



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2002 THROUGH DECEMBER 2002

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER EATF

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FPSC-COMMISSION CLERK

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

1  
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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 "the company") as Manager, Rates in the Regulatory  
12 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, both the calculation of the revenue  
16 requirements and the projected ECRC factors for the  
17 billing period January 2002 through December 2002. My  
18 testimony addresses the recovery of capital and operating  
19 and maintenance ("O&M") costs associated with  
20 environmental compliance activities for the year 2002 and  
21 provides an overview of the actual compared to estimated  
22 costs for projects included in the January 2001 through  
23 December 2001 period, as filed in Exhibit No. \_\_\_\_ (HTB-2)  
24 on August 20, 2001.

25

1 Q. Have you prepared an exhibit that shows the determination  
2 of recoverable environmental costs for the period of  
3 January 1, 2002 through December 31, 2002?  
4

5 A. Yes. Exhibit No. \_\_\_\_ (HTB-3), containing one document,  
6 was prepared under my direction and supervision. It  
7 includes Forms 42-1P through 42-7P that show the  
8 calculation and summary of O&M and capital expenditures  
9 that support the development of the environmental cost  
10 recovery factors for 2002 that are being proposed for  
11 recovery.  
12

13 Q. What has Tampa Electric calculated as the total true-up  
14 to be applied in the period January 2002 through December  
15 2002?  
16

17 A. The total true-up applicable for this period is an over-  
18 recovery of \$710,951. This consists of the final true-up  
19 over-recovery of \$677,727 for the period from January  
20 2000 through December 2000 and an estimated true-up over-  
21 recovery of \$33,224 for the current period of January  
22 2001 through December 2001. A detailed calculation  
23 supporting the estimated true-up was provided on Forms  
24 42-1E through 42-8E of Exhibit No. \_\_\_\_ (HTB-2) filed with  
25 the Commission on August 20, 2001.

1 Q. Has Tampa Electric proposed any new environmental  
2 compliance projects for ECRC cost recovery for the period  
3 from January 2001 through December 2001?  
4

5 A. Yes. Tampa Electric is seeking recovery for O&M costs  
6 associated with the Gannon Thermal Discharge Study. On  
7 April 25, 2001 Tampa Electric filed a petition for cost  
8 recovery approval of the Gannon Thermal Discharge Study.  
9 The Commission approved this project in Docket No.  
10 010593-EI, Order No. PSC-01-1847-PAA-EI, issued September  
11 14, 2001.  
12

13 Tampa Electric has included the actual/estimated costs  
14 associated with the Gannon Thermal Discharge Study in the  
15 re-projection filing for the current period of January  
16 2001 through December 2001. The O&M costs for this  
17 project are summarized on Form 42-5E of Exhibit No. \_\_\_\_  
18 (HTB-2). The costs projected for January 2002 through  
19 December 2002 for this project are summarized on Form 42-  
20 2P of Exhibit No. \_\_\_\_ (HTB-3).  
21

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

1 A. As shown on Forms 42-4E and 42-6E of my Exhibit No. \_\_\_\_  
2 (HTB-2), total recoverable O&M costs were \$398,123 or 5.1  
3 percent lower than originally projected and total  
4 recoverable capital costs were \$405,175 or 2.2 percent  
5 higher than originally projected.  
6

7 Q. Please explain the recoverable O&M cost variances of  
8 materiality relative to the O&M costs originally  
9 projected as shown on Form 42-4E.  
10

11 A. There are seven O&M projects with material variances when  
12 comparing actual/estimated O&M costs to originally  
13 projected O&M costs. These projects are Big Bend Unit 3  
14 Flue Gas Desulfurization ("FGD") Integration, Big Bend  
15 Units 1 and 2 FGD, Big Bend FGD Optimization and  
16 Utilization, Big Bend Particulate Matter ("PM")  
17 Minimization and Monitoring, Big Bend NO<sub>x</sub> Emissions  
18 Reduction, SO<sub>2</sub> Emissions Allowances, and Gannon Thermal  
19 Discharge Study. Five of these projects are associated  
20 with environmental compliance activity at Big Bend  
21 Station and are described in detail in the prepared  
22 direct testimony of Tampa Electric witness Darryl H.  
23 Scott. The remaining O&M variances are addressed below.  
24  
25

1            O&M Project Variances

2            • **SO<sub>2</sub> Emissions Allowances:** The SO<sub>2</sub> Emissions Allowances  
3            variance is \$769,301 or 99.7 percent lower than  
4            originally projected. At the time of the original  
5            projection, Tampa Electric was unable to accurately  
6            forecast revenues associated with the sale of  
7            allowances that occurred during the first half of the  
8            year.

9            • **Gannon Thermal Discharge Study:** The Gannon Thermal  
10           Discharge Study, as previously addressed, is a new  
11           environmental compliance project approved by the  
12           Commission on September 4, 2001. The estimated  
13           expenses for the current period of January 2001 through  
14           December 2001 is \$60,000. There were no prior cost  
15           estimates filed.

16  
17        **Q.** Please explain the recoverable capital cost variances of  
18        materiality relative to the capital costs originally  
19        projected as shown on Form 42-6E.

20  
21        **A.** There are three capital projects with material variances  
22        when comparing actual/estimated capital expenditures to  
23        originally projected capital expenditures. These  
24        projects are Big Bend FGD Optimization and Utilization,  
25        Big Bend PM Minimization and Monitoring, and Big Bend NOx

1 Emissions Reduction. The variances are described in  
2 detail in the prepared direct testimony of Tampa Electric  
3 witness Darryl H. Scott.  
4

5 Q. What are the capital projects included in the calculation  
6 of the ECRC factors for 2002?  
7

8 A. Tampa Electric proposes to include for ECRC recovery the  
9 18 previously approved capital projects and their  
10 projected costs in the calculation of the ECRC factors  
11 for 2002. These projects are Big Bend Unit 3 FGD  
12 Integration, Big Bend Units 1 and 2 Flue Gas  
13 Conditioning, Big Bend Unit 4 Continuous Emissions  
14 Monitors, Big Bend Unit 1 Classifier Replacement, Big  
15 Bend Unit 2 Classifier Replacement, Gannon Unit 5  
16 Classifier Replacement, Gannon Unit 6 Classifier  
17 Replacement, Gannon Coal Crusher, Big Bend Units 1 and 2  
18 FGD, Big Bend Section 114 Mercury Testing Platform, Big  
19 Bend FGD Optimization and Utilization, Big Bend PM  
20 Minimization and Monitoring, Big Bend NO<sub>x</sub> Emissions  
21 Reduction, Gannon Ignition Oil Tank, Big Bend Fuel Oil  
22 Tank No. 1 Upgrade, Big Bend Fuel Oil Tank No. 2 Upgrade,  
23 Phillips Tank No. 1 Upgrade, and Phillips Tank No. 4  
24 Upgrade.  
25



1 Q. Have you prepared schedules showing the calculation of  
2 the recoverable capital project costs for 2002?

3

4 A. Yes. Form 42-3P contained in Exhibit No. \_\_\_\_ (HTB-3)  
5 summarizes the cost estimates projected for these  
6 projects. Form 42-4P, pages 1 through 18, shows the  
7 calculations of these costs that result in recoverable  
8 jurisdictional capital costs of \$19,248,006.

9

10 Q. In addition to the new Gannon Thermal Discharge Study  
11 described above, what are the O&M projects included in  
12 the calculation of the ECRC factors for 2002?

13

14 A. Tampa Electric proposes to include for ECRC recovery the  
15 eight previously approved O&M projects and their  
16 projected costs in the calculation of the ECRC factors  
17 for 2002. These projects are Big Bend Unit 3 FGD  
18 Integration, Big Bend Units 1 and 2 Flue Gas  
19 Conditioning, Big Bend Units 1 and 2 FGD, Big Bend FGD  
20 Optimization and Utilization, Big Bend PM Minimization  
21 and Monitoring, Big Bend NO<sub>x</sub> Emissions Reduction, SO<sub>2</sub>  
22 Emissions Allowances, and NPDES Annual Surveillance Fees.

23

24 Q. Have you prepared schedules showing the calculation of  
25 the recoverable O&M project costs for 2002?

- 1     **A.**    Yes.    Form 42-2P contained in Exhibit No. \_\_\_\_ (HTB-3)  
2            summarizes the recoverable jurisdictional O&M costs for  
3            these projects.  The projection is \$9,363,256 for 2002.  
4
- 5     **Q.**    Do you have a schedule providing the description and  
6            progress reports for all environmental compliance  
7            activities and projects?  
8
- 9     **A.**    Yes.    Project descriptions, as well as the projected  
10           recoverable cost estimates, are provided in Form 42-5P,  
11           pages 1 through 21.  
12
- 13    **Q.**    What are the total projected jurisdictional costs for  
14            environmental compliance in the year 2002?  
15
- 16    **A.**    The total jurisdictional O&M and capital expenditures to  
17            be recovered through the ECRC and calculated on Form 42-  
18            1P are \$28,611,262.  
19
- 20    **Q.**    How were environmental cost recovery factors calculated?  
21
- 22    **A.**    The environmental cost recovery factors were calculated  
23            as shown on Schedules 42-6P and 42-7P.  The demand  
24            allocation factors were calculated by determining the  
25            percentage each rate class contributes to the monthly

1 system peaks and then adjusted for losses for each rate  
 2 class. The energy allocation factors were determined by  
 3 calculating the percentage that each rate class  
 4 contributes to total kilowatt hour ("kWh") sales and then  
 5 adjusted for losses for each rate class. This  
 6 information was obtained from Tampa Electric's 1999 load  
 7 research study. Form 42-7P presents the calculation of  
 8 the proposed ECRC factors by rate class.

9  
 10 **Q.** What are the 2002 ECRC billing factors by rate class for  
 11 which Tampa Electric is seeking approval?

12  
 13 **A.** The computation of the billing factors is shown on Form  
 14 42-7P. In summary, the 2002 proposed ECRC billing  
 15 factors are:

16	<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
17	RS, RST	0.159
18	GS, GST, TS	0.158
19	GSD, GSDT	0.157
20	GSLD, GSLDT, SBF	0.156
21	IS1, IST1, SBI1, SBIT1,	
22	IS3, IST3, SBI3, SBIT3	0.151
23	SL, OL	0.156
24	Average Factor	0.157

25 **Q.** When does Tampa Electric propose to begin collection of

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these environmental cost recovery charges?

**A.** The environmental cost recovery charge will go into effect concurrent with the first billing cycle in January 2002.

**Q.** Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2002 through December 2002 consistent with criteria established for ECRC recovery in Order No. PSC-94-0044-FOF-EI?

**A.** Yes. The costs for which ECRC treatment is requested meet the following criteria:

1. such costs were prudently incurred after April 13, 1993;
2. the activities are legally required to comply with a governmentally imposed environmental regulation enacted, became effective or whose effect was triggered after the company's last test year upon which rates are based; and
3. such costs are not recovered through some other cost recovery mechanism or through base rates.

**Q.** Please summarize your testimony.

1   **A.**   My testimony supports the approval of a final average  
2           environmental factor of 0.157 cents per kWh which  
3           includes projected capital and O&M revenue requirements  
4           of \$28,611,262 associated with a total of 21  
5           environmental projects. It includes a true-up provision  
6           of \$710,951 to be refunded from January 1, 2002 through  
7           December 31, 2002. My testimony also demonstrates that  
8           the projected environmental expenditures for 2002 are  
9           appropriate for recovery through the ECRC.

10

11   **Q.**   Does this conclude your testimony?

12

13   **A.**   Yes, it does.

14

15

16

17

18

19

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 010007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
FILED: SEPTEMBER 20, 2001

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 2002 THROUGH DECEMBER 2002**

**42-1P THROUGH 42-7P**

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 010007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
FILED: SEPTEMBER 20, 2001

**INDEX**

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 2002 THROUGH DECEMBER 2002**

**42-1P THROUGH 42-7P**

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1E	15
	Form 42-2P	16
	Form 42-3P	17
	Form 42-4P	18
	Form 42-5P	37
	Form 42-6P	58
	Form 42-7P	59

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

For the Projected Period  
January 2002 to December 2002

<u>Line</u>	Energy (\$)	Demand (\$)	Total (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$9,135,085	\$228,171	\$9,363,256
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	18,965,966	282,040	19,248,006
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	28,101,051	510,211	28,611,262
2. True-up for Estimated Over/(Under) Recovery for the current period January 2001 December 2001 (Form 42-2E, Line 5 + 6 + 10)	32,679	545	33,224
3. Final True-up for the period January 2000 to December 2000 (Form 42-1A, Line 3)	667,380	10,347	677,727
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2002 to December 2002 (Line 1 - Line 2- Line 3)	27,400,992	499,319	27,900,311
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$27,420,721	\$499,678	\$27,920,399

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

15

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 010007-ET  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
DOCUMENT NO. 1  
PAGE 1 OF 1  
FORM 42-1P  
FILED: SEPTEMBER 20, 2001



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

**O & M Activities**  
 (in Dollars)

Line	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total	Method of Classification	
														Demand	Energy
1	Description of O&M Activities														
	Section														
	<b>(1) AIR QUALITY</b>														
1a.	\$287,673	\$367,215	\$150,281	\$168,202	\$384,192	\$410,916	\$431,666	\$435,125	\$433,867	\$332,631	\$404,943	\$296,161	\$4,102,872	\$4,102,872	
1b	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,663	20,000	20,000	
1c	(10,732)	(11,807)	(14,761)	(3,129)	(37,009)	(43,304)	(42,292)	(45,982)	(36,317)	(20,449)	(21,797)	(36,885)	(324,464)	(324,464)	
1d.	324,234	294,302	383,769	377,852	398,375	391,886	406,178	406,492	333,461	185,168	219,752	414,659	4,136,128	4,136,128	
1e	36,417	36,417	36,417	36,417	36,417	36,417	36,417	36,417	36,417	36,417	36,417	36,413	437,000	437,000	
1f	181,667	133,667	189,167	102,917	102,917	41,667	41,667	41,667	53,667	151,167	116,667	204,163	1,361,000	1,361,000	
1g	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>(2) LAND</b>														
	<b>(3) WATER</b>														
3a.	48,300	0	0	0	0	0	0	0	0	0	0	0	48,300	48,300	
3b	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,663	200,000	200,000	
2	\$885,893	\$838,128	\$763,207	\$700,593	\$903,226	\$855,916	\$891,970	\$892,053	\$839,429	\$703,268	\$774,316	\$932,837	\$9,980,836	\$248,300	\$9,732,536
3	820,926	821,461	746,540	683,926	886,559	839,249	875,303	875,386	822,762	686,601	757,649	916,174	9,732,536		
4	64,967	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,667	16,663	248,300		
5	0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083			
6	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189			
7	770,492	774,260	681,212	630,988	827,994	782,610	816,809	816,345	775,164	643,563	723,562	892,086	9,135,085		
8	59,699	15,316	15,316	15,316	15,316	15,316	15,316	15,316	15,316	15,316	15,316	15,312	228,171		
9	\$830,191	\$789,576	\$696,528	\$646,304	\$843,310	\$797,926	\$832,125	\$831,661	\$790,480	\$658,879	\$738,878	\$907,398	\$9,363,256		

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 010007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-3)  
 DOCUMENT NO. 1  
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 FORM 42-2P  
 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line

1	Description of Investment Projects (A)	Projected											End of Period Total	Method of Classification		
		Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02		Dec-02	Demand	Energy
<b>(1) AIR QUALITY</b>																
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$85,077	\$84,884	\$84,691	\$84,498	\$84,305	\$84,111	\$83,918	\$83,725	\$83,532	\$83,338	\$83,145	\$82,952	\$1,008,176		\$1,008,176
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	\$50,711	\$50,572	\$50,434	\$50,296	\$50,158	\$50,019	\$49,881	\$49,743	\$49,605	\$49,466	\$49,328	\$49,190	599,403		599,403
1c	Big Bend Unit 4 Continuous Emissions Monitors	8,715	8,696	8,677	8,658	8,639	8,621	8,601	8,583	8,564	8,544	8,526	8,507	103,331		103,331
1d	Big Bend Unit 1 Classifier Replacement	15,235	15,197	15,160	15,123	15,086	15,048	15,011	14,974	14,937	14,899	14,862	14,825	180,357		180,357
1e	Big Bend Unit 2 Classifier Replacement	11,119	11,093	11,066	11,040	11,015	10,988	10,962	10,936	10,909	10,883	10,856	10,830	131,697		131,697
1f	Gannon Unit 5 Classifier Replacement	27,935	27,734	27,532	27,331	27,129	26,927	26,725	26,524	26,323	26,121	25,919	25,717	321,917		321,917
1g	Gannon Unit 6 Classifier Replacement	31,252	31,027	30,801	30,575	30,350	30,124	29,898	29,673	29,448	29,223	28,997	28,771	360,139		360,139
1h	Gannon Coal Crusher (NO <sub>x</sub> Control)	114,790	113,961	113,133	112,305	111,476	110,648	109,819	108,991	108,163	107,334	106,505	105,677	1,322,802		1,322,802
1i	Big Bend Units 1 & 2 FGD	1,039,906	1,036,932	1,033,958	1,030,983	1,028,010	1,025,035	1,022,061	1,019,087	1,016,112	1,013,138	1,010,164	1,007,189	12,282,575		12,282,575
1j	Big Bend Section 114 Mercury Testing Platform	1,333	1,330	1,329	1,326	1,324	1,322	1,320	1,318	1,316	1,314	1,312	1,310	15,854		15,854
1k	Big Bend FGD Optimization and Utilization	246,269	271,849	271,343	270,839	270,334	269,828	269,324	268,819	268,313	267,809	267,304	266,798	3,208,829		3,208,829
1l	Big Bend PM Minimization and Monitoring	9,635	11,004	12,284	12,431	12,527	12,713	13,715	16,607	25,257	37,814	49,572	55,948	269,507		269,507
1m	Big Bend NO <sub>x</sub> Emissions Reduction	16,524	21,612	27,663	30,627	32,694	36,037	37,860	38,462	40,840	42,987	43,095	44,684	413,085		413,085
<b>(2) LAND</b>																
2a	Gannon Ignition Oil Tank	9,625	9,537	9,450	9,361	9,273	9,185	9,109	9,079	9,079	9,079	9,079	9,079	110,935		110,935
2b	Big Bend Fuel Oil Tank #1 Upgrade	5,580	5,569	5,558	5,546	5,535	5,524	5,513	5,501	5,490	5,479	5,467	5,456	66,218		66,218
2c	Big Bend Fuel Oil Tank #2 Upgrade	9,178	9,160	9,141	9,123	9,104	9,086	9,067	9,049	9,029	9,011	8,992	8,974	108,914		108,914
2d	Phillips Upgrade Tank #1 for FDEP	686	684	682	680	678	676	674	672	670	668	666	664	8,100		8,100
2e	Phillips Upgrade Tank #4 for FDEP	1,080	1,077	1,074	1,071	1,068	1,065	1,061	1,059	1,056	1,052	1,049	1,047	12,759		12,759
2	<b>Total Investment Projects - Recoverable Costs</b>	<b>\$1,684,650</b>	<b>\$1,711,918</b>	<b>\$1,713,976</b>	<b>\$1,711,813</b>	<b>\$1,708,705</b>	<b>\$1,706,957</b>	<b>\$1,704,519</b>	<b>\$1,702,802</b>	<b>\$1,708,643</b>	<b>\$1,718,159</b>	<b>\$1,724,838</b>	<b>\$1,727,618</b>	<b>\$20,524,598</b>	<b>\$306,926</b>	<b>\$20,217,672</b>
3	Recoverable Costs Allocated to Energy	1,658,501	1,685,891	1,688,071	1,686,032	1,683,047	1,681,421	1,679,095	1,677,442	1,683,319	1,692,870	1,699,585	1,702,398	20,217,672		
4	Recoverable Costs Allocated to Demand	26,149	26,027	25,905	25,781	25,658	25,536	25,424	25,360	25,324	25,289	25,253	25,220	306,926		
5	Energy Jurisdictional Factor	0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083			
6	Demand Jurisdictional Factor	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189			
7	Energy Jurisdictional Recoverable Costs (B)	1,556,611	1,589,020	1,540,351	1,555,528	1,571,867	1,567,946	1,566,885	1,564,306	1,585,937	1,586,756	1,623,119	1,657,639	18,965,966		
8	Energy Jurisdictional Recoverable Costs (C)	24,029	23,917	23,805	23,691	23,578	23,466	23,363	23,304	23,271	23,239	23,205	23,175	282,040		
9	<b>Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)</b>	<b>\$1,580,640</b>	<b>\$1,612,937</b>	<b>\$1,564,155</b>	<b>\$1,579,219</b>	<b>\$1,595,445</b>	<b>\$1,591,412</b>	<b>\$1,590,248</b>	<b>\$1,587,610</b>	<b>\$1,609,208</b>	<b>\$1,609,994</b>	<b>\$1,646,324</b>	<b>\$1,680,814</b>	<b>\$19,248,006</b>		

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 010007-EI  
 TAMPA ELECTRIC COMPANY  
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 FORM 42-3P  
 FILED: SEPTEMBER 20, 2001

Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2002 to December 2002

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	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	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														
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	(1,513,917)	(1,533,830)	(1,553,743)	(1,573,656)	(1,593,569)	(1,613,482)	(1,633,395)	(1,653,308)	(1,673,221)	(1,693,134)	(1,713,047)	(1,732,960)	(1,752,873)	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,725,741	\$6,705,828	\$6,685,915	\$6,666,002	\$6,646,089	\$6,626,176	\$6,606,263	\$6,586,350	\$6,566,437	\$6,546,524	\$6,526,611	\$6,506,698	\$6,486,785	
6.	Average Net Investment		6,715,785	6,695,872	6,675,959	6,656,046	6,636,133	6,616,220	6,596,307	6,576,394	6,556,481	6,536,568	6,516,655	6,496,742	
7.	Return on Average Net Investment														
	Equity Component Grossed Up For Taxes (A)		49,382	49,236	49,089	48,943	48,797	48,650	48,504	48,357	48,211	48,064	47,918	47,772	\$582,923
	Debt Component (Line 6 x 2.82% x 1/12)		15,782	15,735	15,689	15,642	15,595	15,548	15,501	15,455	15,408	15,361	15,314	15,267	\$186,297
8.	Investment Expenses		\$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
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)		85,077	84,884	84,691	84,498	84,305	84,111	83,918	83,725	83,532	83,338	83,145	82,952	1,008,176
a.	Recoverable Costs Allocated to Energy		85,077	84,884	84,691	84,498	84,305	84,111	83,918	83,725	83,532	83,338	83,145	82,952	1,008,176
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		79,850	80,007	77,280	77,958	78,736	78,435	78,310	78,078	78,700	78,114	79,404	80,771	945,643
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$79,850	\$80,007	\$77,280	\$77,958	\$78,736	\$78,435	\$78,310	\$78,078	\$78,700	\$78,114	\$79,404	\$80,771	\$945,643

Notes: (A) Line 6 x 8.238% 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-3)  
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FORM 42-4P  
FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(1,252,514)	(1,266,759)	(1,281,004)	(1,295,249)	(1,309,494)	(1,323,739)	(1,337,984)	(1,352,229)	(1,366,474)	(1,380,719)	(1,394,964)	(1,409,209)	(1,423,454)	
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)	\$3,765,220	\$3,750,975	\$3,736,730	\$3,722,485	\$3,708,240	\$3,693,995	\$3,679,750	\$3,665,505	\$3,651,260	\$3,637,015	\$3,622,770	\$3,608,525	\$3,594,280	
6.	Average Net Investment		3,758,098	3,743,853	3,729,608	3,715,363	3,701,118	3,686,873	3,672,628	3,658,383	3,644,138	3,629,893	3,615,648	3,601,403	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		27,634	27,529	27,424	27,320	27,215	27,110	27,005	26,901	26,796	26,691	26,586	26,482	324,693
b.	Debt Component (Line 6 x 2.82% x 1/12)		8,832	8,798	8,765	8,731	8,698	8,664	8,631	8,597	8,564	8,530	8,497	8,463	103,770
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)		50,711	50,572	50,434	50,296	50,158	50,019	49,881	49,743	49,605	49,466	49,328	49,190	599,403
a.	Recoverable Costs Allocated to Energy		50,711	50,572	50,434	50,296	50,158	50,019	49,881	49,743	49,605	49,466	49,328	49,190	599,403
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		47,596	47,666	46,021	46,403	46,845	46,643	46,548	46,388	46,735	46,365	47,109	47,897	562,216
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$47,596	\$47,666	\$46,021	\$46,403	\$46,845	\$46,643	\$46,548	\$46,388	\$46,735	\$46,365	\$47,109	\$47,897	\$562,216

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 42-4P  
 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**January 2002 to December 2002**

Form 42-4P  
Page 3 of 19

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	
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	\$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	(167,945)	(169,894)	(171,843)	(173,792)	(175,741)	(177,690)	(179,639)	(181,588)	(183,537)	(185,486)	(187,435)	(189,384)	(191,333)	
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)	\$698,266	696,317	694,368	692,419	690,470	688,521	686,572	684,623	682,674	680,725	678,776	676,827	674,878	
6.	Average Net Investment		697,292	695,343	693,394	691,445	689,496	687,547	685,598	683,649	681,700	679,751	677,802	675,853	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,127	5,113	5,099	5,084	5,070	5,056	5,041	5,027	5,013	4,998	4,984	4,970	\$60,582
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,639	1,634	1,629	1,625	1,620	1,616	1,611	1,607	1,602	1,597	1,593	1,588	19,361
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)		8,715	8,696	8,677	8,658	8,639	8,621	8,601	8,583	8,564	8,544	8,526	8,507	103,331
a.	Recoverable Costs Allocated to Energy		8,715	8,696	8,677	8,658	8,639	8,621	8,601	8,583	8,564	8,544	8,526	8,507	103,331
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		8,180	8,196	7,918	7,988	8,068	8,039	8,026	8,004	8,069	8,008	8,142	8,283	96,921
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,180	\$8,196	\$7,918	\$7,988	\$8,068	\$8,039	\$8,026	\$8,004	\$8,069	\$8,008	\$8,142	\$8,283	\$96,921

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 010007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
DOCUMENT NO. 1  
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FORM 42-4P  
FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

Form 42-4P  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 1 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(139,940)	(143,779)	(147,618)	(151,457)	(155,296)	(159,135)	(162,974)	(166,813)	(170,652)	(174,491)	(178,330)	(182,169)	(186,008)	(186,008)
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)	\$1,176,317	\$1,172,478	\$1,168,639	\$1,164,800	\$1,160,961	\$1,157,122	\$1,153,283	\$1,149,444	\$1,145,605	\$1,141,766	\$1,137,927	\$1,134,088	\$1,130,249	
6.	Average Net Investment		1,174,398	1,170,559	1,166,720	1,162,881	1,159,042	1,155,203	1,151,364	1,147,525	1,143,686	1,139,847	1,136,008	1,132,169	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		8,636	8,607	8,579	8,551	8,523	8,494	8,466	8,438	8,410	8,381	8,353	8,325	\$101,763
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,760	2,751	2,742	2,733	2,724	2,715	2,706	2,697	2,688	2,679	2,670	2,661	\$32,526
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)		15,235	15,197	15,160	15,123	15,086	15,048	15,011	14,974	14,937	14,899	14,862	14,825	180,357
a.	Recoverable Costs Allocated to Energy		15,235	15,197	15,160	15,123	15,086	15,048	15,011	14,974	14,937	14,899	14,862	14,825	180,357
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		14,299	14,324	13,833	13,952	14,089	14,032	14,008	13,964	14,073	13,965	14,193	14,435	169,167
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,299	\$14,324	\$13,833	\$13,952	\$14,089	\$14,032	\$14,008	\$13,964	\$14,073	\$13,965	\$14,193	\$14,435	\$169,167

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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 FORM 42-4P  
 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(116,574)	(119,282)	(121,990)	(124,698)	(127,406)	(130,114)	(132,822)	(135,530)	(138,238)	(140,946)	(143,654)	(146,362)	(149,070)	(149,070)
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)	\$868,220	\$865,512	\$862,804	\$860,096	\$857,388	\$854,680	\$851,972	\$849,264	\$846,556	\$843,848	\$841,140	\$838,432	\$835,724	\$835,724
6.	Average Net Investment		866,866	864,158	861,450	858,742	856,034	853,326	850,618	847,910	845,202	842,494	839,786	837,078	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,374	6,354	6,334	6,314	6,295	6,275	6,255	6,235	6,215	6,195	6,175	6,155	\$75,176
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,037	2,031	2,024	2,018	2,012	2,005	1,999	1,993	1,986	1,980	1,973	1,967	\$24,025
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)		11,119	11,093	11,066	11,040	11,015	10,988	10,962	10,936	10,909	10,883	10,856	10,830	\$131,697
a.	Recoverable Costs Allocated to Energy		11,119	11,093	11,066	11,040	11,015	10,988	10,962	10,936	10,909	10,883	10,856	10,830	\$131,697
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		10,436	10,456	10,098	10,185	10,287	10,246	10,229	10,198	10,278	10,201	10,368	10,545	\$123,527
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,436	\$10,456	\$10,098	\$10,185	\$10,287	\$10,246	\$10,229	\$10,198	\$10,278	\$10,201	\$10,368	\$10,545	\$123,527

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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

Form 42-4P  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon Unit 5 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(609,016)	(629,794)	(650,572)	(671,350)	(692,128)	(712,906)	(733,684)	(754,462)	(775,240)	(796,018)	(816,796)	(837,574)	(858,352)	
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)	\$748,024	\$727,246	\$706,468	\$685,690	\$664,912	\$644,134	\$623,356	\$602,578	\$581,800	\$561,022	\$540,244	\$519,466	\$498,688	
6.	Average Net Investment		737,635	716,857	696,079	675,301	654,523	633,745	612,967	592,189	571,411	550,633	529,855	509,077	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,424	5,271	5,118	4,966	4,813	4,660	4,507	4,354	4,202	4,049	3,896	3,743	\$55,003
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,733	1,685	1,636	1,587	1,538	1,489	1,440	1,392	1,343	1,294	1,245	1,196	\$17,578
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)		27,935	27,734	27,532	27,331	27,129	26,927	26,725	26,524	26,323	26,121	25,919	25,717	\$321,917
a.	Recoverable Costs Allocated to Energy		27,935	27,734	27,532	27,331	27,129	26,927	26,725	26,524	26,323	26,121	25,919	25,717	\$321,917
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		26,219	26,140	25,123	25,216	25,337	25,110	24,939	24,735	24,800	24,484	24,753	25,041	\$301,897
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,219	\$26,140	\$25,123	\$25,216	\$25,337	\$25,110	\$24,939	\$24,735	\$24,800	\$24,484	\$24,753	\$25,041	\$301,897

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-3)  
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 FORM 42-4P  
 FILED: SEPTEMBER 20, 2001



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

Form 42-4P  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon Unit 6 Classifier Replacement  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	
3.	Less: Accumulated Depreciation	(581,590)	(604,835)	(628,080)	(651,325)	(674,570)	(697,815)	(721,060)	(744,305)	(767,550)	(790,795)	(814,040)	(837,285)	(860,530)	
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)	\$836,834	\$813,589	\$790,344	\$767,099	\$743,854	\$720,609	\$697,364	\$674,119	\$650,874	\$627,629	\$604,384	\$581,139	\$557,894	
6.	Average Net Investment		825,211	801,966	778,721	755,476	732,231	708,986	685,741	662,496	639,251	616,006	592,761	569,516	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,068	5,897	5,726	5,555	5,384	5,213	5,042	4,871	4,701	4,530	4,359	4,188	\$61,534
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,939	1,885	1,830	1,775	1,721	1,666	1,611	1,557	1,502	1,448	1,393	1,338	\$19,665
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)		31,252	31,027	30,801	30,575	30,350	30,124	29,898	29,673	29,448	29,223	28,997	28,771	\$360,139
a.	Recoverable Costs Allocated to Energy		31,252	31,027	30,801	30,575	30,350	30,124	29,898	29,673	29,448	29,223	28,997	28,771	\$360,139
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		29,332	29,244	28,106	28,208	28,345	28,091	27,900	27,672	27,744	27,391	27,692	28,015	\$337,740
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$29,332	\$29,244	\$28,106	\$28,208	\$28,345	\$28,091	\$27,900	\$27,672	\$27,744	\$27,391	\$27,692	\$28,015	\$337,740

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 42-4P  
 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes  
 For Project: Gannon Coal Crusher (NO<sub>x</sub> Control)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(2,153,630)	(2,239,010)	(2,324,390)	(2,409,770)	(2,495,150)	(2,580,530)	(2,665,910)	(2,751,290)	(2,836,670)	(2,922,050)	(3,007,430)	(3,092,810)	(3,178,190)	
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)	\$3,073,659	\$2,988,279	\$2,902,899	\$2,817,519	\$2,732,139	\$2,646,759	\$2,561,379	\$2,475,999	\$2,390,619	\$2,305,239	\$2,219,859	\$2,134,479	\$2,049,099	
6.	Average Net Investment		3,030,969	2,945,589	2,860,209	2,774,829	2,689,449	2,604,069	2,518,689	2,433,309	2,347,929	2,262,549	2,177,169	2,091,789	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		22,287	21,659	21,032	20,404	19,776	19,148	18,520	17,893	17,265	16,637	16,009	15,381	\$226,011
b.	Debt Component (Line 6 x 2.82% x 1/12)		7,123	6,922	6,721	6,521	6,320	6,120	5,919	5,718	5,518	5,317	5,116	4,916	\$72,231
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)		114,790	113,961	113,133	112,305	111,476	110,648	109,819	108,991	108,163	107,334	106,505	105,677	\$1,322,802
a.	Recoverable Costs Allocated to Energy		114,790	113,961	113,133	112,305	111,476	110,648	109,819	108,991	108,163	107,334	106,505	105,677	\$1,322,802
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		107,738	107,413	103,233	103,612	104,112	103,181	102,480	101,640	101,906	100,606	101,713	102,899	\$1,240,533
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$107,738	\$107,413	\$103,233	\$103,612	\$104,112	\$103,181	\$102,480	\$101,640	\$101,906	\$100,606	\$101,713	\$102,899	\$1,240,533

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

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	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	\$83,129,721	\$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	\$83,129,721	\$83,129,721	\$83,129,721
3.	Less: Accumulated Depreciation	(7,395,099)	(7,701,627)	(8,008,155)	(8,314,683)	(8,621,211)	(8,927,739)	(9,234,267)	(9,540,795)	(9,847,323)	(10,153,851)	(10,460,379)	(10,766,907)	(11,073,435)	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$75,734,622	\$75,428,094	\$75,121,566	\$74,815,038	\$74,508,510	\$74,201,982	\$73,895,454	\$73,588,926	\$73,282,398	\$72,975,870	\$72,669,342	\$72,362,814	\$72,056,286	
6.	Average Net Investment		75,581,358	75,274,830	74,968,302	74,661,774	74,355,246	74,048,718	73,742,190	73,435,662	73,129,134	72,822,606	72,516,078	72,209,550	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		555,762	553,508	551,254	549,000	546,747	544,493	542,239	539,985	537,731	535,477	533,223	530,969	\$6,520,388
b.	Debt Component (Line 6 x 2.82% x 1/12)		177,616	176,896	176,176	175,455	174,735	174,014	173,294	172,574	171,853	171,133	170,413	169,692	\$2,083,851
8.	Investment Expenses		306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	\$3,678,336
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)		1,039,906	1,036,932	1,033,958	1,030,983	1,028,010	1,025,035	1,022,061	1,019,087	1,016,112	1,013,138	1,010,164	1,007,189	\$12,282,575
a.	Recoverable Costs Allocated to Energy		1,039,906	1,036,932	1,033,958	1,030,983	1,028,010	1,025,035	1,022,061	1,019,087	1,016,112	1,013,138	1,010,164	1,007,189	\$12,282,575
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		976,019	977,350	943,478	951,182	960,101	955,858	953,759	950,354	957,329	949,631	964,716	980,708	\$11,520,485
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$976,019	\$977,350	\$943,478	\$951,182	\$960,101	\$955,858	\$953,759	\$950,354	\$957,329	\$949,631	\$964,716	\$980,708	\$11,520,485

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-3)  
 DOCUMENT NO. 1  
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 FORM 42-4P  
 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**January 2002 to December 2002**

Form 42-4P  
Page 10 of 19

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total
1.	<b>Investments</b>														
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	(5,083)	(5,294)	(5,505)	(5,716)	(5,927)	(6,138)	(6,349)	(6,560)	(6,771)	(6,982)	(7,193)	(7,404)	(7,615)	(7,615)
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)	\$115,654	\$115,443	\$115,232	\$115,021	\$114,810	\$114,599	\$114,388	\$114,177	\$113,966	\$113,755	\$113,544	\$113,333	\$113,122	\$113,122
6.	Average Net Investment		115,549	115,338	115,127	114,916	114,705	114,494	114,283	114,072	113,861	113,650	113,439	113,228	
7.	<b>Return on Average Net Investment</b>														
a.	Equity Component Grossed Up For Taxes (A)		850	848	847	845	843	842	840	839	837	836	834	833	\$10,094
b.	Debt Component (Line 6 x 2.82% x 1/12)		272	271	271	270	270	269	269	268	268	267	267	266	\$3,228
8.	<b>Investment Expenses</b>														
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.	<b>Total System Recoverable Expenses (Lines 7 + 8)</b>		1,333	1,330	1,329	1,326	1,324	1,322	1,320	1,318	1,316	1,314	1,312	1,310	\$15,854
a.	Recoverable Costs Allocated to Energy		1,333	1,330	1,329	1,326	1,324	1,322	1,320	1,318	1,316	1,314	1,312	1,310	\$15,854
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		1,251	1,254	1,213	1,223	1,237	1,233	1,232	1,229	1,240	1,232	1,253	1,276	\$14,873
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	<b>Total Jurisdictional Recoverable Costs (Lines 12 + 13)</b>		\$1,251	\$1,254	\$1,213	\$1,223	\$1,237	\$1,233	\$1,232	\$1,229	\$1,240	\$1,232	\$1,253	\$1,276	\$14,873

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-3)  
DOCUMENT NO. 1  
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FORM 42-4P  
FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	\$458,146	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	\$22,707,186	
3.	Less: Accumulated Depreciation	(2,099)	(28,184)	(80,227)	(132,270)	(184,313)	(236,356)	(288,399)	(340,442)	(392,485)	(444,528)	(496,571)	(548,614)	(600,657)	
4.	CWIP - Non-Interest Bearing	22,249,040	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$22,705,087	\$22,679,002	\$22,626,959	\$22,574,916	\$22,522,873	\$22,470,830	\$22,418,787	\$22,366,744	\$22,314,701	\$22,262,658	\$22,210,615	\$22,158,572	\$22,106,529	
6.	Average Net Investment		22,692,045	22,652,981	22,600,938	22,548,895	22,496,852	22,444,809	22,392,766	22,340,723	22,288,680	22,236,637	22,184,594	22,132,551	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		166,858	166,571	166,188	165,806	165,423	165,040	164,658	164,275	163,892	163,510	163,127	162,744	\$1,978,092
b.	Debt Component (Line 6 x 2.82% x 1/12)		53,326	53,235	53,112	52,990	52,868	52,745	52,623	52,501	52,378	52,256	52,134	52,011	\$632,179
8.	Investment Expenses														
a.	Depreciation		26,085	52,043	52,043	52,043	52,043	52,043	52,043	52,043	52,043	52,043	52,043	52,043	\$598,558
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)		246,269	271,849	271,343	270,839	270,334	269,828	269,324	268,819	268,313	267,809	267,304	266,798	\$3,208,829
a.	Recoverable Costs Allocated to Energy		246,269	271,849	271,343	270,839	270,334	269,828	269,324	268,819	268,313	267,809	267,304	266,798	\$3,208,829
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		231,139	256,229	247,598	249,875	252,476	251,618	251,326	250,688	252,791	251,022	255,278	259,783	\$3,009,823
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$231,139	\$256,229	\$247,598	\$249,875	\$252,476	\$251,618	\$251,326	\$250,688	\$252,791	\$251,022	\$255,278	\$259,783	\$3,009,823

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  
 (HTB-3)  
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 FORM 42-4P  
 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**January 2002 to December 2002**

Form 42-4P  
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Return on Capital Investments, Depreciation and Taxes  
For Project: Big Bend PM Minimization and Monitoring  
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total
1.	<b>Investments</b>														
a.	Expenditures/Additions		\$39,500	\$243,500	\$21,000	\$10,000	\$10,500	\$28,500	\$178,500	\$418,500	\$1,365,000	\$1,224,000	\$1,200,000	\$115,000	\$4,854,000
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	\$115,896	115,896	115,896	115,896	115,896	115,896	115,896	115,896	115,896	115,896	115,896	115,896	115,896	
3.	Less: Accumulated Depreciation	(4,657)	(4,995)	(5,333)	(5,671)	(6,009)	(6,347)	(6,685)	(7,023)	(7,361)	(7,699)	(8,037)	(8,375)	(8,713)	
4.	CWIP - Non-Interest Bearing	827,269	866,769	1,110,269	1,131,269	1,141,269	1,151,769	1,180,269	1,358,769	1,777,269	3,142,269	4,366,269	5,566,269	5,681,269	
5.	Net Investment (Lines 2 + 3 + 4)	\$938,508	\$977,670	\$1,220,832	\$1,241,494	\$1,251,156	\$1,261,318	\$1,289,480	\$1,467,642	\$1,885,804	\$3,250,466	\$4,474,128	\$5,673,790	\$5,788,452	
6.	Average Net Investment		958,089	1,099,251	1,231,163	1,246,325	1,256,237	1,275,399	1,378,561	1,676,723	2,568,135	3,862,297	5,073,959	5,731,121	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		7,045	8,083	9,053	9,164	9,237	9,378	10,137	12,329	18,884	28,400	37,310	42,142	\$201,162
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,252	2,583	2,893	2,929	2,952	2,997	3,240	3,940	6,035	9,076	11,924	13,468	\$64,289
8.	<b>Investment Expenses</b>														
a.	Depreciation		338	338	338	338	338	338	338	338	338	338	338	338	\$4,056
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)		9,635	11,004	12,284	12,431	12,527	12,713	13,715	16,607	25,257	37,814	49,572	55,948	\$269,507
a.	Recoverable Costs Allocated to Energy		9,635	11,004	12,284	12,431	12,527	12,713	13,715	16,607	25,257	37,814	49,572	55,948	\$269,507
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		9,043	10,372	11,209	11,469	11,699	11,855	12,798	15,487	23,796	35,444	47,342	54,477	\$254,991
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,043	\$10,372	\$11,209	\$11,469	\$11,699	\$11,855	\$12,798	\$15,487	\$23,796	\$35,444	\$47,342	\$54,477	\$254,991

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  
(HTB-3)  
DOCUMENT NO. 1  
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FORM 42-4P  
FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$364,000	\$685,000	\$562,000	\$49,000	\$377,000	\$312,000	\$64,000	\$60,000	\$430,000	\$12,500	\$10,000	\$317,500	\$3,243,000
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	1,520,894	1,884,894	2,569,894	3,131,894	3,180,894	3,557,894	3,869,894	3,933,894	3,993,894	4,423,894	4,436,394	4,446,394	4,763,894	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,520,894	\$1,884,894	\$2,569,894	\$3,131,894	\$3,180,894	\$3,557,894	\$3,869,894	\$3,933,894	\$3,993,894	\$4,423,894	\$4,436,394	\$4,446,394	\$4,763,894	
6.	Average Net Investment		1,702,894	2,227,394	2,850,894	3,156,394	3,369,394	3,713,894	3,901,894	3,963,894	4,208,894	4,430,144	4,441,394	4,605,144	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		12,522	16,378	20,963	23,209	24,776	27,309	28,691	29,147	30,949	32,576	32,658	33,862	\$313,040
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,002	5,234	6,700	7,418	7,918	8,728	9,169	9,315	9,891	10,411	10,437	10,822	\$100,045
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)		16,524	21,612	27,663	30,627	32,694	36,037	37,860	38,462	40,840	42,987	43,095	44,684	\$413,085
a.	Recoverable Costs Allocated to Energy		16,524	21,612	27,663	30,627	32,694	36,037	37,860	38,462	40,840	42,987	43,095	44,684	\$413,085
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		15,509	20,370	25,242	28,256	30,534	33,605	35,330	35,868	38,477	40,292	41,156	43,509	\$388,148
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,509	\$20,370	\$25,242	\$28,256	\$30,534	\$33,605	\$35,330	\$35,868	\$38,477	\$40,292	\$41,156	\$43,509	\$388,148

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  
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 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	\$589,752
3.	Less: Accumulated Depreciation	(262,904)	(271,983)	(281,062)	(290,141)	(299,220)	(308,299)	(317,378)	(326,457)	(335,536)	(344,615)	(353,694)	(362,773)	(371,852)	(371,852)
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)	(263,294)	(254,215)	(245,136)	(236,057)	(226,978)	(217,899)	(217,899)
5.	Net Investment (Lines 2 + 3 + 4)	\$60,848	\$51,769	\$42,690	\$33,611	\$24,532	\$15,453	\$6,374	\$1	\$1	\$1	\$1	\$1	\$1	\$1
6.	Average Net Investment		56,309	47,230	38,151	29,072	19,993	10,914	3,188	1	1	1	1	1	1
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		414	347	281	214	147	80	23	0	0	0	0	0	\$1,506
b.	Debt Component (Line 6 x 2.82% x 1/12)		132	111	90	68	47	26	7	0	0	0	0	0	\$481
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)		9,625	9,537	9,450	9,361	9,273	9,185	9,109	9,079	9,079	9,079	9,079	9,079	\$110,935
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		9,625	9,537	9,450	9,361	9,273	9,185	9,109	9,079	9,079	9,079	9,079	9,079	\$110,935
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		8,845	8,764	8,684	8,602	8,521	8,440	8,370	8,343	8,343	8,343	8,343	8,343	\$101,940
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,845	\$8,764	\$8,684	\$8,602	\$8,521	\$8,440	\$8,370	\$8,343	\$8,343	\$8,343	\$8,343	\$8,343	\$101,940

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



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(41,572)	(42,733)	(43,894)	(45,055)	(46,216)	(47,377)	(48,538)	(49,699)	(50,860)	(52,021)	(53,182)	(54,343)	(55,504)	(55,504)
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)	\$456,006	\$454,845	\$453,684	\$452,523	\$451,362	\$450,201	\$449,040	\$447,879	\$446,718	\$445,557	\$444,396	\$443,235	\$442,074	
6.	Average Net Investment		455,426	454,265	453,104	451,943	450,782	449,621	448,460	447,299	446,138	444,977	443,816	442,655	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,349	3,340	3,332	3,323	3,315	3,306	3,298	3,289	3,281	3,272	3,263	3,255	\$39,623
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,070	1,068	1,065	1,062	1,059	1,057	1,054	1,051	1,048	1,046	1,043	1,040	\$12,663
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)		5,580	5,569	5,558	5,546	5,535	5,524	5,513	5,501	5,490	5,479	5,467	5,456	\$66,218
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		5,580	5,569	5,558	5,546	5,535	5,524	5,513	5,501	5,490	5,479	5,467	5,456	\$66,218
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		5,128	5,117	5,107	5,096	5,086	5,076	5,066	5,055	5,045	5,035	5,024	5,014	\$60,849
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,128	\$5,117	\$5,107	\$5,096	\$5,086	\$5,076	\$5,066	\$5,055	\$5,045	\$5,035	\$5,024	\$5,014	\$60,849

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 Projected Period Amount  
 January 2002 to December 2002

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	End of Period Total
<b>I. Investments</b>															
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	\$818,401
3.	Less: Accumulated Depreciation	(68,404)	(70,314)	(72,224)	(74,134)	(76,044)	(77,954)	(79,864)	(81,774)	(83,684)	(85,594)	(87,504)	(89,414)	(91,324)	
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)	\$749,997	\$748,087	\$746,177	\$744,267	\$742,357	\$740,447	\$738,537	\$736,627	\$734,717	\$732,807	\$730,897	\$728,987	\$727,077	
6.	Average Net Investment		749,042	747,132	745,222	743,312	741,402	739,492	737,582	735,672	733,762	731,852	729,942	728,032	
<b>7. Return on Average Net Investment</b>															
a.	Equity Component Grossed Up For Taxes (A)		5,508	5,494	5,480	5,466	5,452	5,438	5,424	5,410	5,395	5,381	5,367	5,353	\$65,168
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,760	1,756	1,751	1,747	1,742	1,738	1,733	1,729	1,724	1,720	1,715	1,711	\$20,826
<b>8. Investment Expenses</b>															
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)		9,178	9,160	9,141	9,123	9,104	9,086	9,067	9,049	9,029	9,011	8,992	8,974	\$108,914
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		9,178	9,160	9,141	9,123	9,104	9,086	9,067	9,049	9,029	9,011	8,992	8,974	\$108,914
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		8,434	8,417	8,400	8,383	8,366	8,349	8,332	8,315	8,297	8,280	8,263	8,246	\$100,083
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,434	\$8,417	\$8,400	\$8,383	\$8,366	\$8,349	\$8,332	\$8,315	\$8,297	\$8,280	\$8,263	\$8,246	\$100,083

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 Projected Period Amount**  
**January 2002 to December 2002**

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(7,128)	(7,328)	(7,528)	(7,728)	(7,928)	(8,128)	(8,328)	(8,528)	(8,728)	(8,928)	(9,128)	(9,328)	(9,528)	
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)	\$50,149	\$49,949	\$49,749	\$49,549	\$49,349	\$49,149	\$48,949	\$48,749	\$48,549	\$48,349	\$48,149	\$47,949	\$47,749	
6.	Average Net Investment		50,049	49,849	49,649	49,449	49,249	49,049	48,849	48,649	48,449	48,249	48,049	47,849	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		368	367	365	364	362	361	359	358	356	355	353	352	\$4,320
b.	Debt Component (Line 6 x 2.82% x 1/12)		118	117	117	116	116	115	115	114	114	113	113	112	\$1,380
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)		686	684	682	680	678	676	674	672	670	668	666	664	\$8,100
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		686	684	682	680	678	676	674	672	670	668	666	664	\$8,100
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		630	629	627	625	623	621	619	618	616	614	612	610	\$7,443
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$630	\$629	\$627	\$625	\$623	\$621	\$619	\$618	\$616	\$614	\$612	\$610	\$7,443

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 Projected Period Amount**  
**January 2002 to December 2002**

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

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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	(11,675)	(11,992)	(12,309)	(12,626)	(12,943)	(13,260)	(13,577)	(13,894)	(14,211)	(14,528)	(14,845)	(15,162)	(15,479)	
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)	\$78,797	\$78,480	\$78,163	\$77,846	\$77,529	\$77,212	\$76,895	\$76,578	\$76,261	\$75,944	\$75,627	\$75,310	\$74,993	
6.	Average Net Investment		78,639	78,322	78,005	77,688	77,371	77,054	76,737	76,420	76,103	75,786	75,469	75,152	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		578	576	574	571	569	567	564	562	560	557	555	553	\$6,786
b.	Debt Component (Line 6 x 2.82% x 1/12)		185	184	183	183	182	181	180	180	179	178	177	177	\$2,169
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)		1,080	1,077	1,074	1,071	1,068	1,065	1,061	1,059	1,056	1,052	1,049	1,047	\$12,759
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		1,080	1,077	1,074	1,071	1,068	1,065	1,061	1,059	1,056	1,052	1,049	1,047	\$12,759
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		992	990	987	984	981	979	975	973	970	967	964	962	\$11,724
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$992	\$990	\$987	\$984	\$981	\$979	\$975	\$973	\$970	\$967	\$964	\$962	\$11,724

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  
(HTB-3)  
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FORM 42-4P  
FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2002 to December 2002

For Project: SO<sub>2</sub> Emissions Allowances  
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-02	Projected Feb-02	Projected Mar-02	Projected Apr-02	Projected May-02	Projected Jun-02	Projected Jul-02	Projected Aug-02	Projected Sep-02	Projected Oct-02	Projected Nov-02	Projected Dec-02	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 4 x 2.82% 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.	SO <sub>2</sub> Allowance Expense		(10,732)	(11,807)	(14,761)	(3,129)	(37,009)	(43,304)	(42,292)	(45,982)	(36,317)	(20,449)	(21,797)	(36,885)	(324,464)
8.	Net Expenses (E)		(10,732)	(11,807)	(14,761)	(3,129)	(37,009)	(43,304)	(42,292)	(45,982)	(36,317)	(20,449)	(21,797)	(36,885)	(324,464)
9.	Total System Recoverable Expenses (Lines 6 + 7)		(10,732)	(11,807)	(14,761)	(3,129)	(37,009)	(43,304)	(42,292)	(45,982)	(36,317)	(20,449)	(21,797)	(36,885)	(324,464)
a.	Recoverable Costs Allocated to Energy		(10,732)	(11,807)	(14,761)	(3,129)	(37,009)	(43,304)	(42,292)	(45,982)	(36,317)	(20,449)	(21,797)	(36,885)	(324,464)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9385650	0.9425403	0.9124917	0.9225971	0.9339413	0.9325125	0.9331723	0.9325547	0.9421489	0.9373170	0.9550089	0.9737083	
11.	Demand Jurisdictional Factor		0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	0.9189189	
12.	Energy Jurisdictional Recoverable Costs (B)		(10,073)	(11,129)	(13,469)	(2,887)	(34,564)	(40,382)	(39,466)	(42,881)	(34,216)	(19,167)	(20,816)	(35,915)	(304,965)
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$10,073)	(\$11,129)	(\$13,469)	(\$2,887)	(\$34,564)	(\$40,382)	(\$39,466)	(\$42,881)	(\$34,216)	(\$19,167)	(\$20,816)	(\$35,915)	(\$304,965)

Notes: (A) Lines 4 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  
 (D) Line 6 is reported on Schedule 6E and 7E  
 (E) Line 8 is reported on Schedule 4E and 5E

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 010007-EI  
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 FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 2001 through December 2001 is \$1,036,000 and did not vary from the original projection.

The actual/estimated O&M expense for the period January 2001 through December 2001 is \$2,099,246 compared to the original projection of \$1,896,122 representing a variance of 10.7%. This variance resulted primarily from an increased volume of consumables such as limestone, dibasic acid, water, etc., utilized for a greater level of SO<sub>2</sub> removal.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is expected to be \$1,008,176.

Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$4,102,872.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Units 1 & 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 SO<sub>2</sub> is converted to SO<sub>3</sub>. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$619,305 and did not vary from the original projection.

The actual/estimated O&M expense for the period January 2001 through December 2001 is \$22,000 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$599,403.

Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$20,000.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO<sub>2</sub>, NO<sub>x</sub> 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 2001 through December 2001 is \$106,055 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$103,331.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 NO<sub>x</sub> compliance strategy for Phase II of the 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<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$185,718 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$180,357.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 NO<sub>x</sub> compliance strategy for Phase II of the 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<sub>x</sub> levels.

**Project Accomplishments:**

- Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$135,482 and did not vary from the original projection.
- Progress Summary:** The project is complete and was placed in service May 1998.
- Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$131,697.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 NO<sub>x</sub> compliance strategy for Phase II of the 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<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$350,950 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$321,917. 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 2002 through December 2002**  
**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 NO<sub>x</sub> compliance strategy for Phase II of the 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<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$392,619 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$360,139. 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 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Coal Crushers (NO<sub>x</sub> Control)

**Project Description:**

Two Gannon coal crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's NO<sub>x</sub> compliance strategy for Phase II of the 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<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$1,442,100 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$1,322,802. 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 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Units 1 & 2 FGD

**Project Description:**

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO<sub>2</sub> from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II is required by January 1, 2000. The CAAA impose SO<sub>2</sub> 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 that the FGD project is the most cost-effective alternative for compliance with the SO<sub>2</sub> requirements of Phase II of the CAAA.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$12,710,828 as compared to the original projection of \$12,720,269 resulting in a variance of -0.1%.

The actual/estimated O&M expense for period January 2001 through December 2001 is \$4,305,091 as compared to the original estimate of \$3,733,254 resulting in a variance of 15.3%. This variance resulted primarily from an increased volume of consumables such as limestone, dibasic acid, water, etc., utilized for a greater level of SO<sub>2</sub> removal.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is expected to be \$12,282,575.

Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$4,136,128.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Section 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 2001 through December 2001 is \$16,147 and did not vary from the original projection.

**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 2002 through December 2002 is expected to be \$15,854.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend FGD 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 SO<sub>2</sub> 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 2001 through December 2001 is \$1,572,205 as compared to the original projection of \$1,107,765 resulting in a variance of 41.9%. This variance is primarily due to a shift in expenditures from O&M to capital. This resulted from a thorough inspection of the FGD components during a fall outage which indicated that the original assumption of basis equipment repairs would adequately meet the Consent Order requirements was incorrect. Once an additional 30 days of de-integration for unit 3 was granted for May 2001 by EPA, the necessary capital improvements were instituted.

The actual/estimated O & M expense for this project for the period January 2001 through December 2001 is \$675,845 as compared to the original projection of \$1,104,330 resulting in a variance of -38.8%. This variance is primarily due to the shift from O&M expenditures to capital expenditures which were necessary to operate unit 3 in a manner that would attain compliance with the Consent Decree.

**Project Progress Summary:** The project is scheduled to go in service January 2002.

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is expected to be \$3,208,829.

Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$437,000.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend PM 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 (BOP) study to minimize emissions from each electrostatic precipitator (ESP) at Big Bend, to perform a best available control technology (BACT) analysis for the upgrade of each existing ESP, and to install and operate particulate matter continuous emission monitors. and operations of the Big Bend Units 1, 2 and 3 FGD systems. 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 has incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and will continue to experience O&M and capital expenditures during 2002.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2001 through December 2001 is \$64,841 as compared to the original projection of \$102,901 resulting in a variance of -37.0%. This variance is primarily due to CEM technology research still underway and therefore expenditures for that aspect of the project have yet to occur.

The actual/estimated O&M expense for this new project for the period January 2001 through December 2001 is \$132,002 as compared to the original projection of \$115,000 resulting in a variance of 14.8%. This variance is primarily due to the completion of a BACT analysis that indicated fly ash hopper gate improvements were necessary. At the time of the original projection, this information was not known.

**Project Progress Summary:** The project is an ongoing compliance activity.

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is expected to be \$269,507.

Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$1,361,000.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend NO<sub>x</sub> Emissions Reduction

**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<sub>x</sub> 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<sub>x</sub> emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO<sub>x</sub> 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 2001 through December 2001 is \$88,231 as compared to the original projection of \$99,995 resulting in a variance of -11.8%. This variance is primarily due to the timing of expenditures that will occur later in 2001 and in 2002.

The actual/estimated O&M expense for this new project for the period January 2001 through December 2001 is \$0 as compared to the original projection of \$50,000 resulting in a variance of -100.0%. This variance is primarily due to tuning and balancing work that was incorporated into the final optimization of windbox modifications that were capital expenditures.

**Project Progress Summary:** The project is an ongoing compliance activity.

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is expected to be \$413,085.

There are no estimated O&M costs for the period January 2002 through December 2002.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Ignition Oil Tank

**Project Description:**

The Gannon Ignition Oil 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 2001 through December 2001 is \$122,376 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$110,935.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 Fuel Oil Tank No. 1 Upgrade 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 2001 through December 2001 is \$67,840 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$66,218.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 Fuel Oil Tank No. 2 Upgrade 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 2001 through December 2001 is \$111,582 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$108,914.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Phillips Oil Tank No. 1 Upgrade

**Project Description:**

The Phillips Oil Tank No. 1 Upgrade 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 2001 through December 2001 is \$8,377 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$8,100.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Phillips Oil Tank No. 4 Upgrade

**Project Description:**

The Phillips Oil Tank No. 4 Upgrade 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 2001 through December 2001 is \$13,203 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2002 through December 2002 is projected to be \$12,759.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** SO<sub>2</sub> Emissions Allowances

**Project Description:**

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO<sub>2</sub> 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 some 40 jurisdictional utility systems that are expected to reduce annual SO<sub>2</sub> emissions by as much as 4.5 million tons. Phase II began 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 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 SO<sub>2</sub>) equal to the number of tons of SO<sub>2</sub> 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 2001 through December 2001 is \$2,652 compared to the original projection of \$771,953 representing a variance of -99.7%. This variance is primarily due to the uncertainty associated with forecasting revenues from the sale of allowances that occurs during the first half of the year.
- Project Summary:** SO<sub>2</sub> Emissions 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 2002 through December 2002 are projected to be (\$324,464).



**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**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 for wastewater permits. These fees are in addition to the application fees described in Rule 62-4.050, F. A. C. Tampa Electric's Big Bend, Hookers Point, Polk Power and Gannon Stations are affected by this rule.

**Project Accomplishments:**

- Project Fiscal Expenditures:** The actual/estimated O&M for the period January 2001 through December 2001 is \$48,300 compared to an original projection of \$50,600 which represents a variance of -4.5%.
- Project Summary:** NPDES Surveillance fees are paid annually for the prior year.
- Project Projections:** Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$48,300.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2002 through December 2002**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Thermal Discharge Study

**Project Description:**

This project is a direct requirement from the Florida Department of Environmental Protection (DEP) in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The DEP permit is Permit No. FL0000809. Specifically, Tampa Electric is required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish and wildlife within the primary area of study. The project will have two facets: 1) develop the plan of study and identify the thermal plume, and 2) implement the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring. The plan of study will be developed in 2001 with the bulk of the sampling and reporting occurring in 2002.

**Project Accomplishments:**

- Project Fiscal Expenditures:** The actual/estimated O&M expense for the period January 2001 through December 2001 is \$60,000.
- Project Summary:** This project was approved by the FPSC in Docket No. 010593-EI on September 4, 2001. Work will commence during the 3<sup>rd</sup> quarter of 2001 and continue through 2002.
- Project Projections:** Estimated O&M costs for the period January 2002 through December 2002 are projected to be \$200,000.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Energy & Demand Allocation % By Rate Class**  
**January 2002 to December 2002**

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	54.76%	7,980,408,000	1,663,633	1.0583	1.0355	8,263,712,484	1,760,623	45.10%	58.57%	57.53%
GS, GST, TS	59.53%	1,016,567,000	194,938	1.0583	1.0355	1,052,655,129	206,303	5.75%	6.86%	6.77%
GSD, GSDT	79.01%	4,909,794,000	709,377	1.0578	1.0350	5,081,636,790	750,379	27.73%	24.96%	25.17%
GSLD, GSLDT, SBF, SBFT	87.10%	2,095,190,000	274,600	1.0458	1.0273	2,152,388,687	287,177	11.75%	9.55%	9.72%
US1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	129.34%	1,560,773,000	0	1.0204	1.0104	1,577,005,039	0	8.61%	0.00%	0.66%
SL/OL	1290.46%	188,794,000	1,670	1.0583	1.0355	195,496,187	1,767	1.07%	0.06%	0.14%
<b>TOTAL</b>	<b>67.47%</b>	<b>17,751,526,000</b>	<b>2,844,218</b>	<b>1.0550</b>	<b>1.0318</b>	<b>18,322,894,316</b>	<b>3,006,249</b>	<b>100.01%</b>	<b>100.00%</b>	<b>99.99%</b>

- Notes: (1) Average 12 CP load factor based on actual 1999 load research data  
(2) Projected kWh sales for the period January 2002 to December 2002  
(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

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DOCKET NO. 010007-EI  
TAMPA ELECTRIC COMPANY  
(HTR-3)  
DOCUMENT NO. 1  
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FORM 42-6P  
FILED: SEPTEMBER 20, 2001

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Energy & Demand Allocation % By Rate Class  
 January 2002 to December 2002

Rate Class	(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	45.10%	57.53%	12,366,745	287,465	12,654,210	7,980,408,000	0.159
GS, GST, TS	5.75%	6.77%	1,576,691	33,828	1,610,520	1,016,567,000	0.158
GSD, GSDT	27.73%	25.17%	7,603,766	125,769	7,729,535	4,909,794,000	0.157
GSLD, GSLDT, SBF, SBFT	11.75%	9.72%	3,221,935	48,569	3,270,503	2,095,190,000	0.156
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	8.61%	0.66%	2,360,924	3,298	2,364,222	1,560,773,000	0.151
SL/OL	1.07%	0.14%	293,402	700	294,101	188,794,000	0.156
<b>TOTAL</b>	<b>100.01%</b>	<b>99.99%</b>	<b>27,420,721</b>	<b>499,678</b>	<b>27,920,399</b>	<b>17,751,526,000</b>	<b>0.157</b>

Notes: (1) From Form 42-6P, Column 8  
 (2) From Form 42-6P, Column 10  
 (3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5  
 (4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5  
 (5) Column 3 + Column 4  
 (6) Projected kWh sales for the period January 2002 to December 2002  
 (7) Column 5 / Column 6 x 100

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