

# AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

August 18, 2000

HAND DELIVERED

**ORIGINAL**

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

RECEIVED-FPSC  
00 AUG 18 PM 3:21  
RECORDS AND REPORTING

Re: Environmental Cost Recovery Clause  
FPSC Docket No. 000007-EI

Dear Ms. Bayo:

Enclosed for filing on behalf of Tampa Electric Company are the original and ten (10) copies of Tampa Electric's revised final ECRC True-up, identified as Exhibit (KOZ-1), for the period January 1999 through December 1999. This filing was originally made April 3, 2000. The following revisions were made to that original filing and the result is a change from \$247,164 to \$274,104 in the final true-up amount to be applied as a credit to customers in calculating the ECRC factors to be used during the January - December 2001 period:

APP \_\_\_\_\_  
CAF \_\_\_\_\_  
CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
LEG \_\_\_\_\_  
OPC \_\_\_\_\_  
M \_\_\_\_\_  
RGO \_\_\_\_\_  
SEC \_\_\_\_\_  
SER \_\_\_\_\_  
OTH \_\_\_\_\_

1. Interest rates for October, November and December were corrected on schedule 42-3A (lines 5. and 6.).
2. The plant in-service/depreciation base for the Big Bend 4 Continuous Emissions Monitor on schedule 42-8A, page 3 (line 2.) was corrected to \$866,211 and the net book value of the CEM which is currently recovered through base rates (line 4.) was corrected to a debit of \$236,408.
3. The plant in-service/depreciation base for the Gannon Ignition Oil Tank on schedule 42-8A, page 4 (line 2.) was corrected to \$589,752 and the accumulated depreciation (line 3.) was corrected to \$21,415. This also resulted in a correction to the depreciation expense on line 8a.
4. The demand jurisdiction factors were corrected by eliminating a typographical error in a back-up separation calculation sheet.
5. The SO<sub>2</sub> Emissions Allowances O&M Expenses were corrected to reflect the as-booked adjustment error and correction in the October and November G/L.

RECEIVED  
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

10160 AUG 18 8

FPSC RECORDS REPORTING

We would appreciate your distributing copies of the enclosed revised filing to the recipients of the original filing.

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

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

JDB/pp  
Enclosures

cc: All Parties of Record

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing revised Exhibit (KOZ-1), filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (\*) on this 18<sup>th</sup> day of August 2000 to the following:

Ms. Marlene Stern\*  
Staff Counsel  
Division of Legal Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Room 370 – Gunter Building  
Tallahassee, FL 32399-0850

Mr. John Roger Howe  
Office of Public Counsel  
111 West Madison Street – Suite 812  
Tallahassee, FL 32399-1400

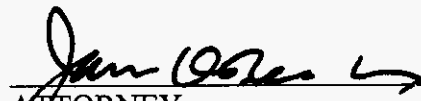
Mr. John W. McWhirter, Jr.  
McWhirter, Reeves, McGlothlin, Davidson,  
Decker, Kaufman, Arnold & Steen, P.A.  
P.O. Box 3350  
Tampa, FL 33601-3350

Ms. Gail Kamaras  
Legal Environmental Assistance Foundation  
1114 Thomasville Road – Suite E  
Tallahassee, FL 32302-6390

Mr. Joseph A. McGlothlin  
Ms. Vicki Gordon Kaufman  
McWhirter, Reeves, McGlothlin, Davidson,  
Decker, Kaufman, Arnold & Steen, P.A.  
117 South Gadsden Street  
Tallahassee, FL 32301

Mr. Matthew M. Childs  
Steel Hector & Davis  
Suite 601  
215 S. Monroe Street  
Tallahassee, FL 32301

Mr. Jeffrey A. Stone  
Beggs and Lane  
Post Office Box 12950  
Pensacola, FL 32576

  
\_\_\_\_\_  
ATTORNEY

ORIGINAL

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 000007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: APRIL 3, 2000  
REVISED: AUGUST 18, 2000

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 1999 THROUGH DECEMBER 1999**

**42-1A THROUGH 42-8A**

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 000007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
FILED: APRIL 3, 2000  
REVISED: AUGUST 18, 2000

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**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 1999 THROUGH DECEMBER 1999**

**42-1A THROUGH 42-8A**

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 1999 to December 1999**

Form 42 - 1A

(in Dollars)

**Jan-99 - Dec-99**

Line

Period  
Amount

1 End of Period Actual True-Up  
for the Period January 1999 to December 1999  
(Form 42-2A, Lines 5 + 6 +10)

(\$2,009,476)

2 Estimated/Actual True-Up Amount approved  
for the Period January 1999 to December 1999  
(Order No. PSC-99-2513-FOF-EI)

(2,283,580)

3 Final True-Up Amount to be refunded/(recovered) in the  
projection period January 2000 to December 2000  
(Lines 1 - 2)

\$274,104

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 000007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
DOCUMENT NO. 1  
PAGE 1 OF 1  
FORM 42-1A  
FILED: APRIL 3, 2000  
REVISED: AUGUST 18, 2000

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 1999 to December 1999**

Schedule 2A

End-of-Period True-Up Amount  
(in Dollars)

Line	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1 ECRC Revenues (net of Revenue Taxes)	\$352,825	\$305,005	\$307,731	\$321,550	\$347,823	\$393,125	\$406,004	\$426,024	\$434,892	\$379,325	\$328,984	\$321,529	\$4,324,817
2 True-Up Provision (Order No. 98-XXXX-FOF-EI)	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,739	129,741	1,556,870
3 ECRC Revenues Applicable to Period (Lines 1 + 2)	482,564	434,744	437,470	451,289	477,562	522,864	535,743	555,763	564,631	509,064	458,723	451,270	5,881,687
4 Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	261,613	173,943	131,046	237,268	306,685	244,213	438,937	531,149	419,286	444,434	567,607	512,140	4,268,321
b. Capital Investment Projects (Form 42-7A, Line 9)	219,578	220,581	227,609	231,208	246,314	259,531	271,116	274,206	284,284	280,859	287,537	794,862	3,597,685
c. Total Jurisdictional ECRC Costs	481,191	394,524	358,655	468,476	552,999	503,744	710,053	805,355	703,570	725,293	855,144	1,307,002	7,866,006
5 Over/Under Recovery (Line 3 - Line 4c)	1,373	40,220	78,815	(17,187)	(75,437)	19,120	(174,310)	(249,592)	(138,939)	(216,229)	(396,421)	(855,732)	(1,984,319)
6 Interest Provision (Form 42-3A, Line 10)	1,803	1,362	1,090	690	(16)	(669)	(1,565)	(3,095)	(4,609)	(5,977)	(8,110)	(11,896)	(30,992)
7 Beginning Balance True-Up & Interest Provision	1,556,870	1,436,147	1,347,990	1,298,156	1,151,920	946,728	835,440	529,826	147,400	(125,887)	(477,832)	(1,012,102)	1,556,870
a. Deferred True-Up from October 1998 to December 1998 (Order No. PSC-97-1047-FOF-EI)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)	(1,053,356)
8 True-Up Collected/(Refunded) (see Line 2)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,739)	(129,741)	(1,556,870)
9 End of Period Total True-Up (Lines 5+6+7+8)	376,951	294,634	244,800	98,564	(106,628)	(217,916)	(523,530)	(905,956)	(1,179,243)	(1,531,188)	(2,065,458)	(3,062,827)	(3,068,667)
10 Adjustments to Period Total True-Up Including Interest	5,840	0	0	0	0	0	0	0	0	0	0	0	5,840
11 End of Period Total True-Up (Lines 9 + 10)	\$382,791	\$294,634	\$244,800	\$98,564	(\$106,628)	(\$217,916)	(\$523,530)	(\$905,956)	(\$1,179,243)	(\$1,531,188)	(\$2,065,458)	(\$3,062,827)	(\$3,062,827)

2

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 000007-EI  
TAMPA ELECTRIC COMPANY  
(KOZ-1)  
DOCUMENT NO. 2  
PAGE 1 OF 1  
FORM 42-2A  
FILED: APRIL 3, 2000  
REVISED: AUGUST 18, 2000

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 1999 to December 1999

Interest Provision  
 (in Dollars)

Line	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1 Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$509,354	\$382,791	\$294,634	\$244,800	\$98,564	(\$106,628)	(\$217,916)	(\$523,530)	(\$905,956)	(\$1,179,243)	(\$1,531,188)	(\$2,065,458)	
2 Ending True-Up Amount Before Interest (Line 1 + Form 42-2A, Lines 5 -	380,988	293,272	243,710	97,874	(106,612)	(217,247)	(521,965)	(902,861)	(1,174,634)	(1,525,211)	(2,057,348)	(3,050,931)	
3 Total of Beginning & Ending True-Up (Lines 1 + 2)	890,342	676,063	538,344	342,674	(8,048)	(323,875)	(739,881)	(1,426,391)	(2,080,590)	(2,704,454)	(3,588,536)	(5,116,389)	
4 Average True-Up Amount (Line 3 x 1/2)	445,171	338,032	269,172	171,337	(4,024)	(161,938)	(369,941)	(713,196)	(1,040,295)	(1,352,227)	(1,794,268)	(2,558,195)	
5 Interest Rate (First Day of Reporting Business Month)	4.90%	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.30%	5.30%	5.55%	
6 Interest Rate (First Day of Subsequent Business Month)	4.81%	4.85%	4.88%	4.80%	4.85%	5.05%	5.10%	5.32%	5.30%	5.30%	5.55%	5.60%	
7 Total of Beginning & Ending Interest Rates (Lines 5 + 6)	9.71%	9.66%	9.73%	9.68%	9.65%	9.90%	10.15%	10.42%	10.62%	10.60%	10.85%	11.15%	
8 Average Interest Rate (Line 7 x 1/2)	4.855%	4.830%	4.865%	4.840%	4.825%	4.950%	5.075%	5.210%	5.310%	5.300%	5.425%	5.575%	
9 Monthly Average Interest Rate (Line 8 x 1/12)	0.405%	0.403%	0.405%	0.403%	0.402%	0.413%	0.423%	0.434%	0.443%	0.442%	0.452%	0.465%	
10 Interest Provision for the Month (Line 4 x Line 9)	\$1,803	\$1,362	\$1,090	\$690	(\$16)	(\$669)	(\$1,565)	(\$3,095)	(\$4,609)	(\$5,977)	(\$8,110)	(\$11,896)	(\$30,992)

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 TAMPA ELECTRIC COMPANY  
 (K0Z-1)  
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 FORM 42-3A  
 FILED: APRIL 3, 2000  
 REVISED: AUGUST 18, 2000



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

Form 42-4A

Variance Report of O&M Activities  
 (in Dollars)

Line	(1)	(2)	(3) Variance		(4)
	Actual	Estimated Actual	Amount		Percent
1 Description of O&M Activities					
1. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$1,336,741	\$941,233	\$395,508		42.0%
2. Big Bend Units 1 & 2 Flue Gas Conditioning	41,178	27,589	13,589		49.3%
3. Big Bend Unit 4 Continuous Emissions Monitors	0	0	0		0.0%
4. SO2 Emissions Allowances	<u>3,019,868</u>	<u>1,683,119</u>	<u>1,336,749</u>		<u>79.4%</u>
2 Total O&M Activities	\$4,397,787	\$2,651,941	\$1,745,846		65.8%
3 Recoverable Costs Allocated to Energy	\$4,397,787				
4 Recoverable Costs Allocated to Demand					

Notes:

Column(1) is the End of Period Totals on Form 42-5A.

Column(2) is the approved Estimated/Actual amount in accordance with  
 FPSC Order No. PSC-97-1047-FOF-EI

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

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 000007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
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 FORM 42-4A  
 FILED: APRIL 3, 2000  
 REVISED: AUGUST 18, 2000

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

Form 42-5A

O&M Activities  
 (in Dollars)

Line	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total	Method of Classification	
														Demand	Energy
<b>1 Description of O&amp;M Activities</b>															
<b>Section (1) AIR QUALITY</b>															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$79,725	\$44,141	\$0	\$68,398	\$129,746	\$79,875	\$101,010	\$115,448	\$68,906	\$78,675	\$421,904	\$148,913	\$1,336,741		\$1,336,741
1b Big Bend Units 1 and 2 Flue Gas Conditioning	3,405	2,665	32	7,731	0	5,315	5,300	2,622	0	2,403	5,775	5,930	41,178		41,178
1c Big Bend Unit 4 Continuous Emissions Monitors	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1d SO2 Allowances	148,596	130,958	134,415	180,102	193,323	174,637	369,906	454,707	374,241	393,172	161,979	303,832	3,019,868		3,019,868
1e Big Bend Unit 1 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1f Big Bend Unit 2 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1g Gannon Unit 5 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h Gannon Unit 6 Classifier Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1i ESP Study	0	0	0	0	0	0	0	1,082	154	733	2,104	52,922	56,995		0
1j Mercury Study	0	0	0	0	0	0	0	4,651	441	1,044	784	21,770	28,690		0
<b>(2) LAND</b>															
2a Gannon Ignition Oil Tank	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2b Big Bend Fuel Oil Tank #1 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2c Big Bend Fuel Oil Tank #2 Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2d Phillips Upgrade Tank #1 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2e Phillips Upgrade Tank #4 for FDEP	0	0	0	0	0	0	0	0	0	0	0	0	0		0
<b>(3) WATER</b>															
3a NPDES Annual Surveillance fees	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100		39,100
2 Total of O&M Activities	270,826	177,764	134,447	256,231	323,069	259,827	476,216	578,510	443,742	476,027	592,546	533,367	4,522,572		\$39,100 \$4,397,787
3 Recoverable Costs Allocated to Energy	231,726	177,764	134,447	256,231	323,069	259,827	476,216	578,510	443,742	476,027	592,546	533,367	4,522,572		
4 Recoverable Costs Allocated to Demand	39,100	0	0	0	0	0	0	0	0	0	0	0	0		0
5 Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028			
6 Retail Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642			
7 Jurisdictional Energy Recoverable Costs (A)	224,482	173,943	131,046	237,268	306,685	244,213	438,937	531,149	419,286	444,434	567,607	512,140	4,231,190		
8 Jurisdictional Demand Recoverable Costs (B)	37,131	0	0	0	0	0	0	0	0	0	0	0	37,131		
9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$261,613	\$173,943	\$131,046	\$237,268	\$306,685	\$244,213	\$438,937	\$531,149	\$419,286	\$444,434	\$567,607	\$512,140	\$4,268,321		

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 000007-EI  
 TAMPA ELECTRIC COMPANY  
 (KOZ-1)  
 DOCUMENT NO. 5  
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 FORM 42-5A  
 FILED: APRIL 3, 2000  
 REVISED: AUGUST 18, 2000

**Tampa Electric Company**  
 Environmental Cost Recovery Clause  
 Calculation of the Final True-Up Amount for the Period  
**April 1998 to December 1998**

Form 42-6A

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

<u>Line</u>	(1)	(2)	(3)	(4)
	<u>Actual</u>	<u>Estimated Actual</u>	<u>Variance Amount</u>	<u>Variance Percent</u>
1 Description of Investment Projects				
1. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$90,874	\$568,804	(\$477,930)	0.0%
2. Big Bend Units 1 & 2 Flue Gas Conditioning	55,640	344,946	(289,306)	0.0%
3. Big Bend Unit 4 Continuous Emissions Monitors	7,055	44,203	(37,148)	0.0%
6 2 Total Investment Projects - Recoverable Costs	\$153,569	\$957,953	(\$804,384)	0.0%
3 Recoverable Costs Allocated to Energy	\$153,569			
4 Recoverable Costs Allocated to Demand	\$0			

Notes:

Column(1) is the End of Period Totals on Form 42-7A.

Column(2) is the approved Estimated/Actual amount in accordance with  
 FPSC Order No. PSC-97-1047-FOF-EI

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

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 000007-EI  
 TAMPA ELECTRIC COMPANY  
 (K02-1)  
 DOCUMENT NO. 6  
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 FORM 42-6A  
 FILED: APRIL 3, 2000  
 REVISED: AUGUST 18, 2000

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

Capital Investment Projects- Recoverable Costs  
 (in Dollars)

Line	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total	Method of Classification	
														Demand	Energy
<b>1 Description of Investment Projects (A)</b>															
<b>Section AIR QUALITY</b>															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$92,034	\$91,840	\$91,647	\$91,453	\$91,261	\$91,067	\$90,874	\$90,681	\$90,487	\$90,295	\$90,101	\$89,908	\$1,091,648		\$1,091,648
1b Big Bend Units 1 and 2 Flue Gas Conditioning	56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563		668,563
1c Big Bend Unit 4 Continuous Emissions Monitors	7,174	7,154	7,134	7,115	7,095	7,075	7,055	7,037	7,017	6,997	6,977	6,958	84,788		84,788
1d Big Bend Unit 1 Classifier Replacement	16,468	16,375	16,217	16,313	16,414	16,481	16,374	16,262	16,226	16,190	16,153	16,116	195,589		195,589
1e Big Bend Unit 2 Classifier Replacement	11,901	11,876	11,851	11,827	11,803	11,778	11,753	11,729	11,704	11,679	11,655	11,630	141,186		141,186
1f Gannon Unit 5 Classifier Replacement	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	206,916		206,916
1g Gannon Unit 6 Classifier Replacement	677	1,099	3,195	5,518	6,920	10,347	14,854	16,856	17,193	17,412	17,687	17,953	129,711		129,711
1h Gannon Unit 5 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1i Gannon Unit 6 Stack Extension	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1j Gannon Coal Crusher (NOX Control)	4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	63,999	64,256	64,553	66,103	503,439		503,439
1k Big Bend Mercury Testing Platform	0	0	0	0	0	0	0	1	46	91	112	627	877		877
1l Big Bend Unit 1&2 Scrubber	0	0	0	0	0	0	0	0	0	0	0	\$26,017	\$26,017		526,017
<b>(2) LAND</b>															
2a Gannon Ignition Oil Tank	4,939	4,919	4,900	4,880	4,860	4,841	4,822	4,802	4,782	4,763	4,744	4,724	\$57,976		57,976
2b Big Bend Fuel Oil Tank #1 Upgrade	3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571		64,571
2c Big Bend Fuel Oil Tank #2 Upgrade	10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125		110,125
2d Phillips Upgrade Tank #1 for FDEP	457	481	511	601	683	684	701	716	714	712	710	709	7,679		7,679
2e Phillips Upgrade Tank #4 for FDEP	1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547		13,547
2 Total Investment Projects - Recoverable Costs	227,062	226,998	233,866	250,231	260,417	276,985	294,632	299,053	301,346	301,358	301,429	829,255	3,802,632	253,898	3,548,734
3 Recoverable Costs Allocated to Energy	206,875	207,012	214,283	230,391	240,354	255,757	272,366	276,823	279,145	279,200	279,324	807,204	3,548,734		
4 Recoverable Costs Allocated to Demand	20,187	19,986	19,583	19,840	20,063	21,228	22,266	22,230	22,201	22,158	22,105	22,051	253,898		
5 Retail Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028			
6 Retail Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642			
7 Jurisdictional Energy Recoverable Costs (B)	200,408	202,562	208,864	213,341	228,164	240,387	251,044	254,161	263,760	260,670	267,567	775,080	3,366,008		
8 Jurisdictional Demand Recoverable Costs (C)	19,170	18,019	18,745	17,867	18,150	19,144	20,072	20,045	20,524	20,189	19,970	19,782	231,677		
9 Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$219,578	\$220,581	\$227,609	\$231,208	\$246,314	\$259,531	\$271,116	\$274,206	\$284,284	\$280,859	\$287,537	\$794,862	\$3,597,685		

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 14
- (B) Line 3 x Line 5
- (C) Line 4 x Line 6

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

Form 42-8A  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 3 Flue Gas Desulfurization Integration  
 (in Dollars)

Line	Description	Beginning of													End of Period Total	
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99		
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3	Less: Accumulated Depreciation	(797,049)	(816,962)	(836,875)	(856,788)	(876,701)	(896,614)	(916,527)	(936,440)	(956,353)	(976,266)	(996,179)	(1,016,092)	(1,036,005)		
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$7,442,609	7,422,696	7,402,783	7,382,870	7,362,957	7,343,044	7,323,131	7,303,218	7,283,305	7,263,392	7,243,479	7,223,566	7,203,653		
6	Average Net Investment		7,432,653	7,412,740	7,392,827	7,372,914	7,353,001	7,333,088	7,313,175	7,293,262	7,273,349	7,253,436	7,233,523	7,213,610		
7	Return on Average Net Investment															
a.	Equity Component Grossed Up For Taxes (A)		54,654	54,507	54,361	54,214	54,068	53,921	53,775	53,629	53,482	53,336	53,189	53,043	\$646,179	
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,467	17,420	17,373	17,326	17,280	17,233	17,186	17,139	17,092	17,046	16,999	16,952	16,952	206,513
8	Investment Expenses															
a.	Depreciation		19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	19,913	238,956	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	1,091,648	
a.	Recoverable Costs Allocated to Energy		92,034	91,840	91,647	91,453	91,261	91,067	90,874	90,681	90,487	90,295	90,101	89,908	1,091,648	
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028			
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642			
12	Retail Energy-Related Recoverable Costs (B)		89,157	89,866	89,329	84,685	86,633	85,594	83,760	83,257	85,500	84,302	86,309	86,330	1,034,722	
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$89,157	\$89,866	\$89,329	\$84,685	\$86,633	\$85,594	\$83,760	\$83,257	\$85,500	\$84,302	\$86,309	\$86,330	\$1,034,722	

Notes:

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

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 TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Actual Period Amount  
January 1999 to December 1999

Form 42-8A  
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Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend Units 1 and 2 Flue Gas Conditioning  
(in Dollars)

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	
3	Less: Accumulated Depreciation	(739,694)	(754,775)	(769,856)	(784,937)	(800,018)	(815,099)	(830,180)	(845,261)	(860,342)	(875,423)	(890,504)	(905,585)	(920,666)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$4,278,040	4,262,959	4,247,878	4,232,797	4,217,716	4,202,635	4,187,554	4,172,473	4,157,392	4,142,311	4,127,230	4,112,149	4,097,068	
6	Average Net Investment		4,270,500	4,255,419	4,240,338	4,225,257	4,210,176	4,195,095	4,180,014	4,164,933	4,149,852	4,134,771	4,119,690	4,104,609	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		31,402	31,291	31,180	31,069	30,958	30,847	30,736	30,625	30,515	30,404	30,293	30,182	\$369,502
b.	Debt Component (Line 6 x 2.82% x 1/12)		10,036	10,000	9,965	9,929	9,894	9,858	9,823	9,788	9,752	9,717	9,681	9,646	118,089
8	Investment Expenses														
a.	Depreciation		15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	15,081	180,972
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
a.	Recoverable Costs Allocated to Energy		56,519	56,372	56,226	56,079	55,933	55,786	55,640	55,494	55,348	55,202	55,055	54,909	668,563
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		54,752	55,160	54,804	51,929	53,096	52,434	51,284	50,951	52,298	51,538	52,738	52,724	633,708
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$54,752	\$55,160	\$54,804	\$51,929	\$53,096	\$52,434	\$51,284	\$50,951	\$52,298	\$51,538	\$52,738	\$52,724	\$633,708

Notes:

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

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

Form 42-8A  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Four Continuous Emissions Monitor  
 (in Dollars)

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3	Less: Accumulated Depreciation	(97,781)	(99,802)	(101,823)	(103,844)	(105,865)	(107,886)	(109,907)	(111,928)	(113,949)	(115,970)	(117,991)	(120,012)	(122,033)	(122,033)
4	Other (A)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)	(236,408)
5	Net Investment (Lines 2 + 3 + 4)	\$532,022	\$330,001	\$27,980	\$25,959	\$23,938	\$21,917	\$19,896	\$17,875	\$15,854	\$13,833	\$11,812	\$9,791	\$7,770	\$7,770
6	Average Net Investment		531,012	528,991	526,970	524,949	522,928	520,907	518,886	516,865	514,844	512,823	510,802	508,781	508,781
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,905	3,890	3,875	3,860	3,845	3,830	3,815	3,801	3,786	3,771	3,756	3,741	\$45,875
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,248	1,243	1,238	1,234	1,229	1,224	1,219	1,215	1,210	1,205	1,200	1,196	14,661
8	Investment Expenses														
a.	Depreciation		2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	24,252
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,174	7,154	7,134	7,115	7,095	7,075	7,055	7,037	7,017	6,997	6,977	6,958	84,788
a.	Recoverable Costs Allocated to Energy		7,174	7,154	7,134	7,115	7,095	7,075	7,055	7,037	7,017	6,997	6,977	6,958	84,788
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (C)		6,950	7,000	6,954	6,588	6,735	6,650	6,503	6,461	6,630	6,533	6,683	6,681	80,368
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,950	\$7,000	\$6,954	\$6,588	\$6,735	\$6,650	\$6,503	\$6,461	\$6,630	\$6,533	\$6,683	\$6,681	\$80,368

Notes:

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

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

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

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$25,365	(\$34,069)	\$14,758	\$6,018	\$15,585	\$575	(\$11,519)	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,299,544	\$1,324,909	\$1,290,840	\$1,305,598	\$1,311,616	\$1,327,201	\$1,327,776	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3	Less: Accumulated Depreciation	(1,787)	(5,558)	(9,315)	(13,043)	(16,803)	(20,596)	(24,414)	(28,215)	(31,998)	(35,781)	(39,564)	(43,347)	(47,130)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,297,757	1,319,351	1,281,525	1,292,555	1,294,813	1,306,605	1,303,362	1,288,042	1,284,259	1,280,476	1,276,693	1,272,910	1,269,127	
6	Average Net Investment		1,308,554	1,300,438	1,287,040	1,293,684	1,300,709	1,304,984	1,295,702	1,286,151	1,282,368	1,278,585	1,274,802	1,271,019	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,622	9,562	9,464	9,513	9,564	9,596	9,528	9,457	9,429	9,402	9,374	9,346	\$113,857
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,075	3,056	3,025	3,040	3,057	3,067	3,045	3,022	3,014	3,005	2,996	2,987	36,389
8	Investment Expenses														
a.	Depreciation		3,771	3,757	3,728	3,760	3,793	3,818	3,801	3,783	3,783	3,783	3,783	3,783	45,343
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		16,468	16,375	16,217	16,313	16,414	16,481	16,374	16,262	16,226	16,190	16,153	16,116	195,589
a.	Recoverable Costs Allocated to Energy		16,468	16,375	16,217	16,313	16,414	16,481	16,374	16,262	16,226	16,190	16,153	16,116	195,589
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		15,953	16,023	15,807	15,106	15,582	15,491	15,092	14,931	15,332	15,116	15,473	15,475	185,381
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,953	\$16,023	\$15,807	\$15,106	\$15,582	\$15,491	\$15,092	\$14,931	\$15,332	\$15,116	\$15,473	\$15,475	\$185,381

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 2 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3	Less: Accumulated Depreciation	(19,086)	(21,629)	(24,172)	(26,715)	(29,258)	(31,801)	(34,344)	(36,887)	(39,430)	(41,973)	(44,516)	(47,059)	(49,602)	
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$965,708	963,165	960,622	958,079	955,536	952,993	950,450	947,907	945,364	942,821	940,278	937,735	935,192	
6	Average Net Investment		964,437	961,894	959,351	956,808	954,265	951,722	949,179	946,636	944,093	941,550	939,007	936,464	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		7,092	7,073	7,054	7,036	7,017	6,998	6,979	6,961	6,942	6,923	6,905	6,886	\$83,866
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,266	2,260	2,254	2,248	2,243	2,237	2,231	2,225	2,219	2,213	2,207	2,201	26,804
15	Investment Expenses														
a.	Depreciation		2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	2,543	30,516
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,901	11,876	11,851	11,827	11,803	11,778	11,753	11,729	11,704	11,679	11,655	11,630	141,186
a.	Recoverable Costs Allocated to Energy		11,901	11,876	11,851	11,827	11,803	11,778	11,753	11,729	11,704	11,679	11,655	11,630	141,186
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		11,529	11,621	11,551	10,952	11,204	11,070	10,833	10,769	11,059	10,904	11,164	11,167	133,823
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,529	\$11,621	\$11,551	\$10,952	\$11,204	\$11,070	\$10,833	\$10,769	\$11,059	\$10,904	\$11,164	\$11,167	\$133,823

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon 5 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040
3	Less: Accumulated Depreciation	(51,984)	(56,847)	(61,710)	(66,573)	(71,436)	(76,299)	(81,162)	(86,025)	(90,888)	(95,751)	(100,614)	(105,477)	(110,340)	(110,340)
4	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,305,056	1,300,193	1,295,330	1,290,467	1,285,604	1,280,741	1,275,878	1,271,015	1,266,152	1,261,289	1,256,426	1,251,563	1,246,700	
6	Average Net Investment		1,302,625	1,297,762	1,292,899	1,288,036	1,283,173	1,278,310	1,273,447	1,268,584	1,263,721	1,258,858	1,253,995	1,249,132	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,578	9,543	9,507	9,471	9,435	9,400	9,364	9,328	9,292	9,257	9,221	9,185	\$112,581
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,061	3,050	3,038	3,027	3,015	3,004	2,993	2,981	2,970	2,958	2,947	2,935	35,979
8	Investment Expenses														
a.	Depreciation		4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	58,356
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	16,936	206,916
a.	Recoverable Costs Allocated to Energy	17,502	17,456	17,408	17,361	17,313	17,267	17,220	17,172	17,125	17,078	17,031	16,983	16,936	206,916
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028		
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642		
12	Retail Energy-Related Recoverable Costs (B)	16,955	17,081	16,968	16,076	16,435	16,229	15,872	15,766	16,181	15,945	16,314	16,307	196,129	
13	Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$16,955	\$17,081	\$16,968	\$16,076	\$16,435	\$16,229	\$15,872	\$15,766	\$16,181	\$15,945	\$16,314	\$16,307	\$196,129	

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon 6 Classifier Replacement  
 (in Dollars)

G32

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$4,929	\$82,070	\$350,004	\$128,884	\$159,900	\$546,621	(\$35,628)	\$25,986	\$31,964	\$8,446	\$40,383	\$7,286	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$1,304,049	\$1,330,035	\$1,361,999	\$1,370,445	\$1,410,828	\$1,418,114		
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(2,038)	(6,155)	(10,367)	(14,644)	(19,001)	(23,435)		
4	CWIP - Non-Interest Bearing	67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	0	0	0	0	0		
a.	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0		
5	Net Investment (Lines 2 + 3 + 4)	\$67,269	72,198	154,268	504,272	633,156	793,056	1,339,677	1,302,011	1,323,880	1,351,632	1,355,801	1,391,827	1,394,679	
6	Average Net Investment		69,734	113,233	329,270	568,714	713,106	1,066,367	1,320,844	1,312,946	1,337,756	1,353,717	1,373,814	1,393,253	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		513	833	2,421	4,182	5,244	7,841	9,712	9,654	9,837	9,954	10,102	10,245	\$80,538
b.	Debt Component (Line 6 x 2.82% x 1/12)		164	266	774	1,336	1,676	2,506	3,104	3,085	3,144	3,181	3,228	3,274	25,738
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	2,038	4,117	4,212	4,277	4,357	4,434	23,435
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		677	1,099	3,195	5,518	6,920	10,347	14,854	16,856	17,193	17,412	17,687	17,953	129,711
a.	Recoverable Costs Allocated to Energy		677	1,099	3,195	5,518	6,920	10,347	14,854	16,856	17,193	17,412	17,687	17,953	129,711
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028		
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642		
12	Retail Energy-Related Recoverable Costs (B)	656	1,075	3,114	5,110	6,569	9,725	13,691	15,476	16,245	16,256	16,943	17,239	122,099	
13	Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$656	\$1,075	\$3,114	\$5,110	\$6,569	\$9,725	\$13,691	\$15,476	\$16,245	\$16,256	\$16,943	\$17,239	\$122,099	

Notes:

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

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

Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon Unit 5 Stack Extension  
 (in Dollars)

G75

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Gammon Unit 6 Stack Extension  
 (in Dollars)

G76

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Gammon Coal Crusher (NOX Control)  
 (in Dollars)

G02

Line	Description	Beginning of Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$16,840	\$32,680	\$1,155,595	\$1,754,678	\$77,907	\$916,986	\$114,385	\$365,257	\$26,161	\$37,857	\$32,647	\$229,154	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$4,420,340	\$4,534,725	\$4,899,982	\$4,926,143	\$4,964,000	\$4,996,647	\$5,225,801	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(7,551)	(22,849)	(38,967)	(55,754)	(72,630)	(89,666)	(107,129)	
4	CWIP - Non-Interest Bearing	465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$465,654	482,494	515,174	1,670,769	3,425,447	3,503,354	4,412,789	4,511,876	4,861,015	4,870,389	4,891,350	4,906,981	5,118,672	
6	Average Net Investment		474,074	498,834	1,092,972	2,548,108	3,464,401	3,958,072	4,462,333	4,686,446	4,865,702	4,880,870	4,899,166	5,012,827	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,486	3,668	8,037	18,737	25,474	29,104	32,812	34,460	35,778	35,890	36,024	36,860	\$300,330
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,114	1,172	2,568	5,988	8,141	9,301	10,486	11,013	11,434	11,470	11,513	11,780	95,980
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	7,551	15,298	16,118	16,787	16,896	17,016	17,463	107,129
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	63,999	64,256	64,553	66,103	503,439
a.	Recoverable Costs Allocated to Energy		4,600	4,840	10,605	24,725	33,615	45,956	58,596	61,591	63,999	64,256	64,553	66,103	503,439
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028		
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642		
12	Retail Energy-Related Recoverable Costs (B)		4,456	4,736	10,337	22,895	31,910	43,194	54,009	56,549	60,472	59,991	61,836	63,472	473,857
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,456	\$4,736	\$10,337	\$22,895	\$31,910	\$43,194	\$54,009	\$56,549	\$60,472	\$59,991	\$61,836	\$63,472	\$473,857

Notes:

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

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Actual Period Amount**  
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Return on Capital Investments, Depreciation and Taxes  
For Project: Gannon Ignition Oil Tank  
(in Dollars)

G20

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	
3	Less: Accumulated Depreciation	(21,415)	(23,430)	(25,445)	(27,460)	(29,475)	(31,490)	(33,505)	(35,520)	(37,535)	(39,550)	(41,565)	(43,580)	(45,595)	
4	CWIP - Non-Interest Bearing	0													
4a	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5	Net Investment (Lines 2 + 3 + 4)	\$302,337	300,322	298,307	296,292	294,277	292,262	290,247	288,232	286,217	284,202	282,187	280,172	278,157	
6	Average Net Investment		301,330	299,315	297,300	295,285	293,270	291,255	289,240	287,225	285,210	283,195	281,180	279,165	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,216	2,201	2,186	2,171	2,156	2,142	2,127	2,112	2,097	2,082	2,068	2,053	\$25,611
b.	Debt Component (Line 6 x 2.82% x 1/12)		708	703	699	694	689	684	680	675	670	666	661	656	8,185
8	Investment Expenses														
a.	Depreciation		2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	24,180
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,939	4,919	4,900	4,880	4,860	4,841	4,822	4,802	4,782	4,763	4,744	4,724	57,976
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,939	4,919	4,900	4,880	4,860	4,841	4,822	4,802	4,782	4,763	4,744	4,724	57,976
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (D)		4,690	4,435	4,690	4,395	4,397	4,366	4,347	4,330	4,421	4,340	4,286	4,238	\$2,935
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,690	\$4,435	\$4,690	\$4,395	\$4,397	\$4,366	\$4,347	\$4,330	\$4,421	\$4,340	\$4,286	\$4,238	\$52,935

Notes:

- (A) Represents the Net Book Value of the replaced Gannon Ignition Oil Tank which is currently recovered through base rates.  
(B) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
(C) Line 9a x Line 10

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Fuel Oil Tank #1 Upgrade  
 (in Dollars)

B14

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$4,880	\$125,475	\$15,263	\$6,796	\$9,984	\$40,411	(\$2,676)	\$3,788	\$980	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$292,677	297,557	423,032	438,295	445,091	455,075	495,486	492,810	496,598	497,578	497,578	497,578	497,578	
3	Less: Accumulated Depreciation	(1,033)	(1,722)	(2,562)	(3,567)	(4,598)	(5,649)	(6,758)	(7,911)	(9,065)	(10,225)	(11,386)	(12,547)	(13,708)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$291,644	295,835	420,470	434,728	440,493	449,426	488,728	484,899	487,533	487,353	486,192	485,031	483,870	
6	Average Net Investment		293,740	358,153	427,599	437,611	444,960	469,077	486,814	486,216	487,443	486,773	485,612	484,451	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		2,160	2,634	3,144	3,218	3,272	3,449	3,580	3,575	3,584	3,579	3,571	3,562	\$39,328
b.	Debt Component (Line 6 x 2.82% x 1/12)		690	842	1,005	1,028	1,046	1,102	1,144	1,143	1,145	1,144	1,141	1,138	12,568
8	Investment Expenses														
a.	Depreciation		689	840	1,005	1,031	1,051	1,109	1,153	1,154	1,160	1,161	1,161	1,161	12,675
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3,539	4,316	5,154	5,277	5,369	5,660	5,877	5,872	5,889	5,884	5,873	5,861	64,571
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028		
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642		
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		3,361	3,891	4,934	4,752	4,857	5,104	5,298	5,295	5,444	5,361	5,306	5,258	58,861
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,361	\$3,891	\$4,934	\$4,752	\$4,857	\$5,104	\$5,298	\$5,295	\$5,444	\$5,361	\$5,306	\$5,258	\$58,861

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Fuel Oil Tank #2 Upgrade  
 (in Dollars)

B03

Line	Description	Beginning of Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$52,974	(\$215,228)	\$10,308	\$3,056	\$11,607	\$139,747	\$375	(\$1,276)	\$791	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$816,047	869,021	653,793	664,101	667,157	678,764	818,511	818,886	817,610	818,401	818,401	818,401	818,401	
3	Less: Accumulated Depreciation	(952)	(2,918)	(4,695)	(6,233)	(7,787)	(9,358)	(11,105)	(13,015)	(14,925)	(16,834)	(18,744)	(20,654)	(22,564)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$815,095	866,103	649,098	657,868	659,370	669,406	807,406	805,871	802,685	801,567	799,657	797,747	795,837	
6	Average Net Investment		840,599	757,601	653,483	658,619	664,388	738,406	806,639	804,278	802,126	800,612	798,702	796,792	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,181	5,571	4,805	4,843	4,885	5,430	5,931	5,914	5,898	5,887	5,873	5,859	\$67,077
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,975	1,780	1,536	1,548	1,561	1,735	1,896	1,890	1,885	1,881	1,877	1,872	21,436
8	Investment Expenses														
a.	Depreciation		1,966	1,777	1,538	1,554	1,571	1,747	1,910	1,910	1,909	1,910	1,910	1,910	21,612
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		10,122	9,128	7,879	7,945	8,017	8,912	9,737	9,714	9,692	9,678	9,660	9,641	110,125
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015398	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		9,612	8,229	7,542	7,155	7,252	8,037	8,777	8,759	8,960	8,818	8,727	8,649	100,517
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,612	\$8,229	\$7,542	\$7,155	\$7,252	\$8,037	\$8,777	\$8,759	\$8,960	\$8,818	\$8,727	\$8,649	\$100,517

Notes:

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

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 Environmental Cost Recovery Clause (ECRC)  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Phillips Upgrade Tank #10  
 (in Dollars)

A8068

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Total
1	Investments														
a.	Expenditures/Additions		\$1,192	\$2,975	\$1,709	\$12,923	\$185	\$242	\$2,550	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$35,501	36,693	39,668	41,377	54,300	54,485	54,727	57,277	57,277	57,277	57,277	57,277	57,277	
3	Less: Accumulated Depreciation	(182)	(291)	(405)	(527)	(670)	(833)	(996)	(1,164)	(1,336)	(1,508)	(1,680)	(1,852)	(2,024)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$35,319	36,402	39,263	40,850	53,630	53,652	53,731	56,113	55,941	55,769	55,597	55,425	55,253	
6	Average Net Investment		35,861	37,833	40,057	47,240	53,641	53,692	54,922	56,027	55,855	55,683	55,511	55,339	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		264	278	295	347	394	395	404	412	411	409	408	407	\$4,424
b.	Debt Component (Line 6 x 2.82% x 1/12)		84	89	94	111	126	126	129	132	131	131	130	130	1,413
8	Investment Expenses														
a.	Depreciation		109	114	122	143	163	163	168	172	172	172	172	172	1,842
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		457	481	511	601	683	684	701	716	714	712	710	709	7,679
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		457	481	511	601	683	684	701	716	714	712	710	709	7,679
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028		
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642		
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		434	434	489	541	618	617	632	646	660	649	641	636	6,997
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$434	\$434	\$489	\$541	\$618	\$617	\$632	\$646	\$660	\$649	\$641	\$636	\$6,997

Notes:

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

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

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

A8067

Line	Description	Beginning of													End of
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total
1	Investments														
a.	Expenditures/Additions		\$2,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$87,939	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3	Less: Accumulated Depreciation	(268)	(536)	(807)	(1,078)	(1,349)	(1,620)	(1,891)	(2,162)	(2,433)	(2,704)	(2,975)	(3,246)	(3,517)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$87,671	89,936	89,665	89,394	89,123	88,852	88,581	88,310	88,039	87,768	87,497	87,226	86,955	
6	Average Net Investment		88,804	89,801	89,530	89,259	88,988	88,717	88,446	88,175	87,904	87,633	87,362	87,091	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		653	660	658	656	654	652	650	648	646	644	642	640	\$7,803
b.	Debt Component (Line 6 x 2.82% x 1/12)		209	211	210	210	209	208	208	207	207	206	205	205	2,495
8	Investment Expenses														
a.	Depreciation		268	271	271	271	271	271	271	271	271	271	271	271	3,249
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,130	1,142	1,139	1,137	1,134	1,131	1,129	1,126	1,124	1,121	1,118	1,116	13,547
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		1,073	1,030	1,090	1,024	1,026	1,020	1,018	1,015	1,039	1,021	1,010	1,001	12,367
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,073	\$1,030	\$1,090	\$1,024	\$1,026	\$1,020	\$1,018	\$1,015	\$1,039	\$1,021	\$1,010	\$1,001	\$12,367

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Actual Period Amount  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Mercury Testing Platform  
 (in Dollars)

Line	Description	Beginning of												End of Period Total
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	
1	Investments													
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,115	\$262	\$4,107	\$83,664
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,315
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(89)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	167	9,282	9,544	13,651	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	167	9,282	9,544	13,651	97,226
6	Average Net Investment		0	0	0	0	0	0	0	84	4,725	9,413	11,598	55,439
7	Return on Average Net Investment													
a.	Equity Component Grossed Up For Taxes (A)	0	0	0	0	0	0	0	0	1	35	69	85	408
b.	Debt Component (Line 6 x 2.82% x 1/12)	0	0	0	0	0	0	0	0	0	11	22	27	130
8	Investment Expenses													
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	89
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	1	46	91	112	627
a.	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	1	46	91	112	627
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	
11	Demand Jurisdictional Factor	0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	1	43	85	107	602
13	Retail Demand-Related Recoverable Costs (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$43	\$85	\$107	\$602	\$838

Notes:

(A) Lines 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)

(B) Line 9a x Line 10

(C) Line 9b x Line 11

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

Line	Description	Beginning of													End of	
		Period Amount	January 99	February 99	March 99	April 99	May 99	June 99	July 99	August 99	September 99	October 99	November 99	December 99	Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,194,517
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,194,517
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(137,614)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,056,903
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0	40,028,452
7	Return on Average Net Investment															
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	294,336
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0	94,067
8	Investment Expenses															
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	137,614
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0	526,017
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	526,017
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9687399	0.9785070	0.9747070	0.9259936	0.9492850	0.9399043	0.9217175	0.9181326	0.9448864	0.9336323	0.9579113	0.9602028	0.9602028	
11	Demand Jurisdictional Factor		0.9496327	0.9015598	0.9572408	0.9005992	0.9046331	0.9017909	0.9014166	0.9017389	0.9244575	0.9111667	0.9034483	0.8970642	0.8970642	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0	505,083
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$505,083

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Notes:

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

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