

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

April 1, 2002

HAND DELIVERED

COMMISSION
CLERK

02 APR -1 PM 12:11

RECEIVED FPSC

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

ORIGINAL

Re: Environmental Cost Recovery Clause
FPSC Docket No. 020007-EI

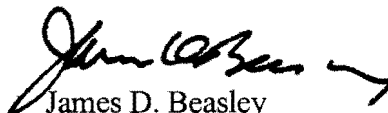
Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-1) of Howard T. Bryant regarding Environmental Cost Recovery Clause Final True-Up for the period January 2001 through December 2001.

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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Enclosure

cc: All Parties of Record (w/enc.)

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

03682 APR-1 02

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, filed on behalf of Tampa Electric Company has been furnished by U. S. Mail or hand delivery (*) on this 1st day of April 2002 to the following:

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

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

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

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

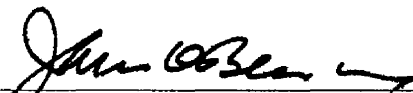
Mr. John T. Butler
Steel Hector & Davis LLP
200 South Biscayne Boulevard
Suite 4000
Miami, FL 33131-2398

Mr. William Walker
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1859

Mr. R. Wade Litchfield
Florida Power & Light Company
700 Universe Blvd.
Juno Beach, FL 33408

Ms. Susan Ritenour
Gulf Power Company
One Energy Place
Pensacola, FL 32520

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



ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 020007-EI

IN RE: ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP

JANUARY 2001 THROUGH DECEMBER 2001

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

03682 APR-18

FPSC-COMMISSION CLERK

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

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

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

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

16
17 A. I graduated from the University of Florida in June 1973
18 with a Bachelor of Science degree in Business
19 Administration. I have been employed at Tampa Electric
20 since 1981. My work has included various positions in
21 Customer Service, Energy Conservation Services, Demand
22 Side Management ("DSM") Planning, Energy Management and
23 Forecasting, and Regulatory Affairs.

24
25 In my current position I am responsible for the company's

1 Energy Conservation Cost Recovery ("ECCR") clause, the
2 Environmental Cost Recovery Clause ("ECRC"), and retail
3 rate design.

4

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

7

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

12

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

14

15 A. The purpose of my testimony is to present, for Commission
16 review and approval, the actual true-up amount and the
17 calculations thereof associated with the environmental
18 compliance activities for the period January 2001 through
19 December 2001.

20

21 Q. Do you wish to sponsor exhibits in support of your
22 testimony?

23

24 A. Yes. Exhibit No. ___ (HTB-1) consists of eight forms
25 prepared under my direction and supervision. Form 42-1A,

1 Document No. 1, presents the final true-up for the
2 January 2000 through December 2000 period; Form 42-2A,
3 Document No. 2, provides the detailed calculation of the
4 final true-up for the period; Form 42-3A, Document No. 3,
5 details the calculation of the interest provision for the
6 period; Form 42-4A, Document No. 4, reflects the
7 calculation of variances between actual and
8 actual/estimated costs for O&M activities; Form 42-5A,
9 Document No. 5, provides a summary of actual monthly O&M
10 activity costs for the period; Form 42-6A, Document No.
11 6, provides details of the calculation of variances
12 between actual and actual/estimated costs for capital
13 investment projects; Form 42-7A, Document No. 7, presents
14 a summary of actual monthly costs for capital investment
15 projects for the period; Form 42-8A, Document No. 8,
16 pages 1 through 18, consists of the calculation of
17 depreciation expenses and return on capital investment
18 for each project that is being recovered through the
19 ECRC, and page 19 calculates the return on costs
20 associated with maintaining an SO₂ allowance inventory.

21
22 **Q.** What is the source of the data which you will present by
23 way of testimony or exhibits in this process?

24
25 **A.** Unless otherwise indicated, the actual data is taken from

1 the books and records of Tampa Electric. The books and
2 records are kept in the regular course of business in
3 accordance with generally accepted accounting principles
4 and practices, and provisions of the Uniform System of
5 Accounts as prescribed by this Commission.
6

7 **Q.** What is the actual true-up amount which Tampa Electric is
8 requesting for the twelve-month period January 2001
9 through December 2001?
10

11 **A.** Tampa Electric has calculated and is requesting approval
12 of an under-recovery of \$967,612 as the actual true-up
13 amount for the twelve-month period January 2001 through
14 December 2001.
15

16 **Q.** What is the adjusted net true-up amount which Tampa
17 Electric is requesting for the January 2001 through
18 December 2001 period which is to be applied in the
19 calculation of the environmental cost recovery factors to
20 be refunded/recovered in the next projection period?
21

22 **A.** Tampa Electric has calculated and is requesting approval
23 of an under-recovery of \$289,885 reflected on Form 42-1A,
24 as the adjusted net true-up amount for the twelve-month
25 period. This adjusted net true-up amount is the

1 difference between the actual under-recovery and the
2 actual/estimated over-recovery for the period January
3 2001 through December 2001 as depicted on Form 42-1A.
4 The actual true-up amount for the period January 2001
5 through December 2001 is an under-recovery of \$967,612 as
6 compared to the \$677,727 actual/estimated over-recovery
7 amount approved in FPSC Order No. PSC-01-2463-FOF-EI
8 dated December 18, 2001.

9
10 **Q.** Are all costs listed in Forms 42-4A through 42-8A
11 attributable to environmental compliance projects
12 approved by the Commission?

13
14 **A.** Yes, they are.

15
16 **Q.** How did actual expenditures for the period January 2001
17 through December 2001 compare with Tampa Electric's
18 actual/estimated projections as presented in previous
19 testimony and exhibits?

20
21 **A.** As shown on Form 42-4A, total O&M activities costs were
22 \$7,882,873 or 7.3 percent greater than actual/estimated
23 projections. Form 42-6A shows the total capital
24 investment costs were \$18,912,729 or 0.7 percent less
25 than actual/estimated projections. O&M and capital

1 investment projects with material variances are explained
2 below.

3
4 O&M Project Variances

- 5 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:**
6 The Big Bend Unit 3 Flue Gas Desulfurization
7 Integration project variance was \$170,010 or 8.1
8 percent greater than projected due to the increase in
9 SO₂ removed which directly resulted in increased
10 reagent costs.
- 11 • **Big Bend Units 1 and 2 Flue Gas Conditioning:** The Big
12 Bend Units 1 and 2 Flue Gas Conditioning project
13 variance was \$22,000 or 100.0 percent less than
14 projected due to a limited number of non-scrub days of
15 unit operation and the characteristics of the fuel
16 utilized during those days. Therefore, the flue gas
17 conditioning system was not required.
- 18 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
19 project variance was \$43,042 or 1,623.0 percent greater
20 than projected for two primary reasons: 1) higher than
21 anticipated SO₂ allowance payments to cogenerators; and
22 2) SO₂ allowance revenue from interchange sales was
23 less than expected.
- 24 • **Big Bend Units 1 and 2 Flue Gas Desulfurization**
25 **("FGD"):** The Big Bend Units 1 and 2 FGD project

1 variance was \$520,130 or 12.1 percent greater than
2 projected due to the increase in SO₂ removed which
3 directly resulted in increased reagent costs.

- 4 • **Big Bend FGD Optimization and Utilization:** The Big Bend
5 FGD Optimization and Utilization project variance was
6 \$79,126 or 11.7 percent less than projected. This
7 variance was due to the postponement of the repair of
8 reagent piping and elbows until 2002.
- 9 • **Big Bend Particulate Matter ("PM") Minimization and**
10 **Monitoring:** The Big Bend PM Minimization and Monitoring
11 project variance was \$25,119 or 19.0 percent less due
12 to less than projected material and contracted labor
13 costs for flyash hopper gate valves.
- 14 • **National Pollutant Discharge Elimination System**
15 **("NPDES") Annual Surveillance Fees:** The NPDES Annual
16 Surveillance Fees were \$9,200 or 19.0 percent less than
17 projected due to the delay in the fee assessment for
18 Gannon Station. The 2001 assessment is expected in
19 2002 as well as the normal 2002 assessment for that
20 station.
- 21 • **Gannon Thermal Discharge Study:** The Gannon Thermal
22 Discharge Study was \$60,000 or 100.0 percent less than
23 projected due to the Florida Department of
24 Environmental Protection's delay on the final approval
25 of the study plan. Approval has now occurred and

1 contractor work will commence in early 2002.

2 Capital Investment Project Variances

- 3 • **Big Bend FGD Optimization and Utilization:** The Big Bend
4 FGD Optimization and Utilization project variance was
5 \$84,984 or 5.4 percent less than projected due to the
6 delay of installing the backup gypsum dewatering tank.
7 This activity is expected to occur in early 2002.
- 8 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
9 Emissions Reduction project variance was \$4,819 or 5.5%
10 less than projected due to the delay of approval from
11 the Department of Energy ("DOE") for a joint project
12 between DOE and Tampa Electric Company that will
13 utilize a neural network intelligent sootblowing
14 program to minimize NO_x emissions. Project
15 commencement is expected in 2002. Additionally,
16 contractor costs for optimizing Big Bend Unit 1 burners
17 was less than projected.

18
19 **Q.** Does this conclude your testimony?

20
21 **A.** Yes, it does.
22
23
24
25

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)

TAMPA ELECTRIC COMPANY
EXHIBIT TO THE TESTIMONY OF
HOWARD T. BRYANT

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS

42-1A THROUGH 42-8A

JANUARY 2001 - DECEMBER 2001

INDEX

ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2001 THROUGH DECEMBER 2001

42-1A THROUGH 42-8A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	11
2	Form 42-2A	12
3	Form 42-3A	13
4	Form 42-4A	14
5	Form 42-5A	15
6	Form 42-6A	16
7	Form 42-7A	17
8	Form 42-8A	18

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2001 to December 2001
(in Dollars)

Form 42 - 1A

11

<u>Line</u>	<u>Period Amount</u>
1 End of Period Actual True-Up for the Period January 2001 to December 2001 (Form 42-2A, Lines 5 + 6 +10)	(\$967,612)
2 Estimated/Actual True-Up Amount Approved for the Period January 2001 to December 2001 (Order No. PSC-01-2463-FOF-EI)	<u>677,727</u>
3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2003 to December 2003 (Lines 1 - 2)	<u>(\$289,885)</u>

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1A
FILED: APRIL 1, 2002

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual True-Up Amount for the Period
January 2001 to December 2001

Current Period True-Up Amount
(in Dollars)

Line	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,628,507	\$2,116,894	\$1,978,434	\$2,018,286	\$2,133,503	\$2,590,128	\$2,506,601	\$2,606,872	\$2,763,437	\$2,266,506	\$2,047,557	\$1,974,293	\$27,631,018
2. True-Up Provision	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,722)	(232,718)	(2,792,660)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,395,785	1,884,172	1,745,712	1,785,564	1,900,781	2,357,406	2,273,879	2,374,150	2,530,715	2,033,784	1,814,835	1,741,575	24,838,358
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	586,407	241,834	662,198	253,177	562,555	624,203	717,091	634,074	575,125	587,457	820,828	1,335,985	7,600,934
b. Capital Investment Projects (Form 42-7A, Line 9)	1,438,053	1,451,120	1,432,209	1,434,291	1,450,630	1,509,027	1,532,902	1,547,831	1,588,609	1,583,118	1,609,751	1,604,269	18,181,810
c. Total Jurisdictional ECRC Costs	2,024,460	1,692,954	2,094,407	1,687,468	2,013,185	2,133,230	2,249,993	2,181,905	2,163,734	2,170,575	2,430,579	2,940,254	25,782,744
5. Over/Under Recovery (Line 3 - Line 4c)	371,325	191,218	(348,695)	98,096	(112,404)	224,176	23,886	192,245	366,981	(136,791)	(615,744)	(1,198,679)	(944,386)
6. Interest Provision (Form 42-3A, Line 10)	(9,101)	(5,834)	(4,906)	(4,124)	(2,892)	(1,777)	(615)	436	1,684	2,055	1,541	307	(23,226)
7. Beginning Balance True-Up & Interest Provision	(2,792,660)	(2,197,714)	(1,779,608)	(1,900,487)	(1,573,793)	(1,456,367)	(1,001,246)	(745,253)	(319,850)	281,537	379,523	(1,958)	(2,792,660)
a. Deferred True-Up from January to December 2000 (Order No. PSC-01-2463-FOF-EI)	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727	677,727
8. True-Up Collected/(Refunded) (see Line 2)	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,722	232,718	2,792,660
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	(1,519,987)	(1,101,881)	(1,222,760)	(896,066)	(778,640)	(323,519)	(67,526)	357,877	959,264	1,057,250	675,769	(289,885)	(289,885)
10. Adjustment to Period True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$1,519,987)	(\$1,101,881)	(\$1,222,760)	(\$896,066)	(\$778,640)	(\$323,519)	(\$67,526)	\$357,877	\$959,264	\$1,057,250	\$675,769	(\$289,885)	(\$289,885)

12

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 2
PAGE 1 OF 1
FORM 42-2A
FILED: APRIL 1, 2002

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual True-Up Amount for the Period
January 2001 to December 2001

Interest Provision
(in Dollars)

<u>Line</u>	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2A, Line 7 +7a + 10)	(\$2,114,933)	(\$1,519,987)	(\$1,101,881)	(\$1,222,760)	(\$896,066)	(\$778,640)	(\$323,519)	(\$67,526)	\$357,877	\$959,264	\$1,057,250	\$675,769	
2. Ending True-Up Amount Before Interest	(1,510,886)	(1,096,047)	(1,217,854)	(891,942)	(775,748)	(321,742)	(66,911)	357,441	957,580	1,055,195	674,228	(290,192)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	(3,625,819)	(2,616,034)	(2,319,735)	(2,114,702)	(1,671,814)	(1,100,382)	(390,430)	289,915	1,315,457	2,014,459	1,731,478	385,577	
4. Average True-Up Amount (Line 3 x 1/2)	(1,812,910)	(1,308,017)	(1,159,868)	(1,057,351)	(835,907)	(550,191)	(195,215)	144,958	657,729	1,007,230	865,739	192,789	
5. Interest Rate (First Day of Reporting Business Month)	6.50%	5.55%	5.15%	5.00%	4.37%	3.94%	3.80%	3.75%	3.47%	2.67%	2.22%	2.04%	
6. Interest Rate (First Day of Subsequent Business Month)	5.55%	5.15%	5.00%	4.37%	3.94%	3.80%	3.75%	3.47%	2.67%	2.22%	2.04%	1.78%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	12.05%	10.70%	10.15%	9.37%	8.31%	7.74%	7.55%	7.22%	6.14%	4.89%	4.26%	3.82%	
8. Average Interest Rate (Line 7 x 1/2)	6.025%	5.350%	5.075%	4.685%	4.155%	3.870%	3.775%	3.610%	3.070%	2.445%	2.130%	1.910%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.502%	0.446%	0.423%	0.390%	0.346%	0.323%	0.315%	0.301%	0.256%	0.204%	0.178%	0.159%	
10. Interest Provision for the Month (Line 4 x Line 9)	(\$9,101)	(\$5,834)	(\$4,906)	(\$4,124)	(\$2,892)	(\$1,777)	(\$615)	\$436	\$1,684	\$2,055	\$1,541	\$307	(\$23,226)

13

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 3
PAGE 1 OF 1
FORM 42-3A
FILED: APRIL 1, 2002

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

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Variance Percent
1. Description of Investment Projects				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,269,256	\$2,099,246	\$170,010	8.1%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	22,000	(22,000)	-100.0%
1c SO ₂ Emissions Allowances	45,694	2,652	43,042	1623.0%
1d Big Bend Units 1 & 2 FGD	4,825,221	4,305,091	520,130	12.1%
1e Big Bend FGD Optimization and Utilization	596,719	675,845	(79,126)	-11.7%
1f Big Bend PM Minimization and Monitoring	106,883	132,002	(25,119)	-19.0%
1g Big Bend NO _x Emissions Reduction	0	0	0	NA
1h NPDES Annual Surveillance Fees	39,100	48,300	(9,200)	-19.0%
1i Gannon Thermal Discharge Study	0	60,000	(60,000)	-100.0%
2. Total Investment Projects - Recoverable Costs	\$7,882,873	\$7,345,136	\$537,737	7.3%
3. Recoverable Costs Allocated to Energy	\$7,843,773	\$7,236,836	\$606,937	8.4%
4. Recoverable Costs Allocated to Demand	\$39,100	\$108,300	(\$69,200)	-63.9%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-01-2463-FOF-EI.

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

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

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 4
PAGE 1 OF 1
FORM 42-4A
FILED: APRIL 1, 2002

14

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

Form 42 - 5A

O&M Activities
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total	Demand	Energy
1	Description of O&M Activities														
1a	\$152,435	\$146,739	\$254,993	\$92,234	\$14,561	\$232,525	\$222,511	\$216,769	\$148,276	\$177,594	\$225,346	\$385,273	\$2,269,256		\$2,269,256
1b	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1c	(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	6,812	9,758	3,510	(3,943)	21,398	45,694		45,694
1d	428,391	56,071	441,847	106,223	545,636	307,647	528,380	421,869	427,483	425,852	605,552	530,270	4,825,221		4,825,221
1e	(19,142)	26,377	66,065	10,001	28,915	58,237	(12,148)	3,250	3,511	0	8,032	423,621	596,719		596,719
1f	13,393	31,795	(54,245)	44,034	13,874	41,151	273	15,779	2,061	0	(1,232)	0	106,883		106,883
1g	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1h	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100	\$39,100	
1i	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	609,894	249,941	699,770	267,914	595,535	651,825	751,153	664,479	591,089	606,956	833,755	1,360,562	7,882,873	\$39,100	\$7,843,773
3	570,794	249,941	699,770	267,914	595,535	651,825	751,153	664,479	591,089	606,956	833,755	1,360,562	7,843,773		
4	39,100	0	0	0	0	0	0	0	0	0	0	0	39,100		
5	0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364			
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	550,477	241,834	662,198	253,177	562,555	624,203	717,091	634,074	575,125	587,457	820,828	1,335,985	7,565,004		
8	35,930	0	0	0	0	0	0	0	0	0	0	0	35,930		
9	\$586,407	\$241,834	\$662,198	\$253,177	\$562,555	\$624,203	\$717,091	\$634,074	\$575,125	\$587,457	\$820,828	\$1,335,985	\$7,600,934		

Notes

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

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 5
PAGE 1 OF 1
FORM 42-5A
FILED: APRIL 1, 2002

15

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

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

Line No.	(1) Actual	(2) Actual/Estimated Projection	(4) Variance	
			(3) Amount	Percent
1. Description of Investment Projects				
1a	\$1,030,155	\$1,036,000	(\$5,845)	-0.6%
1b	619,305	619,305	0	0.0%
1c	106,055	106,055	0	0.0%
1d	117,136	122,376	(5,240)	-4.3%
1e	67,840	67,840	0	0.0%
1f	111,582	111,582	0	0.0%
1g	8,377	8,377	0	0.0%
1h	13,203	13,203	0	0.0%
1i	338,102	350,950	(12,848)	-3.7%
1j	389,858	392,619	(2,761)	-0.7%
1k	185,718	185,718	0	0.0%
1l	135,482	135,482	0	0.0%
1m	1,429,930	1,442,100	(12,170)	-0.8%
1n	12,710,828	12,710,828	0	0.0%
1o	16,147	16,147	0	0.0%
1p	1,487,035	1,572,019	(84,984)	-5.4%
1q	62,564	64,721	(2,157)	-3.3%
1r	83,412	88,231	(4,819)	-5.5%
2. Total Investment Projects - Recoverable Costs	\$18,912,729	\$19,043,553	(\$130,824)	-0.7%
3. Recoverable Costs Allocated to Energy	\$18,594,591	\$18,720,175	(\$125,584)	-0.7%
4. Recoverable Costs Allocated to Demand	\$318,138	\$323,378	(\$5,240)	-1.6%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.
 Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-01-2463-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

16

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMP A ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6A
 FILED: APRIL 1, 2002

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

Form 42 - 7A

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Total	Demand	Energy	
1 Description of Investment Projects (A)																
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$86,872	\$86,686	\$86,499	\$86,313	\$86,126	\$85,939	\$85,753	\$85,567	\$85,380	\$85,194	\$85,006	\$84,820	\$1,030,155		\$1,030,155
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305		619,305
1c	Big Bend Unit 4 Continuous Emissions Monitors	8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055		106,055
1d	Gannon Ignition Oil Tank	10,246	10,157	10,070	9,982	9,893	9,805	9,718	9,629	9,541	9,453	9,365	9,277	117,136	\$117,136	
1e	Big Bend Fuel Oil Tank #1 Upgrade	5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840	67,840	
1f	Big Bend Fuel Oil Tank #2 Upgrade	9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582	111,582	
1g	Phillips Upgrade Tank #1 for FDEP	709	707	705	703	701	699	697	695	693	691	690	687	8,377	8,377	
1h	Phillips Upgrade Tank #4 for FDEP	1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203	13,203	
1i	Gannon Unit 5 Classifier Replacement	29,284	29,082	28,880	28,680	28,478	28,276	28,074	27,873	27,671	27,470	27,268	27,066	338,102		338,102
1j	Gannon Unit 6 Classifier Replacement	33,729	33,503	33,278	33,052	32,827	32,601	32,375	32,150	31,924	31,698	31,473	31,248	389,858		389,858
1k	Big Bend Unit 1 Classifier Replacement	15,681	15,644	15,607	15,570	15,532	15,495	15,458	15,421	15,383	15,346	15,309	15,272	185,718		185,718
1l	Big Bend Unit 2 Classifier Replacement	11,435	11,408	11,382	11,355	11,330	11,304	11,277	11,251	11,225	11,198	11,172	11,145	135,482		135,482
1m	Gannon Coal Crusher (NO _x Control)	123,717	122,889	122,061	121,232	120,403	119,575	118,747	117,918	117,090	116,261	115,432	114,605	1,429,930		1,429,930
1n	Big Bend Units 1 & 2 FGD	1,075,777	1,072,528	1,069,521	1,066,675	1,063,701	1,060,727	1,057,752	1,054,778	1,051,804	1,048,829	1,045,855	1,042,881	12,710,828		12,710,828
1o	Big Bend Section 114 Mercury Testing Platform	1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147		16,147
1p	Big Bend FGD Optimization and Utilization	21,911	34,839	50,183	57,266	79,207	121,884	155,472	175,761	189,961	197,306	201,027	202,218	1,487,035		1,487,035
1q	Big Bend PM Minimization and Monitoring	2,324	2,480	3,838	4,547	4,145	4,545	4,849	6,040	7,217	7,229	7,516	7,834	62,564		62,564
1r	Big Bend NO _x Emissions Reduction	1,825	2,491	3,711	4,819	5,924	8,086	8,787	8,386	8,907	9,141	9,738	11,597	83,412		83,412
2	Total Investment Projects - Recoverable Costs	1,492,409	1,501,123	1,514,250	1,518,520	1,536,399	1,576,878	1,606,706	1,623,027	1,634,161	1,636,986	1,636,831	1,635,439	18,912,729	\$318,138	\$18,594,591
3	Recoverable Costs Allocated to Energy	1,465,222	1,474,059	1,487,308	1,491,700	1,509,704	1,550,305	1,580,256	1,596,699	1,607,957	1,610,906	1,610,872	1,609,603	18,594,591		
4	Recoverable Costs Allocated to Demand	27,187	27,064	26,942	26,820	26,695	26,573	26,450	26,328	26,204	26,080	25,959	25,836	318,138		
5	Retail Energy Jurisdictional Factor	0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364			
6	Retail 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	Jurisdictional Energy Recoverable Costs (B)	1,413,070	1,426,250	1,407,451	1,409,646	1,426,099	1,484,609	1,508,597	1,523,638	1,564,530	1,559,153	1,585,897	1,580,528	17,889,468		
8	Jurisdictional Demand Recoverable Costs (C)	24,983	24,870	24,758	24,645	24,531	24,418	24,305	24,193	24,079	23,965	23,854	23,741	292,342		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,438,053	\$1,451,120	\$1,432,209	\$1,434,291	\$1,450,630	\$1,509,027	\$1,532,902	\$1,547,831	\$1,588,609	\$1,583,118	\$1,609,751	\$1,604,269	\$18,181,810		

Notes

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

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 7
PAGE 1 OF 1
FORM 42-7A
FILED: APRIL 1, 2002

17

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658
3.	Less: Accumulated Depreciation	(1,258,473)	(1,277,699)	(1,296,925)	(1,316,151)	(1,335,377)	(1,354,603)	(1,373,829)	(1,393,055)	(1,412,281)	(1,431,507)	(1,450,733)	(1,469,959)	(1,489,185)	(1,489,185)
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)	\$6,981,185	6,961,959	6,942,733	6,923,507	6,904,281	6,885,055	6,865,829	6,846,603	6,827,377	6,808,151	6,788,925	6,769,699	6,750,473	
6.	Average Net Investment		6,971,572	6,952,346	6,933,120	6,913,894	6,894,668	6,875,442	6,856,216	6,836,990	6,817,764	6,798,538	6,779,312	6,760,086	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		51,263	51,122	50,980	50,839	50,698	50,556	50,415	50,274	50,132	49,991	49,849	49,708	605,827
b.	Debt Component (Line 6 x 2.82% x 1/12)		16,383	16,338	16,293	16,248	16,202	16,157	16,112	16,067	16,022	15,977	15,931	15,886	193,616
8.	Investment Expenses														
a.	Depreciation		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
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)		86,872	86,686	86,499	86,313	86,126	85,939	85,753	85,567	85,380	85,194	85,006	84,820	1,030,155
a.	Recoverable Costs Allocated to Energy		86,872	86,686	86,499	86,313	86,126	85,939	85,753	85,567	85,380	85,194	85,006	84,820	1,030,155
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		83,780	83,874	81,855	81,565	81,356	82,297	81,864	81,652	83,074	82,457	83,688	83,288	990,750
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$83,780	\$83,874	\$81,855	\$81,565	\$81,356	\$82,297	\$81,864	\$81,652	\$83,074	\$82,457	\$83,688	\$83,288	\$990,750

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

18

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

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

Line	Description	Beginning of Period	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
3.	Less: Accumulated Depreciation	(1,081,574)	(1,095,819)	(1,110,064)	(1,124,309)	(1,138,554)	(1,152,799)	(1,167,044)	(1,181,289)	(1,195,534)	(1,209,779)	(1,224,024)	(1,238,269)	(1,252,514)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$3,936,160	3,921,915	3,907,670	3,893,425	3,879,180	3,864,935	3,850,690	3,836,445	3,822,200	3,807,955	3,793,710	3,779,465	3,765,220	
6.	Average Net Investment		3,929,038	3,914,793	3,900,548	3,886,303	3,872,058	3,857,813	3,843,568	3,829,323	3,815,078	3,800,833	3,786,588	3,772,343	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		28,891	28,786	28,681	28,577	28,472	28,367	28,262	28,158	28,053	27,948	27,843	27,739	339,777
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,233	9,200	9,166	9,133	9,099	9,066	9,032	8,999	8,965	8,932	8,898	8,865	108,588
8.	Investment Expenses														
a.	Depreciation		14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	14,245	170,940
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305
a.	Recoverable Costs Allocated to Energy		52,369	52,231	52,092	51,955	51,816	51,678	51,539	51,402	51,263	51,125	50,986	50,849	619,305
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		50,505	50,537	49,295	49,097	48,947	49,488	49,202	49,050	49,879	49,483	50,196	49,930	595,609
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$50,505	\$50,537	\$49,295	\$49,097	\$48,947	\$49,488	\$49,202	\$49,050	\$49,879	\$49,483	\$50,196	\$49,930	\$595,609

19

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. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 2 OF 19
FORM 42-8A
FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	
3.	Less: Accumulated Depreciation	(144,557)	(146,506)	(148,455)	(150,404)	(152,353)	(154,302)	(156,251)	(158,200)	(160,149)	(162,098)	(164,047)	(165,996)	(167,945)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$721,654	719,705	717,756	715,807	713,858	711,909	709,960	708,011	706,062	704,113	702,164	700,215	698,266	
6.	Average Net Investment		720,680	718,731	716,782	714,833	712,884	710,935	708,986	707,037	705,088	703,139	701,190	699,241	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,299	5,285	5,271	5,256	5,242	5,228	5,213	5,199	5,185	5,170	5,156	5,142	62,646
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,694	1,689	1,684	1,680	1,675	1,671	1,666	1,662	1,657	1,652	1,648	1,643	20,021
8.	Investment Expenses														
a.	Depreciation		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055
a.	Recoverable Costs Allocated to Energy		8,942	8,923	8,904	8,885	8,866	8,848	8,828	8,810	8,791	8,771	8,753	8,734	106,055
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		8,624	8,634	8,426	8,396	8,375	8,473	8,428	8,407	8,554	8,489	8,617	8,576	101,999
13.	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,624	\$8,634	\$8,426	\$8,396	\$8,375	\$8,473	\$8,428	\$8,407	\$8,554	\$8,489	\$8,617	\$8,576	\$101,999

20

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. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 3 OF 19
FORM 42-8A
FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	544,745	
3.	Less. Accumulated Depreciation	(153,955)	(163,034)	(172,113)	(181,192)	(190,271)	(199,350)	(208,429)	(217,508)	(226,587)	(235,666)	(244,745)	(253,824)	(262,903)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
4a.	Other (B)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4)	\$124,790	115,711	106,632	97,553	88,474	79,395	70,316	61,237	52,158	43,079	34,000	24,921	15,842	
6.	Average Net Investment		120,251	111,172	102,093	93,014	83,935	74,856	65,777	56,698	47,619	38,540	29,461	20,382	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		884	817	751	684	617	550	484	417	350	283	217	150	6,204
b.	Debt Component (Line 6 x 2.82% x 1/12)		283	261	240	219	197	176	155	133	112	91	69	48	1,984
8.	Investment Expenses														
a.	Depreciation		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,948
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,246	10,157	10,070	9,982	9,893	9,805	9,718	9,629	9,541	9,453	9,365	9,277	117,136
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		10,246	10,157	10,070	9,982	9,893	9,805	9,718	9,629	9,541	9,453	9,365	9,277	117,136
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		9,415	9,333	9,254	9,173	9,091	9,010	8,930	8,848	8,767	8,687	8,606	8,525	107,639
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$9,415	\$9,333	\$9,254	\$9,173	\$9,091	\$9,010	\$8,930	\$8,848	\$8,767	\$8,687	\$8,606	\$8,525	\$107,639

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented.
- (B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (C) 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).
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 4 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

21

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578
3.	Less: Accumulated Depreciation	(27,640)	(28,801)	(29,962)	(31,123)	(32,284)	(33,445)	(34,606)	(35,767)	(36,928)	(38,089)	(39,250)	(40,411)	(41,572)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$469,938	468,777	467,616	466,455	465,294	464,133	462,972	461,811	460,650	459,489	458,328	457,167	456,006	
6.	Average Net Investment		469,358	468,197	467,036	465,875	464,714	463,553	462,392	461,231	460,070	458,909	457,748	456,587	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,451	3,443	3,434	3,426	3,417	3,409	3,400	3,392	3,383	3,374	3,366	3,357	40,852
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,103	1,100	1,098	1,095	1,092	1,089	1,087	1,084	1,081	1,078	1,076	1,073	13,056
8.	Investment Expenses														
a.	Depreciation		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	13,932
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,715	5,704	5,693	5,682	5,670	5,659	5,648	5,637	5,625	5,613	5,603	5,591	67,840
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		5,252	5,242	5,231	5,221	5,210	5,200	5,190	5,180	5,169	5,158	5,149	5,138	62,340
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,252	\$5,242	\$5,231	\$5,221	\$5,210	\$5,200	\$5,190	\$5,180	\$5,169	\$5,158	\$5,149	\$5,138	\$62,340

22

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. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 5 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(45,484)	(47,394)	(49,304)	(51,214)	(53,124)	(55,034)	(56,944)	(58,854)	(60,764)	(62,674)	(64,584)	(66,494)	(68,404)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$772,917	771,007	769,097	767,187	765,277	763,367	761,457	759,547	757,637	755,727	753,817	751,907	749,997	
6.	Average Net Investment		771,962	770,052	768,142	766,232	764,322	762,412	760,502	758,592	756,682	754,772	752,862	750,952	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,676	5,662	5,648	5,634	5,620	5,606	5,592	5,578	5,564	5,550	5,536	5,522	67,188
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,814	1,810	1,805	1,801	1,796	1,792	1,787	1,783	1,778	1,774	1,769	1,765	21,474
8.	Investment Expenses														
a.	Depreciation		1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	1,910	22,920
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,400	9,382	9,363	9,345	9,326	9,308	9,289	9,271	9,252	9,234	9,215	9,197	111,582
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		8,638	8,621	8,604	8,587	8,570	8,553	8,536	8,519	8,502	8,485	8,468	8,451	102,534
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,638	\$8,621	\$8,604	\$8,587	\$8,570	\$8,553	\$8,536	\$8,519	\$8,502	\$8,485	\$8,468	\$8,451	\$102,534

23

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
Calculation of the Actual Amount for the Period
January 2001 to December 2001

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less Accumulated Depreciation	(4,728)	(4,928)	(5,128)	(5,328)	(5,528)	(5,728)	(5,928)	(6,128)	(6,328)	(6,528)	(6,728)	(6,928)	(7,128)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$52,549	52,349	52,149	51,949	51,749	51,549	51,349	51,149	50,949	50,749	50,549	50,349	50,149	
6.	Average Net Investment		52,449	52,249	52,049	51,849	51,649	51,449	51,249	51,049	50,849	50,649	50,449	50,249	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		386	384	383	381	380	378	377	375	374	372	371	369	4,530
b.	Debt Component (Line 6 x 2.82% x 1/12)		123	123	122	122	121	121	120	120	119	119	119	118	1,447
8.	Investment Expenses														
a.	Depreciation		200	200	200	200	200	200	200	200	200	200	200	200	2,400
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		709	707	705	703	701	699	697	695	693	691	690	687	8,377
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		709	707	705	703	701	699	697	695	693	691	690	687	8,377
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		652	650	648	646	644	642	640	639	637	635	634	631	7,698
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$652	\$650	\$648	\$646	\$644	\$642	\$640	\$639	\$637	\$635	\$634	\$631	\$7,698

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

24

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(7,871)	(8,188)	(8,505)	(8,822)	(9,139)	(9,456)	(9,773)	(10,090)	(10,407)	(10,724)	(11,041)	(11,358)	(11,675)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$82,601	82,284	81,967	81,650	81,333	81,016	80,699	80,382	80,065	79,748	79,431	79,114	78,797	
6.	Average Net Investment		82,443	82,126	81,809	81,492	81,175	80,858	80,541	80,224	79,907	79,590	79,273	78,956	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		606	604	602	599	597	595	592	590	588	585	583	581	7,122
b.	Debt Component (Line 6 x 2.82% x 1/12)		194	193	192	192	191	190	189	189	188	187	186	186	2,277
8.	Investment Expenses														
a.	Depreciation		317	317	317	317	317	317	317	317	317	317	317	317	3,804
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,117	1,114	1,111	1,108	1,105	1,102	1,098	1,096	1,093	1,089	1,086	1,084	13,203
10.	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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.	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (C)		1,026	1,024	1,021	1,018	1,015	1,013	1,009	1,007	1,004	1,001	998	996	12,132
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,026	\$1,024	\$1,021	\$1,018	\$1,015	\$1,013	\$1,009	\$1,007	\$1,004	\$1,001	\$998	\$996	\$12,132

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

25

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 8 OF 19
FORM 42-8A
FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	1,246,700	
3	Less: Accumulated Depreciation	(359,676)	(380,454)	(401,232)	(422,010)	(442,788)	(463,566)	(484,344)	(505,122)	(525,900)	(546,678)	(567,456)	(588,234)	(609,012)	
4	Other (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$887,024	866,246	845,468	824,690	803,912	783,134	762,356	741,578	720,800	700,022	679,244	658,466	637,688	
6	Average Net Investment		876,635	855,857	835,079	814,301	793,523	772,745	751,967	731,189	710,411	689,633	668,855	648,077	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,446	6,293	6,140	5,988	5,835	5,682	5,529	5,377	5,224	5,071	4,918	4,765	67,268
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,060	2,011	1,962	1,914	1,865	1,816	1,767	1,718	1,669	1,621	1,572	1,523	21,498
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)		29,284	29,082	28,880	28,680	28,478	28,276	28,074	27,873	27,671	27,470	27,268	27,066	338,102
a.	Recoverable Costs Allocated to Energy		29,284	29,082	28,880	28,680	28,478	28,276	28,074	27,873	27,671	27,470	27,268	27,066	338,102
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (C)		28,242	28,139	27,329	27,102	26,901	27,078	26,801	26,598	26,924	26,587	26,845	26,577	325,123
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$28,242	\$28,139	\$27,329	\$27,102	\$26,901	\$27,078	\$26,801	\$26,598	\$26,924	\$26,587	\$26,845	\$26,577	\$325,123

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented
- (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

26

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717	1,394,717
3	Less: Accumulated Depreciation	(302,650)	(325,895)	(349,140)	(372,385)	(395,630)	(418,875)	(442,120)	(465,365)	(488,610)	(511,855)	(535,100)	(558,345)	(581,590)	
4	Other (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,092,067	1,068,822	1,045,577	1,022,332	999,087	975,842	952,597	929,352	906,107	882,862	859,617	836,372	813,127	
6	Average Net Investment		1,080,445	1,057,200	1,033,955	1,010,710	987,465	964,220	940,975	917,730	894,485	871,240	847,995	824,750	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,945	7,774	7,603	7,432	7,261	7,090	6,919	6,748	6,577	6,406	6,235	6,065	84,055
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,539	2,484	2,430	2,375	2,321	2,266	2,211	2,157	2,102	2,047	1,993	1,938	26,863
8	Investment Expenses														
a.	Depreciation		23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	23,245	278,940
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		33,729	33,503	33,278	33,052	32,827	32,601	32,375	32,150	31,924	31,698	31,473	31,248	389,858
a.	Recoverable Costs Allocated to Energy		33,729	33,503	33,278	33,052	32,827	32,601	32,375	32,150	31,924	31,698	31,473	31,248	389,858
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (C)		32,528	32,416	31,491	31,234	31,009	31,219	30,907	30,679	31,062	30,680	30,985	30,684	374,894
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$32,528	\$32,416	\$31,491	\$31,234	\$31,009	\$31,219	\$30,907	\$30,679	\$31,062	\$30,680	\$30,985	\$30,684	\$374,894

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented.
- (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

27

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	
3	Less: Accumulated Depreciation	(93,872)	(97,711)	(101,550)	(105,389)	(109,228)	(113,067)	(116,906)	(120,745)	(124,584)	(128,423)	(132,262)	(136,101)	(139,940)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,222,385	1,218,546	1,214,707	1,210,868	1,207,029	1,203,190	1,199,351	1,195,512	1,191,673	1,187,834	1,183,995	1,180,156	1,176,317	
6	Average Net Investment		1,220,466	1,216,627	1,212,788	1,208,949	1,205,110	1,201,271	1,197,432	1,193,593	1,189,754	1,185,915	1,182,076	1,178,237	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		8,974	8,946	8,918	8,890	8,861	8,833	8,805	8,777	8,748	8,720	8,692	8,664	105,828
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,868	2,859	2,850	2,841	2,832	2,823	2,814	2,805	2,796	2,787	2,778	2,769	33,822
8	Investment Expenses														
a.	Depreciation		3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	3,839	46,068
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		15,681	15,644	15,607	15,570	15,532	15,495	15,458	15,421	15,383	15,346	15,309	15,272	185,718
a.	Recoverable Costs Allocated to Energy		15,681	15,644	15,607	15,570	15,532	15,495	15,458	15,421	15,383	15,346	15,309	15,272	185,718
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (B)		15,123	15,137	14,769	14,714	14,672	14,838	14,757	14,715	14,968	14,853	15,072	14,996	178,614
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$15,123	\$15,137	\$14,769	\$14,714	\$14,672	\$14,838	\$14,757	\$14,715	\$14,968	\$14,853	\$15,072	\$14,996	\$178,614

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

28

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 11 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	
3	Less: Accumulated Depreciation	(84,078)	(86,786)	(89,494)	(92,202)	(94,910)	(97,618)	(100,326)	(103,034)	(105,742)	(108,450)	(111,158)	(113,866)	(116,574)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$900,716	898,008	895,300	892,592	889,884	887,176	884,468	881,760	879,052	876,344	873,636	870,928	868,220	
6	Average Net Investment		899,362	896,654	893,946	891,238	888,530	885,822	883,114	880,406	877,698	874,990	872,282	869,574	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,613	6,593	6,573	6,553	6,534	6,514	6,494	6,474	6,454	6,434	6,414	6,394	78,044
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,114	2,107	2,101	2,094	2,088	2,082	2,075	2,069	2,063	2,056	2,050	2,043	24,942
8	Investment Expenses														
a.	Depreciation		2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	2,708	32,496
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,435	11,408	11,382	11,355	11,330	11,304	11,277	11,251	11,225	11,198	11,172	11,145	135,482
a.	Recoverable Costs Allocated to Energy		11,435	11,408	11,382	11,355	11,330	11,304	11,277	11,251	11,225	11,198	11,172	11,145	135,482
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (B)		11,028	11,038	10,771	10,730	10,703	10,825	10,766	10,736	10,922	10,838	10,999	10,944	130,300
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,028	\$11,038	\$10,771	\$10,730	\$10,703	\$10,825	\$10,766	\$10,736	\$10,922	\$10,838	\$10,999	\$10,944	\$130,300

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

29

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 12 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	5,122,774	
3	Less: Accumulated Depreciation	(1,129,070)	(1,214,450)	(1,299,830)	(1,385,210)	(1,470,590)	(1,555,970)	(1,641,350)	(1,726,730)	(1,812,110)	(1,897,490)	(1,982,870)	(2,068,250)	(2,153,630)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$3,993,704	3,908,324	3,822,944	3,737,564	3,652,184	3,566,804	3,481,424	3,396,044	3,310,664	3,225,284	3,139,904	3,054,524	2,969,144	
6	Average Net Investment		3,951,014	3,865,634	3,780,254	3,694,874	3,609,494	3,524,114	3,438,734	3,353,354	3,267,974	3,182,594	3,097,214	3,011,834	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		29,052	28,425	27,797	27,169	26,541	25,913	25,286	24,658	24,030	23,402	22,774	22,147	307,194
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,285	9,084	8,884	8,683	8,482	8,282	8,081	7,880	7,680	7,479	7,278	7,078	98,176
8	Investment Expenses														
a.	Depreciation		85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	85,380	1,024,555
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		123,717	122,889	122,061	121,232	120,403	119,575	118,747	117,918	117,090	116,261	115,432	114,605	1,429,930
a.	Recoverable Costs Allocated to Energy		123,717	122,889	122,061	121,232	120,403	119,575	118,747	117,918	117,090	116,261	115,432	114,605	1,429,930
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (C)		119,313	118,903	115,507	114,563	113,735	114,508	113,362	112,522	113,928	112,526	113,642	112,535	1,375,044
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$119,313	\$118,903	\$115,507	\$114,563	\$113,735	\$114,508	\$113,362	\$112,522	\$113,928	\$112,526	\$113,642	\$112,535	\$1,375,044

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented
- (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

30

EXHIBIT NO. _____
DOCKET NO. 02007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 13 OF 19
FORM 42-8A
FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3	Less. Accumulated Depreciation	(2,551)	(2,762)	(2,973)	(3,184)	(3,395)	(3,606)	(3,817)	(4,028)	(4,239)	(4,450)	(4,661)	(4,872)	(5,083)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$118,186	117,975	117,764	117,553	117,342	117,131	116,920	116,709	116,498	116,287	116,076	115,865	115,654	
6	Average Net Investment		118,081	117,870	117,659	117,448	117,237	117,026	116,815	116,604	116,393	116,182	115,971	115,760	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		868	867	865	864	862	861	859	857	856	854	853	851	10,317
b.	Debt Component (Line 6 x 2.82% x 1/12)		277	277	276	276	276	275	275	274	274	273	273	272	3,298
8	Investment Expenses														
a.	Depreciation		211	211	211	211	211	211	211	211	211	211	211	211	2,532
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147
a.	Recoverable Costs Allocated to Energy		1,356	1,355	1,352	1,351	1,349	1,347	1,345	1,342	1,341	1,338	1,337	1,334	16,147
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (B)		1,308	1,311	1,279	1,277	1,274	1,290	1,284	1,281	1,305	1,295	1,316	1,310	15,530
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,308	\$1,311	\$1,279	\$1,277	\$1,274	\$1,290	\$1,284	\$1,281	\$1,305	\$1,295	\$1,316	\$1,310	\$15,530

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. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 14 OF 19
FORM 42-8A
FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a	Expenditures/Additions		(\$16,877)	(\$23,692)	\$18,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$21,692)
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$83,151,413	83,134,536	83,110,844	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721
3	Less: Accumulated Depreciation	(3,716,775)	(4,023,354)	(4,329,855)	(4,636,347)	(4,942,875)	(5,249,403)	(5,555,931)	(5,862,459)	(6,168,987)	(6,475,515)	(6,782,043)	(7,088,571)	(7,395,099)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$79,434,638	79,111,182	78,780,989	78,493,374	78,186,846	77,880,318	77,573,790	77,267,262	76,960,734	76,654,206	76,347,678	76,041,150	75,734,622	
6	Average Net Investment		79,272,910	78,946,086	78,637,182	78,340,110	78,033,582	77,727,054	77,420,526	77,113,998	76,807,470	76,500,942	76,194,414	75,887,886	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (A)		582,907	580,504	578,232	576,048	573,794	571,540	569,286	567,032	564,778	562,524	560,270	558,016	6,844,931
b	Debt Component (Line 6 x 2.82% x 1/12)		186,291	185,523	184,797	184,099	183,379	182,659	181,938	181,218	180,498	179,777	179,057	178,337	2,187,573
8	Investment Expenses														
a	Depreciation		306,579	306,501	306,492	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	306,528	3,678,324
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,075,777	1,072,528	1,069,521	1,066,675	1,063,701	1,060,727	1,057,752	1,054,778	1,051,804	1,048,829	1,045,855	1,042,881	12,710,828
a	Recoverable Costs Allocated to Energy		1,075,777	1,072,528	1,069,521	1,066,675	1,063,701	1,060,727	1,057,752	1,054,778	1,051,804	1,048,829	1,045,855	1,042,881	12,710,828
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (B)		1,037,486	1,037,742	1,012,096	1,008,001	1,004,795	1,015,778	1,009,787	1,006,514	1,023,397	1,015,134	1,029,640	1,024,043	12,224,413
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,037,486	\$1,037,742	\$1,012,096	\$1,008,001	\$1,004,795	\$1,015,778	\$1,009,787	\$1,006,514	\$1,023,397	\$1,015,134	\$1,029,640	\$1,024,043	\$12,224,413

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

32

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 15 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a	Expenditures/Additions		\$456,775	\$2,208,181	\$954,857	\$505,381	\$4,017,190	\$4,779,706	\$2,143,636	\$2,038,583	\$888,798	\$625,394	\$141,748	\$104,029	\$18,864,278
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	\$458,146	458,146	458,146	458,146	458,146	458,146	458,146	458,146	458,146	458,146	458,146	458,146	458,146	
3	Less: Accumulated Depreciation	(623)	(769)	(915)	(1,061)	(1,207)	(1,353)	(1,499)	(1,645)	(1,791)	(1,937)	(2,083)	(2,229)	(2,375)	
4	CWIP - Non-Interest Bearing	1,557,258	2,014,033	4,222,214	5,177,071	5,682,452	9,699,642	14,479,348	16,622,984	18,661,567	19,550,365	20,175,759	20,317,507	20,421,536	
5	Net Investment (Lines 2 + 3 + 4) (A)	\$2,014,781	2,471,410	4,679,445	5,634,156	6,139,391	10,156,435	14,935,995	17,079,485	19,117,922	20,006,574	20,631,822	20,773,424	20,877,307	
6	Average Net Investment		2,243,096	3,575,428	5,156,801	5,886,774	8,147,913	12,546,215	16,007,740	18,098,704	19,562,248	20,319,198	20,702,623	20,825,366	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		16,494	26,291	37,919	43,286	59,913	92,254	117,708	133,083	143,844	149,410	152,230	153,132	1,125,564
b	Debt Component (Line 6 x 2.82% x 1/12)		5,271	8,402	12,118	13,834	19,148	29,484	37,618	42,532	45,971	47,750	48,651	48,940	359,719
8	Investment Expenses														
a	Depreciation		146	146	146	146	146	146	146	146	146	146	146	146	1,752
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		21,911	34,839	50,183	57,266	79,207	121,884	155,472	175,761	189,961	197,306	201,027	202,218	1,487,035
a	Recoverable Costs Allocated to Energy		21,911	34,839	50,183	57,266	79,207	121,884	155,472	175,761	189,961	197,306	201,027	202,218	1,487,035
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (C)		21,131	33,709	47,489	54,116	74,821	116,719	148,422	167,719	184,831	190,967	197,910	198,565	1,436,399
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$21,131	\$33,709	\$47,489	\$54,116	\$74,821	\$116,719	\$148,422	\$167,719	\$184,831	\$190,967	\$197,910	\$198,565	\$1,436,399

Notes:

- (A) Net investment is comprised of several projects having various depreciation 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

33

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 16 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$6,287	\$21,508	\$252,079	(\$108,027)	\$22,832	\$59,312	\$3,317	\$238,361	\$811	\$2,366	\$57,420	\$8,889	\$565,155
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$84,560	81,967	100,965	104,731	110,631	113,516	114,497	116,207	129,568	129,664	129,677	129,677	129,677	
3	Less: Accumulated Depreciation	(848)	(1,091)	(1,358)	(1,658)	(1,972)	(2,299)	(2,632)	(2,968)	(3,326)	(3,704)	(4,082)	(4,460)	(4,838)	
4	CWIP - Non-Interest Bearing	127,719	136,599	139,109	387,422	273,495	293,442	351,773	353,380	578,380	579,095	581,448	638,868	647,757	
5	Net Investment (Lines 2 + 3 + 4) (A)	\$211,431	217,475	238,716	490,495	382,154	404,659	463,638	466,619	704,622	705,055	707,043	764,085	772,596	
6	Average Net Investment		214,453	228,096	364,606	436,325	393,407	434,149	465,129	585,621	704,839	706,049	735,564	768,341	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,577	1,677	2,681	3,208	2,893	3,192	3,420	4,306	5,183	5,192	5,409	5,650	44,388
b.	Debt Component (Line 6 x 2.82% x 1/12)		504	536	857	1,025	925	1,020	1,093	1,376	1,656	1,659	1,729	1,806	14,186
8	Investment Expenses														
a.	Depreciation		243	267	300	314	327	333	336	358	378	378	378	378	3,990
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,324	2,480	3,838	4,547	4,145	4,545	4,849	6,040	7,217	7,229	7,516	7,834	62,564
a.	Recoverable Costs Allocated to Energy		2,324	2,480	3,838	4,547	4,145	4,545	4,849	6,040	7,217	7,229	7,516	7,834	62,564
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (C)		2,241	2,400	3,632	4,297	3,915	4,352	4,629	5,764	7,022	6,997	7,399	7,692	60,340
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,241	\$2,400	\$3,632	\$4,297	\$3,915	\$4,352	\$4,629	\$5,764	\$7,022	\$6,997	\$7,399	\$7,692	\$60,340

Notes:

- (A) Net investment is comprised of several projects having various depreciation 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

34

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

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

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a	Expenditures/Additions		\$16,425	\$120,872	\$130,459	\$97,988	\$129,632	\$316,170	(\$171,802)	\$89,303	\$18,145	\$29,913	\$93,208	\$289,975	\$1,160,288
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	179,894	196,319	317,191	447,650	545,638	675,270	991,440	819,638	908,941	927,086	956,999	1,050,207	1,340,182	
5	Net Investment (Lines 2 + 3 + 4)	\$179,894	196,319	317,191	447,650	545,638	675,270	991,440	819,638	908,941	927,086	956,999	1,050,207	1,340,182	
6	Average Net Investment		188,107	256,755	382,421	496,644	610,454	833,355	905,539	864,290	918,014	942,043	1,003,603	1,195,195	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (A)		1,383	1,888	2,812	3,652	4,489	6,128	6,659	6,355	6,750	6,927	7,380	8,788	63,211
b	Debt Component (Line 6 x 2.82% x 1/12)		442	603	899	1,167	1,435	1,958	2,128	2,031	2,157	2,214	2,358	2,809	20,201
8	Investment Expenses														
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,825	2,491	3,711	4,819	5,924	8,086	8,787	8,386	8,907	9,141	9,738	11,597	83,412
a	Recoverable Costs Allocated to Energy		1,825	2,491	3,711	4,819	5,924	8,086	8,787	8,386	8,907	9,141	9,738	11,597	83,412
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (B)		1,760	2,410	3,512	4,554	5,596	7,743	8,389	8,002	8,666	8,847	9,587	11,388	80,454
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,760	\$2,410	\$3,512	\$4,554	\$5,596	\$7,743	\$8,389	\$8,002	\$8,666	\$8,847	\$9,587	\$11,388	\$80,454

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

35

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 18 OF 19
 FORM 42-8A
 FILED: APRIL 1, 2002

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

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-01	Actual Feb-01	Actual Mar-01	Actual Apr-01	Actual May-01	Actual Jun-01	Actual Jul-01	Actual Aug-01	Actual Sep-01	Actual Oct-01	Actual Nov-01	Actual Dec-01	End of Period Total
1	Investments														
a	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	FERC 158.2 Allowances Withheld		0	0	0	0	0	0	0	0	0	0	0	0	0
c	FERC 182.3 Other Regl Assets - Losses		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
3	Total Working Capital Balance	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
a	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses:														
a	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c	SO ₂ Allowance Expense		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	6,812	9,758	3,510	(3,943)	21,398	45,694
8	Net Expenses		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	6,812	9,758	3,510	(3,943)	21,398	45,694
9	Total System Recoverable Expenses (Lines 6 + 7)		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	6,812	9,758	3,510	(3,943)	21,398	45,694
a	Recoverable Costs Allocated to Energy		(4,283)	(11,041)	(8,890)	15,422	(7,451)	12,265	12,137	6,812	9,758	3,510	(3,943)	21,398	45,694
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9644065	0.9675662	0.9463076	0.9449931	0.9446216	0.9576239	0.9546534	0.9542422	0.9729923	0.9678734	0.9844959	0.9819364	
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	Retail Energy-Related Recoverable Costs (B)		(4,131)	(10,683)	(8,413)	14,574	(7,038)	11,745	11,587	6,500	9,494	3,397	(3,882)	21,011	44,161
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$4,131)	(\$10,683)	(\$8,413)	\$14,574	(\$7,038)	\$11,745	\$11,587	\$6,500	\$9,494	\$3,397	(\$3,882)	\$21,011	\$44,161

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

36