

ORIGINAL

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2001 THROUGH DECEMBER 2001

42-1P THROUGH 42-8P

DOCUMENT NUMBER-DATE

14245 NOV-38

FPSC-RECORDS/REPORTING

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

INDEX

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2001 THROUGH DECEMBER 2001

42-1P THROUGH 42-7P

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1P	18
2	Form 42-2P	19
3	Form 42-3P	20
4	Form 42-4P	21
5	Form 42-5P	40
6	Form 42-6P	60
7	Form 42-7P	61

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Total Jurisdictional Amount to Be Recovered

For the Projected Period
 January 2001 to December 2001

Line No.	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$7,366,135	\$46,241	\$7,412,376
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	17,563,168	295,768	17,858,936
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	<u>24,929,303</u>	<u>342,009</u>	<u>25,271,312</u>
2. True-up for Estimated Over/(Under) Recovery for the current period January 2000 December 2000 (Form 42-2E, Line 5 + 6 + 10)	(3,033,698)	(38,016)	(3,071,714)
3. Final True-up for the period January 1999 to December 1999 (Form 42-1A, Line 3) (Approved in Order No. PSC-xx-xxxx-FOF-EI)	<u>271,850</u>	<u>9,619</u>	<u>281,469</u>
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2000 to December 2000 (Line 1 - Line 2- Line 3)	<u>27,691,151</u>	<u>370,406</u>	<u>28,061,557</u>
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	<u>\$27,711,089</u>	<u>\$370,672</u>	<u>\$28,081,761</u>

Notes:

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

18

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-3)
 DOCUMENT NO. 1
 PAGE 1 OF 1
 FORM 42-1P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2001 to December 2001

Form 42-2P

O & M Activities
 (in Dollars)

Line	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total	Demand	Energy	
1. Description of O&M Activities																
Section (1) AIR QUALITY																
1a Big Bend Unit 3 FGD Integration	\$151,809	\$163,657	\$200,444	\$174,237	\$177,246	\$172,425	\$162,775	\$168,460	\$160,866	\$156,131	\$62,786	\$145,286	\$1,896,122		\$1,896,122	
1b Big Bend Units 1 and 2 Flue Gas Conditi	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	22,000		22,000	
1c SO2 Emissions Allowances	37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953		771,953	
1d Big Bend Units 1 & 2 Scrubber	276,143	253,139	249,183	259,159	320,462	343,227	340,016	344,929	343,451	334,103	337,539	331,903	\$3,733,254		3,733,254	
1d Big Bend FGD Optimization & Utilization	380	20,380	50,380	315,190	677,000						41,000		\$1,104,330		1,104,330	
1e Big Bend PM Minimization & Monitoring	10,000	10,000	60,000	35,000									\$115,000		115,000	
1f Big Bend NOx Emissions Reduction				10,000	10,000	10,000	10,000	10,000					\$50,000		50,000	
(2) LAND																
(3) WATER																
3a NPDES Annual Surveillance fees	50,600	0	0	0	0	0	0	0	0	0	0	0	50,600	50,600		
2. Total of O&M Activities	528,548	495,939	637,326	892,469	1,268,159	554,477	526,436	589,151	582,473	572,766	524,288	571,224	7,743,259	50,600	7,692,659	
3. Recoverable Costs Allocated to Energy	477,948	495,939	637,326	892,469	1,268,159	554,477	526,436	589,151	582,473	572,766	524,288	571,224	7,692,659			
4. Recoverable Costs Allocated to Demand	50,600	0	0	0	0	0	0	0	0	0	0	0	50,600			
5. Retail Energy Jurisdictional Factor	0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423				
6. Retail Demand Jurisdictional Factor	0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745				
7. Jurisdictional Energy Recoverable Costs (A)	465,473	486,324	615,389	853,364	1,201,031	521,457	492,657	553,104	560,561	552,384	508,223	556,168	7,366,135			
8. Jurisdictional Demand Recoverable Costs (B)	46,241	0	0	0	0	0	0	0	0	0	0	0	46,241			
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$511,714	\$486,324	\$615,389	\$853,364	\$1,201,031	\$521,457	\$492,657	\$553,104	\$560,561	\$552,384	\$508,223	\$556,168	\$7,412,376			

19

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-3)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2001 to December 2001

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line

1. Description of Investment Projects (A)

Section (1)	AIR	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
		Jan-01	Feb-01	Feb-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total	Demand	Energy
1a	Big Bend Unit 3 FFGD Integration	\$87,396	\$87,203	\$87,010	\$86,816	\$86,623	\$86,430	\$86,237	\$86,043	\$85,850	\$85,657	\$85,464	\$85,271	\$1,036,000		\$1,036,000
1b	Big Bend Units 1 and 2 Flue Gas Conditioning	52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305		619,305
1c	Big Bend Unit 4 Continuous Emissions Monitors	8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055		106,055
1d	Big Bend Unit 1 Classifier Replacement	15,746	15,709	15,671	15,634	15,597	15,559	15,521	15,484	15,447	15,410	15,373	15,335	186,486		186,486
1e	Big Bend 2 Classifier Replacement	11,511	11,485	11,458	11,433	11,407	11,380	11,354	11,328	11,301	11,275	11,248	11,222	136,402		136,402
1f	Gannon Unit 5 Classifier Replacements	30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,338	28,137	350,950		350,950
1g	Gannon Unit 6 Classifier Replacements	33,980	33,755	33,529	33,303	33,078	32,852	32,626	32,401	32,175	31,949	31,724	31,498	392,870		392,870
1h	Gannon Coal Crusher (NOx Control)	124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,104	117,276	116,447	115,618	1,442,100		1,442,100
1i	Big Bend Units 1 & 2 Scrubber	1,076,273	1,073,296	1,070,320	1,067,344	1,064,368	1,061,392	1,058,415	1,055,439	1,052,463	1,049,487	1,046,511	1,043,534	12,718,842		12,718,842
1j	Section 114 Mercury Testing Platform	1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147		16,147
1k	FGD Optimization and Utilization	38,283	42,446	50,435	67,627	91,932	107,211	109,876	110,823	113,765	117,613	121,570	136,184	1,107,765		1,107,765
1l	Big Bend PM Minimization and Monitoring	2,269	2,735	3,773	6,115	8,437	9,440	9,542	10,075	11,657	12,855	12,975	13,028	102,901		102,901
1l	Big Bend NOx Emissions Reduction	2,246	3,372	5,376	8,039	8,922	9,048	9,136	9,271	9,694	10,620	11,304	12,967	99,995		99,995
(2)	LAND															
2a	Gannon Ignition Oil Tank	10,682	10,594	10,507	10,418	10,330	10,242	10,154	10,066	9,978	9,889	9,802	9,714	122,376		122,376
2b	Big Bend Fuel Oil Tank #1 Upgrade	5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840		67,840
2c	Big Bend Fuel Oil Tank #2 Upgrade	9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582		111,582
2d	Phillips Upgrade Tank #1 for FDEP	709	707	705	703	701	699	697	695	693	691	690	687	8,377		8,377
2e	Phillips Upgrade Tank #4 for FDEP	1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203		13,203
2.	Total Investment Projects - Recoverable Costs	1,513,079	1,514,068	1,520,325	1,537,755	1,560,493	1,572,130	1,570,211	1,567,059	1,567,234	1,568,432	1,568,426	1,579,984	18,639,196	323,378	18,315,818
3.	Recoverable Costs Allocated to Energy	1,485,456	1,486,567	1,492,946	1,510,499	1,533,361	1,545,120	1,543,325	1,540,294	1,540,593	1,541,916	1,542,030	1,553,711	18,315,818		
4.	Recoverable Costs Allocated to Demand	27,623	27,501	27,379	27,256	27,132	27,010	26,886	26,765	26,641	26,516	26,396	26,273	323,378		
5.	Retail Energy Jurisdictional Factor	0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423			
6.	Retail Demand Jurisdictional Factor	0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745			
7.	Jurisdictional Energy Recoverable Costs (B)	1,446,683	1,457,747	1,441,558	1,444,314	1,452,194	1,453,105	1,444,296	1,446,052	1,482,637	1,487,047	1,494,777	1,512,759	17,563,168		
8.	Jurisdictional Demand Recoverable Costs (C)	25,243	25,141	24,784	24,823	24,821	24,689	24,595	24,470	24,804	24,434	24,086	23,879	295,768		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,471,926	\$1,482,888	\$1,466,341	\$1,469,137	\$1,477,015	\$1,477,794	\$1,468,892	\$1,470,522	\$1,507,441	\$1,511,480	\$1,518,863	\$1,536,638	\$17,858,936		

(A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9

Notes:

(B) Line 3 x Line 5

(C) Line 4 x Line 6

20

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-3)
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 1 of 19

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

Line	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$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	(\$1,274,961)	(1,294,874)	(1,314,787)	(1,334,700)	(1,354,613)	(1,374,526)	(1,394,439)	(1,414,352)	(1,434,265)	(1,454,178)	(1,474,091)	(1,494,004)	(1,513,917)	
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)	\$6,964,697	6,944,784	6,924,871	6,904,958	6,885,045	6,865,132	6,845,219	6,825,306	6,805,393	6,785,480	6,765,567	6,745,654	6,725,741	
6 Average Net Investment		6,954,741	6,934,828	6,914,915	6,895,002	6,875,089	6,855,176	6,835,263	6,815,350	6,795,437	6,775,524	6,755,611	6,735,698	
7 Return on Average Net Investment														
a. Equity Component Grossed Up For Taxes (A)		51,139	50,993	50,847	50,700	50,554	50,407	50,261	50,114	49,968	49,822	49,675	49,529	\$604,009
b. Debt Component (Line 6 x 2.82% x 1/12)		16,344	16,297	16,250	16,203	16,156	16,110	16,063	16,016	15,969	15,922	15,876	15,829	193,035
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)		87,396	87,203	87,010	86,816	86,623	86,430	86,237	86,043	85,850	85,657	85,464	85,271	1,036,000
a. Recoverable Costs Allocated to Energy		87,396	87,203	87,010	86,816	86,623	86,430	86,237	86,043	85,850	85,657	85,464	85,271	1,036,000
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11 Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12 Retail Energy-Related Recoverable Costs (B)		85,115	85,512	84,015	83,012	82,038	81,283	80,704	80,778	82,620	82,609	82,845	83,023	993,554
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)		\$85,115	\$85,512	\$84,015	\$83,012	\$82,038	\$81,283	\$80,704	\$80,778	\$82,620	\$82,609	\$82,845	\$83,023	\$993,554

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

EXHIBIT NO. 000007-1
DOCKET NO. 000007-1
TAMPA ELECTRIC COMPANY
(K02-3)
DOCUMENT NO. 4
PAGE 1 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

21

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 2 of 19

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

Line	Description	Beginning of of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sept 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	(\$1,081,574)	(1,095,619)	(1,110,064)	(1,124,309)	(1,138,554)	(1,152,799)	(1,167,044)	(1,181,289)	(1,195,534)	(1,209,779)	(1,224,024)	(1,238,269)	(1,252,514)	
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)	<u>\$3,936,160</u>	<u>3,921,915</u>	<u>3,907,670</u>	<u>3,893,425</u>	<u>3,879,180</u>	<u>3,864,935</u>	<u>3,850,690</u>	<u>3,836,445</u>	<u>3,822,200</u>	<u>3,807,955</u>	<u>3,793,710</u>	<u>3,779,465</u>	<u>3,765,220</u>	
6	Average Net Investment		3,929,038	3,914,793	3,900,548	3,886,303	3,872,058	3,857,813	3,843,568	3,829,323	3,815,078	3,800,833	3,786,588	3,772,343	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		28,891	28,786	28,681	28,577	28,472	28,367	28,262	28,158	28,053	27,948	27,843	27,739	\$339,777
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,233	9,200	9,166	9,133	9,099	9,066	9,032	8,999	8,965	8,932	8,898	8,865	108,588
8	Investment Expenses														
a.	Depreciation		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
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)		52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305
a.	Recoverable Costs Allocated to Energy		52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		51,002	51,218	50,299	49,679	49,073	48,600	48,232	48,257	49,335	49,306	49,424	49,509	593,934
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)		<u>\$51,002</u>	<u>\$51,218</u>	<u>\$50,299</u>	<u>\$49,679</u>	<u>\$49,073</u>	<u>\$48,600</u>	<u>\$48,232</u>	<u>\$48,257</u>	<u>\$49,335</u>	<u>\$49,306</u>	<u>\$49,424</u>	<u>\$49,509</u>	<u>\$593,934</u>

Notes:

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

EXHIBIT NO. 000007-EI
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 2 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2001
REVISED: NOVEMBER 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	(\$144,557)	(146,506)	(148,455)	(150,404)	(152,353)	(154,302)	(156,251)	(158,200)	(160,149)	(162,098)	(164,047)	(165,996)	(167,945)	(167,945)
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)	\$721,654	719,705	717,756	715,807	713,858	711,909	709,960	708,011	706,062	704,113	702,164	700,215	698,266	
6	Average Net Investment		720,680	718,731	716,782	714,833	712,884	710,935	708,986	707,037	705,088	703,139	701,190	699,241	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,299	5,285	5,271	5,256	5,242	5,228	5,213	5,199	5,185	5,170	5,156	5,142	\$62,646
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,694	1,689	1,684	1,680	1,675	1,671	1,666	1,662	1,657	1,652	1,648	1,643	20,021
8	Investment Expenses														
a.	Depreciation		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
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)		8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055
a.	Recoverable Costs Allocated to Energy		8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		8,709	8,750	8,598	8,496	8,397	8,321	8,262	8,271	8,460	8,459	8,485	8,504	101,712
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)		\$8,709	\$8,750	\$8,598	\$8,496	\$8,397	\$8,321	\$8,262	\$8,271	\$8,460	\$8,459	\$8,485	\$8,504	\$101,712

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 3 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 4 of 19

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

Line	Description	Beginning	Estimated											End of	
		of Period	Jan 01	Feb 01	Mar 01	Apr 01	May 01	June 01	July 01	Aug 01	Sep 01	Oct 01	Nov 01	Nov 01	Period
		Amount													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	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	
3	Less: Accumulated Depreciation	(\$87,272)	(91,111)	(94,950)	(98,789)	(102,628)	(106,467)	(110,306)	(114,145)	(117,984)	(121,823)	(125,662)	(129,501)	(133,340)	
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)	\$1,228,985	1,225,146	1,221,307	1,217,468	1,213,629	1,209,790	1,205,951	1,202,112	1,198,273	1,194,434	1,190,595	1,186,756	1,182,917	
6	Average Net Investment		1,227,066	1,223,227	1,219,388	1,215,549	1,211,710	1,207,871	1,204,032	1,200,193	1,196,354	1,192,515	1,188,676	1,184,837	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		9,023	8,995	8,966	8,938	8,910	8,882	8,853	8,825	8,797	8,769	8,741	8,712	\$106,411
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,884	2,875	2,866	2,857	2,848	2,838	2,829	2,820	2,811	2,802	2,793	2,784	34,007
8	Investment Expenses														
a.	Depreciation		3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	46,068
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)		15,746	15,709	15,671	15,634	15,597	15,559	15,521	15,484	15,447	15,410	15,373	15,335	186,486
a.	Recoverable Costs Allocated to Energy		15,746	15,709	15,671	15,634	15,597	15,559	15,521	15,484	15,447	15,410	15,373	15,335	186,486
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		15,335	15,404	15,132	14,949	14,771	14,632	14,525	14,537	14,866	14,862	14,902	14,931	178,846
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,335	\$15,404	\$15,132	\$14,949	\$14,771	\$14,632	\$14,525	\$14,537	\$14,866	\$14,862	\$14,902	\$14,931	\$178,846

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 000007-El
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 4 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
Jan 2001 to Dec 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	(\$75,577)	(75,285)	(80,993)	(83,701)	(86,409)	(89,117)	(91,825)	(94,533)	(97,241)	(99,949)	(102,657)	(105,365)	(108,073)	
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)	\$909,217	906,509	903,801	901,093	898,385	895,677	892,969	890,261	887,553	884,845	882,137	879,429	876,721	
6	Average Net Investment		907,863	905,155	902,447	899,739	897,031	894,323	891,615	888,907	886,199	883,491	880,783	878,075	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,576	6,656	6,636	6,616	6,596	6,576	6,556	6,536	6,516	6,496	6,477	6,457	\$78,794
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,133	2,127	2,121	2,114	2,108	2,102	2,095	2,089	2,083	2,076	2,070	2,063	25,181
8	Investment Expenses														
a.	Depreciation		2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,496
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)		11,517	11,491	11,465	11,438	11,412	11,386	11,359	11,333	11,307	11,280	11,255	11,228	136,471
a.	Recoverable Costs Allocated to Energy		11,517	11,491	11,465	11,438	11,412	11,386	11,359	11,333	11,307	11,280	11,255	11,228	136,471
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		11,216	11,268	11,070	10,937	10,808	10,708	10,630	10,640	10,882	10,879	10,910	10,932	130,880
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)		\$11,216	\$11,268	\$11,070	\$10,937	\$10,808	\$10,708	\$10,630	\$10,640	\$10,882	\$10,879	\$10,910	\$10,932	\$130,880

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 5 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Actual Jan 01	Actual Feb 01	Actual Mar 01	Actual Apr 01	Actual May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated October 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$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	(\$359,680)	(380,458)	(401,237)	(422,015)	(442,793)	(463,572)	(484,350)	(505,128)	(525,907)	(546,685)	(567,463)	(588,242)	(609,020)	
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)	\$997,360	976,582	955,803	935,025	914,247	893,468	872,690	851,912	831,133	810,355	789,577	768,798	748,020	
6	Average Net Investment		966,971	966,193	945,414	924,636	903,858	883,079	862,301	841,523	820,744	799,966	779,188	758,409	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		7,257	7,105	6,952	6,799	6,646	6,493	6,341	6,188	6,035	5,882	5,729	5,577	\$77,004
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,319	2,271	2,222	2,173	2,124	2,075	2,026	1,978	1,929	1,880	1,831	1,782	24,610
8	Investment Expenses														
a.	Depreciation		20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	249,340
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)		30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,338	28,137	350,950
a.	Recoverable Costs Allocated to Energy		30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,338	28,137	350,950
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		29,562	29,569	28,921	28,446	27,984	27,598	27,275	27,173	27,661	27,524	27,470	27,395	336,578
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)		\$29,562	\$29,569	\$28,921	\$28,446	\$27,984	\$27,598	\$27,275	\$27,173	\$27,661	\$27,524	\$27,470	\$27,395	\$336,578

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (K02-3)
 DOCUMENT NO. 4
 PAGE 6 OF 19
 FORM 42-4P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

26

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 7 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Unit 6 Classifier Replacement
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	1,418,424	
3	Less: Accumulated Depreciation	(\$301,935)	(325,195)	(348,456)	(371,716)	(394,976)	(418,236)	(441,496)	(464,756)	(488,017)	(511,277)	(534,537)	(557,797)	(581,057)	
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)	\$1,116,489	1,093,229	1,069,968	1,046,708	1,023,448	1,000,188	976,928	953,668	930,407	907,147	883,887	860,627	837,367	
6	Average Net Investment		1,104,859	1,081,599	1,058,338	1,035,078	1,011,818	988,558	965,298	942,037	918,777	895,517	872,257	848,997	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		8,124	7,953	7,782	7,611	7,440	7,269	7,098	6,927	6,756	6,585	6,414	6,243	\$86,202
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,596	2,542	2,487	2,432	2,378	2,323	2,268	2,214	2,159	2,104	2,050	1,995	27,548
8	Investment Expenses														
a.	Depreciation		23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	23,260	279,122
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)		33,980	33,755	33,529	33,303	33,078	32,852	32,626	32,401	32,175	31,949	31,724	31,498	392,870
a.	Recoverable Costs Allocated to Energy		33,980	33,755	33,529	33,303	33,078	32,852	32,626	32,401	32,175	31,949	31,724	31,498	392,870
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		33,093	33,101	32,375	31,844	31,327	30,896	30,533	30,419	30,965	30,812	30,752	30,668	376,785
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)		\$33,093	\$33,101	\$32,375	\$31,844	\$31,327	\$30,896	\$30,533	\$30,419	\$30,965	\$30,812	\$30,752	\$30,668	\$376,785

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 000007-El
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 7 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Coal Crusher (NOx Control)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289	5,227,289
3	Less: Accumulated Depreciation	(\$1,129,070)	(1,214,449)	(1,299,829)	(1,385,209)	(1,470,588)	(1,555,968)	(1,641,347)	(1,726,727)	(1,812,106)	(1,897,486)	(1,982,865)	(2,068,245)	(2,153,625)	
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)	\$4,098,219	4,012,840	3,927,460	3,842,081	3,756,701	3,671,321	3,585,942	3,500,562	3,415,183	3,329,803	3,244,424	3,159,044	3,073,664	
6	Average Net Investment		4,055,529	3,970,150	3,884,770	3,799,391	3,714,011	3,628,632	3,543,252	3,457,872	3,372,493	3,287,113	3,201,734	3,116,354	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		29,821	29,193	28,565	27,938	27,310	26,682	26,054	25,426	24,799	24,171	23,543	22,915	\$316,417
	b. Debt Component (Line 6 x 2.82% x 1/12)		9,530	9,330	9,129	8,929	8,728	8,527	8,327	8,126	7,925	7,725	7,524	7,323	101,123
8	Investment Expenses														
	a. Depreciation		85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	1,024,555
	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)		124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,104	117,276	116,447	115,618	1,442,100
	a. Recoverable Costs Allocated to Energy		124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,104	117,276	116,447	115,618	1,442,100
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		121,475	121,501	118,838	116,891	114,991	113,408	112,076	111,655	113,661	113,103	112,879	112,571	1,383,049
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)		\$121,475	\$121,501	\$118,838	\$116,891	\$114,991	\$113,408	\$112,076	\$111,655	\$113,661	\$113,103	\$112,879	\$112,571	\$1,383,049

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPAN
(KOZ-3)
DOCUMENT NO. 4
PAGE 8 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2001
REVISED: NOVEMBER 2, 2001

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085	83,181,085
3	Less: Accumulated Depreciation	(\$3,718,808)	(4,025,533)	(4,332,258)	(4,638,983)	(4,945,708)	(5,252,433)	(5,559,158)	(5,865,883)	(6,172,608)	(6,479,333)	(6,786,058)	(7,092,783)	(7,399,508)	
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)	\$79,462,277	79,155,552	78,848,827	78,542,102	78,235,377	77,928,652	77,621,927	77,315,202	77,008,477	76,701,752	76,395,027	76,088,302	75,781,577	
6	Average Net Investment		79,308,915	79,002,190	78,695,465	78,388,740	78,082,015	77,775,290	77,468,565	77,161,840	76,855,115	76,548,390	76,241,665	75,934,940	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		583,172	580,916	578,661	576,405	574,150	571,895	569,639	567,384	565,128	562,873	560,618	558,362	\$6,849,203
b.	Debt Component (Line 6 x 2.82% x 1/12)		186,376	185,655	184,934	184,214	183,493	182,772	182,051	181,330	180,610	179,889	179,168	178,447	2,188,939
8	Investment Expenses														
a.	Depreciation		306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	306,725	3,680,700
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)		1,076,273	1,073,296	1,070,320	1,067,344	1,064,368	1,061,392	1,058,415	1,055,439	1,052,463	1,049,487	1,046,511	1,043,534	12,718,842
a.	Recoverable Costs Allocated to Energy		1,076,273	1,073,296	1,070,320	1,067,344	1,064,368	1,061,392	1,058,415	1,055,439	1,052,463	1,049,487	1,046,511	1,043,534	12,718,842
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		1,048,180	1,052,488	1,033,479	1,020,577	1,008,027	998,184	990,501	990,862	1,012,870	1,012,141	1,014,443	1,016,029	12,197,781
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)		\$1,048,180	\$1,052,488	\$1,033,479	\$1,020,577	\$1,008,027	\$998,184	\$990,501	\$990,862	\$1,012,870	\$1,012,141	\$1,014,443	\$1,016,029	\$12,197,781

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 9 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Section 114 Mercury Testing Platform
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737
3	Less: Accumulated Depreciation	(\$2,551)	(2,762)	(2,973)	(3,184)	(3,395)	(3,606)	(3,817)	(4,028)	(4,239)	(4,450)	(4,661)	(4,872)	(5,083)	(5,083)
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)	\$118,186	117,975	117,764	117,553	117,342	117,131	116,920	116,709	116,498	116,287	116,076	115,865	115,654	115,654
6	Average Net Investment		118,081	117,870	117,659	117,448	117,237	117,026	116,815	116,604	116,393	116,182	115,971	115,760	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		868	867	865	864	862	861	859	857	856	854	853	851	\$10,317
b.	Debt Component (Line 6 x 2.82% x 1/12)		277	277	276	276	276	275	275	274	274	273	273	272	3,298
8	Investment Expenses														
a.	Depreciation		211	211	211	211	211	211	211	211	211	211	211	211	2,532
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)		1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147
a.	Recoverable Costs Allocated to Energy		1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		1,321	1,329	1,305	1,292	1,278	1,267	1,259	1,260	1,291	1,290	1,296	1,299	15,487
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)		\$1,321	\$1,329	\$1,305	\$1,292	\$1,278	\$1,267	\$1,259	\$1,260	\$1,291	\$1,290	\$1,296	\$1,299	\$15,487

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 000007-1E1
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 10 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend FGD Optimization and Utilization
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of Period Total
1	Investments		\$444,283	\$411,761	\$1,232,734	\$2,309,155	\$2,698,630	\$449,235	\$98,370	\$95,858	\$509,393	\$282,501	\$532,519	\$328,736	
	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	\$3,000,000	3,033,954	3,067,908	3,101,862	3,135,816	3,169,770	3,203,724	3,237,678	3,271,632	3,305,586	3,339,540	3,373,494	12,393,175	
3	Less: Accumulated Depreciation	(\$24,559)	(31,850)	(39,223)	(46,678)	(54,215)	(61,834)	(69,535)	(77,318)	(85,183)	(93,130)	(101,160)	(109,272)	(127,949)	
4	CWIP - Non-Interest Bearing	0	410,329	788,136	1,986,916	4,262,117	6,926,793	7,342,074	7,406,490	7,468,394	7,943,833	8,192,380	8,690,945	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,975,441	3,412,433	3,816,821	5,042,100	7,343,718	10,034,729	10,476,263	10,566,850	10,654,843	11,156,289	11,430,760	11,955,167	12,265,226	
6	Average Net Investment		3,193,937	3,614,627	4,429,461	6,192,909	8,689,224	10,255,496	10,521,557	10,610,847	10,905,566	11,293,525	11,692,964	12,110,197	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		23,486	26,579	32,571	45,537	63,893	75,410	77,367	78,023	80,190	83,043	85,980	89,048	\$761,127
	b. Debt Component (Line 6 x 2.82% x 1/12)		7,506	8,494	10,409	14,553	20,420	24,100	24,726	24,935	25,628	26,540	27,478	28,459	243,248
8	Investment Expenses														
	a. Depreciation		7,291	7,373	7,455	7,537	7,619	7,701	7,783	7,865	7,947	8,030	8,112	18,677	103,390
	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)		38,283	42,446	50,435	67,627	91,932	107,211	109,876	110,823	113,765	117,613	121,570	136,184	1,107,765
	a. Recoverable Costs Allocated to Energy		38,283	42,446	50,435	67,627	91,932	107,211	109,876	110,823	113,765	117,613	121,570	136,184	1,107,765
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		37,284	41,623	48,699	64,664	87,066	100,826	102,826	104,042	109,485	113,428	117,845	132,595	1,060,383
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)		\$37,284	\$41,623	\$48,699	\$64,664	\$87,066	\$100,826	\$102,826	\$104,042	\$109,485	\$113,428	\$117,845	\$132,595	\$1,060,383

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

EXHIBIT NO. _____
DOCKET NO. 000007-E1
TAMPA ELECTRIC COMPANY
(K0Z-3)
DOCUMENT NO. 4
PAGE 11 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 12 of 19

Return on Capital Investments, Depreciation and Taxes
For Project: Big Bend PM Minimization and Monitoring
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$84,500	\$12,000	\$202,500	\$281,000	\$17,000	\$11,000	\$14,000	\$100,000	\$230,000	\$21,000	\$8,000	\$7,000	\$988,000
	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	\$105,000	105,000	105,000	105,000	105,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000	710,000
3	Less: Accumulated Depreciation	(\$394)	(657)	(920)	(1,183)	(1,446)	(2,591)	(4,619)	(6,647)	(8,675)	(10,703)	(12,731)	(14,759)	(16,787)	(16,787)
4	CWIP - Non-Interest Bearing	60,000	144,500	156,500	359,000	640,000	52,000	63,000	77,000	177,000	407,000	428,000	436,000	443,000	443,000
5	Net Investment (Lines 2 + 3 + 4)	\$164,606	248,843	260,580	462,817	743,554	759,409	768,381	780,353	878,325	1,106,297	1,125,269	1,131,241	1,136,213	1,136,213
6	Average Net Investment		206,724	254,711	361,698	603,185	751,481	763,895	774,367	829,339	992,311	1,115,783	1,128,255	1,133,727	1,133,727
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A)		1,520	1,873	2,660	4,435	5,526	5,617	5,694	6,098	7,297	8,205	8,296	8,336	\$65,557
	b. Debt Component (Line 6 x 2.82% x 1/12)		486	599	850	1,417	1,766	1,795	1,820	1,949	2,332	2,622	2,651	2,664	20,951
8	Investment Expenses														
	a. Depreciation		263	263	263	263	1,145	2,028	2,028	2,028	2,028	2,028	2,028	2,028	16,393
	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)		2,269	2,735	3,773	6,115	8,437	9,440	9,542	10,075	11,657	12,855	12,975	13,028	102,901
	a. Recoverable Costs Allocated to Energy		2,269	2,735	3,773	6,115	8,437	9,440	9,542	10,075	11,657	12,855	12,975	13,028	102,901
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	0.9736423
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	0.9088745
12	Retail Energy-Related Recoverable Costs (B)		2,210	2,682	3,643	5,847	7,990	8,878	8,930	9,459	11,218	12,398	12,577	12,685	98,517
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)		\$2,210	\$2,682	\$3,643	\$5,847	\$7,990	\$8,878	\$8,930	\$9,459	\$11,218	\$12,398	\$12,577	\$12,685	\$98,517

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(K02-3)
DOCUMENT NO. 4
PAGE 12 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Actual Period Amount
 January 2001 to December 2001

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend NOx Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$203,000	\$29,000	\$384,000	\$165,000	\$17,000	\$9,000	\$9,000	\$19,000	\$68,000	\$123,000	\$18,000	\$24,000	\$1,068,000
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	1,093,000
3	Less: Accumulated Depreciation	\$0	0	0	0	0	0	0	0	0	0	0	0	0	(1,467)
4	CWIP - Non-Interest Bearing	130,000	333,000	362,000	746,000	911,000	928,000	937,000	946,000	965,000	1,033,000	1,156,000	1,174,000	105,000	
5	Net Investment (Lines 2 + 3 + 4)	\$130,000	333,000	362,000	746,000	911,000	928,000	937,000	946,000	965,000	1,033,000	1,156,000	1,174,000	1,196,533	
6	Average Net Investment		231,500	347,500	554,000	828,500	919,500	932,500	941,500	955,500	999,000	1,094,500	1,165,000	1,185,267	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		1,702	2,555	4,074	6,092	6,761	6,857	6,923	7,026	7,346	8,048	8,566	8,715	\$74,665
b.	Debt Component (Line 6 x 2.82% x 1/12)		544	817	1,302	1,947	2,161	2,191	2,213	2,245	2,348	2,572	2,738	2,785	23,863
8	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	1,467	1,467
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)		2,246	3,372	5,376	8,039	8,922	9,048	9,136	9,271	9,694	10,620	11,304	12,967	99,995
a.	Recoverable Costs Allocated to Energy		2,246	3,372	5,376	8,039	8,922	9,048	9,136	9,271	9,694	10,620	11,304	12,967	99,995
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		2,187	3,307	5,191	7,687	8,450	8,509	8,550	8,704	9,329	10,242	10,958	12,625	95,739
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)		\$2,187	\$3,307	\$5,191	\$7,687	\$8,450	\$8,509	\$8,550	\$8,704	\$9,329	\$10,242	\$10,958	\$12,625	\$95,739

- otes:
- (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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	(\$153,956)	(163,035)	(172,114)	(181,193)	(190,272)	(199,351)	(208,431)	(217,510)	(226,589)	(235,668)	(244,747)	(253,826)	(262,905)	
4	CWIP - Non-Interest Bearing	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5	Net Investment (Lines 2 + 3 + 4)	\$169,796	160,717	151,638	142,559	133,480	124,401	115,322	106,242	97,163	88,084	79,005	69,926	60,847	
6	Average Net Investment		165,256	156,177	147,098	138,019	128,940	119,861	110,782	101,703	92,624	83,545	74,466	65,387	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		1,215	1,148	1,082	1,015	948	881	815	748	681	614	548	481	\$10,176
b.	Debt Component (Line 6 x 2.82% x 1/12)		388	367	346	324	303	282	260	239	218	196	175	154	3,252
8	Investment Expenses														
a.	Depreciation		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,949
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)		10,682	10,594	10,507	10,418	10,330	10,242	10,154	10,066	9,978	9,889	9,802	9,714	122,376
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		10,682	10,594	10,507	10,418	10,330	10,242	10,154	10,066	9,978	9,889	9,802	9,714	122,376
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		9,762	9,685	9,511	9,488	9,450	9,362	9,289	9,203	9,290	9,112	8,944	8,829	111,924
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,762	\$9,685	\$9,511	\$9,488	\$9,450	\$9,362	\$9,289	\$9,203	\$9,290	\$9,112	\$8,944	\$8,829	\$111,924

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(KOZ-3)
DOCUMENT NO. 4
PAGE 14 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 15 of 19

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578
3	Less: Accumulated Depreciation	(\$27,640)	(28,801)	(29,962)	(31,123)	(32,284)	(33,445)	(34,606)	(35,767)	(36,928)	(38,089)	(39,250)	(40,411)	(41,572)	(41,572)
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)	\$469,938	468,777	467,616	466,455	465,294	464,133	462,972	461,811	460,650	459,489	458,328	457,167	456,006	456,006
6	Average Net Investment		469,358	468,197	467,036	465,875	464,714	463,553	462,392	461,231	460,070	458,909	457,748	456,587	456,587
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,451	3,443	3,434	3,426	3,417	3,409	3,400	3,392	3,383	3,374	3,366	3,357	\$40,852
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,103	1,100	1,098	1,095	1,092	1,089	1,087	1,084	1,081	1,078	1,076	1,073	13,056
8	Investment Expenses														
a.	Depreciation		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
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)		5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840
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		5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840
10	Energy Jurisdictional Factor	0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423		
11	Demand Jurisdictional Factor	0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745		
12	Retail Energy-Related Recoverable Costs (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)	5,223	5,215	5,153	5,175	5,187	5,173	5,167	5,154	5,237	5,172	5,113	5,082	62,049	62,049
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$5,223	\$5,215	\$5,153	\$5,175	\$5,187	\$5,173	\$5,167	\$5,154	\$5,237	\$5,172	\$5,113	\$5,082	\$62,049	\$62,049

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000007-EI
 TAMPA ELECTRIC COMPANY
 (KOZ-3)
 DOCUMENT NO. 4
 PAGE 15 OF 19
 FORM 42-4P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401
3	Less: Accumulated Depreciation	(\$45,484)	(47,394)	(49,304)	(51,214)	(53,124)	(55,034)	(56,944)	(58,854)	(60,764)	(62,674)	(64,584)	(66,494)	(68,404)	
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)	\$772,917	771,007	769,097	767,187	765,277	763,367	761,457	759,547	757,637	755,727	753,817	751,907	749,997	
6	Average Net Investment		771,962	770,052	768,142	766,232	764,322	762,412	760,502	758,592	756,682	754,772	752,862	750,952	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,676	5,662	5,648	5,634	5,620	5,606	5,592	5,578	5,564	5,550	5,536	5,522	\$67,188
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,814	1,810	1,805	1,801	1,796	1,792	1,787	1,783	1,778	1,774	1,769	1,765	21,474
8	Investment Expenses														
a.	Depreciation		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
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)		9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		8,590	8,577	8,475	8,511	8,532	8,508	8,498	8,476	8,614	8,509	8,408	8,359	102,057
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,590	\$8,577	\$8,475	\$8,511	\$8,532	\$8,508	\$8,498	\$8,476	\$8,614	\$8,509	\$8,408	\$8,359	\$102,057

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(K02-3)
DOCUMENT NO. 4
PAGE 16 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

Form 42-4P
Page 17 of 19

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277
3	Less: Accumulated Depreciation	(\$4,728)	(4,928)	(5,128)	(5,328)	(5,528)	(5,728)	(5,928)	(6,128)	(6,328)	(6,528)	(6,728)	(6,928)	(7,128)	
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)	\$52,549	52,349	52,149	51,949	51,749	51,549	51,349	51,149	50,949	50,749	50,549	50,349	50,149	
6	Average Net Investment		52,449	52,249	52,049	51,849	51,649	51,449	51,249	51,049	50,849	50,649	50,449	50,249	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		386	384	383	381	380	378	377	375	374	372	371	369	\$4,530
b.	Debt Component (Line 6 x 2.82% x 1/12)		123	123	122	122	121	121	120	120	119	119	119	118	1,447
8	Investment Expenses														
a.	Depreciation		200	200	200	200	200	200	200	200	200	200	200	200	2,400
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)		709	707	705	703	701	699	697	695	693	691	690	687	8,377
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		709	707	705	703	701	699	697	695	693	691	690	687	8,377
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
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)		648	646	638	640	641	639	638	635	645	637	630	624	7,662
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$648	\$646	\$638	\$640	\$641	\$639	\$638	\$635	\$645	\$637	\$630	\$624	\$7,662

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 000007-E1
 TAMPA ELECTRIC COMPANY
 (K02-3)
 DOCUMENT NO. 4
 PAGE 17 OF 19
 FORM 42-4P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual Period Amount
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Estimated Jan 01	Estimated Feb 01	Estimated Mar 01	Estimated Apr 01	Estimated May 01	Estimated June 01	Estimated July 01	Estimated Aug 01	Estimated Sep 01	Estimated Oct 01	Estimated Nov 01	Estimated Dec 01	End of 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	\$90,472	90,472	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	(\$7,871)	(8,188)	(8,505)	(8,822)	(9,139)	(9,456)	(9,773)	(10,090)	(10,407)	(10,724)	(11,041)	(11,358)	(11,675)	(11,675)
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)	\$82,601	82,284	81,967	81,650	81,333	81,016	80,699	80,382	80,065	79,748	79,431	79,114	78,797	78,797
6	Average Net Investment		82,443	82,126	81,809	81,492	81,175	80,858	80,541	80,224	79,907	79,590	79,273	78,956	78,956
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		606	604	602	599	597	595	592	590	588	585	583	581	\$7,122
b.	Debt Component (Line 6 x 2.82% x 1/12)		194	193	192	192	191	190	189	189	188	187	186	186	2,277
8	Investment Expenses														
a.	Depreciation		317	317	317	317	317	317	317	317	317	317	317	317	3,804
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)		1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203
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		1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9655794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	0.9736423
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	0.9088745
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)		1,021	1,018	1,006	1,009	1,011	1,007	1,004	1,002	1,018	1,003	991	985	12,076
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,021	\$1,018	\$1,006	\$1,009	\$1,011	\$1,007	\$1,004	\$1,002	\$1,018	\$1,003	\$991	\$985	\$12,076

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

EXHIBIT NO. _____
DOCKET NO. 000007-EI
TAMPA ELECTRIC COMPANY
(K02-3)
DOCUMENT NO. 4
PAGE 18 OF 19
FORM 42-4P
FILED: SEPTEMBER 21, 2000
REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2001 - December 2001
Return on Capital Investments, Depreciation and Taxes
For Project: SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
	a FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
	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 3.5137% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses:														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
8	Net Expenses (E)		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
9	Total System Recoverable Expenses (Lines 6 + 7)		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
	a Recoverable Costs Allocated to Energy		37,783	46,930	75,485	97,050	81,618	26,992	11,812	63,929	76,323	80,699	81,130	92,202	771,953
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9738980	0.9806130	0.9855794	0.9561833	0.9470662	0.9404479	0.9358342	0.9388154	0.9623807	0.9644148	0.9693569	0.9736423	
11	Demand Jurisdictional Factor		0.9138481	0.9141946	0.9052031	0.9107203	0.9148255	0.9140625	0.9147970	0.9142473	0.9310434	0.9214644	0.9124712	0.9088745	
12	Retail Energy-Related Recoverable Costs (B)		36,797	46,020	72,887	92,798	77,298	25,385	11,054	60,018	73,452	77,827	78,644	89,772	741,952
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		36,797	46,020	72,887	92,798	77,298	25,385	11,054	60,018	73,452	77,827	78,644	89,772	741,952

Notes:

- (A) Line 6 x 6.9072% x 1/12. Based on ROE of 11.5% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 9a x Line 10 x 1.0014 line loss multiplier
- (C) Line 9b x Line 11
- (D) Line 6 is reported on Schedule 6E and 7E
- (E) Line 8 is reported on Schedule 4E and 5E

39

EXHIBIT NO. _____
 DOCKET NO. 000007-E1
 TAMPA ELECTRIC COMPANY
 (K02-3)
 DOCUMENT NO. 4
 PAGE 19 OF 19
 FORM 42-4P
 FILED: SEPTEMBER 21, 2000
 REVISED: NOVEMBER 2, 2000

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

This project involved the integration of Big Bend Unit 3 flue gases into the Big Bend Unit 4 FGD system. The integration was accomplished by installing interconnecting ductwork between Unit 3 precipitator outlet ducts and the Unit 4 FGD inlet duct. The Unit 4 FGD outlet duct was interconnected with the Unit 3 chimney via new ductwork and a new stack breaching. New ductwork, linings, isolation dampers, support steel, and stack annulus pressurization fans were procured and installed. Modifications to the materials handling systems and controls were also necessary.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$1,063,822 and did not vary from the original projection.

The actual/estimated O & M expense for period January 2000 through December 2000 was \$1,146,952 compared to the original projection of \$2,074,939, representing a variance of - 44.7%. This variance resulted primarily from the Big Bend Unit 3 outage in March and April of 2000 in which no consumable costs for limestone and dibasic acid were incurred

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

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be \$1,036,000.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$1,896,122.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

The existing electrostatic precipitators were not designed for the range of fuels needed for compliance with the CAAA. Flue gas conditioning was required to assure operation of the generating units in accordance with applicable permits and regulations. This equipment is still required to ensure compliance with the CAAA in the event the FGD system on Units 1 & 2 is not operating.

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$639,212 compared to the original projection of \$647,491, representing a variance of 1.3%.

The actual/estimated O & M for the period January 2000 through December 2000 was \$21,006 compared to the original projection of \$18,000, representing a variance of 16.7%. This variance is due primarily to start-up and check out activities associated with the Big Bend Units 1 and 2 FGD system. When the units were not scrubbed, lower sulfur coal was burned, necessitating additional flue gas conditioning costs.

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$619,305.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$22,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$108,778 compared to the original projection of \$109,490 and resulted in a variance of 0.7% from the original projection.

Project Progress Summary: The project is complete and in service

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$106,055.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$188,357 compared to the original projection of \$190,527 resulting in a variance of 1.1%

Progress Summary: The project is complete and was placed in service December 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$186,486.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$136,402 as compared to the original projection of \$137,633 resulting in a variance of 1.2%.

Progress Summary: The project is complete and was placed in service May 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$136,402.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Unit 5 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$379,984 compared to the original projection of \$200,122 resulting in a variance of 89.9%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.

Progress Summary: The project is complete and was placed in-service December 1997.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$350,950. Due to the Gannon Station repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$425,369, compared to the original projection of \$211,627, representing a variance of 101.0%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.

Progress Summary: The project is complete and was placed in service July 1999.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$392,870. Due to the Gannon Station repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Coal Crushers (NO_x Control)

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$1,561,369, compared to the original projection of \$795,302, representing a variance of 96.3%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.

Progress Summary: The project is complete and was placed in service June 1999.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$1,442,100. Due to the Gannon repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2000 Through December 2000
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 Flue Gas Desulfurization

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing sulfur dioxide ("SO₂") from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the Clean Air Act Amendments ("CAAA"). Compliance with Phase II is required by January 1, 2000. The CAAA impose SO₂ emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

The Commission, in Order No. 99-0075 issued January 11, 1999 in Docket No. 980693-EI, found the FGD project to the most cost-effective alternative for compliance with the SO₂ requirements of Phase II of the CAAA.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$12,757,961 as compared to the original projection of \$12,841,731 resulting in a variance of 0.7%.

The actual/estimated O & M expense for period January 2000 through December 2000 was \$3,420,330 as compared to the original estimate of \$3,475,272 resulting in a variance of 1.6%.

Project Progress Summary: The project was placed in service in December 1999.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be \$12,718,842. Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$3,733,254.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: 114 Mercury Testing and 114 Mercury Testing Platform

Project Description:

The Mercury Emissions Information Collection Effort is mandated by the United States EPA. The EPA asserts that Section 114 of the Clean Air Act grants to the EPA the authority to request the collection of information necessary for it to study whether it is appropriate and necessary to develop performance or emission standards for electric utility steam generating units.

In a letter dated November 25, 1998, Tampa Electric was notified by the EPA that, pursuant to Section 114 of the Clean Air Act, the company was required to periodically sample and analyze coal shipments for mercury and chlorine content during the period January 1, 1999 through December 31, 1999.

In addition to coal sampling, stack testing and analyses are also required. Tampa Electric received a second letter from EPA, dated March 11, 1999, requiring Tampa Electric to perform speciated mercury testing of the inlet and outlet of the last emission control device installed for Big Bend Units 1, 2 or 3, and Polk Unit 1 as part of the mercury data collection. Part of the cost incurred to perform the stack testing is due to the need to construct special test facilities at the Big Bend stack testing location to meet EPA's testing requirements.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$15,994 as compared to the original estimate of \$14,540 resulting in a variance of 10.0%. This project was originally projected to be completed in December 1999, however it was not completed until early 2000 causing costs which had been expected to be incurred in 1999 to be deferred to early 2000, resulting in the project being under-budget by \$1,405 in 1999 and over- budget in 2000 by \$1,567.

The actual/estimated O & M expense for period January 2000 through December 2000 was \$5,367 as compared to the original estimate of \$12,820 resulting in a variance of 58.1%. This variance is due to a decrease in laboratory expenses

Project Progress Summary: The project was placed in-service in December 1999 and was completed in May 2000.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be \$16,147.

There are no O & M costs projected for the period January 2001 through December 2001.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization Optimization and Utilization

Project Description:

In order to meet the requirements of the DEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to optimize the SO₂ removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric will perform activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements are required to be performed on the Unit 3 tower module and include tower piping, nozzle and internal improvements, duct work improvements, electrical system reliability improvements, tower control improvements, DBA system improvements, booster fan reliability improvements absorber system improvements quencher system improvements and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements include additional preventative maintenance, oxidation air control improvements and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum dewatering stack reliability and wastewater treatment plant are also being performed.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$122,593.

The actual/estimated O & M expense for this new project for the period January 2000 through December 2000 is \$1,346,038

Project Progress Summary: The project is in progress.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be \$1,107,765.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$1,104,330.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Particulate Matter Minimization and Monitoring

Project Description:

In order to meet the requirements of the DEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices Study (Study) to minimize emissions from each electrostatic precipitator (ESP) at Big Bend and to perform a Best Available Control Technology (BACT) analysis for the upgrade of each existing ESP and the installation and operation of particulate matter continuous emission monitors. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric also expects to implement some of the costs associated with the recommendations of the Study and the BACT analysis in 2001. In addition to these costs, Tampa Electric will incur the expenditure of capital dollars in 2001 to install the PM CEM.

These costs associated with these projects are being incurred after April 13, 1993 and are not included in base rates or any other cost recovery mechanism.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$4,782.

The actual/estimated O & M expense for this new project for the period January 2000 through December 2000 is \$215,000

Project Progress Summary: The project is an on-going compliance activity.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be \$102,901.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$115,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Reduction of NO_x Emissions

Project Description:

In order to meet the requirements of the DEP Consent Final Judgement and the EPA Consent Decree Tampa Electric is required to spend up to \$3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$1,602.

The actual/estimated O & M expense for this new project for the period January 2000 through December 2000 is \$0.

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

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is expected to be \$99,995.

Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$50,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Ignition Oil Tank Upgrade

Project Description:

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

The scope of work for this project included:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 is \$135,061 compared to the original projection of \$55,160 representing a variance of 144.9%. This asset will be retired as a result of the Gannon repowering project and the increased costs result from the accelerated depreciation of this asset beginning January 2000.

Project Progress Summary: The project is complete and was placed in service January 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$122,376. Due to the Gannon repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

The scope of work for this project included:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$69,462 compared to an original projection of \$69,325, representing a variance of 0.2%.

Project Progress Summary: The project is complete and was placed in service October 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$67,840.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

The scope of work for this project included:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$114,254 compared to an original projection of \$114,138, representing a variance of 0.1%.

Project Progress Summary: The project is complete and was placed in service December 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$111,582.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

The scope of work for this project included:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$8,658 compared to an original projection of \$8,378, representing a variance of 3.3%.

Project Progress Summary: The project is complete and was placed in service October 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$8,377.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

The scope of work for this project included:

- ▶ Cleaning and inspecting the tank in accordance with API 653 specifications
- ▶ Applying a coating to the internal floor and 30 inches up the tank wall.
- ▶ Installing a spill containment for piping fittings and valves surrounding the tank.
- ▶ Installing level instrumentation for overfill protection.
- ▶ Installing secondary containment for below ground piping or reroute to above ground.
- ▶ Conducting a tank closure assessment.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$13,644 compared to an original projection of \$13,182, representing a variance of 3.5%.

Project Progress Summary: The project is complete and was placed in service October 1998.

Project Projections: Estimated depreciation plus return for the period January 2001 through December 2001 is projected to be \$13,203.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO₂ Emission Allowances

Project Description:

The acid rain control title of the Clean Air Act Amendments (CAAA) of 1990 sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA require reductions in sulfur dioxide emissions in two phases. Phase I began on January 1, 1995, and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by about 40 jurisdictional utility systems that are expected to reduce annual sulfur dioxide emissions by as much as 4.5 million tons. Phase II begins on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The Environmentally Protection Agency (EPA) issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of sulfur dioxide) equal to the number of tons of sulfur dioxide emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O & M for the period January 2000 through December 2000 is \$632,593 compared to the original projection of (\$714,142), representing a variance of -188.6%. Tampa Electric had projected that SO₂ allowance revenues associated with wholesale sales would be credited to and exceed retail SO₂ allowance costs resulting in a reduction to overall O&M expenses. Specifically, Tampa Electric had projected a \$2.1 million credit from SO₂ allowance revenues associated with its wholesale sale to the Florida Municipal Power Association ("FMPA") and another \$100,000 credit associated with SO₂ revenues from economy sales. Based upon the 2000 ECRC true-up filing, FMPA SO₂ revenues are expected to be about \$630,000 and there are not expected to be any revenue credits from economy SO₂ revenues. The SO₂ revenues from wholesale sales are expected to be lower for several reasons including:

- Economy (Schedule C and X) sales are no longer made,
- SO₂ allowance costs associated with wholesale sales were originally projected to be over \$200/ton. They are now estimated to be \$135/ton, and
- The FMPA sale was modeled assuming that FMPA took energy at 100% capacity factor, however actual data indicates that it has been less during 2000.

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

Project Projections: Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$771,953.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2001 Through December 2001
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2000 through December 2000 was \$39,100 compared to an original projection of \$48,300, representing a variance of 19.0%. This variance is due to the delay in delegation to the Florida Department of Environmental Protection of the NPDES program from the United States Environmental Protection Agency for the Gannon facility.

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

Project Projections: Estimated O & M costs for the period January 2001 through December 2001 are projected to be \$50,600.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2001 to December 2001

Rate Class	(1) Average 12 CP Load Factor , at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	54.73187%	7,670,033,000	1,599,753	1.058177	1.035443	7,941,881,980	1,692,822	44.97%	58.68%	57.63%
GS, GST, TS	59.49139%	970,053,542	186,139	1.058415	1.035439	1,004,431,269	197,012	5.69%	6.83%	6.74%
GSD, GSDT	78.41515%	4,713,618,387	686,199	1.057711	1.035057	4,878,863,707	725,800	27.62%	25.16%	25.35%
GSLD, GSLDT, SBF, SBFT	87.44403%	1,959,503,071	255,807	1.045933	1.027293	2,012,983,789	267,557	11.40%	9.27%	9.43%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT	127.32181%	1,621,416,960	0	1.019822	1.010205	1,637,963,520	0	9.27%	0.00%	0.71%
SL/OL	1290.45988%	179,446,000	1,587	1.071429	1.035441	185,805,746	1,700	1.05%	0.06%	0.14%
TOTAL	68.29030%	17,114,070,960	2,729,485	1.054866	1.031795	17,661,930,011	2,884,891	100.00%	100.00%	100.00%

Notes:

- (1) Average 12 CP load factor based on actual 1999 load research data
- (2) Projected kWh sales for the period January 2001 to December 2001
- (3) Calculated: (Column 2) / (8,760 hours X Column 1)
- (4) Based on actual 1999 load research data
- (5) Based on actual 1999 load research data
- (6) Column 2 X Column 5
- (7) Column 3 X Column 4
- (8) Column 6 / Total Column 6
- (9) Column 7 / Total Column 7
- (10) Column 8 X 1/13 + Column 9 X 12/13

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2001 to December 2001

<u>Rate Class</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (\$)	Demand- Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (\$/kWh)
RS, RST	44.97%	57.63%	12,461,677	213,618	12,675,295	7,670,033,000	0.165
GS, GST, TS	5.69%	6.74%	1,576,761	24,983	1,601,744	970,053,542	0.165
GSD, GSdT	27.62%	25.35%	7,653,803	93,965	7,747,768	4,713,618,387	0.164
GSLD, GSLDT, SBF, SBFT	11.40%	9.43%	3,159,064	34,954	3,194,019	1,959,503,071	0.163
IS1, IST1, SBI1, IS3, IST3, SBI3	9.27%	0.71%	2,568,818	2,632	2,571,450	1,621,416,960	0.159
SL/OL	1.05%	0.14%	290,966	519	291,485	179,446,000	0.162
TOTAL	100.00%	100.00%	27,711,089	370,672	28,081,761	17,114,070,960	0.164

Notes:

- (1) From Form 42-6P, Column 8
- (2) From Form 42-6P, Column 10
- (3) Column 1 x Total Jurisdictional Energy Dollars from Form 42-1P, line 5
- (4) Column 2 x Total Jurisdictional Demand Dollars from Form 42-1P, line 5
- (5) Column 3 + Column 4
- (6) Projected KWH sales for the period January 2001 to December 2001
- (7) Column 5 / Column 6 x 100