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ORIGINAL

August 20, 2001

HAND DELIVERED

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

RECEIVED-FPSC
01 AUG 20 PM 3:07
COMMISSION
CLERK

Re: Environmental Cost Recovery Clause
FPSC Docket No. 010007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-Up for the period January 2001 through December 2001.

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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

APP _____
CAF _____
CMP _____
COM 5 _____
CTR _____ JDB/pp
ECR _____ Enclosures
LEG 1 _____
OPC _____
PAI _____ cc: All Parties of Record (w/enc.)
RGO _____
SEC 1 _____
SER _____
OTH Ct. Rpr.

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
10242 AUG 20 01
FPSC-COMMISSION CLERK



CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing revised Testimony and Exhibits of Howard T. Bryant, filed on behalf of Tampa Electric Company, has been furnished by U. S. Mail or hand delivery (*) on this 20th day of August 2001 to the following:

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

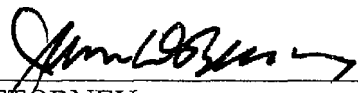
Mr. Robert D. Vandiver
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Office of Public Counsel
111 West Madison Street -- Suite 812
Tallahassee, FL 32399-1400

Mr. John W. McWhirter, Jr.
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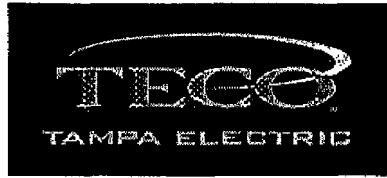
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL/ESTIMATED TRUE-UP

JANUARY 2001 THROUGH DECEMBER 2001

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

1
2
3
4
5
6 Q. Please state your name, address, occupation and employer.

7
8 A. My name is Howard T. Bryant. My business address is 702
9 North Franklin Street, Tampa, Florida 33602. I am
10 employed by Tampa Electric Company ("Tampa Electric" or
11 "Company") in the position of Manager, Rates in the
12 Regulatory Affairs Department.

13
14 Q. Please provide a brief outline of your educational
15 background and business experience.

16
17 A. I graduated from the University of Florida in June 1973
18 with a Bachelor of Science degree in Business
19 Administration. I have been employed at Tampa Electric
20 since 1981. My work has included various positions in
21 Customer Service, Energy Conservation Services, Demand
22 Side Management ("DSM") Planning, Energy Management and
23 Forecasting, and Regulatory Affairs. In my current
24 position I am responsible for the company's Energy
25 Conservation Cost Recovery ("ECCR") clause, the

1 Environmental Cost Recovery Clause ("ECRC"), and retail
2 rate design.

3
4 Q. Have you previously testified before the Florida Public
5 Service Commission ("Commission")?

6
7 A. Yes. I have testified before this Commission on
8 conservation and load management activities, DSM goals
9 setting and DSM plan approval dockets and ECCR dockets
10 since 1993.

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, the calculation of the January 2001
16 through December 2001 true-up amount to be
17 refunded/(recovered) in the projection period January
18 2002 through December 2002. My testimony addresses the
19 recovery of capital and operating and maintenance ("O&M")
20 costs associated with environmental compliance activities
21 for the year 2001, based on six months of actual data and
22 six months of estimated data. This information will be
23 used to determine the environmental cost recovery factors
24 for the year 2002.

25

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 1, 2001 through December 31, 2001?
4

5 A. Yes. Exhibit No. _____ (HTB-2), containing one document,
6 was prepared under my direction and supervision. It
7 includes Forms 42-1E through 42-8E which show the current
8 period true-up amount to be used in calculating the cost
9 recovery factors for 2002.
10

11 Q. What has Tampa Electric calculated as the estimated true-
12 up for the current period to be applied in the January
13 2002 through December 2002 ECRC factors?
14

15 A. The estimated true-up applicable for the current period,
16 January 2001 through December 2001 is an over-recovery of
17 \$33,224. A detailed calculation supporting the estimated
18 true-up is shown on Forms 42-1E through 42-8E of my
19 exhibit.
20

21 Q. Is Tampa Electric including costs in this estimated ECRC
22 true-up filing for any environmental projects that were
23 not anticipated and included in its 2001 factors?
24

1 A. Yes. Tampa Electric is seeking recovery of costs
2 associated with the Gannon Thermal Discharge Study in
3 this estimated true-up filing for calendar year 2001.

4
5 On April 25, 2001 Tampa Electric filed a petition for
6 approval of cost recovery for the Gannon Thermal
7 Discharge Study which has been assigned Docket No.
8 010593-EI. The Commission staff recommendation for this
9 project is due on August 23, 2001, and consideration of
10 this recommendation is scheduled for the Commission's
11 September 4, 2001 Agenda Conference. The final order in
12 this docket is scheduled to be issued September 24, 2001.

13
14 Tampa Electric has included the O&M costs associated with
15 this project in this estimated true-up filing for
16 calendar year 2001, however, expenditures for the project
17 will continue through 2002 and will be addressed in the
18 upcoming projection filing. Recoverable O&M costs for
19 2001 resulting from the implementation of the project are
20 shown on Form 42-5E. The Company does not anticipate
21 capital expenditures for the project.

22
23 Q. How did the actual/estimated project expenditures for
24 January 2001 through December 2001 period compare with
25 the company's original projection?

1 A. As shown on Form 42-4E, total O&M activities were
2 \$398,123 or 5.1 percent lower than projected costs. Total
3 capital expenditures itemized on Form 42-6E, were
4 \$405,175 or 2.2 percent higher than originally projected.
5 Detailed explanations of material variances will be
6 provided in the projection filing for 2002 ECRC factors.

7

8 Q. Are any other O&M project costs included in the estimated
9 true-up amount for calendar year 2001?

10

11 A. Yes. In addition to the Gannon Thermal Discharge Study,
12 Tampa Electric has included eight previously approved O&M
13 projects in the calculation of the estimated true-up
14 amount for January 2001 through December 2001.

15

16 Q. Are any capital project costs included in the estimated
17 true-up amount for calendar year 2001?

18

19 A. Yes. Tampa Electric has included 18 previously approved
20 capital projects in the calculation of the estimated
21 true-up amount for January 2001 through December 2001.

22

23 Q. Does this conclude your testimony?

24

25 A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 20, 2001

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2001 THROUGH DECEMBER 2001

42-1E THROUGH 42-8E

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 20, 2001

INDEX

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2001 THROUGH DECEMBER 2001

42-1E THROUGH 42-8E

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1	Form 42-1E	8
	Form 42-2E	9
	Form 42-3E	10
	Form 42-4E	11
	Form 42-5E	12
	Form 42-6E	13
	Form 42-7E	14
	Form 42-8E	15

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated True-Up
January 2001 to December 2001
 (in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$51,350
2. Interest Provision (Form 42-2E, Line 6)	(18,126)
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	0
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2002 to December 2002 (Lines 1 + 2 + 3)	\$33,224

EXHIBIT NO. _____
 DOCKET NO. 010007-1E
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 1
 PAGE 1 OF 1
 FORM 42-1E
 FILED: AUGUST 20, 2001

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated True-Up
 January 2001 to December 2001

Current Period True-Up Amount
 (in Dollars)

Line	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-01	Estimated Aug-01	Estimated Sep-01	Estimated Oct-01	Estimated Nov-01	Estimated Dec-01	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,628,507	\$2,116,894	\$1,978,434	\$2,018,286	\$2,133,503	\$2,590,128	\$2,506,601	\$2,685,148	\$2,753,822	\$2,461,546	\$2,115,914	\$2,107,494	\$28,096,27
2. True-Up Provision	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(2,792,66
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,395,785	1,884,172	1,745,712	1,785,564	1,900,781	2,357,406	2,273,879	2,452,426	2,521,100	2,228,824	1,883,192	1,874,772	25,303,61
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	579,832	210,395	657,576	247,643	526,137	608,564	876,826	664,390	737,630	632,638	676,439	608,433	7,026,50
b. Capital Investment Projects (Form 42-7E, Line 9)	1,442,291	1,455,358	1,436,377	1,438,673	1,455,230	1,513,671	1,533,150	1,555,759	1,582,132	1,598,722	1,604,954	1,609,445	18,225,76
c. Total Jurisdictional ECRC Costs	2,022,123	1,665,753	2,093,953	1,686,316	1,981,367	2,122,235	2,409,976	2,220,149	2,319,762	2,231,360	2,281,393	2,217,878	25,252,26
5. Over/Under Recovery (Line 3 - Line 4c)	373,662	218,419	(348,241)	99,248	(80,586)	235,171	(136,097)	232,277	201,338	(2,536)	(398,201)	(343,106)	51,35
6. Interest Provision (Form 42-3E, Line 10)	(9,095)	(5,763)	(4,780)	(4,004)	(2,728)	(1,554)	(632)	257	1,763	2,875	2,992	2,543	(18,12
7. Beginning Balance True-Up & Interest Provision	(2,792,660)	(2,195,371)	(1,749,992)	(1,870,292)	(1,542,325)	(1,392,917)	(926,578)	(830,585)	(365,329)	70,494	303,555	141,068	(2,792,66
a. Deferred True-Up from January to December 1999 (Order No. PSC-00-2391-FOF-EI)	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,72
8. True-Up Collected/(Refunded) (see Line 2)	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	2,792,66
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(1,517,644)	(1,072,265)	(1,192,565)	(864,598)	(715,190)	(248,851)	(152,858)	312,398	748,221	981,282	\$18,795	710,955	710,95
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$1,517,644)	(\$1,072,265)	(\$1,192,565)	(\$864,598)	(\$715,190)	(\$248,851)	(\$152,858)	\$312,398	\$748,221	\$981,282	\$818,795	\$710,955	\$710,95

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2E
 FILED: AUGUST 20, 2001

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated True-Up
January 2001 to December 2001

Interest Provision
(in Dollars)

Line	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-01	Estimated Aug-01	Estimated Sep-01	Estimated Oct-01	Estimated Nov-01	Estimated Dec-01	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	(\$2,114,933)	(\$1,517,644)	(\$1,072,265)	(\$1,192,565)	(\$864,598)	(\$715,190)	(\$248,851)	(\$152,858)	\$312,398	\$748,221	\$981,282	\$818,795	
2. Ending True-Up Amount Before Interest	(1,508,549)	(1,066,502)	(1,187,785)	(860,594)	(712,462)	(247,297)	(152,226)	312,141	746,458	978,407	815,803	708,412	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(3,623,482)	(2,584,146)	(2,260,050)	(2,053,159)	(1,577,061)	(962,487)	(401,078)	159,282	1,058,856	1,726,628	1,797,086	1,527,207	
4. Average True-Up Amount (Line 3 x 1/2)	(1,811,741)	(1,292,073)	(1,130,025)	(1,026,580)	(788,531)	(481,244)	(200,539)	79,641	529,428	863,314	898,543	763,604	
5. Interest Rate (First Day of Reporting Business Month)	6.50%	5.55%	5.15%	5.00%	4.37%	3.94%	3.80%	3.75%	4.00%	4.00%	4.00%	4.00%	
6. Interest Rate (First Day of Subsequent Business Month)	5.55%	5.15%	5.00%	4.37%	3.94%	3.80%	3.75%	4.00%	4.00%	4.00%	4.00%	4.00%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	12.05%	10.70%	10.15%	9.37%	8.31%	7.74%	7.55%	7.75%	8.00%	8.00%	8.00%	8.00%	
8. Average Interest Rate (Line 7 x 1/2)	6.025%	5.350%	5.075%	4.685%	4.155%	3.870%	3.775%	3.875%	4.000%	4.000%	4.000%	4.000%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.502%	0.446%	0.423%	0.390%	0.346%	0.323%	0.315%	0.323%	0.333%	0.333%	0.333%	0.333%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$9,095)	(\$5,763)	(\$4,780)	(\$4,004)	(\$2,728)	(\$1,554)	(\$632)	\$257	\$1,763	\$2,875	\$2,992	\$2,543	(\$18,126)

EXHIBIT NO. _____
DOCKET NO. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
DOCUMENT NO. 3
PAGE 1 OF 1
FORM 42-3E
FILED: AUGUST 20, 2001

Tampa Electric Company

Form 42 - 4E

Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2001 to December 2001

Variance Report of O & M Activities
 (In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual/ Estimated	Original Projection	Variance Amount	Percent
1. Description of O&M Activities				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,099,246	\$1,896,122	\$203,124	10.7%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	22,000	22,000	0	0.0%
1c SO ₂ Emissions Allowances	2,652	771,953	(769,301)	-99.7%
1d Big Bend Units 1 & 2 FGD	4,305,091	3,733,254	571,837	15.3%
1e Big Bend FGD Optimization and Utilization	675,845	1,104,330	(428,485)	-38.8%
1f Big Bend PM Minimization and Monitoring	132,002	115,000	17,002	14.8%
1g Big Bend NO _x Emissions Reduction	0	50,000	(50,000)	-100.0%
1h NPDES Annual Surveillance Fees	48,300	50,600	(2,300)	-4.5%
1i Gannon Thermal Discharge Study	60,000	0	60,000	N/A
2. Total Investment Projects - Recoverable Costs	\$7,345,136	\$7,743,259	(\$398,123)	-5.1%
3. Recoverable Costs Allocated to Energy	\$7,236,836	\$7,692,659	(\$455,823)	-5.9%
4. Recoverable Costs Allocated to Demand	\$108,300	\$50,600	\$57,700	114.0%

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-00-2391-FOF-EI.

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

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

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 4
 PAGE 1 OF 1
 FORM 42-4E
 FILED: AUGUST 20, 2001

11

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

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	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	Period Total	Demand	Energy
1. Description of O&M Activities															
1a	\$152,435	\$146,739	\$254,993	\$92,234	\$14,561	\$232,525	\$228,759	\$195,400	\$195,400	\$195,400	\$195,400	\$195,400	\$2,099,246		\$2,099,246
1b	0	0	0	0	0	0	50	4,400	4,400	4,400	4,400	4,400	\$22,000		22,000
1c	(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	5,858	6,448	2,737	(6,975)	(13,575)	2,652		2,652
1d	419,933	23,578	436,963	100,367	506,208	291,316	665,746	\$355,030	\$358,600	\$381,030	\$383,030	\$383,290	4,305,091		4,305,091
1e	(19,142)	26,377	66,065	10,001	29,790	58,237	15,145	120,698	184,400	50,000	100,000	34,274	675,845		675,845
1f	13,393	31,795	(54,245)	44,034	13,874	41,151	0	8,400	8,400	8,400	8,400	8,400	132,002		132,002
1g	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h	39,100	0	0	0	0	0	0	9,200	0	0	0	0	48,300	48,300	
1i	0	0	0	0	0	0	0	0	15,000	15,000	15,000	15,000	60,000	60,000	
2. Total of O&M Activities															
	601,436	217,448	694,886	262,058	556,982	635,494	921,787	698,986	772,648	656,967	699,255	627,189	7,345,136	108,300	7,236,836
3. Recoverable Costs Allocated to Energy															
	562,336	217,448	694,886	262,058	556,982	635,494	921,787	689,786	757,648	641,967	684,255	612,189	7,236,836		
4. Recoverable Costs Allocated to Demand															
	39,100	0	0	0	0	0	0	9,200	15,000	15,000	15,000	15,000	108,300		
5. Retail Energy Jurisdictional Factor															
	0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569			
6. Retail Demand Jurisdictional Factor															
	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944			
7. Jurisdictional Energy Recoverable Costs (A)															
	542,320	210,395	657,576	247,643	526,137	608,564	876,826	655,564	723,239	618,247	662,048	594,042	6,922,601		
8. Jurisdictional Demand Recoverable Costs (B)															
	37,512	0	0	0	0	0	0	8,826	14,391	14,391	14,391	14,391	103,502		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)															
	\$579,832	\$210,395	\$657,576	\$247,643	\$526,137	\$608,564	\$876,826	\$664,390	\$737,630	\$632,638	\$676,439	\$608,433	\$7,026,503		

Notes:

- (A) Line 3 x Line 5
- (B) Line 4 x Line 6

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 5
 PAGE 1 OF 1
 FORM 42-SE
 FILED: AUGUST 20, 2001

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

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

Line	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of Investment Projects				
1a	\$1,036,000	\$1,036,000	\$0	0.0%
1b	619,305	619,305	0	0.0%
1c	106,055	106,055	0	0.0%
1d	122,376	122,376	0	0.0%
1e	67,840	67,840	0	0.0%
1f	111,582	111,582	0	0.0%
1g	8,377	8,377	0	0.0%
1h	13,203	13,203	0	0.0%
1i	350,950	350,950	0	0.0%
1j	392,619	392,619	0	0.0%
1k	185,718	185,718	0	0.0%
1l	135,482	135,482	0	0.0%
1m	1,442,100	1,442,100	0	0.0%
1n	12,710,828	12,720,269	(9,441)	-0.1%
1o	16,147	16,147	0	0.0%
1p	1,572,205	1,107,765	464,440	41.9%
1q	64,841	102,901	(38,060)	-37.0%
1r	88,231	99,995	(11,764)	-11.8%
2. Total Investment Projects - Recoverable Costs	\$19,043,859	\$18,638,684	\$405,175	2.2%
3. Recoverable Costs Allocated to Energy	\$ 18,720,481	\$ 18,315,306	\$405,175	2.2%
4. Recoverable Costs Allocated to Demand	\$323,378	\$323,378	\$0	0.0%

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Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-00-2391-FOF-EI.

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

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

EXHIBIT NO. _____
 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6E
 FILED: AUGUST 20, 2001

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

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	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 Investment Projects (A)																
1a	Big Bend Unit 3 Flue Gas Desulfurization 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	\$1,036,00	
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	619,30	
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	106,05	
1d	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	
1e	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	
1f	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	
1g	Phillips Upgrade Tank #1 for FDEP	709	707	705	703	701	699	697	695	693	691	690	687	8,377	8,377	
1h	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	
1i	Gannon Unit 5 Classifier Replacement	30,354	30,154	29,952	29,750	29,548	29,346	29,145	28,944	28,742	28,540	28,339	28,137	350,950	350,95	
1j	Gannon Unit 6 Classifier Replacement	33,959	33,733	33,508	33,282	33,056	32,831	32,605	32,380	32,155	31,929	31,703	31,478	392,619	392,61	
1k	Big Bend Unit 1 Classifier Replacement	15,681	15,644	15,607	15,570	15,532	15,495	15,458	15,421	15,383	15,346	15,309	15,272	185,718	185,71	
1l	Big Bend Unit 2 Classifier Replacement	11,435	11,408	11,382	11,355	11,330	11,304	11,277	11,251	11,225	11,198	11,172	11,145	135,482	135,48	
1m	Gannon Coal Crusher (NO _x Control)	124,731	123,903	123,074	122,247	121,418	120,589	119,761	118,932	118,103	117,276	116,447	115,618	1,442,100	1,442,10	
1n	Big Bend Units 1 & 2 FGD	1,075,777	1,072,528	1,069,521	1,066,675	1,063,701	1,060,727	1,057,752	1,054,778	1,051,804	1,048,829	1,045,855	1,042,881	12,710,828	12,710,82	
1o	Big Bend 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	16,14	
1p	Big Bend FGD Optimization and Utilization	21,893	34,821	50,167	57,493	79,678	122,368	156,002	185,071	209,445	216,417	218,721	220,129	1,572,205	1,572,20	
1q	Big Bend PM Minimization and Monitoring	2,324	2,480	3,838	4,547	4,145	4,544	4,846	6,079	7,488	7,656	8,016	8,878	64,841	64,84	
1r	Big Bend NO _x Emissions Reduction	1,825	2,491	3,711	4,819	5,924	8,086	9,853	9,501	9,038	9,562	10,512	12,909	88,231	88,23	
2.	Total Investment Projects - Recoverable Costs	1,495,665	1,504,375	1,517,497	1,522,001	1,540,118	1,580,603	1,611,534	1,636,719	1,657,269	1,660,160	1,659,010	1,658,908	19,043,859	\$323,378	\$18,720,48
3.	Recoverable Costs Allocated to Energy	1,468,042	1,476,874	1,490,118	1,494,745	1,512,986	1,553,593	1,584,648	1,609,954	1,630,628	1,633,644	1,632,614	1,632,635	\$18,720,481		
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	0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569			
6.	Retail Demand Jurisdictional Factor	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944			
7.	Jurisdictional Energy Recoverable Costs (B)	1,415,789	1,428,973	1,410,110	1,412,524	1,429,199	1,487,738	1,507,356	1,530,080	1,556,572	1,573,283	1,579,629	1,584,239	17,915,513		
8.	Jurisdictional Demand Recoverable Costs (C)	26,501	26,384	26,267	26,149	26,030	25,913	25,794	25,678	25,559	25,439	25,324	25,206	310,247		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,442,291	\$1,455,358	\$1,436,377	\$1,438,673	\$1,455,230	\$1,513,671	\$1,533,150	\$1,555,759	\$1,582,132	\$1,598,722	\$1,604,954	\$1,609,445	\$18,225,760		

Notes:

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

EXHIBIT NO. _____
DOCKET NO. 010007-E1
TAMPA ELECTRIC COMPANY
(HTB-2)
DOCUMENT NO. 7
PAGE 1 OF 1
FORM 42-7E
FILED: AUGUST 20, 2001

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		84,285	84,375	82,338	82,041	81,826	82,767	82,031	81,774	81,951	82,492	82,690	82,743	991,313
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)		\$84,285	\$84,375	\$82,338	\$82,041	\$81,826	\$82,767	\$82,031	\$81,774	\$81,951	\$82,492	\$82,690	\$82,743	\$991,313

Notes:
 (A) Line 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. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
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 FORM 42-8E
 FILED: AUGUST 20, 2001

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	\$5,017,734	\$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)	(1,095,819)	(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	0
5.	Net Investment (Lines 2 + 3 + 4)	\$3,936,160	3,921,915	3,907,670	3,893,425	3,879,180	3,864,935	3,850,690	3,836,445	3,822,200	3,807,955	3,793,710	3,779,465	3,765,220	
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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		50,505	50,537	49,295	49,097	48,947	49,488	49,025	48,852	48,935	49,236	49,331	49,342	592,590
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)		\$50,505	\$50,537	\$49,295	\$49,097	\$48,947	\$49,488	\$49,025	\$48,852	\$48,935	\$49,236	\$49,331	\$49,342	\$592,590

Notes:

- (A) Line 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. 010007-EI
 TAMPA ELECTRIC COMPANY
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 FORM 42-8E
 FILED: AUGUST 20, 2001

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	
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)	
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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		8,624	8,634	8,426	8,396	8,375	8,473	8,397	8,373	8,392	8,447	8,469	8,475	101,481
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)		\$8,624	\$8,634	\$8,426	\$8,396	\$8,375	\$8,473	\$8,397	\$8,373	\$8,392	\$8,447	\$8,469	\$8,475	\$101,481

Notes:

- (A) Line 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. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
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 FORM 42-8E
 FILED: AUGUST 20, 2001

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	\$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)	(208,430)	(217,509)	(226,588)	(235,667)	(244,746)	(253,825)	(262,904)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4a.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(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	106,243	97,164	88,085	79,006	69,927	60,848	
6.	Average Net Investment		165,257	156,178	147,099	138,020	128,941	119,862	110,783	101,704	92,625	83,546	74,467	65,388	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		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	108,948
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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (D)		10,248	10,164	10,080	9,995	9,911	9,826	9,742	9,657	9,573	9,487	9,404	9,320	117,407
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,248	\$10,164	\$10,080	\$9,995	\$9,911	\$9,826	\$9,742	\$9,657	\$9,573	\$9,487	\$9,404	\$9,320	\$117,407

Notes:

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Line 9a x Line 10
- (D) Line 9b x Line 11

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	
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)	
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)	\$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	
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	
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	5,366	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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
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)		5,483	5,472	5,462	5,451	5,440	5,429	5,419	5,408	5,397	5,385	5,375	5,364	65,085
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,483	\$5,472	\$5,462	\$5,451	\$5,440	\$5,429	\$5,419	\$5,408	\$5,397	\$5,385	\$5,375	\$5,364	\$65,085

Notes:

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

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 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	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	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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
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)		9,018	9,001	8,983	8,966	8,947	8,930	8,912	8,895	8,876	8,859	8,841	8,824	107,052
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,018	\$9,001	\$8,983	\$8,966	\$8,947	\$8,930	\$8,912	\$8,895	\$8,876	\$8,859	\$8,841	\$8,824	\$107,052

Notes:

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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	
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	
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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
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)		680	678	676	674	673	671	669	667	665	663	662	659	8,037
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$680	\$678	\$676	\$674	\$673	\$671	\$669	\$667	\$665	\$663	\$662	\$659	\$8,037

Notes:

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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	
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)	
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)	\$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	
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	
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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
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)		1,072	1,069	1,066	1,063	1,060	1,057	1,053	1,051	1,049	1,045	1,042	1,040	12,667
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,072	\$1,069	\$1,066	\$1,063	\$1,060	\$1,057	\$1,053	\$1,051	\$1,049	\$1,045	\$1,042	\$1,040	\$12,667

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

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EXHIBIT NO. _____
 DOCKET NO. 010007-El
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 8
 PAGE 8 OF 19
 FORM 42-8E
 FILED: AUGUST 20, 2001

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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-00	Actual Feb-00	Actual Mar-00	Actual Apr-00	Actual May-00	Actual Jun-00	Estimated Jul-00	Estimated Aug-00	Estimated Sep-00	Estimated Oct-00	Estimated Nov-00	Estimated Dec-00	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	\$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)	(401,236)	(422,014)	(442,792)	(463,570)	(484,348)	(505,126)	(525,904)	(546,682)	(567,460)	(588,238)	(609,016)	
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)	\$997,360	976,582	955,804	935,026	914,248	893,470	872,692	851,914	831,136	810,358	789,580	768,802	748,024	
6.	Average Net Investment		986,971	966,193	945,415	924,637	903,859	883,081	862,303	841,525	820,747	799,969	779,191	758,413	
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	5,730	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	249,336
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	28,339	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	28,339	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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		29,274	29,176	28,344	28,114	27,912	28,102	27,723	27,508	27,437	27,485	27,419	27,303	335,797
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)		\$29,274	\$29,176	\$28,344	\$28,114	\$27,912	\$28,102	\$27,723	\$27,508	\$27,437	\$27,485	\$27,419	\$27,303	\$335,797

Notes:
 (A) Line 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. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 8
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 FORM 42-8E
 FILED: AUGUST 20, 2001

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

Return on Capital Investments, Depreciation and Taxes
For Project: Gannon Unit 6 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	Actual Jun-01	Estimated Jul-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	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	\$1,418,424
3.	Less: Accumulated Depreciation	(302,650)	(325,895)	(349,140)	(372,385)	(395,630)	(418,875)	(442,120)	(465,365)	(488,610)	(511,855)	(535,100)	(558,345)	(581,590)	
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)	\$1,115,774	\$1,092,529	\$1,069,284	\$1,046,039	\$1,022,794	\$999,549	\$976,304	\$953,059	\$929,814	\$906,569	\$883,324	\$860,079	\$836,834	
6.	Average Net Investment		1,104,152	1,080,907	1,057,662	1,034,417	1,011,172	987,927	964,682	941,437	918,192	894,947	871,702	848,457	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		8,119	7,948	7,777	7,606	7,435	7,264	7,093	6,923	6,752	6,581	6,410	6,239	\$86,147
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,595	2,540	2,486	2,431	2,376	2,322	2,267	2,212	2,158	2,103	2,048	1,994	27,532
8.	Investment Expenses														
a.	Depreciation		23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	278,940
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)		33,959	33,733	33,508	33,282	33,056	32,831	32,605	32,380	32,155	31,929	31,703	31,478	392,619
a.	Recoverable Costs Allocated to Energy		33,959	33,733	33,508	33,282	33,056	32,831	32,605	32,380	32,155	31,929	31,703	31,478	392,619
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		32,750	32,639	31,709	31,451	31,225	31,440	31,015	30,774	30,695	30,749	30,674	30,545	375,666
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)		\$32,750	\$32,639	\$31,709	\$31,451	\$31,225	\$31,440	\$31,015	\$30,774	\$30,695	\$30,749	\$30,674	\$30,545	\$375,666

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Notes:

- (A) Line 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. 010007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
DOCUMENT NO. 8
PAGE 10 OF 19
FORM 42-8E
FILED: AUGUST 20, 2001

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

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 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	Actual Jun-01	Estimated Jul-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	\$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	\$1,316,257
3.	Less: Accumulated Depreciation	(S93,872)	(97,711)	(101,550)	(105,389)	(109,228)	(113,067)	(116,906)	(120,745)	(124,584)	(128,423)	(132,262)	(136,101)	(139,940)	
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)	\$1,222,385	1,218,546	1,214,707	1,210,868	1,207,029	1,203,190	1,199,351	1,195,512	1,191,673	1,187,834	1,183,995	1,180,156	1,176,317	
6.	Average Net Investment		1,220,466	1,216,627	1,212,788	1,208,949	1,205,110	1,201,271	1,197,432	1,193,593	1,189,754	1,185,915	1,182,076	1,178,237	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		8,974	8,946	8,918	8,890	8,861	8,833	8,805	8,777	8,748	8,720	8,692	8,664	\$105,828
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,868	2,859	2,850	2,841	2,832	2,823	2,814	2,805	2,796	2,787	2,778	2,769	33,822
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	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)		15,681	15,644	15,607	15,570	15,532	15,495	15,458	15,421	15,383	15,346	15,309	15,272	185,718
a.	Recoverable Costs Allocated to Energy		15,681	15,644	15,607	15,570	15,532	15,495	15,458	15,421	15,383	15,346	15,309	15,272	185,718
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		15,123	15,137	14,769	14,714	14,672	14,838	14,704	14,656	14,684	14,779	14,812	14,819	177,707
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,123	\$15,137	\$14,769	\$14,714	\$14,672	\$14,838	\$14,704	\$14,656	\$14,684	\$14,779	\$14,812	\$14,819	\$177,707

Notes:
 (A) Line 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. 010007-EL
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 8
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 FORM 42-8E
 FILED: AUGUST 20, 2001

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

Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 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	Actual Jun-01	Estimated Jul-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	
3.	Less: Accumulated Depreciation	(84,078)	(86,786)	(89,494)	(92,202)	(94,910)	(97,618)	(100,326)	(103,034)	(105,742)	(108,450)	(111,158)	(113,866)	(116,574)	
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)	\$900,716	\$898,008	\$895,300	\$892,592	\$889,884	\$887,176	\$884,468	\$881,760	\$879,052	\$876,344	\$873,636	\$870,928	\$868,220	
6.	Average Net Investment		899,362	896,654	893,946	891,238	888,530	885,822	883,114	880,406	877,698	874,990	872,282	869,574	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,613	6,593	6,573	6,553	6,534	6,514	6,494	6,474	6,454	6,434	6,414	6,394	\$78,044
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,114	2,107	2,101	2,094	2,088	2,082	2,075	2,069	2,063	2,056	2,050	2,043	24,942
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)		11,435	11,408	11,382	11,355	11,330	11,304	11,277	11,251	11,225	11,198	11,172	11,145	135,482
a.	Recoverable Costs Allocated to Energy		11,435	11,408	11,382	11,355	11,330	11,304	11,277	11,251	11,225	11,198	11,172	11,145	135,482
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		11,028	11,038	10,771	10,730	10,703	10,825	10,727	10,693	10,715	10,784	10,809	10,815	129,638
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)		\$11,028	\$11,038	\$10,771	\$10,730	\$10,703	\$10,825	\$10,727	\$10,693	\$10,715	\$10,784	\$10,809	\$10,815	\$129,638

Notes:

- (A) Line 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. 010007-EL
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 8
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 FORM 42-8E
 FILED: AUGUST 20, 2001

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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)	(1,214,450)	(1,299,830)	(1,385,210)	(1,470,590)	(1,555,970)	(1,641,350)	(1,726,730)	(1,812,110)	(1,897,490)	(1,982,870)	(2,068,250)	(2,153,630)	
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	4,012,839	3,927,459	3,842,079	3,756,699	3,671,319	3,585,939	3,500,559	3,415,179	3,329,799	3,244,419	3,159,039	3,073,659	
6.	Average Net Investment		4,055,529	3,970,149	3,884,769	3,799,389	3,714,009	3,628,629	3,543,249	3,457,869	3,372,489	3,287,109	3,201,729	3,116,349	
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	24,798	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	1,024,560
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	118,103	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	118,103	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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		120,291	119,884	116,466	115,523	114,694	115,479	113,920	113,032	112,739	112,943	112,668	112,191	1,379,830
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)		\$120,291	\$119,884	\$116,466	\$115,523	\$114,694	\$115,479	\$113,920	\$113,032	\$112,739	\$112,943	\$112,668	\$112,191	\$1,379,830

Notes:

- (A) Line 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. 010007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
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 FORM 42-8E
 FILED: AUGUST 20, 2001

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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	
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)	
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)	\$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	
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		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		1,308	1,311	1,279	1,277	1,274	1,290	1,279	1,275	1,280	1,289	1,294	1,294	15,450
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)		\$1,308	\$1,311	\$1,279	\$1,277	\$1,274	\$1,290	\$1,279	\$1,275	\$1,280	\$1,289	\$1,294	\$1,294	\$15,450

Notes:

- (A) Line 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. 010007-EI
 TAMPA ELECTRIC COMPANY
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 FORM 42-8E
 FILED: AUGUST 20, 2001

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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		(\$16,877)	(\$23,692)	\$18,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,692)
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	\$83,151,413	\$83,134,536	\$83,110,844	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721
3.	Less: Accumulated Depreciation	(\$3,716,775)	(4,023,354)	(4,329,855)	(4,636,347)	(4,942,875)	(5,249,403)	(5,555,931)	(5,862,459)	(6,168,987)	(6,475,515)	(6,782,043)	(7,088,571)	(7,395,099)	
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)	\$79,434,638	79,111,182	78,780,989	78,493,374	78,186,846	77,880,318	77,573,790	77,267,262	76,960,734	76,654,206	76,347,678	76,041,150	75,734,622	
6.	Average Net Investment		79,272,910	78,946,086	78,637,182	78,340,110	78,033,582	77,727,054	77,420,526	77,113,998	76,807,470	76,500,942	76,194,414	75,887,886	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		582,907	580,504	578,232	576,048	573,794	571,540	569,286	567,032	564,778	562,524	560,270	558,016	\$6,844,931
b.	Debt Component (Line 6 x 2.82% x 1/12)		186,291	185,523	184,797	184,099	183,379	182,659	181,938	181,218	180,498	179,777	179,057	178,337	2,187,573
8.	Investment Expenses														
a.	Depreciation		306,579	306,501	306,492	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	3,678,324
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)		1,075,777	1,072,528	1,069,521	1,066,675	1,063,701	1,060,727	1,057,752	1,054,778	1,051,804	1,048,829	1,045,855	1,042,881	12,710,828
a.	Recoverable Costs Allocated to Energy		1,075,777	1,072,528	1,069,521	1,066,675	1,063,701	1,060,727	1,057,752	1,054,778	1,051,804	1,048,829	1,045,855	1,042,881	12,710,828
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		1,037,486	1,037,742	1,012,096	1,008,001	1,004,795	1,015,778	1,006,160	1,002,448	1,004,036	1,010,076	1,011,913	1,011,967	12,162,498
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)		\$1,037,486	\$1,037,742	\$1,012,096	\$1,008,001	\$1,004,795	\$1,015,778	\$1,006,160	\$1,002,448	\$1,004,036	\$1,010,076	\$1,011,913	\$1,011,967	\$12,162,498

Notes:

- (A) Line 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. 010007-E1
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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		\$456,775	\$2,208,181	\$954,857	\$555,669	\$4,017,190	\$4,779,706	\$2,149,990	\$3,841,818	\$1,182,368	\$254,747	\$220,481	\$70,000	\$20,691,782
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	\$458,148	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146	\$458,146
3.	Less: Accumulated Depreciation	(563)	(691)	(819)	(947)	(1,075)	(1,203)	1,331	1,459	1,331	1,203	1,075	947	819	
4.	CWIP - Non-Interest Bearing	1,557,258	2,014,033	4,222,214	5,177,071	5,732,740	9,749,930	14,529,636	16,679,626	20,521,444	21,703,812	21,958,559	22,179,040	22,249,040	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,014,843	2,471,488	4,679,541	5,634,270	6,189,811	10,206,873	14,989,113	17,139,231	20,980,921	22,163,161	22,417,780	22,638,133	22,708,005	
6.	Average Net Investment		2,243,166	3,575,515	5,156,906	5,912,041	8,198,342	12,597,993	16,064,172	19,060,076	21,572,041	22,290,471	22,527,957	22,673,069	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		16,494	26,291	37,920	43,472	60,284	92,635	118,123	140,152	158,623	163,906	165,652	166,719	\$1,190,271
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,271	8,402	12,119	13,893	19,266	29,605	37,751	44,791	50,694	52,383	52,941	53,282	380,398
8.	Investment Expenses														
a.	Depreciation		128	128	128	128	128	128	128	128	128	128	128	128	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		21,893	34,821	50,167	57,493	79,678	122,368	156,002	185,071	209,445	216,417	218,721	220,129	1,572,205
a.	Recoverable Costs Allocated to Energy		21,893	34,821	50,167	57,493	79,678	122,368	156,002	185,071	209,445	216,417	218,721	220,129	1,572,205
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		21,114	33,692	47,473	54,330	75,266	117,183	148,393	175,889	199,933	208,421	211,623	213,604	1,506,921
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)		\$21,114	\$33,692	\$47,473	\$54,330	\$75,266	\$117,183	\$148,393	\$175,889	\$199,933	\$208,421	\$211,623	\$213,604	\$1,506,921

Notes:

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

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 DOCKET NO. 010007-EI
 TAMPA ELECTRIC COMPANY
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 FILED: AUGUST 20, 2001

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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		\$6,287	\$21,508	\$252,079	(\$108,027)	\$22,832	\$59,086	\$3,121	\$250,000	\$20,000	\$34,000	\$50,000	\$120,000	\$730,886
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	\$84,560	81,967	100,965	104,731	110,631	113,516	114,392	115,896	\$365,896	\$385,896	\$419,896	\$469,896	\$589,896	
3.	Less: Accumulated Depreciation	(848)	(1,091)	(1,358)	(1,658)	(1,972)	(2,299)	(2,631)	(2,967)	(3,311)	(3,758)	(4,115)	(4,427)	(4,780)	
4.	CWIP - Non-Interest Bearing	127,719	136,599	139,109	387,422	273,495	293,442	351,652	353,269	353,269	353,269	353,269	353,269	353,269	
5.	Net Investment (Lines 2 + 3 + 4)	\$211,431	217,475	238,716	490,495	382,154	404,659	463,413	466,198	715,854	735,407	769,050	818,738	938,385	
6.	Average Net Investment		214,453	228,096	364,606	436,325	393,407	434,036	464,806	591,026	725,631	752,229	793,894	878,562	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		1,577	1,677	2,681	3,208	2,893	3,192	3,418	4,346	5,336	5,531	5,838	6,460	\$46,157
b.	Debt Component (Line 6 x 2.82% x 1/12)		504	536	857	1,025	925	1,020	1,092	1,389	1,705	1,768	1,866	2,065	14,752
8.	Investment Expenses														
a.	Depreciation		243	267	300	314	327	332	336	344	447	357	312	353	3,932
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)		2,324	2,480	3,838	4,547	4,145	4,544	4,846	6,079	7,488	7,656	8,016	8,878	64,841
a.	Recoverable Costs Allocated to Energy		2,324	2,480	3,838	4,547	4,145	4,544	4,846	6,079	7,488	7,656	8,016	8,878	64,841
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		2,241	2,400	3,632	4,297	3,915	4,351	4,610	5,777	7,148	7,373	7,756	8,615	62,115
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)		\$2,241	\$2,400	\$3,632	\$4,297	\$3,915	\$4,351	\$4,610	\$5,777	\$7,148	\$7,373	\$7,756	\$8,615	\$62,115

Notes:

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

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 DOCKET NO. 010007-E1
 TAMPA ELECTRIC COMPANY
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 DOCUMENT NO. 8
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-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		\$16,425	\$120,872	\$130,459	\$97,988	\$129,632	\$316,170	\$48,085	(\$120,631)	\$25,000	\$83,000	\$113,000	\$381,000	\$1,341,000
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	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	179,894	196,319	317,191	447,650	545,638	675,270	991,440	1,039,525	918,894	943,894	1,026,894	1,139,894	1,520,894	
5.	Net Investment (Lines 2 + 3 + 4)	\$179,894	196,319	317,191	447,650	545,638	675,270	991,440	1,039,525	918,894	943,894	1,026,894	1,139,894	1,520,894	
6.	Average Net Investment		188,107	256,755	382,421	496,644	610,454	833,355	1,015,483	979,210	931,394	985,394	1,083,394	1,330,394	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		1,383	1,888	2,812	3,652	4,489	6,128	7,467	7,200	6,849	7,246	7,966	9,783	\$66,863
b.	Debt Component (Line 6 x 2.82% x 1/12)		442	603	899	1,167	1,435	1,958	2,386	2,301	2,189	2,316	2,546	3,126	21,368
8.	Investment Expenses														
a.	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		1,825	2,491	3,711	4,819	5,924	8,086	9,853	9,501	9,038	9,562	10,512	12,909	88,231
a.	Recoverable Costs Allocated to Energy		1,825	2,491	3,711	4,819	5,924	8,086	9,853	9,501	9,038	9,562	10,512	12,909	88,231
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11.	Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12.	Retail Energy-Related Recoverable Costs (B)		1,760	2,410	3,512	4,554	5,596	7,743	9,372	9,030	8,628	9,209	10,171	12,526	84,511
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)		\$1,760	\$2,410	\$3,512	\$4,554	\$5,596	\$7,743	\$9,372	\$9,030	\$8,628	\$9,209	\$10,171	\$12,526	\$84,511

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Current Period Actual/Estimated Amount
 January 2001 to December 2001

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Estimated Jul-01	Estimated Aug-01	Estimated Sep-01	Estimated Oct-01	Estimated Nov-01	Estimated Dec-01	End of Period Total
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 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6. Total Return Component (B)		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. SO ₂ Allowance Expense		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	5,858	6,448	2,737	(6,975)	(13,575)	2,652
8. Net Expenses (C)		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	5,858	6,448	2,737	(6,975)	(13,575)	2,652
9. Total System Recoverable Expenses (Lines 6 + 7)		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	5,858	6,448	2,737	(6,975)	(13,575)	2,652
a. Recoverable Costs Allocated to Energy		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	5,858	6,448	2,737	(6,975)	(13,575)	2,652
b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10. Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9512246	0.9503877	0.9545846	0.9630512	0.9675462	0.9703569	
11. Demand Jurisdictional Factor		0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	0.9593944	
12. Retail Energy-Related Recoverable Costs (D)		(4,131)	(10,683)	(8,413)	14,574	(7,038)	11,745	11,545	5,567	6,155	2,636	(6,749)	(13,173)	2,037
13. Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14. Total Juris. Recoverable Costs (Lines 12 + 13)		(\$4,131)	(\$10,683)	(\$8,413)	\$14,574	(\$7,038)	\$11,745	\$11,545	\$5,567	\$6,155	\$2,636	(\$6,749)	(\$13,173)	\$2,037

Notes:

- (A) Line 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 6 is reported on Schedule 6E and 7E
- (C) Line 8 is reported on Schedule 4E and 5E
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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