6.6	0.00	0.784028	0.00
1974	35	25.5	0.00	0.00	31.4	0.00	6.5	0.00	0.794414	0.00
1973	35	26.5	0.00	0.00	32.0	0.00	6.3	0.00	0.804504	0.00
1972	35	27.5	0.00	0.00	32.6	0.00	6.0	0.00	0.814278	0.00
1971	35	28.5	0.00	0.00	33.0	0.00	5.8	0.00	0.823717	0.00
1970	35	29.5	0.00	0.00	33.4	0.00	5.6	0.00	0.832807	0.00
1969	35	30.5	0.00	0.00	33.8	0.00	5.4	0.00	0.841541	0.00
1968	35	31.5	0.00	0.00	34.1	0.00	5.1	0.00	0.849919	0.00
1967	35	32.5	0.00	0.00	34.3	0.00	4.9	0.00	0.857930	0.00
1966	35	33.5	0.00	0.00	34.5	0.00	4.6	0.00	0.865599	0.00
1965	35	34.5	0.00	0.00	34.6	0.00	4.4	0.00	0.872945	0.00
1964	35	35.5	0.00	0.00	34.7	0.00	4.2	0.00	0.879981	0.00
1963	35	36.5	0.00	0.00	34.8	0.00	3.9	0.00	0.886723	0.00
1962	35	37.5	0.00	0.00	34.9	0.00	3.7	0.00	0.893180	0.00
1961	35	38.5	0.00	0.00	34.9	0.00	3.5	0.00	0.899366	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.3	0.00	0.905316	0.00
1959	35	40.5	0.00	0.00	35.0	0.00	3.1	0.00	0.911027	0.00
1958	35	41.5	0.00	0.00	35.0	0.00	2.9	0.00	0.916505	0.00
1957	35	42.5	0.00	0.00	35.0	0.00	2.7	0.00	0.921753	0.00
		22.5	26,490.38	1,177.35	29.3	34,496.36	7.0	8,241.45	0.762411	897.62
Net Salvage: -4%										35.90
									0.792907	933.53

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999**

Gannon Unit No. 2

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	23.6	28,807,381.96	1,221,851.88	31.6	38,666.20	8.5	328,662.69	823,696.78	0.674138
35 Year Life	13.7	1,838,520.70	133,794.95	21.2	6,311.08	7.9	49,857.55	77,412.54	0.578591
20 Year Life					0.00		0.00		0.000000
	22.6	30,645,902.66	1,355,646.83	30.1	44,977.28	8.4	378,520.24	901,109.32	0.664708
312 - Boiler Plant Equipment									
50 Year Life					0.00		0.00		0.000000
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
		0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
314 - Turbogenerator Units									
50 Year Life	37.4	141,396,070.09	3,784,230.03	42.8	88,416.59	8.4	742,699.35	3,117,552.43	0.823827
35 Year Life	19.4	139,402,039.13	7,200,079.81	24.4	295,085.24	7.2	2,124,613.71	4,976,402.05	0.691159
20 Year Life					0.00		0.00		0.000000
	25.6	280,798,109.22	10,984,309.84	28.6	383,501.83	7.5	2,867,313.07	8,093,954.48	0.736865
315 - Accessory Electric Equipment									
50 Year Life	23.8	14,201,620.77	597,299.84	30.7	19,456.02	8.4	163,430.58	421,528.65	0.705724
35 Year Life	33.5	6,309,469.30	188,608.03	31.0	6,084.13	4.5	27,378.59	158,626.86	0.841040
20 Year Life	16.0	690,788.20	43,308.10	17.8	2,433.04	5.6	13,625.02	29,429.41	0.679536
	25.6	21,201,878.27	829,215.97	29.6	27,973.19	7.3	204,434.18	609,584.92	0.735134
316 - Misc. Power Plant Equipment									
50 Year Life	39.1	1,056,408.79	27,029.86	43.3	624.25	8.3	5,181.24	22,864.01	0.845880
35 Year Life	40.6	428,197.15	10,548.54	34.8	303.12	3.2	969.98	10,045.02	0.952266
20 Year Life					0.00	0.0	0.00		0.000000
	39.5	1,484,605.94	37,578.40	40.5	927.37	6.6	6,151.22	32,909.03	0.875743

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 2: Structures & Improvements										
1999	50	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055617	0.00
1998	50	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150225	0.00
1997	50	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227707	0.00
1996	50	3.5	0.00	0.00	12.0	0.00	8.5	0.00	0.292349	0.00
1995	50	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.347115	0.00
1994	50	5.5	1,376,257.36	250,228.61	14.0	3,503,200.54	8.5	2,126,943.19	0.393482	98,460.45
1993	50	6.5	0.00	0.00	14.9	0.00	8.5	0.00	0.433662	0.00
1992	50	7.5	0.00	0.00	15.9	0.00	8.5	0.00	0.468816	0.00
1991	50	8.5	0.00	0.00	16.9	0.00	8.5	0.00	0.499831	0.00
1990	50	9.5	3,606,917.92	379,675.57	17.9	6,796,192.70	8.5	3,227,242.35	0.527399	200,240.52
1989	50	10.5	0.00	0.00	18.9	0.00	8.5	0.00	0.552062	0.00
1988	50	11.5	0.00	0.00	19.9	0.00	8.5	0.00	0.574258	0.00
1987	50	12.5	0.00	0.00	20.9	0.00	8.5	0.00	0.594339	0.00
1986	50	13.5	0.00	0.00	21.8	0.00	8.5	0.00	0.612593	0.00
1985	50	14.5	0.00	0.00	22.8	0.00	8.5	0.00	0.629259	0.00
1984	50	15.5	0.00	0.00	23.8	0.00	8.5	0.00	0.644536	0.00
1983	50	16.5	0.00	0.00	24.8	0.00	8.5	0.00	0.658590	0.00
1982	50	17.5	0.00	0.00	25.8	0.00	8.5	0.00	0.671562	0.00
1981	50	18.5	0.00	0.00	26.7	0.00	8.5	0.00	0.683572	0.00
1980	50	19.5	0.00	0.00	27.7	0.00	8.5	0.00	0.694725	0.00
1979	50	20.5	0.00	0.00	28.7	0.00	8.5	0.00	0.705108	0.00
1978	50	21.5	0.00	0.00	29.7	0.00	8.5	0.00	0.714798	0.00
1977	50	22.5	0.00	0.00	30.6	0.00	8.5	0.00	0.723862	0.00
1976	50	23.5	884,212.88	37,626.08	31.6	1,188,984.13	8.5	319,821.68	0.732360	27,555.84
1975	50	24.5	7,116.52	290.47	32.6	9,469.32	8.5	2,469.00	0.740343	215.05
1974	50	25.5	0.00	0.00	33.6	0.00	8.5	0.00	0.747856	0.00
1973	50	26.5	71,253.73	2,688.82	34.5	92,764.29	8.5	22,854.97	0.754939	2,029.90
1972	50	27.5	0.00	0.00	35.5	0.00	8.5	0.00	0.761628	0.00
1971	50	28.5	0.00	0.00	36.5	0.00	8.5	0.00	0.767956	0.00
1970	50	29.5	0.00	0.00	37.4	0.00	8.5	0.00	0.773950	0.00
1969	50	30.5	52,912.32	1,734.83	38.4	66,617.47	8.5	14,746.06	0.779637	1,352.54
1968	50	31.5	0.00	0.00	39.4	0.00	8.5	0.00	0.785039	0.00
1967	50	32.5	0.00	0.00	40.3	0.00	8.5	0.00	0.790178	0.00
1966	50	33.5	0.00	0.00	41.3	0.00	8.5	0.00	0.795072	0.00
1965	50	34.5	0.00	0.00	42.3	0.00	8.5	0.00	0.799738	0.00
1964	50	35.5	0.00	0.00	43.2	0.00	8.5	0.00	0.804191	0.00
1963	50	36.5	0.00	0.00	44.2	0.00	8.5	0.00	0.808447	0.00
1962	50	37.5	0.00	0.00	45.1	0.00	8.5	0.00	0.812518	0.00
1961	50	38.5	0.00	0.00	46.1	0.00	8.5	0.00	0.816415	0.00
1960	50	39.5	0.00	0.00	47.1	0.00	8.5	0.00	0.820149	0.00
1959	50	40.5	0.00	0.00	48.0	0.00	8.5	0.00	0.823731	0.00
1958	50	41.5	22,808,711.25	549,607.50	49.0	26,930,767.50	8.5	4,671,663.75	0.827170	454,618.84
		23.6	28,807,381.96	1,221,851.88	31.6	38,587,995.96	8.5	10,385,740.98	0.642036	784,473.12
								Net Salvage: -5%		
										39,223.66
										0.674138 823,696.78

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 2: Structures & Improvements										
1999	35	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055556	0.00
1998	35	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150000	0.00
1997	35	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227273	0.00
1996	35	3.5	0.00	0.00	12.0	0.00	8.5	0.00	0.291667	0.00
1995	35	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.346154	0.00
1994	35	5.5	426,195.22	77,490.04	14.0	1,084,860.56	8.5	658,665.34	0.392858	30,442.58
1993	35	6.5	0.00	0.00	15.0	0.00	8.5	0.00	0.433337	0.00
1992	35	7.5	0.00	0.00	16.0	0.00	8.5	0.00	0.468761	0.00
1991	35	8.5	0.00	0.00	17.0	0.00	8.5	0.00	0.500026	0.00
1990	35	9.5	0.00	0.00	18.0	0.00	8.5	0.00	0.527836	0.00
1989	35	10.5	0.00	0.00	19.0	0.00	8.5	0.00	0.552752	0.00
1988	35	11.5	0.00	0.00	20.0	0.00	8.5	0.00	0.575234	0.00
1987	35	12.5	0.00	0.00	21.0	0.00	8.5	0.00	0.595663	0.00
1986	35	13.5	0.00	0.00	22.0	0.00	8.5	0.00	0.614369	0.00
1985	35	14.5	0.00	0.00	23.0	0.00	8.5	0.00	0.631641	0.00
1984	35	15.5	0.00	0.00	23.9	0.00	8.4	0.00	0.647731	0.00
1983	35	16.5	0.00	0.00	24.9	0.00	8.4	0.00	0.662863	0.00
1982	35	17.5	0.00	0.00	25.8	0.00	8.3	0.00	0.677239	0.00
1981	35	18.5	0.00	0.00	26.7	0.00	8.3	0.00	0.691025	0.00
1980	35	19.5	0.00	0.00	27.6	0.00	8.2	0.00	0.704360	0.00
1979	35	20.5	0.00	0.00	28.5	0.00	8.1	0.00	0.717346	0.00
1978	35	21.5	4,503.18	209.45	29.3	6,136.89	7.9	1,654.66	0.730053	152.91
1977	35	22.5	125,709.98	5,587.11	30.1	168,172.01	7.7	43,020.75	0.742521	4,148.55
1976	35	23.5	1,054,850.38	44,887.25	30.8	1,382,527.30	7.5	336,654.38	0.754760	33,879.10
1975	35	24.5	0.00	0.00	31.4	0.00	7.3	0.00	0.766762	0.00
1974	35	25.5	0.00	0.00	32.0	0.00	7.1	0.00	0.778475	0.00
1973	35	26.5	0.00	0.00	32.6	0.00	6.8	0.00	0.789882	0.00
1972	35	27.5	0.00	0.00	33.0	0.00	6.6	0.00	0.800949	0.00
1971	35	28.5	0.00	0.00	33.4	0.00	6.3	0.00	0.811649	0.00
1970	35	29.5	0.00	0.00	33.8	0.00	6.0	0.00	0.821957	0.00
1969	35	30.5	0.00	0.00	34.1	0.00	5.7	0.00	0.831858	0.00
1968	35	31.5	0.00	0.00	34.3	0.00	5.4	0.00	0.841343	0.00
1967	35	32.5	0.00	0.00	34.5	0.00	5.2	0.00	0.850398	0.00
1966	35	33.5	0.00	0.00	34.6	0.00	4.9	0.00	0.859045	0.00
1965	35	34.5	29,638.95	859.10	34.7	29,810.77	4.6	3,951.86	0.867300	745.10
1964	35	35.5	0.00	0.00	34.8	0.00	4.3	0.00	0.875174	0.00
1963	35	36.5	0.00	0.00	34.9	0.00	4.1	0.00	0.882680	0.00
1962	35	37.5	0.00	0.00	34.9	0.00	3.8	0.00	0.889827	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.6	0.00	0.896622	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.4	0.00	0.903109	0.00
1959	35	40.5	0.00	0.00	35.0	0.00	3.2	0.00	0.909285	0.00
1958	35	41.5	197,623.00	4,762.00	35.0	166,670.00	3.0	14,286.00	0.915161	4,358.00
		13.7	1,838,520.70	133,794.95	21.2	2,838,177.53	7.9	1,058,232.98	0.551039	73,726.23
Net Salvage: -5%										3,686.31
									0.578591	77,412.54

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 2: Turbogenerator Units										
1999	50	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055772	0.00
1998	50	1.5	10,282.52	6,855.01	9.9	67,864.60	8.4	57,582.08	0.150792	1,033.68
1997	50	2.5	0.00	0.00	10.9	0.00	8.4	0.00	0.228802	0.00
1996	50	3.5	32,796.09	9,370.31	11.9	111,506.69	8.4	78,710.60	0.294068	2,755.51
1995	50	4.5	99,606.60	22,134.80	12.9	285,538.92	8.4	185,932.32	0.349542	7,737.04
1994	50	5.5	0.00	0.00	13.8	0.00	8.4	0.00	0.395083	0.00
1993	50	6.5	132,533.38	20,389.75	14.8	301,768.30	8.4	171,273.90	0.434536	8,860.08
1992	50	7.5	0.00	0.00	15.8	0.00	8.4	0.00	0.469043	0.00
1991	50	8.5	0.00	0.00	16.7	0.00	8.4	0.00	0.499479	0.00
1990	50	9.5	0.00	0.00	17.7	0.00	8.4	0.00	0.526525	0.00
1989	50	10.5	0.00	0.00	18.6	0.00	8.4	0.00	0.550715	0.00
1988	50	11.5	0.00	0.00	19.6	0.00	8.4	0.00	0.572480	0.00
1987	50	12.5	0.00	0.00	20.5	0.00	8.4	0.00	0.592167	0.00
1986	50	13.5	696,258.72	51,574.72	21.5	1,108,856.48	8.4	433,227.65	0.610058	31,463.57
1985	50	14.5	68,906.90	4,752.20	22.4	106,449.28	8.4	39,918.48	0.626390	2,976.73
1984	50	15.5	0.00	0.00	23.3	0.00	8.4	0.00	0.641356	0.00
1983	50	16.5	0.00	0.00	24.3	0.00	8.4	0.00	0.655122	0.00
1982	50	17.5	63,490.35	3,628.02	25.2	91,426.10	8.4	30,475.37	0.667825	2,422.88
1981	50	18.5	3,270,922.84	176,806.64	26.1	4,614,653.30	8.4	1,485,175.78	0.679584	120,154.96
1980	50	19.5	203,746.73	10,448.55	27.0	282,110.85	8.4	87,767.82	0.690500	7,214.72
1979	50	20.5	898,574.86	43,832.92	28.0	1,227,321.76	8.4	368,196.53	0.700661	30,712.02
1978	50	21.5	1,582,501.05	73,604.70	28.9	2,127,175.83	8.4	618,279.48	0.710142	52,269.79
1977	50	22.5	42,734.48	1,899.31	29.8	56,599.44	8.4	15,954.20	0.719009	1,365.62
1976	50	23.5	160,998.03	6,850.98	30.7	210,325.09	8.4	57,548.23	0.727319	4,982.85
1975	50	24.5	6,324,651.97	258,149.06	31.6	8,157,510.30	8.4	2,168,452.10	0.735124	189,771.57
1974	50	25.5	0.00	0.00	32.5	0.00	8.4	0.00	0.742468	0.00
1973	50	26.5	655,255.70	24,726.63	33.4	825,869.44	8.4	207,703.69	0.749390	18,529.89
1972	50	27.5	82,263.78	2,991.41	34.3	102,605.36	8.4	25,127.84	0.755925	2,261.28
1971	50	28.5	10,618.82	372.59	35.2	13,115.17	8.4	3,129.76	0.762106	283.95
1970	50	29.5	0.00	0.00	36.0	0.00	8.4	0.00	0.767960	0.00
1969	50	30.5	0.00	0.00	36.9	0.00	8.4	0.00	0.773512	0.00
1968	50	31.5	0.00	0.00	37.8	0.00	8.4	0.00	0.778784	0.00
1967	50	32.5	0.00	0.00	38.7	0.00	8.4	0.00	0.783798	0.00
1966	50	33.5	539,604.27	16,107.59	39.5	636,249.81	8.4	135,303.76	0.788572	12,701.99
1965	50	34.5	0.00	0.00	40.4	0.00	8.4	0.00	0.793122	0.00
1964	50	35.5	0.00	0.00	41.3	0.00	8.4	0.00	0.797464	0.00
1963	50	36.5	0.00	0.00	42.1	0.00	8.4	0.00	0.801611	0.00
1962	50	37.5	0.00	0.00	43.0	0.00	8.4	0.00	0.805577	0.00
1961	50	38.5	550,021.78	14,286.28	43.8	625,739.06	8.4	120,004.75	0.809373	11,562.93
1960	50	39.5	0.00	0.00	44.7	0.00	8.4	0.00	0.813010	0.00
1959	50	40.5	32,966.19	813.98	45.5	37,036.09	8.4	6,837.43	0.816496	664.61
1958	50	41.5	125,937,335.07	3,034,634.58	46.4	140,807,044.51	8.4	25,490,930.47	0.819842	2,487,920.88
		37.4	141,396,070.09	3,784,230.03	42.8	161,796,766.38	8.4	31,787,532.25	0.792142	2,997,646.57

Net Salvage: -4%

119,905.86
0.823827 3,117,552.43

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon Unit No. 2: Turbogenerator Units											
1999	35	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055556	0.00	
1998	35	1.5	185,920.56	123,947.04	10.0	1,239,470.40	8.5	1,053,549.84	0.150000	18,592.06	
1997	35	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227273	0.00	
1996	35	3.5	565,180.74	161,480.21	12.0	1,937,762.52	8.5	1,372,581.79	0.291667	47,098.45	
1995	35	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.346154	0.00	
1994	35	5.5	0.00	0.00	14.0	0.00	8.5	0.00	0.392858	0.00	
1993	35	6.5	0.00	0.00	15.0	0.00	8.5	0.00	0.433337	0.00	
1992	35	7.5	0.00	0.00	16.0	0.00	8.5	0.00	0.468761	0.00	
1991	35	8.5	3,128,152.66	368,017.96	17.0	6,256,305.32	8.5	3,128,152.66	0.500026	184,018.55	
1990	35	9.5	0.00	0.00	18.0	0.00	8.5	0.00	0.527836	0.00	
1989	35	10.5	0.00	0.00	19.0	0.00	8.5	0.00	0.552752	0.00	
1988	35	11.5	0.00	0.00	20.0	0.00	8.5	0.00	0.575234	0.00	
1987	35	12.5	0.00	0.00	21.0	0.00	8.5	0.00	0.595663	0.00	
1986	35	13.5	59,319,051.30	4,394,003.80	22.0	96,668,083.60	8.5	37,349,032.30	0.614369	2,699,539.72	
1985	35	14.5	3,351,663.40	231,149.20	23.0	5,316,431.60	8.5	1,964,768.20	0.631641	146,003.31	
1984	35	15.5	0.00	0.00	23.9	0.00	8.4	0.00	0.647731	0.00	
1983	35	16.5	4,050,666.51	245,494.94	24.9	6,112,824.01	8.4	2,062,157.50	0.662863	162,729.51	
1982	35	17.5	0.00	0.00	25.8	0.00	8.3	0.00	0.677239	0.00	
1981	35	18.5	0.00	0.00	26.7	0.00	8.3	0.00	0.691025	0.00	
1980	35	19.5	0.00	0.00	27.6	0.00	8.2	0.00	0.704360	0.00	
1979	35	20.5	293,076.20	14,296.40	28.5	407,447.40	8.1	115,800.84	0.717346	10,255.47	
1978	35	21.5	2,241.38	104.25	29.3	3,054.53	7.9	823.58	0.730053	76.11	
1977	35	22.5	378,026.33	16,801.17	30.1	505,715.22	7.7	129,369.01	0.742521	12,475.22	
1976	35	23.5	17,897.60	761.60	30.8	23,457.28	7.5	5,712.00	0.754760	574.83	
1975	35	24.5	0.00	0.00	31.4	0.00	7.3	0.00	0.766762	0.00	
1974	35	25.5	0.00	0.00	32.0	0.00	7.1	0.00	0.778475	0.00	
1973	35	26.5	0.00	0.00	32.6	0.00	6.8	0.00	0.789882	0.00	
1972	35	27.5	0.00	0.00	33.0	0.00	6.6	0.00	0.800949	0.00	
1971	35	28.5	0.00	0.00	33.4	0.00	6.3	0.00	0.811649	0.00	
1970	35	29.5	287,138.25	9,733.50	33.8	328,992.30	6.0	58,401.00	0.821957	8,000.52	
1969	35	30.5	0.00	0.00	34.1	0.00	5.7	0.00	0.831858	0.00	
1968	35	31.5	0.00	0.00	34.3	0.00	5.4	0.00	0.841343	0.00	
1967	35	32.5	0.00	0.00	34.5	0.00	5.2	0.00	0.850398	0.00	
1966	35	33.5	0.00	0.00	34.6	0.00	4.9	0.00	0.859045	0.00	
1965	35	34.5	0.00	0.00	34.7	0.00	4.6	0.00	0.867300	0.00	
1964	35	35.5	0.00	0.00	34.8	0.00	4.3	0.00	0.875174	0.00	
1963	35	36.5	0.00	0.00	34.9	0.00	4.1	0.00	0.882680	0.00	
1962	35	37.5	0.00	0.00	34.9	0.00	3.8	0.00	0.889827	0.00	
1961	35	38.5	0.00	0.00	35.0	0.00	3.6	0.00	0.896622	0.00	
1960	35	39.5	0.00	0.00	35.0	0.00	3.4	0.00	0.903109	0.00	
1959	35	40.5	0.00	0.00	35.0	0.00	3.2	0.00	0.909285	0.00	
1958	35	41.5	67,823,024.21	1,634,289.74	35.0	57,200,140.90	3.0	4,902,869.22	0.915161	1,495,638.23	
			19.4	139,402,039.13	7,200,079.81	24.4	175,999,685.07	7.2	52,143,217.93	0.664576	4,785,001.97
									Net Salvage:	-4%	
										191,400.08	
										0.691159 4,976,402.05	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 2: Accessory Electric Equipment										
1999	50	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055772	0.00
1998	50	1.5	0.00	0.00	9.9	0.00	8.4	0.00	0.150792	0.00
1997	50	2.5	0.00	0.00	10.9	0.00	8.4	0.00	0.228802	0.00
1996	50	3.5	0.00	0.00	11.9	0.00	8.4	0.00	0.294068	0.00
1995	50	4.5	0.00	0.00	12.9	0.00	8.4	0.00	0.349542	0.00
1994	50	5.5	0.00	0.00	13.8	0.00	8.4	0.00	0.395083	0.00
1993	50	6.5	0.00	0.00	14.8	0.00	8.4	0.00	0.434536	0.00
1992	50	7.5	0.00	0.00	15.8	0.00	8.4	0.00	0.469043	0.00
1991	50	8.5	0.00	0.00	16.7	0.00	8.4	0.00	0.499479	0.00
1990	50	9.5	0.00	0.00	17.7	0.00	8.4	0.00	0.526525	0.00
1989	50	10.5	0.00	0.00	18.6	0.00	8.4	0.00	0.550715	0.00
1988	50	11.5	0.00	0.00	19.6	0.00	8.4	0.00	0.572480	0.00
1987	50	12.5	0.00	0.00	20.5	0.00	8.4	0.00	0.592167	0.00
1986	50	13.5	4,513,240.22	334,314.09	21.5	7,187,752.94	8.4	2,808,238.36	0.610058	203,950.99
1985	50	14.5	0.00	0.00	22.4	0.00	8.4	0.00	0.626390	0.00
1984	50	15.5	0.00	0.00	23.3	0.00	8.4	0.00	0.641356	0.00
1983	50	16.5	0.00	0.00	24.3	0.00	8.4	0.00	0.655122	0.00
1982	50	17.5	0.00	0.00	25.2	0.00	8.4	0.00	0.667825	0.00
1981	50	18.5	0.00	0.00	26.1	0.00	8.4	0.00	0.679584	0.00
1980	50	19.5	0.00	0.00	27.0	0.00	8.4	0.00	0.690500	0.00
1979	50	20.5	0.00	0.00	28.0	0.00	8.4	0.00	0.700661	0.00
1978	50	21.5	384,405.60	17,879.33	28.9	516,712.64	8.4	150,186.37	0.710142	12,696.86
1977	50	22.5	0.00	0.00	29.8	0.00	8.4	0.00	0.719009	0.00
1976	50	23.5	110,712.26	4,711.16	30.7	144,632.61	8.4	39,573.74	0.727319	3,426.52
1975	50	24.5	1,103,553.50	45,043.00	31.6	1,423,358.80	8.4	378,361.20	0.735124	33,112.19
1974	50	25.5	0.00	0.00	32.5	0.00	8.4	0.00	0.742468	0.00
1973	50	26.5	26,541.87	1,001.58	33.4	33,452.77	8.4	8,413.27	0.749390	750.57
1972	50	27.5	0.00	0.00	34.3	0.00	8.4	0.00	0.755925	0.00
1971	50	28.5	5,230.61	183.53	35.2	6,460.26	8.4	1,541.65	0.762106	139.87
1970	50	29.5	0.00	0.00	36.0	0.00	8.4	0.00	0.767960	0.00
1969	50	30.5	0.00	0.00	36.9	0.00	8.4	0.00	0.773512	0.00
1968	50	31.5	0.00	0.00	37.8	0.00	8.4	0.00	0.778784	0.00
1967	50	32.5	0.00	0.00	38.7	0.00	8.4	0.00	0.783798	0.00
1966	50	33.5	0.00	0.00	39.5	0.00	8.4	0.00	0.788572	0.00
1965	50	34.5	0.00	0.00	40.4	0.00	8.4	0.00	0.793122	0.00
1964	50	35.5	0.00	0.00	41.3	0.00	8.4	0.00	0.797464	0.00
1963	50	36.5	0.00	0.00	42.1	0.00	8.4	0.00	0.801611	0.00
1962	50	37.5	0.00	0.00	43.0	0.00	8.4	0.00	0.805577	0.00
1961	50	38.5	0.00	0.00	43.8	0.00	8.4	0.00	0.809373	0.00
1960	50	39.5	0.00	0.00	44.7	0.00	8.4	0.00	0.813010	0.00
1959	50	40.5	0.00	0.00	45.5	0.00	8.4	0.00	0.816496	0.00
1958	50	41.5	8,057,936.73	194,167.15	46.4	9,009,355.76	8.4	1,631,004.06	0.819842	159,186.38
		23.8	14,201,620.77	597,299.84	30.7	18,321,725.77	8.4	5,017,318.66	0.691886	413,263.38
Net Salvage: -2%										8,265.27
										0.705724 421,528.65

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon Unit No. 2: Accessory Electric Equipment											
1999	35	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055556	0.00	
1998	35	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150000	0.00	
1997	35	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227273	0.00	
1996	35	3.5	0.00	0.00	12.0	0.00	8.5	0.00	0.291667	0.00	
1995	35	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.346154	0.00	
1994	35	5.5	0.00	0.00	14.0	0.00	8.5	0.00	0.392858	0.00	
1993	35	6.5	0.00	0.00	15.0	0.00	8.5	0.00	0.433337	0.00	
1992	35	7.5	0.00	0.00	16.0	0.00	8.5	0.00	0.468761	0.00	
1991	35	8.5	0.00	0.00	17.0	0.00	8.5	0.00	0.500026	0.00	
1990	35	9.5	0.00	0.00	18.0	0.00	8.5	0.00	0.527836	0.00	
1989	35	10.5	0.00	0.00	19.0	0.00	8.5	0.00	0.552752	0.00	
1988	35	11.5	479,458.92	41,692.08	20.0	833,841.60	8.5	354,382.68	0.575234	23,982.70	
1987	35	12.5	110,624.38	8,849.95	21.0	185,848.95	8.5	75,224.58	0.595663	5,271.59	
1986	35	13.5	0.00	0.00	22.0	0.00	8.5	0.00	0.614369	0.00	
1985	35	14.5	0.00	0.00	23.0	0.00	8.5	0.00	0.631641	0.00	
1984	35	15.5	0.00	0.00	23.9	0.00	8.4	0.00	0.647731	0.00	
1983	35	16.5	0.00	0.00	24.9	0.00	8.4	0.00	0.662863	0.00	
1982	35	17.5	0.00	0.00	25.8	0.00	8.3	0.00	0.677239	0.00	
1981	35	18.5	0.00	0.00	26.7	0.00	8.3	0.00	0.691025	0.00	
1980	35	19.5	0.00	0.00	27.6	0.00	8.2	0.00	0.704360	0.00	
1979	35	20.5	0.00	0.00	28.5	0.00	8.1	0.00	0.717346	0.00	
1978	35	21.5	0.00	0.00	29.3	0.00	7.9	0.00	0.730053	0.00	
1977	35	22.5	0.00	0.00	30.1	0.00	7.7	0.00	0.742521	0.00	
1976	35	23.5	0.00	0.00	30.8	0.00	7.5	0.00	0.754760	0.00	
1975	35	24.5	14,920.50	609.00	31.4	19,122.60	7.3	4,445.70	0.766762	466.96	
1974	35	25.5	0.00	0.00	32.0	0.00	7.1	0.00	0.778475	0.00	
1973	35	26.5	0.00	0.00	32.6	0.00	6.8	0.00	0.789882	0.00	
1972	35	27.5	0.00	0.00	33.0	0.00	6.6	0.00	0.800949	0.00	
1971	35	28.5	0.00	0.00	33.4	0.00	6.3	0.00	0.811649	0.00	
1970	35	29.5	0.00	0.00	33.8	0.00	6.0	0.00	0.821957	0.00	
1969	35	30.5	0.00	0.00	34.1	0.00	5.7	0.00	0.831858	0.00	
1968	35	31.5	0.00	0.00	34.3	0.00	5.4	0.00	0.841343	0.00	
1967	35	32.5	0.00	0.00	34.5	0.00	5.2	0.00	0.850398	0.00	
1966	35	33.5	0.00	0.00	34.6	0.00	4.9	0.00	0.859045	0.00	
1965	35	34.5	0.00	0.00	34.7	0.00	4.6	0.00	0.867300	0.00	
1964	35	35.5	0.00	0.00	34.8	0.00	4.3	0.00	0.875174	0.00	
1963	35	36.5	0.00	0.00	34.9	0.00	4.1	0.00	0.882680	0.00	
1962	35	37.5	0.00	0.00	34.9	0.00	3.8	0.00	0.889827	0.00	
1961	35	38.5	0.00	0.00	35.0	0.00	3.6	0.00	0.896622	0.00	
1960	35	39.5	0.00	0.00	35.0	0.00	3.4	0.00	0.903109	0.00	
1959	35	40.5	0.00	0.00	35.0	0.00	3.2	0.00	0.909285	0.00	
1958	35	41.5	5,704,465.50	137,457.00	35.0	4,810,995.00	3.0	412,371.00	0.915161	125,795.29	
		33.5	6,309,469.30	188,608.03	31.0	5,849,808.15	4.5	846,423.96	0.824549	155,516.53	
Net Salvage: -2%										3,110.33	
										0.841040	158,626.86

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 2: Accessory Electric Equipment										
1999	20	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055624	0.00
1998	20	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150364	0.00
1997	20	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.228272	0.00
1996	20	3.5	0.00	0.00	11.9	0.00	8.4	0.00	0.293823	0.00
1995	20	4.5	0.00	0.00	12.8	0.00	8.3	0.00	0.350199	0.00
1994	20	5.5	0.00	0.00	13.8	0.00	8.3	0.00	0.399700	0.00
1993	20	6.5	0.00	0.00	14.6	0.00	8.1	0.00	0.444022	0.00
1992	20	7.5	0.00	0.00	15.4	0.00	8.0	0.00	0.484368	0.00
1991	20	8.5	211,892.76	24,928.56	16.2	403,842.67	7.7	191,949.91	0.521566	13,001.89
1990	20	9.5	0.00	0.00	16.9	0.00	7.5	0.00	0.556163	0.00
1989	20	10.5	0.00	0.00	17.5	0.00	7.2	0.00	0.588490	0.00
1988	20	11.5	0.00	0.00	18.0	0.00	6.9	0.00	0.618747	0.00
1987	20	12.5	0.00	0.00	18.5	0.00	6.5	0.00	0.647055	0.00
1986	20	13.5	0.00	0.00	18.9	0.00	6.2	0.00	0.673516	0.00
1985	20	14.5	0.00	0.00	19.2	0.00	5.8	0.00	0.698221	0.00
1984	20	15.5	0.00	0.00	19.4	0.00	5.4	0.00	0.721273	0.00
1983	20	16.5	4,107.18	248.92	19.6	4,878.83	5.0	1,244.60	0.742789	184.90
1982	20	17.5	45,731.88	2,613.25	19.8	51,742.35	4.7	12,282.28	0.762891	1,993.62
1981	20	18.5	4,687.72	253.39	19.8	5,017.12	4.3	1,089.58	0.781695	198.07
1980	20	19.5	85,100.54	4,364.13	19.9	86,846.19	4.0	17,456.52	0.799310	3,488.29
1979	20	20.5	21,011.48	1,024.95	20.0	20,499.00	3.7	3,792.32	0.815835	836.19
1978	20	21.5	70,549.24	3,281.36	20.0	65,627.20	3.4	11,156.62	0.831338	2,727.92
1977	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.845884	0.00
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.859522	0.00
1975	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.872285	0.00
1974	20	25.5	3,980.55	156.10	20.0	3,122.00	2.3	359.03	0.884208	138.02
1973	20	26.5	3,587.31	135.37	20.0	2,707.40	2.1	284.28	0.895331	121.20
1972	20	27.5	31,285.65	1,137.66	20.0	22,753.20	1.9	2,161.55	0.905695	1,030.37
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00
1970	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00
1968	20	31.5	17,227.67	546.91	20.0	10,938.20	1.2	656.29	0.940513	514.38
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00
1963	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00
1962	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1961	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1960	20	39.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1959	20	40.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1958	20	41.5	191,626.25	4,617.50	20.0	92,350.00	0.0	0.00	1.000000	4,617.50
		16.0	690,788.20	43,308.10	17.8	770,324.16	5.6	242,432.98	0.666212	28,852.36

Net Salvage: -2%

577.05
0.679536 29,429.41

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 2: Misc. Power Plant Equipment										
1999	50	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055835	0.00
1998	50	1.5	0.00	0.00	9.9	0.00	8.4	0.00	0.151019	0.00
1997	50	2.5	0.00	0.00	10.9	0.00	8.4	0.00	0.229242	0.00
1996	50	3.5	0.00	0.00	11.9	0.00	8.4	0.00	0.294762	0.00
1995	50	4.5	0.00	0.00	12.8	0.00	8.3	0.00	0.350522	0.00
1994	50	5.5	0.00	0.00	13.8	0.00	8.3	0.00	0.395741	0.00
1993	50	6.5	0.00	0.00	14.8	0.00	8.3	0.00	0.434907	0.00
1992	50	7.5	0.00	0.00	15.7	0.00	8.3	0.00	0.469160	0.00
1991	50	8.5	0.00	0.00	16.6	0.00	8.3	0.00	0.499367	0.00
1990	50	9.5	0.00	0.00	17.6	0.00	8.3	0.00	0.526206	0.00
1989	50	10.5	0.00	0.00	18.5	0.00	8.3	0.00	0.550209	0.00
1988	50	11.5	0.00	0.00	19.5	0.00	8.3	0.00	0.571802	0.00
1987	50	12.5	0.00	0.00	20.4	0.00	8.3	0.00	0.591331	0.00
1986	50	13.5	0.00	0.00	21.3	0.00	8.3	0.00	0.609077	0.00
1985	50	14.5	0.00	0.00	22.2	0.00	8.3	0.00	0.625273	0.00
1984	50	15.5	0.00	0.00	23.1	0.00	8.3	0.00	0.640114	0.00
1983	50	16.5	0.00	0.00	24.1	0.00	8.3	0.00	0.653762	0.00
1982	50	17.5	0.00	0.00	25.0	0.00	8.3	0.00	0.666355	0.00
1981	50	18.5	0.00	0.00	25.9	0.00	8.3	0.00	0.678011	0.00
1980	50	19.5	0.00	0.00	26.8	0.00	8.3	0.00	0.688831	0.00
1979	50	20.5	0.00	0.00	27.7	0.00	8.3	0.00	0.698899	0.00
1978	50	21.5	0.00	0.00	28.5	0.00	8.3	0.00	0.708293	0.00
1977	50	22.5	0.00	0.00	29.4	0.00	8.3	0.00	0.717077	0.00
1976	50	23.5	0.00	0.00	30.3	0.00	8.3	0.00	0.725309	0.00
1975	50	24.5	0.00	0.00	31.2	0.00	8.3	0.00	0.733039	0.00
1974	50	25.5	0.00	0.00	32.0	0.00	8.3	0.00	0.740311	0.00
1973	50	26.5	115,417.04	4,355.36	32.9	143,291.34	8.3	36,149.49	0.747164	3,254.17
1972	50	27.5	0.00	0.00	33.8	0.00	8.3	0.00	0.753634	0.00
1971	50	28.5	0.00	0.00	34.6	0.00	8.3	0.00	0.759751	0.00
1970	50	29.5	0.00	0.00	35.5	0.00	8.3	0.00	0.765543	0.00
1969	50	30.5	0.00	0.00	36.3	0.00	8.3	0.00	0.771036	0.00
1968	50	31.5	0.00	0.00	37.2	0.00	8.3	0.00	0.776252	0.00
1967	50	32.5	0.00	0.00	38.0	0.00	8.3	0.00	0.781211	0.00
1966	50	33.5	0.00	0.00	38.8	0.00	8.3	0.00	0.785931	0.00
1965	50	34.5	0.00	0.00	39.7	0.00	8.3	0.00	0.790430	0.00
1964	50	35.5	0.00	0.00	40.5	0.00	8.3	0.00	0.794721	0.00
1963	50	36.5	0.00	0.00	41.3	0.00	8.3	0.00	0.798820	0.00
1962	50	37.5	0.00	0.00	42.1	0.00	8.3	0.00	0.802738	0.00
1961	50	38.5	0.00	0.00	42.9	0.00	8.3	0.00	0.806488	0.00
1960	50	39.5	0.00	0.00	43.7	0.00	8.3	0.00	0.810079	0.00
1959	50	40.5	0.00	0.00	44.5	0.00	8.3	0.00	0.813522	0.00
1958	50	41.5	940,991.75	22,674.50	45.3	1,027,154.85	8.3	188,198.35	0.816824	18,521.08
		39.1	1,056,408.79	27,029.86	43.3	1,170,446.19	8.3	224,347.84	0.805600	21,775.24
					Net Salvage: -5%					1,088.76
									0.845880	22,864.01

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 2: Misc. Power Plant Equipment										
1999	35	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055556	0.00
1998	35	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150000	0.00
1997	35	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227273	0.00
1996	35	3.5	0.00	0.00	12.0	0.00	8.5	0.00	0.291667	0.00
1995	35	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.346154	0.00
1994	35	5.5	0.00	0.00	14.0	0.00	8.5	0.00	0.392858	0.00
1993	35	6.5	0.00	0.00	15.0	0.00	8.5	0.00	0.433337	0.00
1992	35	7.5	0.00	0.00	16.0	0.00	8.5	0.00	0.468761	0.00
1991	35	8.5	0.00	0.00	17.0	0.00	8.5	0.00	0.500026	0.00
1990	35	9.5	0.00	0.00	18.0	0.00	8.5	0.00	0.527836	0.00
1989	35	10.5	0.00	0.00	19.0	0.00	8.5	0.00	0.552752	0.00
1988	35	11.5	0.00	0.00	20.0	0.00	8.5	0.00	0.575234	0.00
1987	35	12.5	0.00	0.00	21.0	0.00	8.5	0.00	0.595663	0.00
1986	35	13.5	0.00	0.00	22.0	0.00	8.5	0.00	0.614369	0.00
1985	35	14.5	0.00	0.00	23.0	0.00	8.5	0.00	0.631641	0.00
1984	35	15.5	0.00	0.00	23.9	0.00	8.4	0.00	0.647731	0.00
1983	35	16.5	0.00	0.00	24.9	0.00	8.4	0.00	0.662863	0.00
1982	35	17.5	0.00	0.00	25.8	0.00	8.3	0.00	0.677239	0.00
1981	35	18.5	0.00	0.00	26.7	0.00	8.3	0.00	0.691025	0.00
1980	35	19.5	0.00	0.00	27.6	0.00	8.2	0.00	0.704360	0.00
1979	35	20.5	0.00	0.00	28.5	0.00	8.1	0.00	0.717346	0.00
1978	35	21.5	0.00	0.00	29.3	0.00	7.9	0.00	0.730053	0.00
1977	35	22.5	11,329.65	503.54	30.1	15,156.55	7.7	3,877.26	0.742521	373.89
1976	35	23.5	0.00	0.00	30.8	0.00	7.5	0.00	0.754760	0.00
1975	35	24.5	0.00	0.00	31.4	0.00	7.3	0.00	0.766762	0.00
1974	35	25.5	0.00	0.00	32.0	0.00	7.1	0.00	0.778475	0.00
1973	35	26.5	0.00	0.00	32.6	0.00	6.8	0.00	0.789882	0.00
1972	35	27.5	0.00	0.00	33.0	0.00	6.6	0.00	0.800949	0.00
1971	35	28.5	0.00	0.00	33.4	0.00	6.3	0.00	0.811649	0.00
1970	35	29.5	0.00	0.00	33.8	0.00	6.0	0.00	0.821957	0.00
1969	35	30.5	0.00	0.00	34.1	0.00	5.7	0.00	0.831858	0.00
1968	35	31.5	0.00	0.00	34.3	0.00	5.4	0.00	0.841343	0.00
1967	35	32.5	0.00	0.00	34.5	0.00	5.2	0.00	0.850398	0.00
1966	35	33.5	0.00	0.00	34.6	0.00	4.9	0.00	0.859045	0.00
1965	35	34.5	0.00	0.00	34.7	0.00	4.6	0.00	0.867300	0.00
1964	35	35.5	0.00	0.00	34.8	0.00	4.3	0.00	0.875174	0.00
1963	35	36.5	0.00	0.00	34.9	0.00	4.1	0.00	0.882680	0.00
1962	35	37.5	0.00	0.00	34.9	0.00	3.8	0.00	0.889827	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.6	0.00	0.896622	0.00
1960	35	39.5	0.00	0.00	35.0	0.00	3.4	0.00	0.903109	0.00
1959	35	40.5	0.00	0.00	35.0	0.00	3.2	0.00	0.909285	0.00
1958	35	41.5	416,867.50	10,045.00	35.0	351,575.00	3.0	30,135.00	0.915161	9,192.79
		40.6	428,197.15	10,548.54	34.8	366,731.55	3.2	34,012.26	0.906920	9,566.68
										478.33
									0.952266	10,045.02
										Net Salvage: -5%

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999

Gannon Unit No. 3

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
85 Year Life	36.8	25,721,192.00	698,141.78	79.3	8,803.81	44.4	390,888.97	328,477.84	0.470503
35 Year Life	29.1	2,305,192.77	79,152.86	35.0	2,261.51	9.0	20,353.59	63,551.88	0.802901
20 Year Life					0.00		0.00	0.00	0.000000
	36.1	28,026,384.77	777,294.64	70.2	11,065.32	37.2	411,242.56	392,029.72	0.504352
312 - Boiler Plant Equipment									
85 Year Life					0.00		0.00		0.000000
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00	0.00	0.000000
					0.00		0.00	0.00	0.000000
314 - Turbogenerator Units									
85 Year Life	32.5	206,090,782.41	6,338,165.52	68.4	92,663.24	41.5	3,845,524.40	2,580,031.32	0.407063
35 Year Life	25.9	142,665,206.73	5,515,244.84	35.0	157,578.42	13.0	2,048,519.51	3,670,709.81	0.665557
20 Year Life					0.00		0.00		0.000000
	29.4	348,755,989.14	11,853,410.36	47.4	250,241.66	23.6	5,894,043.91	6,250,741.13	0.527337
315 - Accessory Electric Equipment									
85 Year Life	31.7	10,766,370.76	339,320.27	67.8	5,004.72	41.5	207,696.04	132,979.18	0.391899
35 Year Life	26.1	19,417,524.45	743,392.81	35.0	21,239.79	11.9	252,753.56	505,614.76	0.680145
20 Year Life	26.0	1,068,853.62	41,125.27	20.0	2,056.26	4.2	8,636.31	33,537.49	0.815496
	27.8	31,252,748.83	1,123,838.35	39.7	28,300.78	16.6	469,085.90	672,131.43	0.598068
316 - Misc. Power Plant Equipment									
85 Year Life	39.5	1,041,318.75	26,362.50	70.4	374.47	40.0	14,978.69	12,310.51	0.466971
35 Year Life	35.2	511,851.33	14,520.70	35.0	414.88	5.9	2,447.78	13,038.82	0.897947
20 Year Life					0.00		0.00		0.000000
	38.0	1,553,170.08	40,883.20	51.8	789.34	22.1	17,426.47	25,349.33	0.620043

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Structures & Improvements										
1999	85	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	85	1.5	0.00	0.00	46.1	0.00	44.6	0.00	0.032540	0.00
1997	85	2.5	0.00	0.00	47.1	0.00	44.6	0.00	0.053130	0.00
1996	85	3.5	0.00	0.00	48.0	0.00	44.5	0.00	0.072901	0.00
1995	85	4.5	0.00	0.00	49.0	0.00	44.5	0.00	0.091902	0.00
1994	85	5.5	0.00	0.00	49.9	0.00	44.5	0.00	0.109278	0.00
1993	85	6.5	0.00	0.00	50.9	0.00	44.5	0.00	0.125984	0.00
1992	85	7.5	0.00	0.00	51.8	0.00	44.5	0.00	0.142060	0.00
1991	85	8.5	0.00	0.00	52.8	0.00	44.5	0.00	0.157540	0.00
1990	85	9.5	0.00	0.00	53.7	0.00	44.5	0.00	0.172456	0.00
1989	85	10.5	0.00	0.00	54.7	0.00	44.5	0.00	0.186839	0.00
1988	85	11.5	0.00	0.00	55.6	0.00	44.5	0.00	0.200717	0.00
1987	85	12.5	0.00	0.00	56.6	0.00	44.5	0.00	0.214116	0.00
1986	85	13.5	0.00	0.00	57.5	0.00	44.5	0.00	0.227061	0.00
1985	85	14.5	0.00	0.00	58.5	0.00	44.5	0.00	0.239573	0.00
1984	85	15.5	0.00	0.00	59.4	0.00	44.5	0.00	0.251675	0.00
1983	85	16.5	0.00	0.00	60.3	0.00	44.5	0.00	0.263386	0.00
1982	85	17.5	0.00	0.00	61.3	0.00	44.5	0.00	0.274725	0.00
1981	85	18.5	993,791.14	53,718.44	62.2	3,341,286.97	44.5	2,390,470.58	0.285709	15,347.84
1980	85	19.5	0.00	0.00	63.2	0.00	44.4	0.00	0.296355	0.00
1979	85	20.5	6,714.16	327.52	64.1	20,994.03	44.4	14,541.89	0.306678	100.44
1978	85	21.5	0.00	0.00	65.0	0.00	44.4	0.00	0.316693	0.00
1977	85	22.5	0.00	0.00	66.0	0.00	44.4	0.00	0.326412	0.00
1976	85	23.5	884,212.88	37,626.08	66.9	2,517,184.75	44.4	1,670,597.95	0.335849	12,636.68
1975	85	24.5	0.00	0.00	67.9	0.00	44.4	0.00	0.345017	0.00
1974	85	25.5	0.00	0.00	68.8	0.00	44.4	0.00	0.353926	0.00
1973	85	26.5	239,139.45	9,024.13	69.7	628,981.86	44.4	400,671.37	0.362587	3,272.03
1972	85	27.5	0.00	0.00	70.7	0.00	44.4	0.00	0.371010	0.00
1971	85	28.5	0.00	0.00	71.6	0.00	44.4	0.00	0.379206	0.00
1970	85	29.5	0.00	0.00	72.5	0.00	44.4	0.00	0.387182	0.00
1969	85	30.5	0.00	0.00	73.4	0.00	44.4	0.00	0.394949	0.00
1968	85	31.5	0.00	0.00	74.4	0.00	44.4	0.00	0.402513	0.00
1967	85	32.5	0.00	0.00	75.3	0.00	44.4	0.00	0.409883	0.00
1966	85	33.5	0.00	0.00	76.2	0.00	44.4	0.00	0.417067	0.00
1965	85	34.5	0.00	0.00	77.2	0.00	44.4	0.00	0.424070	0.00
1964	85	35.5	0.00	0.00	78.1	0.00	44.4	0.00	0.430900	0.00
1963	85	36.5	0.00	0.00	79.0	0.00	44.4	0.00	0.437564	0.00
1962	85	37.5	33,135.38	883.61	79.9	70,600.44	44.4	39,232.28	0.444066	392.38
1961	85	38.5	0.00	0.00	80.8	0.00	44.4	0.00	0.450414	0.00
1960	85	39.5	23,564,199.00	596,562.00	81.8	48,798,771.60	44.4	26,487,352.80	0.456611	272,396.77
		36.8	25,721,192.00	698,141.78	79.3	55,377,819.65	44.4	31,002,866.88	0.435651	304,146.15
				Net Salvage:		-8%				24,331.69
									0.470503	328,477.84

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Structures & Improvements										
1999	35	0.5	0.00	0.00	34.9	11.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	67,604.16	3,466.88	35.0	121,340.80	15.6	54,083.33	0.555189	1,924.77
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	1,054,850.61	44,887.26	35.0	1,571,054.10	11.9	534,158.39	0.660085	29,629.41
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	77,484.55	2,817.62	35.0	98,616.70	8.8	24,795.06	0.748608	2,109.29
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00
1960	35	39.5	1,105,253.45	27,981.10	35.0	979,338.50	3.5	97,933.85	0.899924	25,180.86
		29.1	2,305,192.77	79,152.86	35.0	2,770,361.10	9.0	710,970.63	0.743427	58,844.34
Net Salvage: -8%										4,707.55
									0.802901	63,551.88

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Turbogenerator Units										
1999	85	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	85	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	85	2.5	0.00	0.00	44.7	0.00	42.2	0.00	0.055942	0.00
1996	85	3.5	168,864.43	48,246.98	45.5	2,195,237.59	42.0	2,026,373.16	0.076864	3,708.46
1995	85	4.5	0.00	0.00	46.4	0.00	41.9	0.00	0.097030	0.00
1994	85	5.5	117,126.19	21,295.67	47.2	1,005,155.62	41.9	892,288.57	0.113344	2,413.74
1993	85	6.5	0.00	0.00	48.1	0.00	41.9	0.00	0.129028	0.00
1992	85	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	85	8.5	0.00	0.00	49.7	0.00	41.8	0.00	0.158641	0.00
1990	85	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	85	10.5	0.00	0.00	51.4	0.00	41.8	0.00	0.186125	0.00
1988	85	11.5	319,895.62	27,817.01	52.2	1,452,047.92	41.8	1,162,751.02	0.199139	5,539.45
1987	85	12.5	0.00	0.00	53.0	0.00	41.8	0.00	0.211701	0.00
1986	85	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	85	14.5	0.00	0.00	54.6	0.00	41.7	0.00	0.235559	0.00
1984	85	15.5	1,711,399.95	110,412.90	55.4	6,116,874.66	41.7	4,604,217.93	0.246897	27,260.61
1983	85	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	85	17.5	25,812,500.00	1,475,000.00	57.0	84,075,000.00	41.7	61,507,500.00	0.268484	396,013.90
1981	85	18.5	0.00	0.00	57.8	0.00	41.7	0.00	0.278767	0.00
1980	85	19.5	19,779.24	1,014.32	58.6	59,439.15	41.7	42,297.14	0.288731	292.87
1979	85	20.5	911,449.48	44,460.95	59.4	2,640,980.43	41.7	1,854,021.62	0.298391	13,266.75
1978	85	21.5	230,616.74	10,726.36	60.2	645,726.87	41.6	446,216.58	0.307759	3,301.13
1977	85	22.5	372,520.80	16,556.48	60.9	1,008,289.63	41.6	688,749.57	0.316849	5,245.90
1976	85	23.5	0.00	0.00	61.7	0.00	41.6	0.00	0.325673	0.00
1975	85	24.5	7,385,880.25	301,464.50	62.5	18,841,531.25	41.6	12,540,923.20	0.334243	100,762.40
1974	85	25.5	0.00	0.00	63.3	0.00	41.6	0.00	0.342568	0.00
1973	85	26.5	94,966.46	3,583.64	64.0	229,352.96	41.6	149,079.42	0.350660	1,256.64
1972	85	27.5	0.00	0.00	64.8	0.00	41.6	0.00	0.358528	0.00
1971	85	28.5	8,806.50	309.00	65.5	20,239.50	41.5	12,823.50	0.366180	113.15
1970	85	29.5	0.00	0.00	66.3	0.00	41.5	0.00	0.373626	0.00
1969	85	30.5	0.00	0.00	67.1	0.00	41.5	0.00	0.380874	0.00
1968	85	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	85	32.5	0.00	0.00	68.5	0.00	41.5	0.00	0.394806	0.00
1966	85	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	85	34.5	0.00	0.00	70.0	0.00	41.5	0.00	0.408033	0.00
1964	85	35.5	0.00	0.00	70.8	0.00	41.4	0.00	0.414398	0.00
1963	85	36.5	0.00	0.00	71.5	0.00	41.4	0.00	0.420606	0.00
1962	85	37.5	0.00	0.00	72.2	0.00	41.4	0.00	0.426662	0.00
1961	85	38.5	596,472.03	15,492.78	72.9	1,129,423.66	41.4	641,401.09	0.432572	6,701.74
1960	85	39.5	168,340,504.74	4,261,784.93	73.7	314,093,549.34	41.4	176,437,896.10	0.438341	1,868,115.07
		32.5	206,090,782.41	6,338,165.52	68.4	433,512,848.60	41.5	263,006,538.90	0.384021	2,433,991.81
					Net Salvage:	-6%				146,039.51
										0.407063 2,580,031.32

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and Average Service Life at
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Turbogenerator Units										
1999	35	0.5	0.00	0.00	34.9	11.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	63,966.03	25,586.41	35.0	895,524.35	32.5	831,558.33	0.071521	1,829.97
1996	35	3.5	568,041.08	162,297.45	35.0	5,680,410.75	31.5	5,112,369.68	0.100077	16,242.24
1995	35	4.5	2,088,788.63	464,175.25	35.0	16,246,133.75	30.5	14,157,345.13	0.128627	59,705.47
1994	35	5.5	196,034.69	35,642.67	35.0	1,247,493.45	29.5	1,051,458.77	0.157179	5,602.28
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	3,588,265.57	422,148.89	35.0	14,775,211.15	26.5	11,186,945.59	0.242863	102,524.35
1990	35	9.5	78,766.97	8,291.26	35.0	290,194.10	25.5	211,427.13	0.271431	2,250.50
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	647,321.78	56,288.85	35.0	1,970,109.75	23.5	1,322,787.98	0.328572	18,494.94
1987	35	12.5	221,858.00	17,748.64	35.0	621,202.40	22.5	399,344.40	0.357136	6,338.68
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	25,812,500.00	1,475,000.00	35.0	51,625,000.00	17.5	25,812,500.00	0.499408	736,626.80
1981	35	18.5	17,790.34	961.64	35.0	33,657.40	16.5	15,867.06	0.527461	507.23
1980	35	19.5	60,268.46	3,090.69	35.0	108,174.15	15.6	48,214.76	0.555189	1,715.92
1979	35	20.5	57,427.68	2,801.35	35.0	98,047.25	14.6	40,899.71	0.582464	1,631.69
1978	35	21.5	2,993,486.28	139,231.92	35.0	4,873,117.20	13.7	1,907,477.30	0.609138	84,811.45
1977	35	22.5	483,644.48	21,495.31	35.0	752,335.85	12.8	275,139.97	0.635063	13,650.88
1976	35	23.5	103,349.71	4,397.86	35.0	153,925.10	11.9	52,334.53	0.660085	2,902.96
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	45,371.64	1,315.12	35.0	46,029.20	5.1	6,707.11	0.854394	1,123.63
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	583,275.00	15,150.00	35.0	530,250.00	3.8	57,570.00	0.892248	13,517.56
1960	35	39.5	105,055,050.44	2,659,621.53	35.0	93,086,753.55	3.5	9,308,675.36	0.899924	2,393,457.25
		25.9	142,665,206.73	5,515,244.84	35.0	193,033,580.40	13.0	71,798,622.79	0.627884	3,462,933.78
					Net Salvage:	-6%				207,776.03
										0.665557 3,670,709.81

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Accessory Electric Equipment										
1999	85	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	85	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	85	2.5	0.00	0.00	44.7	0.00	42.2	0.00	0.055942	0.00
1996	85	3.5	0.00	0.00	45.5	0.00	42.0	0.00	0.076864	0.00
1995	85	4.5	0.00	0.00	46.4	0.00	41.9	0.00	0.097030	0.00
1994	85	5.5	0.00	0.00	47.2	0.00	41.9	0.00	0.113344	0.00
1993	85	6.5	0.00	0.00	48.1	0.00	41.9	0.00	0.129028	0.00
1992	85	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	85	8.5	0.00	0.00	49.7	0.00	41.8	0.00	0.158641	0.00
1990	85	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	85	10.5	0.00	0.00	51.4	0.00	41.8	0.00	0.186125	0.00
1988	85	11.5	0.00	0.00	52.2	0.00	41.8	0.00	0.199139	0.00
1987	85	12.5	0.00	0.00	53.0	0.00	41.8	0.00	0.211701	0.00
1986	85	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	85	14.5	0.00	0.00	54.6	0.00	41.7	0.00	0.235559	0.00
1984	85	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	85	16.5	33,625.68	2,037.92	56.2	114,531.10	41.7	84,981.26	0.257866	525.51
1982	85	17.5	69,869.10	3,992.52	57.0	227,573.64	41.7	166,488.08	0.268484	1,071.93
1981	85	18.5	1,382,822.46	74,747.16	57.8	4,320,385.85	41.7	3,116,956.57	0.278767	20,837.04
1980	85	19.5	0.00	0.00	58.6	0.00	41.7	0.00	0.288731	0.00
1979	85	20.5	60,378.65	2,945.30	59.4	174,950.82	41.7	122,819.01	0.298391	878.85
1978	85	21.5	547,179.52	25,450.21	60.2	1,532,102.64	41.6	1,058,728.74	0.307759	7,832.53
1977	85	22.5	217,293.75	9,657.50	60.9	588,141.75	41.6	401,752.00	0.316849	3,059.97
1976	85	23.5	0.00	0.00	61.7	0.00	41.6	0.00	0.325673	0.00
1975	85	24.5	356,622.00	14,556.00	62.5	909,750.00	41.6	605,529.60	0.334243	4,865.24
1974	85	25.5	22,185.51	870.02	63.3	55,072.27	41.6	36,192.83	0.342568	298.04
1973	85	26.5	0.00	0.00	64.0	0.00	41.6	0.00	0.350660	0.00
1972	85	27.5	0.00	0.00	64.8	0.00	41.6	0.00	0.358528	0.00
1971	85	28.5	0.00	0.00	65.5	0.00	41.5	0.00	0.366180	0.00
1970	85	29.5	46,951.32	1,591.57	66.3	105,521.09	41.5	66,050.16	0.373626	594.65
1969	85	30.5	0.00	0.00	67.1	0.00	41.5	0.00	0.380874	0.00
1968	85	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	85	32.5	35,768.53	1,100.57	68.5	75,389.05	41.5	45,673.66	0.394806	434.51
1966	85	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	85	34.5	0.00	0.00	70.0	0.00	41.5	0.00	0.408033	0.00
1964	85	35.5	0.00	0.00	70.8	0.00	41.4	0.00	0.414398	0.00
1963	85	36.5	0.00	0.00	71.5	0.00	41.4	0.00	0.420606	0.00
1962	85	37.5	0.00	0.00	72.2	0.00	41.4	0.00	0.426662	0.00
1961	85	38.5	0.00	0.00	72.9	0.00	41.4	0.00	0.432572	0.00
1960	85	39.5	7,993,674.25	202,371.50	73.7	14,914,779.55	41.4	8,378,180.10	0.438341	88,707.73
		31.7	10,766,370.76	339,320.27	67.8	23,018,197.76	41.5	14,083,352.01	0.380484	129,106.00
Net Salvage: -3%										3,873.18
									0.391899	132,979.18

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Accessory Electric Equipment										
1999	35	0.5	0.00	0.00	34.9	11.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	17,919.83	3,258.15	35.0	114,035.25	29.5	96,115.43	0.157179	512.11
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	21,856.80	2,914.24	35.0	101,998.40	27.5	80,141.60	0.214298	624.52
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	169,166.63	13,533.33	35.0	473,666.55	22.5	304,499.93	0.357136	4,833.24
1986	35	13.5	115,824.47	8,579.59	35.0	300,285.65	21.5	184,461.19	0.385691	3,309.07
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	7,987,991.42	431,783.32	35.0	15,112,416.20	16.5	7,124,424.78	0.527461	227,748.86
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00
1975	35	24.5	47,260.50	1,929.00	35.0	67,515.00	11.1	21,411.90	0.684065	1,319.56
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	149,248.80	5,236.80	35.0	183,288.00	8.1	42,418.08	0.767492	4,019.20
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00
1960	35	39.5	10,908,256.01	276,158.38	35.0	9,665,543.30	3.5	966,554.33	0.899924	248,521.55
		26.1	19,417,524.45	743,392.81	35.0	26,018,759.35	11.9	8,820,027.23	0.660335	490,888.12
										14,726.64
									0.680145	505,614.76
										Net Salvage: -3%

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Accessory Electric Equipment										
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00
1998	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00
1997	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00
1996	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00
1995	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00
1994	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00
1993	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00
1991	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00
1990	20	9.5	119,817.23	12,612.34	20.0	252,246.80	10.7	134,952.04	0.467120	5,891.48
1989	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00
1988	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00
1987	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00
1986	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00
1985	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00
1984	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00
1983	20	16.5	6,486.81	393.14	20.0	7,862.80	5.6	2,201.58	0.722284	283.96
1982	20	17.5	23,859.50	1,363.40	20.0	27,268.00	5.0	6,817.00	0.747821	1,019.58
1981	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00
1980	20	19.5	73,360.95	3,762.10	20.0	75,242.00	4.2	15,800.82	0.791987	2,979.53
1979	20	20.5	21,166.87	1,032.53	20.0	20,650.60	3.8	3,923.61	0.811056	837.44
1978	20	21.5	51,752.01	2,407.07	20.0	48,141.40	3.4	8,184.04	0.828390	1,993.99
1977	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00
1975	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00
1973	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00
1972	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00
1970	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00
1963	20	36.5	0.00	0.00	20.0	0.00	0.5	0.00	0.975000	0.00
1962	20	37.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1961	20	38.5	0.00	0.00	20.0	0.00	0.0	0.00	1.000000	0.00
1960	20	39.5	772,410.26	19,554.69	20.0	391,093.80	0.0	0.00	1.000000	19,554.69
		26.0	1,068,853.62	41,125.27	20.0	822,505.40	4.2	171,879.09	0.791744	32,560.67
Net Salvage: -3%										976.82
										0.815496 33,537.49

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Misc. Power Plant Equipment										
1999	85	0.5	0.00	0.00	42.1	0.00	41.6	0.00	0.011869	0.00
1998	85	1.5	0.00	0.00	42.9	0.00	41.4	0.00	0.034935	0.00
1997	85	2.5	0.00	0.00	43.7	0.00	41.2	0.00	0.057152	0.00
1996	85	3.5	0.00	0.00	44.5	0.00	41.0	0.00	0.078572	0.00
1995	85	4.5	0.00	0.00	45.3	0.00	40.8	0.00	0.099245	0.00
1994	85	5.5	0.00	0.00	46.1	0.00	40.8	0.00	0.115184	0.00
1993	85	6.5	0.00	0.00	46.9	0.00	40.8	0.00	0.130505	0.00
1992	85	7.5	0.00	0.00	47.7	0.00	40.8	0.00	0.145243	0.00
1991	85	8.5	0.00	0.00	48.5	0.00	40.8	0.00	0.159430	0.00
1990	85	9.5	0.00	0.00	49.3	0.00	40.7	0.00	0.173097	0.00
1989	85	10.5	0.00	0.00	50.0	0.00	40.7	0.00	0.186272	0.00
1988	85	11.5	0.00	0.00	50.8	0.00	40.7	0.00	0.198980	0.00
1987	85	12.5	0.00	0.00	51.6	0.00	40.7	0.00	0.211246	0.00
1986	85	13.5	0.00	0.00	52.3	0.00	40.6	0.00	0.223092	0.00
1985	85	14.5	0.00	0.00	53.1	0.00	40.6	0.00	0.234539	0.00
1984	85	15.5	0.00	0.00	53.8	0.00	40.6	0.00	0.245607	0.00
1983	85	16.5	0.00	0.00	54.5	0.00	40.6	0.00	0.256314	0.00
1982	85	17.5	0.00	0.00	55.3	0.00	40.6	0.00	0.266677	0.00
1981	85	18.5	0.00	0.00	56.0	0.00	40.5	0.00	0.276714	0.00
1980	85	19.5	0.00	0.00	56.8	0.00	40.5	0.00	0.286438	0.00
1979	85	20.5	0.00	0.00	57.5	0.00	40.5	0.00	0.295864	0.00
1978	85	21.5	0.00	0.00	58.2	0.00	40.5	0.00	0.305005	0.00
1977	85	22.5	0.00	0.00	58.9	0.00	40.4	0.00	0.313875	0.00
1976	85	23.5	0.00	0.00	59.6	0.00	40.4	0.00	0.322484	0.00
1975	85	24.5	0.00	0.00	60.3	0.00	40.4	0.00	0.330844	0.00
1974	85	25.5	0.00	0.00	61.1	0.00	40.4	0.00	0.338966	0.00
1973	85	26.5	0.00	0.00	61.7	0.00	40.3	0.00	0.346860	0.00
1972	85	27.5	0.00	0.00	62.4	0.00	40.3	0.00	0.354535	0.00
1971	85	28.5	0.00	0.00	63.1	0.00	40.3	0.00	0.361999	0.00
1970	85	29.5	0.00	0.00	63.8	0.00	40.3	0.00	0.369262	0.00
1969	85	30.5	0.00	0.00	64.5	0.00	40.2	0.00	0.376332	0.00
1968	85	31.5	0.00	0.00	65.2	0.00	40.2	0.00	0.383215	0.00
1967	85	32.5	0.00	0.00	65.8	0.00	40.2	0.00	0.389920	0.00
1966	85	33.5	0.00	0.00	66.5	0.00	40.1	0.00	0.396452	0.00
1965	85	34.5	0.00	0.00	67.2	0.00	40.1	0.00	0.402819	0.00
1964	85	35.5	0.00	0.00	67.8	0.00	40.1	0.00	0.409027	0.00
1963	85	36.5	0.00	0.00	68.5	0.00	40.1	0.00	0.415082	0.00
1962	85	37.5	0.00	0.00	69.1	0.00	40.0	0.00	0.420989	0.00
1961	85	38.5	0.00	0.00	69.8	0.00	40.0	0.00	0.426753	0.00
1960	85	39.5	1,041,318.75	26,362.50	70.4	1,855,920.00	40.0	1,054,500.00	0.432380	11,398.62
		39.5	1,041,318.75	26,362.50	70.4	1,855,920.00	40.0	1,054,500.00	0.432380	11,398.62
Net Salvage: -8%									911.89	
									0.466970	12,310.51

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 3: Misc. Power Plant Equipment										
1999	35	0.5	0.00	0.00	34.9	11.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	68,594.03	3,190.42	35.0	111,664.70	13.7	43,708.75	0.609138	1,943.41
1977	35	22.5	5,676.30	252.28	35.0	8,829.80	12.8	3,229.18	0.635063	160.21
1976	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	0.00	0.00	35.0	0.00	4.4	0.00	0.874918	0.00
1962	35	37.5	0.00	0.00	35.0	0.00	4.1	0.00	0.883946	0.00
1961	35	38.5	0.00	0.00	35.0	0.00	3.8	0.00	0.892248	0.00
1960	35	39.5	437,581.00	11,078.00	35.0	387,730.00	3.5	38,773.00	0.899924	9,969.36
		35.2	511,851.33	14,520.70	35.0	508,235.50	5.9	85,710.94	0.831432	12,072.98
					Net Salvage:	-8%				965.84
									0.897947	13,038.82

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999

Gannon Unit No. 4

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
82 Year Life	35.0	13,105,606.31	374,010.04	77.6	4,819.72	44.4	213,995.44	172,180.37	0.460363
35 Year Life	17.9	2,169,346.02	121,419.48	35.0	3,469.13	17.7	61,403.57	64,689.56	0.532777
20 Year Life					0.00		0.00		0.000000
	30.8	15,274,952.33	495,429.52	59.8	8,288.85	33.2	275,399.00	236,869.93	0.478110
312 - Boiler Plant Equipment									
82 Year Life									
35 Year Life									
20 Year Life									
314 - Turbogenerator Units									
82 Year Life	34.6	161,043,661.75	4,653,278.90	70.1	66,380.58	41.4	2,748,156.15	1,995,478.28	0.428833
35 Year Life	27.4	110,058,873.58	4,016,932.54	35.0	114,769.50	11.1	1,273,941.46	2,909,495.88	0.724308
20 Year Life					0.00		0.00		0.000000
	31.3	271,102,535.33	8,670,211.44	47.9	181,150.08	22.2	4,022,097.62	4,904,974.16	0.565727
315 - Accessory Electric Equipment									
82 Year Life	29.1	16,283,768.46	560,137.26	65.7	8,525.68	41.5	353,815.77	201,713.36	0.360114
35 Year Life	25.1	4,307,017.63	171,614.82	35.0	4,903.28	13.1	64,232.98	110,703.48	0.645069
20 Year Life	23.5	6,886,225.68	292,463.24	20.0	14,623.16	3.6	52,643.38	246,728.97	0.843624
	26.8	27,477,011.77	1,024,215.32	36.5	28,052.12	16.8	470,692.13	559,145.81	0.545926
316 - Misc. Power Plant Equipment									
82 Year Life	16.7	904,082.91	54,244.85	54.1	1,002.68	40.5	40,608.44	12,761.98	0.235266
35 Year Life					0.00		0.00		0.000000
20 Year Life					0.00		0.00		0.000000
	16.7	904,082.91	54,244.85	54.1	1,002.68	40.5	40,608.44	12,761.98	0.235266

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 4: Structures & Improvements										
1999	82	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	82	1.5	0.00	0.00	46.1	0.00	44.6	0.00	0.032540	0.00
1997	82	2.5	0.00	0.00	47.1	0.00	44.6	0.00	0.053130	0.00
1996	82	3.5	0.00	0.00	48.0	0.00	44.5	0.00	0.072901	0.00
1995	82	4.5	0.00	0.00	49.0	0.00	44.5	0.00	0.091902	0.00
1994	82	5.5	0.00	0.00	49.9	0.00	44.5	0.00	0.109278	0.00
1993	82	6.5	0.00	0.00	50.9	0.00	44.5	0.00	0.125984	0.00
1992	82	7.5	0.00	0.00	51.8	0.00	44.5	0.00	0.142060	0.00
1991	82	8.5	0.00	0.00	52.8	0.00	44.5	0.00	0.157540	0.00
1990	82	9.5	0.00	0.00	53.7	0.00	44.5	0.00	0.172456	0.00
1989	82	10.5	0.00	0.00	54.7	0.00	44.5	0.00	0.186839	0.00
1988	82	11.5	0.00	0.00	55.6	0.00	44.5	0.00	0.200717	0.00
1987	82	12.5	0.00	0.00	56.6	0.00	44.5	0.00	0.214116	0.00
1986	82	13.5	0.00	0.00	57.5	0.00	44.5	0.00	0.227061	0.00
1985	82	14.5	0.00	0.00	58.5	0.00	44.5	0.00	0.239573	0.00
1984	82	15.5	0.00	0.00	59.4	0.00	44.5	0.00	0.251675	0.00
1983	82	16.5	0.00	0.00	60.3	0.00	44.5	0.00	0.263386	0.00
1982	82	17.5	0.00	0.00	61.3	0.00	44.5	0.00	0.274725	0.00
1981	82	18.5	0.00	0.00	62.2	0.00	44.5	0.00	0.285709	0.00
1980	82	19.5	0.00	0.00	63.2	0.00	44.4	0.00	0.296355	0.00
1979	82	20.5	0.00	0.00	64.1	0.00	44.4	0.00	0.306678	0.00
1978	82	21.5	0.00	0.00	65.0	0.00	44.4	0.00	0.316693	0.00
1977	82	22.5	0.00	0.00	66.0	0.00	44.4	0.00	0.326412	0.00
1976	82	23.5	884,212.88	37,626.08	66.9	2,517,184.75	44.4	1,670,597.95	0.335849	12,636.68
1975	82	24.5	0.00	0.00	67.9	0.00	44.4	0.00	0.345017	0.00
1974	82	25.5	126,735.00	4,970.00	68.8	341,936.00	44.4	220,668.00	0.353926	1,759.01
1973	82	26.5	0.00	0.00	69.7	0.00	44.4	0.00	0.362587	0.00
1972	82	27.5	0.00	0.00	70.7	0.00	44.4	0.00	0.371010	0.00
1971	82	28.5	0.00	0.00	71.6	0.00	44.4	0.00	0.379206	0.00
1970	82	29.5	8,222.54	278.73	72.5	20,207.93	44.4	12,375.61	0.387182	107.92
1969	82	30.5	0.00	0.00	73.4	0.00	44.4	0.00	0.394949	0.00
1968	82	31.5	0.00	0.00	74.4	0.00	44.4	0.00	0.402513	0.00
1967	82	32.5	0.00	0.00	75.3	0.00	44.4	0.00	0.409883	0.00
1966	82	33.5	0.00	0.00	76.2	0.00	44.4	0.00	0.417067	0.00
1965	82	34.5	0.00	0.00	77.2	0.00	44.4	0.00	0.424070	0.00
1964	82	35.5	0.00	0.00	78.1	0.00	44.4	0.00	0.430900	0.00
1963	82	36.5	12,086,435.90	331,135.23	79.0	26,159,683.17	44.4	14,702,404.21	0.437654	144,922.66
		<u>35.0</u>	<u>13,105,606.31</u>	<u>374,010.04</u>	<u>77.6</u>	<u>29,039,011.85</u>	<u>44.4</u>	<u>16,606,045.78</u>	<u>0.426262</u>	<u>159,426.27</u>
					Net Salvage: -8%					<u>12,754.10</u>
										<u>0.460363</u>
										<u>172,180.37</u>

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Structures & Improvements										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	772,308.15	67,157.23	35.0	2,350,503.05	23.5	1,578,194.91	0.328572	22,065.99
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	1,054,850.38	44,887.25	35.0	1,571,053.75	11.9	534,158.28	0.660085	29,629.40
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	342,187.50	9,375.00	35.0	328,125.00	4.4	41,250.00	0.874918	8,202.36
		17.9	2,169,346.02	121,419.48	35.0	4,249,681.80	17.7	2,153,603.18	0.493312	59,897.74
					Net Salvage:	-8%				4,791.82
									0.532777	64,689.56

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Turbogenerator Units										
1999	82	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	82	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	82	2.5	114,100.93	45,640.37	44.7	2,040,124.54	42.2	1,926,023.61	0.055942	2,553.21
1996	82	3.5	0.00	0.00	45.5	0.00	42.0	0.00	0.076864	0.00
1995	82	4.5	0.00	0.00	46.4	0.00	41.9	0.00	0.097030	0.00
1994	82	5.5	156,602.16	28,473.12	47.2	1,343,931.26	41.9	1,193,023.73	0.113344	3,227.26
1993	82	6.5	0.00	0.00	48.1	0.00	41.9	0.00	0.129028	0.00
1992	82	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	82	8.5	98,758.10	11,618.60	49.7	577,444.42	41.8	485,657.48	0.158641	1,843.19
1990	82	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	82	10.5	0.00	0.00	51.4	0.00	41.8	0.00	0.186125	0.00
1988	82	11.5	828,487.72	72,042.41	52.2	3,760,613.80	41.8	3,011,372.74	0.199139	14,346.45
1987	82	12.5	0.00	0.00	53.0	0.00	41.8	0.00	0.211701	0.00
1986	82	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	82	14.5	0.00	0.00	54.6	0.00	41.7	0.00	0.235559	0.00
1984	82	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	82	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	82	17.5	0.00	0.00	57.0	0.00	41.7	0.00	0.268464	0.00
1981	82	18.5	15,915.00	860.27	57.8	49,723.61	41.7	35,873.26	0.278767	239.81
1980	82	19.5	0.00	0.00	58.6	0.00	41.7	0.00	0.288731	0.00
1979	82	20.5	0.00	0.00	59.4	0.00	41.7	0.00	0.298391	0.00
1978	82	21.5	0.00	0.00	60.2	0.00	41.6	0.00	0.307759	0.00
1977	82	22.5	39,385.58	1,750.47	60.9	106,603.62	41.6	72,819.55	0.316849	554.63
1976	82	23.5	63,400.42	2,697.89	61.7	166,459.81	41.6	112,232.22	0.325673	878.63
1975	82	24.5	7,193,001.80	293,591.91	62.5	18,349,494.38	41.6	12,213,423.46	0.334243	98,131.04
1974	82	25.5	0.00	0.00	63.3	0.00	41.6	0.00	0.342568	0.00
1973	82	26.5	0.00	0.00	64.0	0.00	41.6	0.00	0.350660	0.00
1972	82	27.5	55,734.53	2,026.71	64.8	131,330.81	41.6	84,311.14	0.358528	726.63
1971	82	28.5	2,118,882.38	74,346.75	65.5	4,869,712.13	41.5	3,085,390.13	0.366180	27,224.29
1970	82	29.5	47,158.11	1,598.58	66.3	105,985.85	41.5	66,341.07	0.373626	597.27
1969	82	30.5	77,802.76	2,550.91	67.1	171,166.06	41.5	105,862.77	0.380874	971.58
1968	82	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	82	32.5	0.00	0.00	68.5	0.00	41.5	0.00	0.394806	0.00
1966	82	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	82	34.5	0.00	0.00	70.0	0.00	41.5	0.00	0.408033	0.00
1964	82	35.5	89,492.31	2,520.91	70.8	178,480.43	41.4	104,365.67	0.414398	1,044.66
1963	82	36.5	150,144,940.00	4,113,560.00	71.5	294,119,540.00	41.4	170,301,384.00	0.420606	1,730,188.02
		34.6	161,043,661.75	4,653,278.90	70.1	325,970,610.72	41.4	192,798,080.82	0.404559	1,882,526.68
					Net Salvage:	-6%				112,951.60
										0.428833 1,995,478.28

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Turbogenerator Units										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	24,704.88	9,881.95	35.0	345,868.25	32.5	321,163.38	0.071521	706.77
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	4,568,208.12	435,067.44	35.0	15,227,360.40	24.5	10,659,152.28	0.300001	130,520.67
1988	35	11.5	3,834,402.11	333,426.27	35.0	11,669,919.45	23.5	7,835,517.35	0.328572	109,554.54
1987	35	12.5	572,990.88	45,839.27	35.0	1,604,374.45	22.5	1,031,383.58	0.357136	16,370.85
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	6,434,628.42	389,977.48	35.0	13,649,211.80	18.5	7,214,583.38	0.471134	183,731.65
1982	35	17.5	4,673,686.50	267,067.80	35.0	9,347,373.00	17.5	4,673,686.50	0.499408	133,375.80
1981	35	18.5	20,017.56	1,082.03	35.0	37,871.05	16.5	17,853.50	0.527461	570.73
1980	35	19.5	2,513,427.35	128,893.71	35.0	4,511,279.85	15.6	2,010,741.88	0.555189	71,560.37
1979	35	20.5	55,673.08	2,715.76	35.0	95,051.60	14.6	39,650.10	0.582464	1,581.83
1978	35	21.5	108,223.48	5,033.65	35.0	176,177.75	13.7	68,961.01	0.609138	3,066.19
1977	35	22.5	217,185.98	9,652.71	35.0	337,844.85	12.8	123,554.69	0.635063	6,130.08
1976	35	23.5	8,464.23	360.18	35.0	12,606.30	11.9	4,286.14	0.660085	237.75
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	74,757.03	2,821.02	35.0	98,735.70	9.5	26,799.69	0.728387	2,054.79
1972	35	27.5	269,135.35	9,786.74	35.0	342,535.90	8.8	86,123.31	0.748608	7,326.43
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	81,585.98	2,674.95	35.0	93,623.25	7.0	18,724.65	0.801292	2,143.42
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	86,601,782.67	2,372,651.58	35.0	83,042,805.30	4.4	10,439,666.95	0.874918	2,075,875.58
		27.4	110,058,873.58	4,016,932.54	35.0	140,592,638.90	11.1	44,571,848.36	0.683309	2,744,807.43
Net Salvage: -6%										164,688.45
										0.724308 2,909,495.88

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Accessory Electric Equipment										
1999	82	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	82	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	82	2.5	14,497.43	5,798.97	44.7	259,213.96	42.2	244,716.53	0.055942	324.41
1996	82	3.5	0.00	0.00	45.5	0.00	42.0	0.00	0.076864	0.00
1995	82	4.5	378,336.29	84,074.73	46.4	3,901,067.47	41.9	3,522,731.19	0.097030	8,157.77
1994	82	5.5	0.00	0.00	47.2	0.00	41.9	0.00	0.113344	0.00
1993	82	6.5	0.00	0.00	48.1	0.00	41.9	0.00	0.129028	0.00
1992	82	7.5	70,302.38	9,373.65	48.9	458,371.49	41.8	391,818.57	0.144115	1,350.88
1991	82	8.5	0.00	0.00	49.7	0.00	41.8	0.00	0.158641	0.00
1990	82	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	82	10.5	112,693.67	10,732.73	51.4	551,662.32	41.8	448,628.11	0.186125	1,997.63
1988	82	11.5	0.00	0.00	52.2	0.00	41.8	0.00	0.199139	0.00
1987	82	12.5	0.00	0.00	53.0	0.00	41.8	0.00	0.211701	0.00
1986	82	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	82	14.5	0.00	0.00	54.6	0.00	41.7	0.00	0.235559	0.00
1984	82	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	82	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	82	17.5	0.00	0.00	57.0	0.00	41.7	0.00	0.268464	0.00
1981	82	18.5	0.00	0.00	57.8	0.00	41.7	0.00	0.278767	0.00
1980	82	19.5	55,451.18	2,843.65	58.6	166,637.89	41.7	118,580.21	0.288731	821.05
1979	82	20.5	297,457.87	14,510.14	59.4	861,902.32	41.7	605,072.84	0.298391	4,329.70
1978	82	21.5	64,933.44	3,020.16	60.2	181,813.63	41.6	125,638.66	0.307759	929.48
1977	82	22.5	0.00	0.00	60.9	0.00	41.6	0.00	0.316849	0.00
1976	82	23.5	0.00	0.00	61.7	0.00	41.6	0.00	0.325673	0.00
1975	82	24.5	720,419.56	29,404.88	62.5	1,837,805.00	41.6	1,223,243.01	0.334243	9,828.38
1974	82	25.5	16,174.91	634.31	63.3	40,151.82	41.6	26,387.30	0.342568	217.29
1973	82	26.5	14,352.14	541.59	64.0	34,661.76	41.6	22,530.14	0.350660	189.91
1972	82	27.5	9,236.98	335.89	64.8	21,765.67	41.6	13,973.02	0.358528	120.43
1971	82	28.5	63,929.49	2,243.14	65.5	146,925.67	41.5	93,090.31	0.366180	821.39
1970	82	29.5	45,394.90	1,538.81	66.3	102,023.10	41.5	63,860.62	0.373626	574.94
1969	82	30.5	0.00	0.00	67.1	0.00	41.5	0.00	0.380874	0.00
1968	82	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	82	32.5	0.00	0.00	68.5	0.00	41.5	0.00	0.394806	0.00
1966	82	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	82	34.5	0.00	0.00	70.0	0.00	41.5	0.00	0.408033	0.00
1964	82	35.5	0.00	0.00	70.8	0.00	41.4	0.00	0.414398	0.00
1963	82	36.5	14,420,588.27	395,084.61	71.5	28,248,549.62	41.4	16,356,502.85	0.420606	166,174.96
		29.1	16,283,768.46	560,137.26	65.7	36,812,551.72	41.5	23,256,773.36	0.349625	195,838.22
					Net Salvage:	-3%				5,875.15
									0.360114	201,713.36

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Accessory Electric Equipment										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	7,075.43	2,830.17	35.0	99,055.95	32.5	91,980.53	0.071521	202.42
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	304,372.17	35,808.49	35.0	1,253,297.15	26.5	948,924.99	0.242863	8,696.56
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	174,999.50	13,999.96	35.0	489,998.60	22.5	314,999.10	0.357136	4,999.89
1986	35	13.5	191,282.31	14,169.06	35.0	495,917.10	21.5	304,634.79	0.385691	5,464.88
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	171,115.23	8,775.14	35.0	307,129.90	15.6	136,892.18	0.555189	4,871.86
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	84,952.50	3,615.00	35.0	126,525.00	11.9	43,018.50	0.660085	2,386.21
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
1964	35	35.5	0.00	0.00	35.0	0.00	4.7	0.00	0.865090	0.00
1963	35	36.5	3,373,220.50	92,417.00	35.0	3,234,595.00	4.4	406,634.80	0.874918	80,857.30
		25.1	4,307,017.63	171,614.82	35.0	6,006,518.70	13.1	2,247,084.88	0.626281	107,479.11
					Net Salvage:	-3%				3,224.37
										<u>0.645069</u> 110,703.48

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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Accessory Electric Equipment										
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00
1998	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00
1997	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00
1996	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00
1995	20	4.5	32,462.91	7,213.98	20.0	144,279.60	15.5	111,816.69	0.224931	1,622.65
1994	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00
1993	20	6.5	0.00	0.00	20.0	0.00	13.5	0.00	0.324181	0.00
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00
1991	20	8.5	0.00	0.00	20.0	0.00	11.6	0.00	0.420801	0.00
1990	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00
1989	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00
1988	20	11.5	0.00	0.00	20.0	0.00	8.9	0.00	0.553568	0.00
1987	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00
1986	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00
1985	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00
1984	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00
1983	20	16.5	98,196.45	5,951.30	20.0	119,026.00	5.6	33,327.28	0.722284	4,298.53
1982	20	17.5	91,260.58	5,214.89	20.0	104,297.80	5.0	26,074.45	0.747821	3,899.80
1981	20	18.5	2,942,697.32	159,064.72	20.0	3,181,294.40	4.6	731,697.71	0.770983	122,636.20
1980	20	19.5	385,237.13	19,755.75	20.0	395,115.00	4.2	82,974.15	0.791987	15,646.30
1979	20	20.5	180,289.30	8,794.60	20.0	175,892.00	3.8	33,419.48	0.811056	7,132.91
1978	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00
1977	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00
1975	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871866	0.00
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00
1973	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00
1972	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00
1971	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00
1970	20	29.5	0.00	0.00	20.0	0.00	1.5	0.00	0.924321	0.00
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00
1964	20	35.5	0.00	0.00	20.0	0.00	0.7	0.00	0.966176	0.00
1963	20	36.5	3,156,082.00	86,468.00	20.0	1,729,360.00	0.5	43,234.00	0.975000	84,306.30
		23.5	6,886,225.68	292,463.24	20.0	5,849,264.80	3.6	1,062,543.76	0.819052	239,542.69
Net Salvage: -3%										7,186.28
										0.843624 246,728.97

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 4: Misc. Power Plant Equipment										
1999	82	0.5	0.00	0.00	42.1	0.00	41.6	0.00	0.011869	0.00
1998	82	1.5	0.00	0.00	42.9	0.00	41.4	0.00	0.034935	0.00
1997	82	2.5	0.00	0.00	43.7	0.00	41.2	0.00	0.057152	0.00
1996	82	3.5	0.00	0.00	44.5	0.00	41.0	0.00	0.078572	0.00
1995	82	4.5	149,912.91	33,313.98	45.3	1,509,123.29	40.8	1,359,210.38	0.099245	3,306.25
1994	82	5.5	0.00	0.00	46.1	0.00	40.8	0.00	0.115184	0.00
1993	82	6.5	0.00	0.00	46.9	0.00	40.8	0.00	0.130505	0.00
1992	82	7.5	0.00	0.00	47.7	0.00	40.8	0.00	0.145243	0.00
1991	82	8.5	0.00	0.00	48.5	0.00	40.8	0.00	0.159430	0.00
1990	82	9.5	0.00	0.00	49.3	0.00	40.7	0.00	0.173097	0.00
1989	82	10.5	0.00	0.00	50.0	0.00	40.7	0.00	0.186272	0.00
1988	82	11.5	0.00	0.00	50.8	0.00	40.7	0.00	0.198980	0.00
1987	82	12.5	0.00	0.00	51.6	0.00	40.7	0.00	0.211246	0.00
1986	82	13.5	0.00	0.00	52.3	0.00	40.6	0.00	0.223092	0.00
1985	82	14.5	0.00	0.00	53.1	0.00	40.6	0.00	0.234539	0.00
1984	82	15.5	0.00	0.00	53.8	0.00	40.6	0.00	0.245607	0.00
1983	82	16.5	0.00	0.00	54.6	0.00	40.6	0.00	0.256314	0.00
1982	82	17.5	0.00	0.00	55.3	0.00	40.6	0.00	0.266677	0.00
1981	82	18.5	0.00	0.00	56.0	0.00	40.5	0.00	0.276714	0.00
1980	82	19.5	0.00	0.00	56.8	0.00	40.5	0.00	0.286438	0.00
1979	82	20.5	0.00	0.00	57.5	0.00	40.5	0.00	0.295864	0.00
1978	82	21.5	0.00	0.00	58.2	0.00	40.5	0.00	0.305005	0.00
1977	82	22.5	0.00	0.00	58.9	0.00	40.4	0.00	0.313875	0.00
1976	82	23.5	0.00	0.00	59.6	0.00	40.4	0.00	0.322484	0.00
1975	82	24.5	0.00	0.00	60.3	0.00	40.4	0.00	0.330844	0.00
1974	82	25.5	6,710.58	263.16	61.1	16,079.08	40.4	10,631.66	0.338966	89.20
1973	82	26.5	18,316.80	691.20	61.7	42,647.04	40.3	27,855.36	0.346860	239.75
1972	82	27.5	0.00	0.00	62.4	0.00	40.3	0.00	0.354535	0.00
1971	82	28.5	0.00	0.00	63.1	0.00	40.3	0.00	0.361999	0.00
1970	82	29.5	0.00	0.00	63.8	0.00	40.3	0.00	0.369262	0.00
1969	82	30.5	0.00	0.00	64.5	0.00	40.2	0.00	0.376332	0.00
1968	82	31.5	0.00	0.00	65.2	0.00	40.2	0.00	0.383215	0.00
1967	82	32.5	0.00	0.00	65.8	0.00	40.2	0.00	0.389920	0.00
1966	82	33.5	0.00	0.00	66.5	0.00	40.1	0.00	0.396452	0.00
1965	82	34.5	0.00	0.00	67.2	0.00	40.1	0.00	0.402819	0.00
1964	82	35.5	0.00	0.00	67.8	0.00	40.1	0.00	0.409027	0.00
1963	82	36.5	729,142.62	19,976.51	68.5	1,368,390.94	40.1	801,058.05	0.415082	8,291.89
		16.7	904,082.91	54,244.85	54.1	2,936,240.35	40.5	2,198,755.46	0.219875	11,927.09
					Net Salvage:	-7%				834.90
										<u>0.235266</u> <u>12,761.98</u>

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999

Gannon Unit No. 5

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
80 Year Life	13.6	29,335,733.08	2,162,618.78	57.5	37,610.76	44.5	1,673,678.88	474,795.61	0.219547
35 Year Life	10.1	3,718,242.23	366,930.26	35.0	10,483.72	25.0	262,093.04	113,979.98	0.310631
20 Year Life					0.00		0.00		0.000000
	13.1	33,053,975.31	2,529,549.04	52.6	48,094.48	40.2	1,935,771.92	588,775.59	0.232759
312 - Boiler Plant Equipment									
80 Year Life									
35 Year Life	24.5	658,707.00	26,886.00	35.0	768.17	11.1	8,526.70	20,598.78	0.766153
20 Year Life									
	24.5	658,707.00	26,886.00	35.0	768.17	11.1	8,526.70	20,598.78	0.766153
314 - Turbogenerator Units									
80 Year Life	26.1	159,920,016.00	6,132,420.55	63.4	96,725.88	41.6	4,023,796.45	2,121,726.10	0.345985
35 Year Life	16.0	103,469,732.95	6,449,717.80	35.0	184,277.65	20.3	3,740,836.32	2,874,688.64	0.445708
20 Year Life					0.00		0.00		0.000000
	20.9	263,389,748.95	12,582,138.35	44.8	281,003.53	27.6	7,764,632.77	4,996,414.74	0.397104
315 - Accessory Electric Equipment									
80 Year Life	20.5	22,732,070.54	1,107,503.38	59.1	18,739.48	41.7	781,436.40	316,663.63	0.285926
35 Year Life	22.8	10,268,312.23	451,059.91	35.0	12,887.43	14.0	180,423.96	278,396.04	0.617204
20 Year Life	10.3	7,014,401.44	684,197.92	20.0	34,209.90	10.6	362,624.90	332,784.21	0.486386
	17.8	40,014,784.21	2,242,761.21	34.1	65,836.80	20.1	1,324,485.26	927,843.88	0.413706
316 - Misc. Power Plant Equipment									
80 Year Life	18.6	1,989,285.87	106,734.13	55.8	1,912.80	40.5	77,468.32	29,681.55	0.278089
35 Year Life	14.4	1,093,000.99	76,078.10	35.0	2,173.66	20.7	44,994.76	33,943.46	0.446166
20 Year Life					0.00		0.00		0.000000
	16.9	3,082,286.86	182,812.23	44.7	4,086.46	30.0	122,463.08	63,625.01	0.348035

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 5: Structures & Improvements										
1999	80	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	80	1.5	0.00	0.00	46.1	0.00	44.6	0.00	0.032540	0.00
1997	80	2.5	0.00	0.00	47.1	0.00	44.6	0.00	0.053130	0.00
1996	80	3.5	2,831,189.80	808,911.37	48.0	38,827,745.76	44.5	35,996,555.97	0.072901	58,970.45
1995	80	4.5	0.00	0.00	49.0	0.00	44.5	0.00	0.091902	0.00
1994	80	5.5	0.00	0.00	49.9	0.00	44.5	0.00	0.109278	0.00
1993	80	6.5	0.00	0.00	50.9	0.00	44.5	0.00	0.125984	0.00
1992	80	7.5	0.00	0.00	51.8	0.00	44.5	0.00	0.142060	0.00
1991	80	8.5	0.00	0.00	52.8	0.00	44.5	0.00	0.157540	0.00
1990	80	9.5	0.00	0.00	53.7	0.00	44.5	0.00	0.172456	0.00
1989	80	10.5	7,340,622.77	699,106.93	54.7	38,241,149.07	44.5	31,110,258.39	0.186839	130,620.44
1988	80	11.5	1,223,832.42	106,420.21	55.6	5,916,963.68	44.5	4,735,699.35	0.200717	21,360.35
1987	80	12.5	0.00	0.00	56.6	0.00	44.5	0.00	0.214116	0.00
1986	80	13.5	0.00	0.00	57.5	0.00	44.5	0.00	0.227061	0.00
1985	80	14.5	0.00	0.00	58.5	0.00	44.5	0.00	0.239573	0.00
1984	80	15.5	0.00	0.00	59.4	0.00	44.5	0.00	0.251675	0.00
1983	80	16.5	0.00	0.00	60.3	0.00	44.5	0.00	0.263386	0.00
1982	80	17.5	0.00	0.00	61.3	0.00	44.5	0.00	0.274725	0.00
1981	80	18.5	0.00	0.00	62.2	0.00	44.5	0.00	0.285709	0.00
1980	80	19.5	434,616.00	22,288.00	63.2	1,408,601.60	44.4	989,587.20	0.296355	6,605.16
1979	80	20.5	0.00	0.00	64.1	0.00	44.4	0.00	0.306678	0.00
1978	80	21.5	0.00	0.00	65.0	0.00	44.4	0.00	0.316693	0.00
1977	80	22.5	0.00	0.00	66.0	0.00	44.4	0.00	0.326412	0.00
1976	80	23.5	884,212.88	37,626.08	66.9	2,517,184.75	44.4	1,670,597.95	0.335849	12,636.68
1975	80	24.5	0.00	0.00	67.9	0.00	44.4	0.00	0.345017	0.00
1974	80	25.5	0.00	0.00	68.8	0.00	44.4	0.00	0.353926	0.00
1973	80	26.5	0.00	0.00	69.7	0.00	44.4	0.00	0.362587	0.00
1972	80	27.5	151,227.73	5,499.19	70.7	388,792.73	44.4	244,164.04	0.371010	2,040.25
1971	80	28.5	0.00	0.00	71.6	0.00	44.4	0.00	0.379206	0.00
1970	80	29.5	1,094,037.00	37,086.00	72.5	2,688,735.00	44.4	1,646,618.40	0.387182	14,359.03
1969	80	30.5	0.00	0.00	73.4	0.00	44.4	0.00	0.394949	0.00
1968	80	31.5	0.00	0.00	74.4	0.00	44.4	0.00	0.402513	0.00
1967	80	32.5	0.00	0.00	75.3	0.00	44.4	0.00	0.409883	0.00
1966	80	33.5	0.00	0.00	76.2	0.00	44.4	0.00	0.417067	0.00
1965	80	34.5	15,375,994.50	445,681.00	77.2	34,406,573.20	44.4	19,788,236.40	0.424070	188,999.94
		13.6	29,335,733.08	2,162,618.78	57.5	124,395,745.79	44.5	96,181,717.68	0.201419	435,592.30
				Net Salvage:	-9%					39,203.31
									0.219547	474,795.61

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 5: Structures & Improvements										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	590,229.29	168,636.94	35.0	5,902,292.90	31.5	5,312,063.61	0.100077	16,876.68
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	1,575,092.56	136,964.57	35.0	4,793,759.95	23.5	3,218,667.40	0.328572	45,002.72
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	1,054,850.38	44,887.25	35.0	1,571,053.75	11.9	534,158.28	0.660085	29,629.40
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	89,364.55	3,249.62	35.0	113,736.70	8.8	28,596.66	0.748608	2,432.69
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	273,844.96	9,282.88	35.0	324,900.80	7.5	69,621.60	0.785044	7,287.47
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	134,860.50	3,909.00	35.0	136,815.00	5.1	19,935.90	0.854394	3,339.83
		10.1	3,718,242.23	366,930.26	35.0	12,842,559.10	25.0	9,183,043.44	0.284983	104,568.79
					Net Salvage:	-9%				9,411.19
										0.310631 113,979.98

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 5: Boiler Plant Equipment										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00
1975	35	24.5	658,707.00	26,886.00	35.0	941,010.00	11.1	298,434.60	0.684065	18,391.77
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
		24.5	658,707.00	26,886.00	35.0	941,010.00	11.1	298,434.60	0.684065	18,391.77
					Net Salvage:	-12%				2,207.01
									0.766153	20,598.78

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
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Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 5: Turbogenerator Units										
1999	80	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	80	1.5	70,239.00	46,826.00	43.8	2,050,978.80	42.3	1,980,739.80	0.034216	1,602.20
1997	80	2.5	0.00	0.00	44.7	0.00	42.2	0.00	0.055942	0.00
1996	80	3.5	0.00	0.00	45.5	0.00	42.0	0.00	0.076864	0.00
1995	80	4.5	1,049,866.47	233,303.66	46.4	10,825,289.82	41.9	9,775,423.35	0.097030	22,637.45
1994	80	5.5	0.00	0.00	47.2	0.00	41.9	0.00	0.113344	0.00
1993	80	6.5	7,746,773.84	1,191,811.36	48.1	57,326,126.42	41.9	49,936,895.98	0.129028	153,777.04
1992	80	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	80	8.5	31,420.34	3,696.51	49.7	183,716.55	41.8	154,514.12	0.158641	586.42
1990	80	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	80	10.5	0.00	0.00	51.4	0.00	41.8	0.00	0.186125	0.00
1988	80	11.5	0.00	0.00	52.2	0.00	41.8	0.00	0.199139	0.00
1987	80	12.5	2,106,937.00	168,554.96	53.0	8,933,412.88	41.8	7,045,597.33	0.211701	35,683.25
1986	80	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	80	14.5	0.00	0.00	54.6	0.00	41.7	0.00	0.235559	0.00
1984	80	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	80	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	80	17.5	138,887.35	7,936.42	57.0	452,375.94	41.7	330,948.71	0.268484	2,130.80
1981	80	18.5	78,482.92	4,242.32	57.8	245,206.10	41.7	176,904.74	0.278767	1,182.62
1980	80	19.5	35,948.64	1,843.52	58.6	108,030.27	41.7	76,874.78	0.288731	532.28
1979	80	20.5	0.00	0.00	59.4	0.00	41.7	0.00	0.298391	0.00
1978	80	21.5	484,297.82	22,525.48	60.2	1,356,033.90	41.6	937,059.97	0.307759	6,932.42
1977	80	22.5	61,607.48	2,738.11	60.9	166,750.90	41.6	113,905.38	0.316849	867.57
1976	80	23.5	3,615,748.31	153,861.63	61.7	9,493,262.57	41.6	6,400,643.81	0.325673	50,108.58
1975	80	24.5	7,361,098.50	300,453.00	62.5	18,778,312.50	41.6	12,498,844.80	0.334243	100,424.31
1974	80	25.5	34,435.20	1,350.40	63.3	85,480.32	41.6	56,176.64	0.342568	462.60
1973	80	26.5	28,911.24	1,090.99	64.0	69,823.36	41.6	45,385.18	0.350660	382.57
1972	80	27.5	2,446,875.75	88,977.30	64.8	5,765,729.04	41.6	3,701,455.68	0.358528	31,900.85
1971	80	28.5	36,369.99	1,276.14	65.5	83,587.17	41.5	52,959.81	0.366180	467.30
1970	80	29.5	26,098.95	884.71	66.3	58,656.27	41.5	36,715.47	0.373626	330.55
1969	80	30.5	153,568.72	5,035.04	67.1	337,851.18	41.5	208,954.16	0.380874	1,917.72
1968	80	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	80	32.5	0.00	0.00	68.5	0.00	41.5	0.00	0.394806	0.00
1966	80	33.5	0.00	0.00	69.3	0.00	41.5	0.00	0.401504	0.00
1965	80	34.5	134,412,448.50	3,896,013.00	70.0	272,720,910.00	41.5	161,684,539.50	0.408033	1,589,701.87
		26.1	159,920,016.00	6,132,420.55	63.4	389,041,533.99	41.6	255,214,539.22	0.326401	2,001,628.40
				Net Salvage:	-6%					120,097.70
										0.345985 2,121,726.10

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 5: Turbogenerator Units										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	51,829.61	14,808.46	35.0	518,296.10	31.5	466,466.49	0.100077	1,481.99
1995	35	4.5	792,829.22	176,184.27	35.0	6,166,449.45	30.5	5,373,620.24	0.128627	22,662.05
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	15,943,666.12	2,452,871.71	35.0	85,850,509.85	28.5	69,906,843.74	0.185736	455,586.58
1992	35	7.5	256,690.88	34,225.45	35.0	1,197,890.75	27.5	941,199.88	0.214298	7,334.45
1991	35	8.5	10,503,120.80	1,235,661.27	35.0	43,248,144.45	26.5	32,745,023.66	0.242863	300,096.40
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	2,081,645.50	166,531.64	35.0	5,828,607.40	22.5	3,746,961.90	0.357136	59,474.44
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	20,327.48	1,311.45	35.0	45,900.75	19.5	25,573.28	0.442722	580.61
1983	35	16.5	2,648,128.07	160,492.61	35.0	5,617,241.35	18.5	2,969,113.29	0.471134	75,613.53
1982	35	17.5	390,538.05	22,316.46	35.0	781,076.10	17.5	390,538.05	0.499408	11,145.02
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	4,248,914.48	217,893.05	35.0	7,626,256.75	15.6	3,399,131.58	0.555189	120,971.82
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	71,119.85	3,307.90	35.0	115,776.50	13.7	45,318.23	0.609138	2,014.97
1977	35	22.5	1,773,743.18	78,833.03	35.0	2,759,156.05	12.8	1,009,062.78	0.635063	50,063.94
1976	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00
1975	35	24.5	590,499.00	24,102.00	35.0	843,570.00	11.1	267,532.20	0.684065	16,487.33
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	447,768.75	16,282.50	35.0	569,887.50	8.8	143,286.00	0.748608	12,189.21
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	63,648,912.00	1,844,896.00	35.0	64,571,360.00	5.1	9,408,969.60	0.854394	1,576,268.07
		16.0	103,469,732.95	6,449,717.80	35.0	225,740,123.00	20.3	130,838,640.89	0.420479	2,711,970.41
					Net Salvage:	-6%				162,718.22
										0.445708 2,874,688.64

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 5: Accessory Electric Equipment										
1999	80	0.5	0.00	0.00	43.0	0.00	42.5	0.00	0.011632	0.00
1998	80	1.5	0.00	0.00	43.8	0.00	42.3	0.00	0.034216	0.00
1997	80	2.5	57,257.95	22,903.18	44.7	1,023,772.15	42.2	966,514.20	0.055942	1,281.25
1996	80	3.5	0.00	0.00	45.5	0.00	42.0	0.00	0.076864	0.00
1995	80	4.5	0.00	0.00	46.4	0.00	41.9	0.00	0.097030	0.00
1994	80	5.5	0.00	0.00	47.2	0.00	41.9	0.00	0.113344	0.00
1993	80	6.5	0.00	0.00	48.1	0.00	41.9	0.00	0.129028	0.00
1992	80	7.5	0.00	0.00	48.9	0.00	41.8	0.00	0.144115	0.00
1991	80	8.5	3,739,613.68	439,954.55	49.7	21,865,741.14	41.8	18,390,100.19	0.158641	69,794.83
1990	80	9.5	0.00	0.00	50.5	0.00	41.8	0.00	0.172635	0.00
1989	80	10.5	371,199.26	35,352.31	51.4	1,817,108.73	41.8	1,477,726.56	0.186125	6,579.95
1988	80	11.5	0.00	0.00	52.2	0.00	41.8	0.00	0.199139	0.00
1987	80	12.5	49,999.00	3,999.92	53.0	211,995.76	41.8	167,196.66	0.211701	846.79
1986	80	13.5	0.00	0.00	53.8	0.00	41.8	0.00	0.223834	0.00
1985	80	14.5	9,670.78	666.95	54.6	36,415.47	41.7	27,811.82	0.235559	157.11
1984	80	15.5	0.00	0.00	55.4	0.00	41.7	0.00	0.246897	0.00
1983	80	16.5	0.00	0.00	56.2	0.00	41.7	0.00	0.257866	0.00
1982	80	17.5	0.00	0.00	57.0	0.00	41.7	0.00	0.268484	0.00
1981	80	18.5	0.00	0.00	57.8	0.00	41.7	0.00	0.278767	0.00
1980	80	19.5	976,710.54	50,087.72	58.6	2,935,140.39	41.7	2,088,657.92	0.288731	14,461.88
1979	80	20.5	504,675.36	24,618.31	59.4	1,462,327.61	41.7	1,026,583.53	0.298391	7,345.88
1978	80	21.5	756.16	35.17	60.2	2,117.23	41.6	1,463.07	0.307759	10.82
1977	80	22.5	111,386.25	4,950.50	60.9	301,485.45	41.6	205,940.80	0.316849	1,568.56
1976	80	23.5	0.00	0.00	61.7	0.00	41.6	0.00	0.325673	0.00
1975	80	24.5	2,676,049.25	109,226.50	62.5	6,826,656.25	41.6	4,543,822.40	0.334243	36,508.19
1974	80	25.5	0.00	0.00	63.3	0.00	41.6	0.00	0.342568	0.00
1973	80	26.5	0.00	0.00	64.0	0.00	41.6	0.00	0.350660	0.00
1972	80	27.5	0.00	0.00	64.8	0.00	41.6	0.00	0.358528	0.00
1971	80	28.5	8,571.66	300.76	65.5	19,699.78	41.5	12,481.54	0.366180	110.13
1970	80	29.5	611,551.23	20,730.55	66.3	1,374,435.47	41.5	860,317.83	0.373626	7,745.47
1969	80	30.5	11,881.89	389.57	67.1	26,140.15	41.5	16,167.16	0.380874	148.38
1968	80	31.5	0.00	0.00	67.8	0.00	41.5	0.00	0.387932	0.00
1967	80	32.5	0.00	0.00	68.5	0.00	41.5	0.00	0.394806	0.00
1966	80	33.5	5,607.57	167.39	69.3	11,600.13	41.5	6,946.69	0.401504	67.21
1965	80	34.5	13,597,140.00	394,120.00	70.0	27,588,400.00	41.5	16,355,980.00	0.408033	160,813.97
		20.5	22,732,070.54	1,107,503.38	59.1	65,503,035.70	41.7	46,147,710.34	0.277598	307,440.41
					Net Salvage:	-3%				9,223.21
										<u>316,663.63</u>

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 5: Accessory Electric Equipment										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	91,789.63	36,715.85	35.0	1,285,054.75	32.5	1,193,265.13	0.071521	2,625.95
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	120,485.43	18,536.22	35.0	648,767.70	28.5	528,282.27	0.185736	3,442.84
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	227,743.48	26,793.35	35.0	937,767.25	26.5	710,023.78	0.242863	6,507.11
1990	35	9.5	152,084.65	16,008.91	35.0	560,311.85	25.5	408,227.21	0.271431	4,345.31
1989	35	10.5	48,966.96	4,663.52	35.0	163,223.20	24.5	114,256.24	0.300001	1,399.06
1988	35	11.5	113,262.47	9,848.91	35.0	344,711.85	23.5	231,449.39	0.328572	3,236.08
1987	35	12.5	72,981.00	5,838.48	35.0	204,346.80	22.5	131,365.80	0.357136	2,085.13
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	972,294.38	49,861.25	35.0	1,745,143.75	15.6	777,835.50	0.555189	27,682.42
1979	35	20.5	0.00	0.00	35.0	0.00	14.6	0.00	0.582464	0.00
1978	35	21.5	1,135,100.67	52,795.38	35.0	1,847,838.30	13.7	723,296.71	0.609138	32,159.67
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	324,488.00	13,808.00	35.0	483,280.00	11.9	164,315.20	0.660085	9,114.45
1975	35	24.5	633,815.00	25,870.00	35.0	905,450.00	11.1	287,157.00	0.684065	17,696.76
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	1,019,692.87	34,565.86	35.0	1,209,805.10	7.5	259,243.95	0.785044	27,135.72
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	98,615.79	3,130.66	35.0	109,573.10	6.4	20,036.22	0.816285	2,555.51
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	285,403.92	8,519.52	35.0	298,183.20	5.5	46,857.36	0.842746	7,179.79
1965	35	34.5	4,971,588.00	144,104.00	35.0	5,043,640.00	5.1	734,930.40	0.854394	123,121.59
		22.8	10,268,312.23	451,059.91	35.0	15,787,096.85	14.0	6,330,542.14	0.599227	270,287.41
					Net Salvage:	-3%				8,108.62
									0.617204	278,396.04

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 5: Accessory Electric Equipment										
1999	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00
1998	20	1.5	108,820.46	72,546.97	20.0	1,450,939.40	18.5	1,342,118.95	0.075000	5,441.02
1997	20	2.5	21,706.85	8,682.74	20.0	173,654.80	17.5	151,947.95	0.125000	1,085.34
1996	20	3.5	0.00	0.00	20.0	0.00	16.5	0.00	0.174987	0.00
1995	20	4.5	0.00	0.00	20.0	0.00	15.5	0.00	0.224931	0.00
1994	20	5.5	0.00	0.00	20.0	0.00	14.5	0.00	0.274721	0.00
1993	20	6.5	249,618.46	38,402.84	20.0	768,056.80	13.5	518,438.34	0.324181	12,449.47
1992	20	7.5	0.00	0.00	20.0	0.00	12.5	0.00	0.373006	0.00
1991	20	8.5	2,739,812.48	322,330.88	20.0	6,446,617.60	11.6	3,739,038.21	0.420801	135,637.16
1990	20	9.5	0.00	0.00	20.0	0.00	10.7	0.00	0.467120	0.00
1989	20	10.5	0.00	0.00	20.0	0.00	9.8	0.00	0.511508	0.00
1988	20	11.5	660,443.74	57,429.89	20.0	1,148,597.80	8.9	511,126.02	0.553568	31,791.35
1987	20	12.5	0.00	0.00	20.0	0.00	8.1	0.00	0.592993	0.00
1986	20	13.5	0.00	0.00	20.0	0.00	7.4	0.00	0.629600	0.00
1985	20	14.5	0.00	0.00	20.0	0.00	6.7	0.00	0.663316	0.00
1984	20	15.5	0.00	0.00	20.0	0.00	6.1	0.00	0.694172	0.00
1983	20	16.5	2,644,322.84	160,261.99	20.0	3,205,239.80	5.6	897,467.14	0.722284	115,754.67
1982	20	17.5	30,071.30	1,718.36	20.0	34,367.20	5.0	8,591.80	0.747821	1,285.03
1981	20	18.5	0.00	0.00	20.0	0.00	4.6	0.00	0.770983	0.00
1980	20	19.5	163,560.54	8,387.72	20.0	167,754.40	4.2	35,228.42	0.791987	6,642.97
1979	20	20.5	37,247.89	1,816.97	20.0	36,339.40	3.8	6,904.49	0.811056	1,473.66
1978	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828390	0.00
1977	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844188	0.00
1976	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858629	0.00
1975	20	24.5	36,764.95	1,500.61	20.0	30,012.20	2.6	3,901.59	0.871866	1,308.33
1974	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884041	0.00
1973	20	26.5	15,024.18	566.95	20.0	11,339.00	2.1	1,190.60	0.895279	507.58
1972	20	27.5	5,154.60	187.44	20.0	3,748.80	1.9	356.14	0.905684	169.76
1971	20	28.5	111,188.19	3,901.34	20.0	78,026.80	1.7	6,632.28	0.915336	3,571.04
1970	20	29.5	190,664.99	6,463.22	20.0	129,264.40	1.5	9,694.83	0.924321	5,974.09
1969	20	30.5	0.00	0.00	20.0	0.00	1.3	0.00	0.932692	0.00
1968	20	31.5	0.00	0.00	20.0	0.00	1.2	0.00	0.940513	0.00
1967	20	32.5	0.00	0.00	20.0	0.00	1.0	0.00	0.947743	0.00
1966	20	33.5	0.00	0.00	20.0	0.00	0.9	0.00	0.954515	0.00
1965	20	34.5	0.00	0.00	20.0	0.00	0.8	0.00	0.961301	0.00
		10.3	7,014,401.44	684,197.92	20.0	13,683,958.40	10.6	7,232,636.74	0.472219	323,091.47
				Net Salvage:	-3%					9,692.74
									0.486386	332,784.21

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon Unit No. 5: Misc. Power Plant Equipment										
1999	80	0.5	0.00	0.00	42.1	0.00	41.6	0.00	0.011869	0.00
1998	80	1.5	0.00	0.00	42.9	0.00	41.4	0.00	0.034935	0.00
1997	80	2.5	0.00	0.00	43.7	0.00	41.2	0.00	0.057152	0.00
1996	80	3.5	0.00	0.00	44.5	0.00	41.0	0.00	0.078572	0.00
1995	80	4.5	0.00	0.00	45.3	0.00	40.8	0.00	0.099245	0.00
1994	80	5.5	0.00	0.00	46.1	0.00	40.8	0.00	0.115184	0.00
1993	80	6.5	316,259.13	48,655.25	46.9	2,281,931.23	40.8	1,985,134.20	0.130505	6,349.75
1992	80	7.5	0.00	0.00	47.7	0.00	40.8	0.00	0.145243	0.00
1991	80	8.5	20,791.17	2,446.02	48.5	118,631.97	40.8	99,797.62	0.159430	389.97
1990	80	9.5	0.00	0.00	49.3	0.00	40.7	0.00	0.173097	0.00
1989	80	10.5	0.00	0.00	50.0	0.00	40.7	0.00	0.186272	0.00
1988	80	11.5	0.00	0.00	50.8	0.00	40.7	0.00	0.198980	0.00
1987	80	12.5	0.00	0.00	51.6	0.00	40.7	0.00	0.211246	0.00
1986	80	13.5	0.00	0.00	52.3	0.00	40.6	0.00	0.223092	0.00
1985	80	14.5	0.00	0.00	53.1	0.00	40.6	0.00	0.234539	0.00
1984	80	15.5	0.00	0.00	53.8	0.00	40.6	0.00	0.245607	0.00
1983	80	16.5	0.00	0.00	54.6	0.00	40.6	0.00	0.256314	0.00
1982	80	17.5	0.00	0.00	55.3	0.00	40.6	0.00	0.266677	0.00
1981	80	18.5	0.00	0.00	56.0	0.00	40.5	0.00	0.276714	0.00
1980	80	19.5	0.00	0.00	56.8	0.00	40.5	0.00	0.286438	0.00
1979	80	20.5	68,373.04	3,335.27	57.5	191,778.03	40.5	135,078.44	0.295864	986.79
1978	80	21.5	0.00	0.00	58.2	0.00	40.5	0.00	0.305005	0.00
1977	80	22.5	0.00	0.00	58.9	0.00	40.4	0.00	0.313875	0.00
1976	80	23.5	0.00	0.00	59.6	0.00	40.4	0.00	0.322484	0.00
1975	80	24.5	408,151.14	16,659.23	60.3	1,004,551.57	40.4	673,032.89	0.330844	5,511.61
1974	80	25.5	0.00	0.00	61.1	0.00	40.4	0.00	0.338966	0.00
1973	80	26.5	0.00	0.00	61.7	0.00	40.3	0.00	0.346860	0.00
1972	80	27.5	42,043.65	1,528.86	62.4	95,400.86	40.3	61,613.06	0.354535	542.03
1971	80	28.5	0.00	0.00	63.1	0.00	40.3	0.00	0.361999	0.00
1970	80	29.5	254,349.00	8,622.00	63.8	550,083.60	40.3	347,466.60	0.369262	3,183.78
1969	80	30.5	0.00	0.00	64.5	0.00	40.2	0.00	0.376332	0.00
1968	80	31.5	0.00	0.00	65.2	0.00	40.2	0.00	0.383215	0.00
1967	80	32.5	0.00	0.00	65.8	0.00	40.2	0.00	0.389920	0.00
1966	80	33.5	0.00	0.00	66.5	0.00	40.1	0.00	0.396452	0.00
1965	80	34.5	879,318.75	25,487.50	67.2	1,712,760.00	40.1	1,022,048.75	0.402819	10,266.85
		18.6	1,989,285.87	106,734.13	55.8	5,955,137.25	40.5	4,324,171.55	0.255127	27,230.78
					Net Salvage:	-9%				2,450.77
										29,681.55

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon Unit No. 5: Misc. Power Plant Equipment										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	80,331.23	12,358.65	35.0	432,552.75	28.5	352,221.53	0.185736	2,295.45
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	458,717.13	36,697.37	35.0	1,284,407.95	22.5	825,690.83	0.357136	13,105.95
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	0.00	0.00	35.0	0.00	18.5	0.00	0.471134	0.00
1982	35	17.5	0.00	0.00	35.0	0.00	17.5	0.00	0.499408	0.00
1981	35	18.5	0.00	0.00	35.0	0.00	16.5	0.00	0.527461	0.00
1980	35	19.5	0.00	0.00	35.0	0.00	15.6	0.00	0.555189	0.00
1979	35	20.5	553,952.64	27,022.08	35.0	945,772.80	14.6	394,522.37	0.582464	15,739.39
1978	35	21.5	0.00	0.00	35.0	0.00	13.7	0.00	0.609138	0.00
1977	35	22.5	0.00	0.00	35.0	0.00	12.8	0.00	0.635063	0.00
1976	35	23.5	0.00	0.00	35.0	0.00	11.9	0.00	0.660085	0.00
1975	35	24.5	0.00	0.00	35.0	0.00	11.1	0.00	0.684065	0.00
1974	35	25.5	0.00	0.00	35.0	0.00	10.3	0.00	0.706854	0.00
1973	35	26.5	0.00	0.00	35.0	0.00	9.5	0.00	0.728387	0.00
1972	35	27.5	0.00	0.00	35.0	0.00	8.8	0.00	0.748608	0.00
1971	35	28.5	0.00	0.00	35.0	0.00	8.1	0.00	0.767492	0.00
1970	35	29.5	0.00	0.00	35.0	0.00	7.5	0.00	0.785044	0.00
1969	35	30.5	0.00	0.00	35.0	0.00	7.0	0.00	0.801292	0.00
1968	35	31.5	0.00	0.00	35.0	0.00	6.4	0.00	0.816285	0.00
1967	35	32.5	0.00	0.00	35.0	0.00	5.9	0.00	0.830072	0.00
1966	35	33.5	0.00	0.00	35.0	0.00	5.5	0.00	0.842746	0.00
1965	35	34.5	0.00	0.00	35.0	0.00	5.1	0.00	0.854394	0.00
		14.4	1,093,000.99	76,078.10	35.0	2,662,733.50	20.7	1,572,434.72	0.409327	31,140.79
					Net Salvage:	-9%				2,802.67
									0.446166	33,943.46

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999

Gannon OBO Common Facilities

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
88 Year Life	18.7	60,739,972.23	3,239,836.88	62.4	51,920.46	44.5	2,310,460.60	1,011,302.85	0.312146
35 Year Life					0.00		0.00		0.000000
20 Year Life									
	18.7	60,739,972.23	3,239,836.88	62.4	51,920.46	44.5	2,310,460.60	1,011,302.85	0.312146
312 - Boiler Plant Equipment									
88 Year Life	15.5	9,117,244.46	588,209.32	55.7	10,560.31	42.0	443,533.06	155,584.98	0.264506
35 Year Life									
20 Year Life									
	15.5	9,117,244.46	588,209.32	55.7	10,560.31	42.0	443,533.06	155,584.98	0.264506
314 - Turbogenerator Units									
88 Year Life									
35 Year Life									
20 Year Life									
	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
315 - Accessory Electric Equipment									
88 Year Life									
35 Year Life									
20 Year Life									
	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000
316 - Misc. Power Plant Equipment									
88 Year Life									
35 Year Life									
20 Year Life									
	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon OBO Common Facilities: Structures & Improvements										
1999	88	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	88	1.5	0.00	0.00	46.1	0.00	44.6	0.00	0.032540	0.00
1997	88	2.5	0.00	0.00	47.1	0.00	44.6	0.00	0.053130	0.00
1996	88	3.5	0.00	0.00	48.0	0.00	44.5	0.00	0.072901	0.00
1995	88	4.5	0.00	0.00	49.0	0.00	44.5	0.00	0.091902	0.00
1994	88	5.5	0.00	0.00	49.9	0.00	44.5	0.00	0.109278	0.00
1993	88	6.5	0.00	0.00	50.9	0.00	44.5	0.00	0.125984	0.00
1992	88	7.5	0.00	0.00	51.8	0.00	44.5	0.00	0.142060	0.00
1991	88	8.5	0.00	0.00	52.8	0.00	44.5	0.00	0.157540	0.00
1990	88	9.5	0.00	0.00	53.7	0.00	44.5	0.00	0.172456	0.00
1989	88	10.5	0.00	0.00	54.7	0.00	44.5	0.00	0.186839	0.00
1988	88	11.5	0.00	0.00	55.6	0.00	44.5	0.00	0.200717	0.00
1987	88	12.5	0.00	0.00	56.6	0.00	44.5	0.00	0.214116	0.00
1986	88	13.5	0.00	0.00	57.5	0.00	44.5	0.00	0.227061	0.00
1985	88	14.5	0.00	0.00	58.5	0.00	44.5	0.00	0.239573	0.00
1984	88	15.5	10,446,235.70	673,950.69	59.4	40,032,670.99	44.5	29,990,805.71	0.251675	169,616.54
1983	88	16.5	23,582,245.34	1,429,226.99	60.3	86,182,387.50	44.5	63,600,601.06	0.263386	376,438.38
1982	88	17.5	0.00	0.00	61.3	0.00	44.5	0.00	0.274725	0.00
1981	88	18.5	0.00	0.00	62.2	0.00	44.5	0.00	0.285709	0.00
1980	88	19.5	0.00	0.00	63.2	0.00	44.4	0.00	0.296355	0.00
1979	88	20.5	0.00	0.00	64.1	0.00	44.4	0.00	0.306678	0.00
1978	88	21.5	0.00	0.00	65.0	0.00	44.4	0.00	0.316693	0.00
1977	88	22.5	0.00	0.00	66.0	0.00	44.4	0.00	0.326412	0.00
1976	88	23.5	26,711,491.20	1,136,659.20	66.9	76,042,500.48	44.4	50,467,668.48	0.335849	381,745.86
		18.7	60,739,972.23	3,239,836.88	62.4	202,257,558.96	44.5	144,059,075.24	0.286373	927,800.78
				Net Salvage:	-9%					83,502.07
										0.312146 1,011,302.85

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1998

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	
Gannon OBO Common Facilities: Boiler Plant Equipment											
1999	88	0.5	0.00	0.00	43.2	0.00	42.7	0.00	0.011585	0.00	
1998	88	1.5	0.00	0.00	44.0	0.00	42.5	0.00	0.034075	0.00	
1997	88	2.5	0.00	0.00	44.9	0.00	42.4	0.00	0.055706	0.00	
1996	88	3.5	0.00	0.00	45.7	0.00	42.2	0.00	0.076531	0.00	
1995	88	4.5	0.00	0.00	46.6	0.00	42.1	0.00	0.096599	0.00	
1994	88	5.5	0.00	0.00	47.4	0.00	42.1	0.00	0.112992	0.00	
1993	88	6.5	0.00	0.00	48.3	0.00	42.1	0.00	0.128751	0.00	
1992	88	7.5	0.00	0.00	49.1	0.00	42.1	0.00	0.143912	0.00	
1991	88	8.5	0.00	0.00	50.0	0.00	42.0	0.00	0.158508	0.00	
1990	88	9.5	0.00	0.00	50.8	0.00	42.0	0.00	0.172571	0.00	
1989	88	10.5	0.00	0.00	51.6	0.00	42.0	0.00	0.186128	0.00	
1988	88	11.5	0.00	0.00	52.5	0.00	42.0	0.00	0.199206	0.00	
1987	88	12.5	0.00	0.00	53.3	0.00	42.0	0.00	0.211830	0.00	
1986	88	13.5	0.00	0.00	54.1	0.00	42.0	0.00	0.224023	0.00	
1985	88	14.5	0.00	0.00	54.9	0.00	42.0	0.00	0.235807	0.00	
1984	88	15.5	9,117,244.46	588,209.32	55.7	32,763,259.12	42.0	24,704,791.44	0.247202	145,406.52	
1983	88	16.5	0.00	0.00	56.5	0.00	41.9	0.00	0.258226	0.00	
1982	88	17.5	0.00	0.00	57.4	0.00	41.9	0.00	0.268898	0.00	
1981	88	18.5	0.00	0.00	58.2	0.00	41.9	0.00	0.279233	0.00	
1980	88	19.5	0.00	0.00	59.0	0.00	41.9	0.00	0.289248	0.00	
1979	88	20.5	0.00	0.00	59.8	0.00	41.9	0.00	0.298957	0.00	
1978	88	21.5	0.00	0.00	60.6	0.00	41.9	0.00	0.308374	0.00	
1977	88	22.5	0.00	0.00	61.3	0.00	41.9	0.00	0.317511	0.00	
1976	88	23.5	0.00	0.00	62.1	0.00	41.9	0.00	0.326380	0.00	
			15.5	9,117,244.46	588,209.32	55.7	32,763,259.12	42.0	24,704,791.44	0.247202	145,406.52
			Net Salvage:		-7%					10,178.46	
									0.264506	155,584.98	

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999**

Gannon OBO Unit No. 1

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	14.5	2,144,924.25	147,925.81	21.8	6,785.59	7.5	50,891.91	102,201.63	0.690898
35 Year Life									
20 Year Life									
	14.5	2,144,924.25	147,925.81	21.8	6,785.59	7.5	50,891.91	102,201.63	0.690898
312 - Boiler Plant Equipment									
50 Year Life									
35 Year Life									
20 Year Life									
314 - Turbogenerator Units									
50 Year Life									
35 Year Life									
20 Year Life									
315 - Accessory Electric Equipment									
50 Year Life									
35 Year Life									
20 Year Life									
316 - Misc. Power Plant Equipment									
50 Year Life									
35 Year Life									
20 Year Life									

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon OBO Unit No. 1: Structures & Improvements										
1999	50	0.5	0.00	0.00	8.0	0.00	7.5	0.00	0.062547	0.00
1998	50	1.5	0.00	0.00	9.0	0.00	7.5	0.00	0.166852	0.00
1997	50	2.5	0.00	0.00	10.0	0.00	7.5	0.00	0.250376	0.00
1996	50	3.5	0.00	0.00	11.0	0.00	7.5	0.00	0.318790	0.00
1995	50	4.5	0.00	0.00	12.0	0.00	7.5	0.00	0.375877	0.00
1994	50	5.5	0.00	0.00	13.0	0.00	7.5	0.00	0.423637	0.00
1993	50	6.5	0.00	0.00	14.0	0.00	7.5	0.00	0.464569	0.00
1992	50	7.5	0.00	0.00	14.9	0.00	7.5	0.00	0.500039	0.00
1991	50	8.5	0.00	0.00	15.9	0.00	7.5	0.00	0.531073	0.00
1990	50	9.5	0.00	0.00	16.9	0.00	7.5	0.00	0.558453	0.00
1989	50	10.5	0.00	0.00	17.9	0.00	7.5	0.00	0.582789	0.00
1988	50	11.5	0.00	0.00	18.9	0.00	7.5	0.00	0.604562	0.00
1987	50	12.5	0.00	0.00	19.9	0.00	7.5	0.00	0.624156	0.00
1986	50	13.5	0.00	0.00	20.9	0.00	7.5	0.00	0.641883	0.00
1985	50	14.5	2,144,924.25	147,925.81	21.8	3,224,782.66	7.5	1,109,443.58	0.657998	97,334.89
		14.5	2,144,924.25	147,925.81	21.8	3,224,782.66	7.5	1,109,443.58	0.657998	97,334.89
					Net Salvage	-5%				4,866.74
									0.690898	102,201.63

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999**

Gannon OBO Unit No. 2

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
50 Year Life	14.5	2,322,591.44	160,178.72	22.8	7,025.38	8.5	59,715.75	105,833.60	0.660722
35 Year Life	14.5	105,578.13	7,281.25	23.0	316.58	8.5	2,690.90	4,829.09	0.663223
20 Year Life	14.5	2,428,169.57	167,459.97	22.8	7,341.96	8.5	62,406.65	110,662.69	0.660831
312 - Boiler Plant Equipment									
50 Year Life									
35 Year Life									
20 Year Life									
314 - Turbogenerator Units									
50 Year Life									
35 Year Life									
20 Year Life									
315 - Accessory Electric Equipment									
50 Year Life									
35 Year Life									
20 Year Life									
316 - Misc. Power Plant Equipment									
50 Year Life									
35 Year Life									
20 Year Life									

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon OBO Unit No. 2: Structures & Improvements										
1999	50	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055617	0.00
1998	50	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150225	0.00
1997	50	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227707	0.00
1996	50	3.5	0.00	0.00	12.0	0.00	8.5	0.00	0.292349	0.00
1995	50	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.347115	0.00
1994	50	5.5	0.00	0.00	14.0	0.00	8.5	0.00	0.393482	0.00
1993	50	6.5	0.00	0.00	14.9	0.00	8.5	0.00	0.433662	0.00
1992	50	7.5	0.00	0.00	15.9	0.00	8.5	0.00	0.468816	0.00
1991	50	8.5	0.00	0.00	16.9	0.00	8.5	0.00	0.499831	0.00
1990	50	9.5	0.00	0.00	17.9	0.00	8.5	0.00	0.527399	0.00
1989	50	10.5	0.00	0.00	18.9	0.00	8.5	0.00	0.552062	0.00
1988	50	11.5	0.00	0.00	19.9	0.00	8.5	0.00	0.574258	0.00
1987	50	12.5	0.00	0.00	20.9	0.00	8.5	0.00	0.594339	0.00
1986	50	13.5	0.00	0.00	21.8	0.00	8.5	0.00	0.612593	0.00
1985	50	14.5	2,322,591.44	160,178.72	22.8	3,652,074.82	8.5	1,361,519.12	0.629259	100,793.90
		14.5	2,322,591.44	160,178.72	22.8	3,652,074.82	8.5	1,361,519.12	0.629259	100,793.90
					Net Salvage	-5%				5,039.70
									0.660722	105,833.60

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon OBO Unit No. 1: Structures & Improvements										
1999	35	0.5	0.00	0.00	9.0	0.00	8.5	0.00	0.055556	0.00
1998	35	1.5	0.00	0.00	10.0	0.00	8.5	0.00	0.150000	0.00
1997	35	2.5	0.00	0.00	11.0	0.00	8.5	0.00	0.227273	0.00
1996	35	3.5	0.00	0.00	12.0	0.00	8.5	0.00	0.291667	0.00
1995	35	4.5	0.00	0.00	13.0	0.00	8.5	0.00	0.346154	0.00
1994	35	5.5	0.00	0.00	14.0	0.00	8.5	0.00	0.392858	0.00
1993	35	6.5	0.00	0.00	15.0	0.00	8.5	0.00	0.433337	0.00
1992	35	7.5	0.00	0.00	16.0	0.00	8.5	0.00	0.468761	0.00
1991	35	8.5	0.00	0.00	17.0	0.00	8.5	0.00	0.500026	0.00
1990	35	9.5	0.00	0.00	18.0	0.00	8.5	0.00	0.527836	0.00
1989	35	10.5	0.00	0.00	19.0	0.00	8.5	0.00	0.552752	0.00
1988	35	11.5	0.00	0.00	20.0	0.00	8.5	0.00	0.575234	0.00
1987	35	12.5	0.00	0.00	21.0	0.00	8.5	0.00	0.595663	0.00
1986	35	13.5	0.00	0.00	22.0	0.00	8.5	0.00	0.614369	0.00
1985	35	14.5	105,578.13	7,281.25	23.0	167,468.75	8.5	61,890.63	0.631641	4,599.14
		14.5	105,578.13	7,281.25	23.0	167,468.75	8.5	61,890.63	0.631641	4,599.14
					Net Salvage	-5%				229.96
									0.663223	4,829.09

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**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999**

Gannon OBO Unit No.3

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
85 Year Life	15.5	4,337,619.05	279,846.39	59.4	4,711.22	44.5	209,649.23	76,769.07	0.274326
35 Year Life									
20 Year Life									
	15.5	4,337,619.05	279,846.39	59.4	4,711.22	44.5	209,649.23	76,769.07	0.274326
312 - Boiler Plant Equipment									
85 Year Life									
35 Year Life									
20 Year Life									
314 - Turbogenerator Units									
85 Year Life									
35 Year Life									
20 Year Life									
315 - Accessory Electric Equipment									
85 Year Life									
35 Year Life									
20 Year Life									
316 - Misc. Power Plant Equipment									
85 Year Life									
35 Year Life									
20 Year Life									

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon OBO Unit No. 3: Structures & Improvements										
1999	85	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	85	1.5	0.00	0.00	46.1	0.00	44.6	0.00	0.032540	0.00
1997	85	2.5	0.00	0.00	47.1	0.00	44.6	0.00	0.053130	0.00
1996	85	3.5	0.00	0.00	48.0	0.00	44.5	0.00	0.072901	0.00
1995	85	4.5	0.00	0.00	49.0	0.00	44.5	0.00	0.091902	0.00
1994	85	5.5	0.00	0.00	49.9	0.00	44.5	0.00	0.109278	0.00
1993	85	6.5	0.00	0.00	50.9	0.00	44.5	0.00	0.125984	0.00
1992	85	7.5	0.00	0.00	51.8	0.00	44.5	0.00	0.142060	0.00
1991	85	8.5	0.00	0.00	52.8	0.00	44.5	0.00	0.157540	0.00
1990	85	9.5	0.00	0.00	53.7	0.00	44.5	0.00	0.172456	0.00
1989	85	10.5	0.00	0.00	54.7	0.00	44.5	0.00	0.186839	0.00
1988	85	11.5	0.00	0.00	55.6	0.00	44.5	0.00	0.200717	0.00
1987	85	12.5	0.00	0.00	56.6	0.00	44.5	0.00	0.214116	0.00
1986	85	13.5	0.00	0.00	57.5	0.00	44.5	0.00	0.227061	0.00
1985	85	14.5	0.00	0.00	58.5	0.00	44.5	0.00	0.239573	0.00
1984	85	15.5	4,337,619.05	279,846.39	59.4	16,622,875.57	44.5	12,453,164.36	0.251675	70,430.34
		15.5	4,337,619.05	279,846.39	59.4	16,622,875.57	44.5	12,453,164.36	0.251675	70,430.34
					Net Salvage	-9%				6,338.73
										<u>76,769.07</u>

**Tampa Electric Company
Determination of Average Remaining Life at
December 31, 1999**

Gannon OBO Unit No. 4

Life Category	Age At 12/31/99	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio
311 - Structures and Improvements									
82 Year Life	16.5	5,997,158.97	363,464.18	60.3	6,027.60	44.5	268,228.13	104,347.20	0.287091
35 Year Life	16.5	93,503.85	5,666.90	35.0	161.91	18.5	2,995.36	2,910.16	0.513537
20 Year Life									
	16.5	6,090,662.82	369,131.08	59.6	6,189.51	43.8	271,223.49	107,257.36	0.290567
312 - Boiler Plant Equipment									
82 Year Life									
35 Year Life									
20 Year Life									
314 - Turbogenerator Units									
82 Year Life									
35 Year Life									
20 Year Life									
315 - Accessory Electric Equipment									
82 Year Life									
35 Year Life									
20 Year Life									
316 - Misc. Power Plant Equipment									
82 Year Life									
35 Year Life									
20 Year Life									

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)
Gannon OBO Unit No. 4: Structures & Improvements										
1999	82	0.5	0.00	0.00	45.1	0.00	44.6	0.00	0.011077	0.00
1998	82	1.5	0.00	0.00	46.1	0.00	44.6	0.00	0.032540	0.00
1997	82	2.5	0.00	0.00	47.1	0.00	44.6	0.00	0.053130	0.00
1996	82	3.5	0.00	0.00	48.0	0.00	44.5	0.00	0.072901	0.00
1995	82	4.5	0.00	0.00	49.0	0.00	44.5	0.00	0.091902	0.00
1994	82	5.5	0.00	0.00	49.9	0.00	44.5	0.00	0.109278	0.00
1993	82	6.5	0.00	0.00	50.9	0.00	44.5	0.00	0.125984	0.00
1992	82	7.5	0.00	0.00	51.8	0.00	44.5	0.00	0.142060	0.00
1991	82	8.5	0.00	0.00	52.8	0.00	44.5	0.00	0.157540	0.00
1990	82	9.5	0.00	0.00	53.7	0.00	44.5	0.00	0.172456	0.00
1989	82	10.5	0.00	0.00	54.7	0.00	44.5	0.00	0.186839	0.00
1988	82	11.5	0.00	0.00	55.6	0.00	44.5	0.00	0.200717	0.00
1987	82	12.5	0.00	0.00	56.6	0.00	44.5	0.00	0.214116	0.00
1986	82	13.5	0.00	0.00	57.5	0.00	44.5	0.00	0.227061	0.00
1985	82	14.5	0.00	0.00	58.5	0.00	44.5	0.00	0.239573	0.00
1984	82	15.5	0.00	0.00	59.4	0.00	44.5	0.00	0.251675	0.00
1983	82	16.5	5,997,158.97	363,464.18	60.3	21,916,890.05	44.5	16,174,156.01	0.263386	95,731.38
		16.5	5,997,158.97	363,464.18	60.3	21,916,890.05	44.5	16,174,156.01	0.263386	95,731.38
					Net Salvage	-9%				8,615.82
									0.287091	104,347.20

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 1999

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)
Gannon OBO Unit No. 4: Structures & Improvements										
1999	35	0.5	0.00	0.00	34.9	0.00	34.4	0.00	0.014333	0.00
1998	35	1.5	0.00	0.00	34.9	0.00	33.4	0.00	0.042948	0.00
1997	35	2.5	0.00	0.00	35.0	0.00	32.5	0.00	0.071521	0.00
1996	35	3.5	0.00	0.00	35.0	0.00	31.5	0.00	0.100077	0.00
1995	35	4.5	0.00	0.00	35.0	0.00	30.5	0.00	0.128627	0.00
1994	35	5.5	0.00	0.00	35.0	0.00	29.5	0.00	0.157179	0.00
1993	35	6.5	0.00	0.00	35.0	0.00	28.5	0.00	0.185736	0.00
1992	35	7.5	0.00	0.00	35.0	0.00	27.5	0.00	0.214298	0.00
1991	35	8.5	0.00	0.00	35.0	0.00	26.5	0.00	0.242863	0.00
1990	35	9.5	0.00	0.00	35.0	0.00	25.5	0.00	0.271431	0.00
1989	35	10.5	0.00	0.00	35.0	0.00	24.5	0.00	0.300001	0.00
1988	35	11.5	0.00	0.00	35.0	0.00	23.5	0.00	0.328572	0.00
1987	35	12.5	0.00	0.00	35.0	0.00	22.5	0.00	0.357136	0.00
1986	35	13.5	0.00	0.00	35.0	0.00	21.5	0.00	0.385691	0.00
1985	35	14.5	0.00	0.00	35.0	0.00	20.5	0.00	0.414229	0.00
1984	35	15.5	0.00	0.00	35.0	0.00	19.5	0.00	0.442722	0.00
1983	35	16.5	93,503.85	5,666.90	35.0	198,341.50	18.5	104,837.65	0.471134	2,669.87
		16.5	93,503.85	5,666.90	35.0	198,341.50	18.5	104,837.65	0.471134	2,669.87
					Net Salvage	-9%				240.29
									0.513536	2,910.16

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	<u>31150</u>	<u>Estimated Future Retirements</u>	<u>Total Retired</u>	<u>Interim Salvage Rate</u>	<u>Interim Salvage</u>
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	6,598,983.67	35%	2,309,644.28	-31%	(715,989.73)
Lighting	993,319.39	30%	297,995.82	-31%	(92,378.70)
Balance of Account	403,170.60	20%	80,634.12	-31%	(24,996.58)
	12,458,480.75	30%	3,737,544.23	-31%	(1,158,638.71)
	20,453,954.41		6,425,818.45		(1,992,003.72)
35 Year Life	2,862,457.07	40%	1,144,982.83	-31%	(354,944.68)
20 year Life	478,015.99	40%	191,206.40	-31%	(59,273.98)
	23,794,427.47		7,762,007.67	-10%	(2,406,222.38)
	<u>31250</u>				
Piping, Valves & Related	844,162.87	20%	168,832.57	-33%	(55,714.75)
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	320,082.22	15%	48,012.33	-33%	(15,844.07)
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	71,217.69	30%	21,365.31	-33%	(7,050.55)
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	46,225.85	30%	13,867.76	-33%	(4,576.36)
	1,281,688.63		252,077.97		(83,185.73)
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	1,281,688.63		252,077.97	-6%	(83,185.73)
	<u>31450</u>				
Piping, Valves & Related	797,253.85	30%	239,176.16	-16%	(38,268.18)
Balance of Account	496,134.89	30%	148,840.47	-16%	(23,814.47)
	1,293,388.74		388,016.62		(62,082.66)
35 Year Life	61,139.97	40%	24,455.99	-16%	(3,912.96)
20 year Life	18,145.00	40%	7,258.00	-16%	(1,161.28)
	1,372,673.71		419,730.61	-5%	(67,156.90)
	<u>31550</u>				
Cable	196,372.07	30%	58,911.62	-9%	(5,302.05)
Raceway	225,544.98	30%	67,663.49	-9%	(6,089.71)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	11,438.76	30%	3,431.63	-9%	(308.85)
Balance of Account	102,099.97	30%	30,629.99	-9%	(2,756.70)
	535,455.78		160,636.73		(14,457.31)
35 Year Life	1,236,879.12	40%	494,751.65	-9%	(44,527.65)
20 year Life	351,337.25	40%	140,534.90	-9%	(12,648.14)
	2,123,672.15		795,923.28	-3%	(71,633.10)
	<u>31650</u>				
Balance of Account	296,261.96	30%	88,878.59	-28%	(24,886.00)
35 Year Life	1,055,390.94	40%	422,156.38	-28%	(118,203.79)
20 year Life	1,504,969.81	40%	601,987.92	-28%	(168,556.62)
	2,856,622.71		1,113,022.89	-11%	(311,646.41)
TOTAL UNIT	31,429,084.67		10,342,762.42	-9%	(2,939,844.51)

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	31151	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	71,569.24	15%	10,735.39	-31%	(3,327.97)
Lighting	1,424.68	15%	213.70	-31%	(66.25)
	1,552.37	10%	155.24	-31%	(48.12)
Balance of Account	562,874.98	15%	84,431.25	-31%	(26,173.69)
	637,421.27		95,535.57		(29,616.03)
35 Year Life	78,147.83	25%	19,536.96	-31%	(6,056.46)
20 year Life	0.00	25%	0.00	-31%	0.00
	715,569.10		115,072.53	-5%	(35,672.48)
	31251				
Piping, Valves & Related	0.00	10%	0.00	-33%	0.00
Boiler Components	0.00	15%	0.00	-33%	0.00
Tanks	0.00	15%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	15%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	10%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	20%	0.00	-33%	0.00
20 year Life	0.00	20%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
	31451				
Piping, Valves & Related	1,112,016.51	15%	166,802.48	-16%	(26,688.40)
Balance of Account	2,767,032.10	15%	415,054.82	-16%	(66,408.77)
	3,879,048.61		581,857.29		(93,097.17)
35 Year Life	4,979,388.47	30%	1,493,816.54	-16%	(239,010.65)
20 year Life	0.00	30%	0.00	-16%	0.00
	8,858,437.08		2,075,673.83	-4%	(332,107.81)
	31551				
Cable	150,637.80	15%	22,595.67	-9%	(2,033.61)
Raceway	159,023.50	15%	23,853.53	-9%	(2,146.82)
Equipment	88,244.00	15%	13,236.60	-9%	(1,191.29)
Panels	168,185.58	15%	25,227.84	-9%	(2,270.51)
Balance of Account	0.00	0%	0.00	-9%	0.00
	566,090.88		84,913.63		(7,642.23)
35 Year Life	444,697.00	30%	133,409.10	-9%	(12,006.82)
20 year Life	104,528.00	30%	31,358.40	-9%	(2,822.26)
	1,115,315.88		249,681.13	-2%	(22,471.30)
	31651				
Balance of Account	90,002.88	15%	13,500.43	-28%	(3,780.12)
35 Year Life	1,177.35	25%	294.34	-28%	(82.41)
20 year Life	0.00	25%	0.00	-28%	0.00
	91,180.23		13,794.77	-4%	(3,862.54)
TOTAL UNIT	10,780,502.29		2,454,222.26	-4%	(394,114.13)

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	<u>31152</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	291,767.61	15%	43,765.14	-31%	(13,567.19)
Equipment, HVAC, Duct, Elevator	0.00	15%	0.00	-31%	0.00
Lighting	25,157.50	10%	2,515.75	-31%	(779.88)
Balance of Account	904,926.77	15%	135,739.02	-31%	(42,079.09)
	<u>1,221,851.88</u>		<u>182,019.91</u>		<u>(56,426.17)</u>
35 Year Life	133,794.95	30%	40,138.49	-31%	(12,442.93)
20 year Life	0.00	30%	0.00	-31%	0.00
	<u>1,355,646.83</u>		<u>222,158.39</u>	<u>-5%</u>	<u>(68,869.10)</u>
	<u><u>31252</u></u>				
Piping, Valves & Related	0.00	15%	0.00	-33%	0.00
Boiler Components	0.00	15%	0.00	-33%	0.00
Tanks	0.00	15%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	15%	0.00	-33%	0.00
Other Equipment	0.00	15%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	15%	0.00	-33%	0.00
	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
35 Year Life	0.00	25%	0.00	-33%	0.00
20 year Life	0.00	25%	0.00	-33%	0.00
	<u>0.00</u>		<u>0.00</u>	<u>0%</u>	<u>0.00</u>
	<u><u>31452</u></u>				
Piping, Valves & Related	1,003,087.47	15%	150,463.12	-16%	(24,074.10)
Balance of Account	2,781,142.56	15%	417,171.38	-16%	(66,747.42)
	<u>3,784,230.03</u>		<u>567,634.50</u>		<u>(90,821.52)</u>
35 Year Life	7,200,079.81	30%	2,160,023.94	-16%	(345,603.83)
20 year Life	0.00	30%	0.00	-16%	0.00
	<u>10,984,309.84</u>		<u>2,727,658.45</u>	<u>-4%</u>	<u>(436,425.35)</u>
	<u><u>31552</u></u>				
Cable	104,362.66	15%	15,654.40	-9%	(1,408.90)
Raceway	87,091.15	15%	13,063.67	-9%	(1,175.73)
Equipment	0.00	15%	0.00	-9%	0.00
Panels	167,056.92	15%	25,058.54	-9%	(2,255.27)
Balance of Account	238,789.11	15%	35,818.37	-9%	(3,223.65)
	<u>597,299.84</u>		<u>89,594.98</u>		<u>(8,063.55)</u>
35 Year Life	188,608.03	30%	56,582.41	-9%	(5,092.42)
20 year Life	43,308.10	30%	12,992.43	-9%	(1,169.32)
	<u>829,215.97</u>		<u>159,169.82</u>	<u>-2%</u>	<u>(14,325.28)</u>
	<u><u>31652</u></u>				
Balance of Account	27,029.86	15%	4,054.48	-28%	(1,135.25)
35 Year Life	10,548.54	30%	3,164.56	-28%	(886.08)
20 year Life	0.00	30%	0.00	-28%	0.00
	<u>37,578.40</u>		<u>7,219.04</u>	<u>-5%</u>	<u>(2,021.33)</u>
TOTAL UNIT	<u>13,206,751.04</u>		<u>3,116,205.70</u>	<u>-4%</u>	<u>(521,641.07)</u>

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	<u>31153</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	77,687.67	30%	23,306.30	-31%	(7,224.95)
Equipment, HVAC, Duct, Elevator	0.00	0%	0.00	-31%	0.00
Lighting	36,270.00	20%	7,254.00	-31%	(2,248.74)
Balance of Account	584,184.11	25%	146,046.03	-31%	(45,274.27)
	698,141.78		176,606.33		(54,747.96)
35 Year Life	79,152.86	35%	27,703.50	-31%	(8,588.09)
20 year Life	0.00	35%	0.00	-31%	0.00
	777,294.64		204,309.83	-8%	(63,336.05)
	<u>31253</u>				
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
	<u>31453</u>				
Piping, Valves & Related	1,428,268.26	30%	428,480.48	-16%	(68,556.88)
Balance of Account	4,909,897.26	30%	1,472,969.18	-16%	(235,675.07)
	6,338,165.52		1,901,449.66		(304,231.94)
35 Year Life	5,515,244.84	40%	2,206,097.94	-16%	(352,975.67)
20 year Life	0.00	40%	0.00	-16%	0.00
	11,853,410.36		4,107,547.59	-6%	(657,207.61)
	<u>31553</u>				
Cable	177,352.84	25%	44,338.21	-9%	(3,990.44)
Raceway	89,074.65	25%	22,268.66	-9%	(2,004.18)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	70,341.69	25%	17,585.42	-9%	(1,582.69)
Balance of Account	2,551.09	25%	637.77	-9%	(57.40)
	339,320.27		84,830.07		(7,634.71)
35 Year Life	743,392.81	40%	297,357.12	-9%	(26,762.14)
20 year Life	41,125.27	40%	16,450.11	-9%	(1,480.51)
	1,123,838.35		398,637.30	-3%	(35,877.36)
	<u>31653</u>				
Balance of Account	26,362.50	25%	6,590.63	-28%	(1,845.38)
35 Year Life	14,520.70	40%	5,808.28	-28%	(1,626.32)
20 year Life	0.00	40%	0.00	-28%	0.00
	40,883.20		12,398.91	-8%	(3,471.69)
TOTAL UNIT	13,795,426.55		4,722,893.63	-6%	(759,892.71)

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	<u>31154</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	31,038.73	30%	9,311.62	-31%	(2,886.60)
Lighting	5,561.00	30%	1,668.30	-31%	(517.17)
Balance of Account	67,572.31	20%	13,514.46	-31%	(4,189.48)
	269,838.00	25%	67,459.50	-31%	(20,912.45)
	374,010.04		91,953.88		(28,505.70)
35 Year Life	121,419.48	35%	42,496.82	-31%	(13,174.01)
20 year Life	0.00	35%	0.00	-31%	0.00
	495,429.52		134,450.70	-8%	(41,679.72)
	<u>31254</u>				
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
	<u>31454</u>				
Piping, Valves & Related	1,266,272.25	30%	379,881.68	-16%	(60,781.07)
Balance of Account	3,387,006.65	30%	1,016,102.00	-16%	(162,576.32)
	4,653,278.90		1,395,983.67		(223,357.39)
35 Year Life	4,016,932.54	40%	1,606,773.02	-16%	(257,083.68)
20 year Life	0.00	40%	0.00	-16%	0.00
	8,670,211.44		3,002,756.69	-6%	(480,441.07)
	<u>31554</u>				
Cable	243,234.75	25%	60,808.69	-9%	(5,472.78)
Raceway	80,299.81	25%	20,074.95	-9%	(1,806.75)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	153,635.00	25%	38,408.75	-9%	(3,456.79)
Balance of Account	82,967.70	25%	20,741.93	-9%	(1,866.77)
	560,137.26		140,034.32		(12,603.09)
35 Year Life	171,614.82	40%	68,645.93	-9%	(6,178.13)
20 year Life	292,463.24	40%	116,985.30	-9%	(10,528.68)
	1,024,215.32		325,665.54	-3%	(29,309.90)
	<u>31654</u>				
Balance of Account	54,244.85	25%	13,561.21	-28%	(3,797.14)
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	54,244.85		13,561.21	-7%	(3,797.14)
TOTAL UNIT	10,244,101.13		3,476,434.14	-5%	(555,227.82)

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	<u>31155</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	959,404.53	30%	287,821.36	-31%	(89,224.62)
Equipment, HVAC, Duct, Elevator	148,127.09	30%	44,438.13	-31%	(13,775.82)
Lighting	182,271.91	20%	36,454.38	-31%	(11,300.86)
Balance of Account	872,815.25	25%	218,203.81	-31%	(67,643.18)
	<u>2,162,618.78</u>		<u>586,917.68</u>		<u>(181,944.48)</u>
35 Year Life	366,930.26	35%	128,425.59	-31%	(39,811.93)
20 year Life	0.00	35%	0.00	-31%	0.00
	<u>2,529,549.04</u>		<u>715,343.27</u>	<u>-9%</u>	<u>(221,756.41)</u>
	<u><u>31255</u></u>				
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
35 Year Life	26,886.00	35%	9,410.10	-33%	(3,105.33)
20 year Life	0.00	0%	0.00	-33%	0.00
	<u>26,886.00</u>		<u>9,410.10</u>	<u>-12%</u>	<u>(3,105.33)</u>
	<u><u>31455</u></u>				
Piping, Valves & Related	1,390,317.07	30%	417,095.12	-16%	(66,735.22)
Balance of Account	4,742,103.48	30%	1,422,631.04	-16%	(227,620.97)
	<u>6,132,420.55</u>		<u>1,839,726.17</u>		<u>(294,356.19)</u>
35 Year Life	6,449,717.80	40%	2,579,887.12	-16%	(412,781.94)
20 year Life	0.00	40%	0.00	-16%	0.00
	<u>12,582,138.35</u>		<u>4,419,613.29</u>	<u>-6%</u>	<u>(707,138.13)</u>
	<u><u>31555</u></u>				
Cable	243,175.92	25%	60,793.98	-9%	(5,471.46)
Raceway	194,701.81	25%	48,675.45	-9%	(4,380.79)
Equipment	0.00	0%	0.00	-9%	0.00
Panels	540,425.07	25%	135,106.27	-9%	(12,159.56)
Balance of Account	129,200.57	25%	32,300.14	-9%	(2,907.01)
	<u>1,107,503.37</u>		<u>276,875.84</u>		<u>(24,918.83)</u>
35 Year Life	451,059.91	40%	180,423.96	-9%	(16,238.16)
20 year Life	684,197.92	40%	273,679.17	-9%	(24,631.13)
	<u>2,242,761.20</u>		<u>730,978.97</u>	<u>-3%</u>	<u>(65,788.11)</u>
	<u><u>31655</u></u>				
Balance of Account	106,734.13	25%	26,683.53	-28%	(7,471.39)
35 Year Life	76,078.10	40%	30,431.24	-28%	(8,520.75)
20 year Life	0.00	40%	0.00	-28%	0.00
	<u>182,812.23</u>		<u>57,114.77</u>	<u>-9%</u>	<u>(15,992.14)</u>
TOTAL UNIT	<u><u>17,564,146.82</u></u>		<u><u>5,932,460.40</u></u>	<u>-6%</u>	<u><u>(1,013,780.12)</u></u>

**Tampa Electric Company
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	<u>31156</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	128,550.39	20%	25,710.08	-31%	(7,970.12)
Lighting	8,295.00	20%	1,659.00	-31%	(514.29)
Balance of Account	63,462.50	10%	6,846.25	-31%	(2,122.34)
	<u>724,280.04</u>	20%	<u>144,856.01</u>	-31%	<u>(44,905.36)</u>
	929,587.93		179,071.34		(55,512.11)
35 Year Life	201,318.02	50%	100,659.01	-31%	(31,204.29)
20 year Life	0.00	50%	0.00	-31%	0.00
	<u>1,130,905.95</u>		<u>279,730.35</u>	-8%	<u>(86,716.41)</u>
	<u>31256</u>				
Piping, Valves & Related Boiler Components	0.00	20%	0.00	-33%	0.00
Tanks	0.00	20%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	20%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	20%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	1,286.29	45%	578.83	-33%	(191.01)
20 year Life	0.00	45%	0.00	-33%	0.00
	<u>1,286.29</u>		<u>578.83</u>	-15%	<u>(191.01)</u>
	<u>31456</u>				
Piping, Valves & Related Balance of Account	2,552,576.02	20%	510,515.20	-16%	(81,682.43)
	<u>7,924,999.25</u>	20%	<u>1,584,999.85</u>	-16%	<u>(253,599.98)</u>
	10,477,575.27		2,095,515.05		(335,282.41)
35 Year Life	12,478,647.23	50%	6,239,323.62	-16%	(998,291.78)
20 year Life	0.00	50%	0.00	-16%	0.00
	<u>22,956,222.50</u>		<u>8,334,838.67</u>	-6%	<u>(1,333,574.19)</u>
	<u>31556</u>				
Cable	531,062.31	20%	106,212.46	-9%	(9,559.12)
Raceway Equipment	272,024.87	20%	54,404.97	-9%	(4,896.45)
Panels	0.00	20%	0.00	-9%	0.00
Balance of Account	1,389,984.13	20%	277,996.83	-9%	(25,019.71)
	<u>109,244.00</u>	20%	<u>21,848.80</u>	-9%	<u>(1,966.39)</u>
	2,302,315.31		460,463.06		(41,441.68)
35 Year Life	944,048.69	50%	472,024.35	-9%	(42,482.19)
20 year Life	186,885.29	50%	93,442.65	-9%	(8,409.84)
	<u>3,433,249.29</u>		<u>1,025,930.05</u>	-3%	<u>(92,333.70)</u>
	<u>31656</u>				
Balance of Account	105,432.89	20%	21,086.58	-28%	(5,904.24)
35 Year Life	28,505.57	50%	14,252.79	-28%	(3,990.78)
20 year Life	0.00	50%	0.00	-28%	0.00
	<u>133,938.46</u>		<u>35,339.36</u>	-7%	<u>(9,895.02)</u>
TOTAL UNIT	<u>27,655,602.49</u>		<u>9,676,417.26</u>	-6%	<u>(1,522,710.33)</u>

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	<u>31170</u>	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	862,389.51	35%	301,836.33	-31%	(93,569.26)
Lighting	319,246.00	20%	63,849.20	-31%	(19,793.25)
Balance of Account	2,058,201.37	30%	617,460.41	-31%	(191,412.73)
	<u>3,239,836.88</u>		<u>983,145.94</u>		<u>(304,775.24)</u>
35 Year Life	0.00	40%	0.00	-31%	0.00
20 year Life	0.00	40%	0.00	-31%	0.00
	<u>3,239,836.88</u>		<u>983,145.94</u>	-9%	<u>(304,775.24)</u>
	<u><u>31270</u></u>				
Piping, Valves & Related Boiler Components	588,209.32	20%	117,641.86	-33%	(38,821.82)
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	<u>588,209.32</u>		<u>117,641.86</u>		<u>(38,821.82)</u>
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	<u>588,209.32</u>		<u>117,641.86</u>	-7%	<u>(38,821.82)</u>
	<u><u>31470</u></u>				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
35 Year Life	0.00	0%	0.00	-16%	0.00
20 year Life	0.00	0%	0.00	-16%	0.00
	<u>0.00</u>		<u>0.00</u>	0%	<u>0.00</u>
	<u><u>31570</u></u>				
Cable	0.00	0%	0.00	-9%	0.00
Raceway	0.00	0%	0.00	-9%	0.00
Equipment	0.00	0%	0.00	-9%	0.00
Panels	0.00	0%	0.00	-9%	0.00
Balance of Account	0.00	0%	0.00	-9%	0.00
	<u>0.00</u>		<u>0.00</u>		<u>0.00</u>
35 Year Life	0.00	0%	0.00	-9%	0.00
20 year Life	0.00	0%	0.00	-9%	0.00
	<u>0.00</u>		<u>0.00</u>	0%	<u>0.00</u>
	<u><u>31670</u></u>				
Balance of Account	0.00	0%	0.00	-28%	0.00
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	<u>0.00</u>		<u>0.00</u>	0%	<u>0.00</u>
TOTAL UNIT	<u><u>3,828,046.20</u></u>		<u><u>1,100,787.80</u></u>	-9%	<u><u>(343,597.06)</u></u>

**Tampa Electric Company
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	31171	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	79,326.55	15%	11,898.98	-31%	(3,688.68)
Lighting	0.00	0%	0.00	-31%	0.00
Balance of Account	68,599.26	15%	10,289.89	-31%	(3,189.87)
	147,925.81		22,188.87		(6,878.55)
35 Year Life	0.00	0%	0.00	-31%	0.00
20 year Life	0.00	0%	0.00	-31%	0.00
	147,925.81		22,188.87	-5%	(6,878.55)
31271					
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
31471					
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-16%	0.00
20 year Life	0.00	0%	0.00	-16%	0.00
	0.00		0.00	0%	0.00
31571					
Cable	0.00	0%	0.00	-9%	0.00
Raceway	0.00	0%	0.00	-9%	0.00
Equipment	0.00	0%	0.00	-9%	0.00
Panels	0.00	0%	0.00	-9%	0.00
Balance of Account	0.00	0%	0.00	-9%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-9%	0.00
20 year Life	0.00	0%	0.00	-9%	0.00
	0.00		0.00	0%	0.00
31671					
Balance of Account	0.00	0%	0.00	-28%	0.00
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	0.00		0.00	0%	0.00
TOTAL UNIT	147,925.81		22,188.87	-5%	(6,878.55)

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	31172	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related Equipment, HVAC, Duct, Elevator	87,673.37	15%	13,151.01	-31%	(4,076.81)
Lighting	0.00	0%	0.00	-31%	0.00
Balance of Account	72,505.35	15%	10,875.80	-31%	(3,371.50)
	160,178.72		24,026.81		(7,448.31)
35 Year Life	7,281.25	30%	2,184.38	-31%	(677.16)
20 year Life	0.00	30%	0.00	-31%	0.00
	167,459.97		26,211.18	-5%	(8,125.47)
31272					
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
31472					
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-16%	0.00
20 year Life	0.00	0%	0.00	-16%	0.00
	0.00		0.00	0%	0.00
31572					
Cable	0.00	0%	0.00	-9%	0.00
Raceway	0.00	0%	0.00	-9%	0.00
Equipment	0.00	0%	0.00	-9%	0.00
Panels	0.00	0%	0.00	-9%	0.00
Balance of Account	0.00	0%	0.00	-9%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-9%	0.00
20 year Life	0.00	0%	0.00	-9%	0.00
	0.00		0.00	0%	0.00
31672					
Balance of Account	0.00	0%	0.00	-28%	0.00
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	0.00		0.00	0%	0.00
TOTAL UNIT	167,459.97		26,211.18	-5%	(8,125.47)

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	31173	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	146,859.81	30%	44,057.94	-31%	(13,657.96)
Equipment, HVAC, Duct, Elevator	0.00	0%	0.00	-31%	0.00
Lighting	0.00	0%	0.00	-31%	0.00
Balance of Account	132,986.58	25%	33,246.65	-31%	(10,306.46)
	279,846.39		77,304.59		(23,964.42)
35 Year Life	0.00	0%	0.00	-31%	0.00
20 year Life	0.00	0%	0.00	-31%	0.00
	279,846.39		77,304.59	-9%	(23,964.42)
	31273				
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
	31473				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-16%	0.00
20 year Life	0.00	0%	0.00	-16%	0.00
	0.00		0.00	0%	0.00
	31573				
Cable	0.00	0%	0.00	-9%	0.00
Raceway	0.00	0%	0.00	-9%	0.00
Equipment	0.00	0%	0.00	-9%	0.00
Panels	0.00	0%	0.00	-9%	0.00
Balance of Account	0.00	0%	0.00	-9%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-9%	0.00
20 year Life	0.00	0%	0.00	-9%	0.00
	0.00		0.00	0%	0.00
	31673				
Balance of Account	0.00	0%	0.00	-28%	0.00
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	0.00		0.00	0%	0.00
TOTAL UNIT	279,846.39		77,304.59	-9%	(23,964.42)

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	31174	Estimated Future Retirements	Total Retired	Interim Salvage Rate	Interim Salvage
Piping, Valves & Related	195,579.34	30%	58,673.80	-31%	(18,188.88)
Equipment, HVAC, Duct, Elevator	0.00	30%	0.00	-31%	0.00
Lighting	0.00	20%	0.00	-31%	0.00
Balance of Account	167,884.84	25%	41,971.21	-31%	(13,011.08)
	363,464.18		100,645.01		(31,199.95)
35 Year Life	5,666.90	35%	1,983.42	-31%	(614.86)
20 year Life	0.00	35%	0.00	-31%	0.00
	369,131.08		102,628.43	-9%	(31,814.81)
	31274				
Piping, Valves & Related	0.00	0%	0.00	-33%	0.00
Boiler Components	0.00	0%	0.00	-33%	0.00
Tanks	0.00	0%	0.00	-33%	0.00
Conveyor Equipment	0.00	0%	0.00	-33%	0.00
Lighting	0.00	0%	0.00	-33%	0.00
Other Equipment	0.00	0%	0.00	-33%	0.00
Stack	0.00	0%	0.00	-33%	0.00
Balance of Account	0.00	0%	0.00	-33%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-33%	0.00
20 year Life	0.00	0%	0.00	-33%	0.00
	0.00		0.00	0%	0.00
	31474				
Piping, Valves & Related	0.00	0%	0.00	-16%	0.00
Balance of Account	0.00	0%	0.00	-16%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-16%	0.00
20 year Life	0.00	0%	0.00	-16%	0.00
	0.00		0.00	0%	0.00
	31574				
Cable	0.00	0%	0.00	-9%	0.00
Raceway	0.00	0%	0.00	-9%	0.00
Equipment	0.00	0%	0.00	-9%	0.00
Panels	0.00	0%	0.00	-9%	0.00
Balance of Account	0.00	0%	0.00	-9%	0.00
	0.00		0.00		0.00
35 Year Life	0.00	0%	0.00	-9%	0.00
20 year Life	0.00	0%	0.00	-9%	0.00
	0.00		0.00	0%	0.00
	31674				
Balance of Account	0.00	0%	0.00	-28%	0.00
35 Year Life	0.00	0%	0.00	-28%	0.00
20 year Life	0.00	0%	0.00	-28%	0.00
	0.00		0.00	0%	0.00
TOTAL UNIT	369,131.08		102,628.43	-9%	(31,814.81)