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August 9, 2002

HAND DELIVERED

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

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

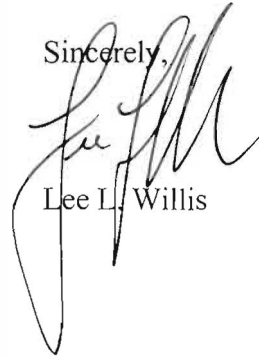
Dear Ms. Bayo:

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-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2002 through December 2002.

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,



Lee L. Willis

LLW/pp
Enclosure

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

AUS 1
CAF _____
CMP _____
COM 5+ original
CTR _____
ECR Bueno
GCL 1
OPC _____
MMS _____
SEC 1
OTH _____

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER 2411

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FPSC-COMMISSION CLERK

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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 9th day of August 2002 to the following:

Ms. Marlene Stern*
Staff Counsel
Division of Legal Services
Florida Public Service Commission
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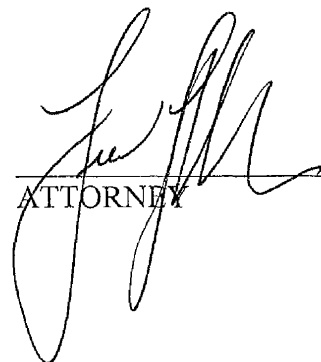
Mr. John T. Butler
Steel Hector & Davis LLP
200 South Biscayne Boulevard
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Miami, FL 33131-2398

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Post Office Box 12950
Pensacola, FL 32591-2950



ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 020007-EI
IN RE:
ENVIRONMENTAL COST RECOVERY FACTORS
ACTUAL / ESTIMATED TRUE-UP
JANUARY 2002 THROUGH DECEMBER 2002
TESTIMONY AND EXHIBITS
OF
HOWARD T. BRYANT

BEFORE THE PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

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

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

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

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

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

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

6
7 A. Yes. I have testified before this Commission on
8 conservation and load management activities, DSM goals
9 setting and DSM plan approval dockets, and other ECCR
10 dockets since 1993, and ECRC activities since 2001.

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, the calculation of the January 2002
16 through December 2002 true-up amount to be refunded or
17 recovered in the projection period January 2003 through
18 December 2003. My testimony addresses the recovery of
19 capital and operating and maintenance ("O&M") costs
20 associated with environmental compliance activities for
21 the year 2002, based on six months of actual data and six
22 months of estimated data. This information will be used
23 to determine the environmental cost recovery factors for
24 the year 2003.

25

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

5 A. Yes. Exhibit No. _____ (HTB-2), containing one document,
6 was prepared under my direction and supervision. It
7 includes Forms 42-1E through 42-8E which show the current
8 period true-up amount to be used in calculating the cost
9 recovery factors for 2003.
10

11 Q. What has Tampa Electric calculated as the estimated true-
12 up for the current period to be applied in the January
13 2003 through December 2003 ECRC factors?
14

15 A. The estimated true-up applicable for the current period,
16 January 2002 through December 2002, is an over-recovery
17 of \$3,457,263. A detailed calculation supporting the
18 estimated true-up is shown on Forms 42-1E through 42-8E
19 of my exhibit.
20

21 Q. Is Tampa Electric including costs in this estimated ECRC
22 true-up filing for any environmental projects that were
23 not anticipated and included in its 2002 factors?
24

25 A. No. In this estimated ECRC true-up filing for calendar

1 year 2002, Tampa Electric is only seeking recovery of
2 costs associated with projects previously approved by the
3 FPSC. These include nine O&M projects and 18 capital
4 investment projects.

5
6 **Q.** How did the actual/estimated project expenditures for
7 January 2002 through December 2002 period compare with
8 the company's original projection?

9
10 **A.** As shown on Form 42-4E, total O&M activities were
11 \$3,724,853 or 37.3 percent lower than projected costs.
12 Total capital expenditures itemized on Form 42-6E, were
13 \$390,946 or 1.9 percent lower than originally projected.
14 O&M and capital investment projects with material
15 variances are explained below.

16
17 **O&M Project Variances**

- 18 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
19 Big Bend Unit 3 Flue Gas Desulfurization Integration
20 project variance is estimated to be \$2,399,766 or 58.5
21 percent lower than originally projected due to the
22 significant outage time, both planned and unplanned, that
23 occurred on Big Bend Unit 3. This outage time resulted
24 in greatly reduced reagent costs. Additionally, the
25 original estimate of reagent costs was estimated at a

1 level that was slightly higher than needed absent any
2 outages.

3 • **Big Bend Units 1 and 2 Flue Gas Conditioning:** The Big
4 Bend Units 1 and 2 Flue Gas Conditioning project variance
5 is estimated to be \$20,000 or 100 percent less than
6 projected due to the anticipated limited number of non-
7 scrub days of unit operation and the ash resistivity
8 characteristics of the low sulfur coal being utilized.
9 Therefore, the flue gas conditioning system should not be
10 required for the balance of 2002.

11 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
12 project variance is estimated to be \$232,712 or 71.7
13 percent greater than originally projected. There are
14 three primary reasons: 1) higher than anticipated SO₂
15 allowance payments to cogenerators; 2) lower revenues
16 from interchange sales than projected; and 3) proceeds
17 from the sale of allowances that occurred during the
18 first half of the year were difficult to forecast
19 accurately.

20 • **Big Bend Units 1 and 2 Flue Gas Desulfurization ("FGD"):**
21 The Big Bend Units 1 and 2 FGD project variance is
22 estimated to be \$695,640 or 16.8 percent lower than
23 originally projected due to a planned outage scheduled
24 for the fourth quarter of 2002. This outage, coupled
25 with unplanned outage time during the first half of the

- 1 year, will result in reduced reagent costs associated
2 with lower SO₂ removal.
- 3 • **Big Bend FGD Optimization and Utilization:** The Big Bend
4 FGD Optimization and Utilization project variance is
5 estimated to be \$69,665 or 15.9 percent greater than the
6 original projection due to additional work for nozzle
7 upgrades that was unforeseen at the time of the initial
8 engineering estimate.
 - 9 • **Big Bend Particulate Matter ("PM") Minimization and**
10 **Monitoring:** The Big Bend PM Minimization and Monitoring
11 project variance is estimated to be \$759,011 or 55.8
12 percent lower than originally projected due to the delay
13 in receiving the Florida Department of Environmental
14 Protection ("FDEP") approval of the Best Operating
15 Practice ("BOP") for electrostatic precipitator ("ESP")
16 maintenance. Approval is expected later in the year and
17 will be reflected in the projection for 2003.
 - 18 • **National Pollutant Discharge Elimination System ("NPDES")**
19 **Annual Surveillance Fees:** The NPDES Annual Surveillance
20 Fees are estimated to be \$3,833 or 7.9 percent greater
21 than originally projected due to the assessment of 2001
22 fees associated with Gannon Station that were
23 inadvertently omitted by FDEP from the 2001 NPDES
24 invoice.
 - 25 • **Gannon Thermal Discharge Study:** The Gannon Thermal

1 Discharge Study project variance is estimated to be
2 \$156,646 or 78.3 percent lower than originally projected
3 due to a delayed project start date stemming from ongoing
4 negotiations with the FDEP related to the extent of work
5 necessary to develop the plan of study. The plan of
6 study has now been completed and the FDEP recommendation
7 for the plan is expected later this year. Once received,
8 commencement of the plan is likely to occur in late 2002.

9
10 Capital Investment Project Variances

- 11 • **Big Bend FGD Optimization and Utilization:** The Big Bend
12 FGD Optimization and Utilization project variance is
13 estimated to be \$133,265 or 4.2 percent lower than the
14 original projection due to the actual plant-in-service
15 dollar amount being less than originally anticipated.
- 16 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
17 Minimization and Monitoring project variance is estimated
18 to be \$55,066 or 20.4 percent lower than the original
19 projection due to a delay of expenditures on Big Bend
20 Unit 2 activity until later in the year.
- 21 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
22 Emissions Reduction project variance is estimated to be
23 \$168,113 or 40.7 percent lower than the original
24 projection due to lower anticipated contractor costs for
25 coal/air monitoring activity on Big Bend Unit 1 than

1 originally projected.

- 2 • Gannon Ignition Oil Tank, Gannon Unit 5 Classifier
3 Replacement, Gannon Unit 6 Classifier Replacement, Gannon
4 Coal Crusher (NO_x Control): In Docket No. 000007-EI, Order
5 No. PSC-00-2391-FOF-EI, issued December 13, 2000, these
6 four Gannon projects were approved to begin a five year
7 accelerated depreciation schedule for their net book
8 value effective January 1, 2000. This acceleration was
9 to accommodate the repowering of Gannon Station. At the
10 time of the initiation of that accelerated schedule, the
11 new depreciation base did not exclude the accumulated
12 depreciation from prior periods. Therefore, the modest
13 variances for these Gannon projects listed on Form 42-6E
14 represent the downward adjustments to the new
15 depreciation base for each project with the resulting
16 decreases in recoverable costs from the original
17 projection.

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-2)
FILED: AUGUST 9, 2002

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2002 THROUGH DECEMBER 2002

42-1E THROUGH 42-8E

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 9, 2002

INDEX

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2002 THROUGH DECEMBER 2002

42-1E THROUGH 42-8E

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002
 (in Dollars)

Form 42 - 1E

| <u>Line</u> | <u>Period Amount</u> |
|--|--------------------------|
| 11 1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5) | \$3,439,957 |
| 2. Interest Provision (Form 42-2E, Line 6) | 17,306 |
| 3. Sum of Current Period Adjustments (Form 42-2E, Line 10) | <u>0</u> |
| 4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2003 to December 2003 (Lines 1 + 2 + 3) | <u>\$3,457,263</u> |

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 1
 PAGE 1 OF 1
 FORM 42-1E
 FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

Current Period True-Up Amount
 (in Dollars)

| Line | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. ECRC Revenues (net of Revenue Taxes) | \$2,240,715 | \$1,956,176 | \$1,922,722 | \$2,144,060 | \$2,510,133 | \$2,524,303 | \$2,691,389 | \$2,681,008 | \$2,739,707 | \$2,447,664 | \$2,114,834 | \$2,107,889 | \$28,080,600 |
| 2. True-Up Provision | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 59,271 | 711,253 |
| 3. ECRC Revenues Applicable to Period (Lines 1 + 2) | 2,299,986 | 2,015,447 | 1,981,993 | 2,203,331 | 2,569,404 | 2,583,574 | 2,750,660 | 2,740,279 | 2,798,978 | 2,506,935 | 2,174,105 | 2,167,160 | 28,791,853 |
| 4. Jurisdictional ECRC Costs | | | | | | | | | | | | | |
| a. O & M Activities (Form 42-5E, Line 9) | 695,236 | 252,099 | 241,200 | 337,756 | 607,882 | 391,208 | 664,315 | 842,498 | 518,317 | 406,934 | 560,602 | 477,151 | 5,995,198 |
| b. Capital Investment Projects (Form 42-7E, Line 9) | 1,630,749 | 1,663,610 | 1,638,222 | 1,620,047 | 1,625,528 | 1,626,663 | 1,574,135 | 1,573,484 | 1,584,604 | 1,578,348 | 1,607,022 | 1,634,286 | 19,356,698 |
| c. Total Jurisdictional ECRC Costs | 2,325,985 | 1,915,709 | 1,879,422 | 1,957,803 | 2,233,410 | 2,017,871 | 2,238,450 | 2,415,982 | 2,102,921 | 1,985,282 | 2,167,624 | 2,111,437 | 25,351,896 |
| 5. Over/Under Recovery (Line 3 - Line 4c) | (25,999) | 99,738 | 102,571 | 245,528 | 335,994 | 565,703 | 512,210 | 324,297 | 696,057 | 521,653 | 6,481 | 55,723 | 3,439,957 |
| 6. Interest Provision (Form 42-3E, Line 10) | (492) | (522) | (465) | (296) | 46 | 622 | 1,409 | 2,111 | 2,867 | 3,790 | 4,138 | 4,098 | 17,306 |
| 7. Beginning Balance True-Up & Interest Provision | 711,253 | 625,491 | 665,436 | 708,271 | 894,232 | 1,171,001 | 1,678,055 | 2,132,403 | 2,399,540 | 3,039,193 | 3,505,365 | 3,456,713 | 711,253 |
| a. Deferred True-Up from January to December 2001 (Order No. PSC-xx-xxxx-FOF-BI) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) | (1,001,138) |
| 8. True-Up Collected/(Refunded) (see Line 2) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (59,271) | (711,253) |
| 9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8) | (375,647) | (335,702) | (292,867) | (106,906) | 169,863 | 676,917 | 1,131,265 | 1,398,402 | 2,038,055 | 2,504,227 | 2,455,575 | 2,456,125 | 2,456,125 |
| 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) | (\$375,647) | (\$335,702) | (\$292,867) | (\$106,906) | \$169,863 | \$676,917 | \$1,131,265 | \$1,398,402 | \$2,038,055 | \$2,504,227 | \$2,455,575 | \$2,456,125 | \$2,456,125 |

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EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2E
 FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

Interest Provision
 (in Dollars)

| Line | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10) | (\$289,885) | (\$375,647) | (\$335,702) | (\$292,867) | (\$106,906) | \$169,863 | \$676,917 | \$1,131,265 | \$1,398,402 | \$2,038,055 | \$2,504,227 | \$2,455,575 | |
| 2. Ending True-Up Amount Before Interest | (375,155) | (335,180) | (292,402) | (106,610) | 169,817 | 676,295 | 1,129,856 | 1,396,291 | 2,035,188 | 2,500,437 | 2,451,437 | 2,452,027 | |
| 3. Total of Beginning & Ending True-Up (Lines 1 & 2) | (665,040) | (710,827) | (628,104) | (399,477) | 62,911 | 846,158 | 1,806,773 | 2,527,556 | 3,433,590 | 4,538,492 | 4,955,664 | 4,907,602 | |
| 4. Average True-Up Amount (Line 3 x 1/2) | (332,520) | (355,414) | (314,052) | (199,739) | 31,456 | 423,079 | 903,387 | 1,263,778 | 1,716,795 | 2,269,246 | 2,477,832 | 2,453,801 | |
| 5. Interest Rate (First Day of Reporting Business Month) | 1.78% | 1.77% | 1.75% | 1.80% | 1.75% | 1.77% | 1.75% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | |
| 6. Interest Rate (First Day of Subsequent Business Month) | 1.77% | 1.75% | 1.80% | 1.75% | 1.77% | 1.75% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | 2.00% | |
| 7. Total of Beginning & Ending Interest Rates (Lines 5 & 6) | 3.55% | 3.52% | 3.55% | 3.55% | 3.52% | 3.52% | 3.75% | 4.00% | 4.00% | 4.00% | 4.00% | 4.00% | |
| 8. Average Interest Rate (Line 7 x 1/2) | 1.775% | 1.760% | 1.775% | 1.775% | 1.760% | 1.760% | 1.875% | 2.000% | 2.000% | 2.000% | 2.000% | 2.000% | |
| 9. Monthly Average Interest Rate (Line 8 x 1/12) | 0.148% | 0.147% | 0.148% | 0.148% | 0.147% | 0.147% | 0.156% | 0.167% | 0.167% | 0.167% | 0.167% | 0.167% | |
| 10. Interest Provision for the Month (Line 4 x Line 9) | (\$492) | (\$522) | (\$465) | (\$296) | \$46 | \$622 | \$1,409 | \$2,111 | \$2,867 | \$3,790 | \$4,138 | \$4,098 | \$17,306 |

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EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3E
 FILED: AUGUST 9, 2002

Tampa Electric Company

Form 42 - 4E

Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

Variance Report of O & M Activities
 (In Dollars)

| Line | (1) | (2) | (3) | (4) |
|---|----------------------|------------------------|--------------------|---------------------|
| | Actual/ Estimated | Original Projection | Variance Amount | Variance Percent |
| 1. Description of O&M Activities | | | | |
| 1a Big Bend Unit 3 Flue Gas Desulfurization Integration | \$1,703,106 | \$4,102,872 | (\$2,399,766) | -58.5% |
| 1b Big Bend Units 1 & 2 Flue Gas Conditioning | 0 | 20,000 | (20,000) | -100.0% |
| 1c SO ₂ Emissions Allowances | (91,752) | (324,464) | 232,712 | 71.7% |
| 1d Big Bend Units 1 & 2 FGD | 3,440,488 | 4,136,128 | (695,640) | -16.8% |
| 1e Big Bend FGD Optimization and Utilization | 506,665 | 437,000 | 69,665 | 15.9% |
| 1f Big Bend PM Minimization and Monitoring | 601,989 | 1,361,000 | (759,011) | -55.8% |
| 1g Big Bend NO _x Emissions Reduction | 0 | 0 | 0 | 0.0% |
| 1h NPDES Annual Surveillance Fees | 52,133 | 48,300 | 3,833 | 7.9% |
| 1i Gannon Thermal Discharge Study | 43,354 | 200,000 | (156,646) | -78.3% |
| 2. Total Investment Projects - Recoverable Costs | \$6,255,983 | \$9,980,836 | (\$3,724,853) | -37.3% |
| 3. Recoverable Costs Allocated to Energy | \$6,160,496 | \$9,732,536 | (\$3,572,040) | -36.7% |
| 4. Recoverable Costs Allocated to Demand | \$95,487 | \$248,300 | (\$152,813) | -61.5% |

14

Notes:
 Column (1) is the End of Period Totals on Form 42-5E.
 Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-01-2463-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMP A ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 4
 PAGE 1 OF 1
 FORM 42-4E
 FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

O&M Activities
 (in Dollars)

| Line | Actual | Actual | Actual | Actual | Actual | Actual | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated | End of | 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 | Total | Demand | Energy |
| 1. Description of O&M Activities | | | | | | | | | | | | | | | |
| 1a Big Bend Unit 3 Flue Gas Desulfurization Integration | \$180,223 | \$107,745 | \$15,804 | \$9,396 | \$153,200 | \$53,538 | \$197,200 | \$197,200 | \$197,200 | \$197,200 | \$197,200 | \$197,200 | \$1,703,106 | | \$1,703,106 |
| 1b Big Bend Units 1 & 2 Flue Gas Conditioning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$0 | | 0 |
| 1c SO ₂ Emissions Allowances | 21,599 | 12,048 | 8,186 | 17,960 | (39,113) | (10,248) | (21,368) | (22,523) | (21,136) | (12,295) | (10,278) | (14,584) | (91,752) | | (91,752) |
| 1d Big Bend Units 1 & 2 FGD (Less Gypsum Revenues) | 459,060 | 116,121 | 177,703 | 304,003 | 473,445 | 352,656 | 281,250 | 282,250 | 283,250 | 215,250 | 229,250 | 266,250 | 3,440,488 | | 3,440,488 |
| 1e Big Bend FGD Optimization and Utilization | 0 | 0 | 0 | (1,179) | 0 | 0 | 242,414 | 265,430 | 0 | 0 | 0 | 0 | 506,665 | | 506,665 |
| 1f Big Bend PM Minimization and Monitoring | 5,064 | 18,577 | 45,431 | 20,014 | 39,798 | 6,605 | 0 | 164,000 | 80,500 | 25,000 | 165,000 | 32,000 | 601,989 | | 601,989 |
| 1g Big Bend NO _x Emissions Reduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 1h NPDES Annual Surveillance Fees | 43,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,433 | 52,133 | 52,133 | |
| 1i Gannon Thermal Discharge Study | 0 | 0 | 0 | 0 | 0 | 0 | 6,261 | 9,093 | 7,000 | 7,000 | 7,000 | 7,000 | 43,354 | 43,354 | |
| 2 Total of O&M Activities | 709,646 | 254,491 | 247,124 | 350,194 | 627,330 | 402,551 | 705,757 | 895,450 | 546,814 | 432,155 | 588,172 | 496,299 | 6,255,983 | 95,487 | 6,160,496 |
| 3 Recoverable Costs Allocated to Energy | 665,946 | 254,491 | 247,124 | 350,194 | 627,330 | 402,551 | 699,496 | 886,357 | 539,814 | 425,155 | 581,172 | 480,866 | 6,160,496 | | |
| 4 Recoverable Costs Allocated to Demand | 43,700 | 0 | 0 | 0 | 0 | 0 | 6,261 | 9,093 | 7,000 | 7,000 | 7,000 | 15,433 | 95,487 | | |
| 5 Retail Energy Jurisdictional Factor | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | | | |
| 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 (A) | 655,079 | 252,099 | 241,200 | 337,756 | 607,882 | 391,208 | 658,562 | 834,142 | 511,885 | 400,502 | 554,170 | 462,969 | 5,907,454 | | |
| 8 Jurisdictional Demand Recoverable Costs (B) | 40,157 | 0 | 0 | 0 | 0 | 0 | 5,753 | 8,356 | 6,432 | 6,432 | 6,432 | 14,182 | 87,744 | | |
| 9 Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8) | \$695,236 | \$252,099 | \$241,200 | \$337,756 | \$607,882 | \$391,208 | \$664,315 | \$842,498 | \$518,317 | \$406,934 | \$560,602 | \$477,151 | \$5,995,198 | | |

Notes:

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

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EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 5
 PAGE 1 OF 1
 FORM 42-5E
 FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

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

| Line | (1) | (2) | (3) | (4) |
|---|----------------------|------------------------|--------------------|--------------|
| | Actual/ Estimated | Original Projection | Variance Amount | Percent |
| 1. Description of Investment Projects | | | | |
| 1a | \$1,003,292 | \$1,008,176 | (\$4,884) | -0.5% |
| 1b | 599,403 | 599,403 | 0 | 0.0% |
| 1c | 103,331 | 103,331 | 0 | 0.0% |
| 1d | 109,091 | 110,935 | (1,844) | -1.7% |
| 1e | 66,218 | 66,218 | 0 | 0.0% |
| 1f | 108,914 | 108,914 | 0 | 0.0% |
| 1g | 8,100 | 8,100 | 0 | 0.0% |
| 1h | 12,759 | 12,759 | 0 | 0.0% |
| 1i | 309,071 | 321,917 | (12,846) | -4.0% |
| 1j | 357,380 | 360,139 | (2,759) | -0.8% |
| 1k | 180,357 | 180,357 | 0 | 0.0% |
| 1l | 131,697 | 131,697 | 0 | 0.0% |
| 1m | 1,310,633 | 1,322,802 | (12,169) | -0.9% |
| 1n | 12,282,575 | 12,282,575 | 0 | 0.0% |
| 1o | 15,854 | 15,854 | 0 | 0.0% |
| 1p | 3,075,564 | 3,208,829 | (133,265) | -4.2% |
| 1q | 214,441 | 269,507 | (55,066) | -20.4% |
| 1r | 244,972 | 413,085 | (168,113) | -40.7% |
| 2. Total Investment Projects - Recoverable Costs | \$20,133,652 | \$20,524,598 | (\$390,946) | -1.9% |
| 3. Recoverable Costs Allocated to Energy | \$19,828,570 | \$20,217,672 | (\$389,102) | -1.9% |
| 4. Recoverable Costs Allocated to Demand | \$305,082 | \$306,926 | (\$1,844) | -0.6% |

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Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 020007JEI
 TAMPA ELECTRIC COMPANY
 (ETB-2)
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6E
 FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

Capital Investment Projects-Recoverable Costs
 (in Dollars)

| Line | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Estimated | Estimated | Estimated | Estimated | Estimated | Estimated | End of | 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 | Total | Demand | Energy | |
| 1. Description of Investment Projects (A) | | | | | | | | | | | | | | | | |
| 1a | \$84,634 | \$84,447 | \$84,261 | \$84,074 | \$83,887 | \$83,701 | \$83,514 | \$83,328 | \$83,142 | \$82,954 | \$82,768 | \$82,582 | \$1,003,292 | | \$1,003,292 | |
| 1b | 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 | 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 | 9,189 | 9,112 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 109,091 | \$109,091 | | |
| 1e | 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 | |
| 1f | 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 | |
| 1g | 686 | 684 | 682 | 680 | 678 | 676 | 674 | 672 | 670 | 668 | 666 | 664 | 8,100 | | 8,100 | |
| 1h | 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 | |
| 1i | 26,865 | 26,663 | 26,461 | 26,260 | 26,058 | 25,857 | 25,655 | 25,453 | 25,252 | 25,051 | 24,849 | 24,647 | 309,071 | | 309,071 | |
| 1j | 31,023 | 30,797 | 30,571 | 30,346 | 30,120 | 29,894 | 29,669 | 29,443 | 29,218 | 28,992 | 28,766 | 28,541 | 357,380 | | 357,380 | |
| 1k | 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 | |
| 1l | 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 | |
| 1m | 113,776 | 112,948 | 112,119 | 111,290 | 110,462 | 109,634 | 108,805 | 107,977 | 107,148 | 106,319 | 105,492 | 104,663 | 1,310,633 | | 1,310,633 | |
| 1n | 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 | |
| 1o | 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 | |
| 1p | 229,441 | 254,795 | 257,060 | 260,578 | 260,482 | 260,382 | 260,283 | 259,535 | 259,048 | 258,561 | 258,073 | 257,586 | 3,075,564 | | 3,075,564 | |
| 1q | 7,945 | 8,906 | 9,727 | 10,283 | 11,050 | 11,289 | 12,294 | 15,273 | 17,695 | 23,952 | 35,744 | 50,283 | 214,441 | | 214,441 | |
| 1r | 13,077 | 13,270 | 13,596 | 15,156 | 17,095 | 17,993 | 19,397 | 21,566 | 23,574 | 26,761 | 30,248 | 33,239 | 244,972 | | 244,972 | |
| 2 | 1,659,493 | 1,681,248 | 1,679,953 | 1,680,912 | 1,678,850 | 1,675,213 | 1,672,587 | 1,672,576 | 1,671,844 | 1,676,123 | 1,686,241 | 1,698,612 | 20,133,652 | \$305,082 | \$19,828,570 | |
| 3 | 1,633,780 | 1,655,646 | 1,654,419 | 1,655,413 | 1,653,386 | 1,649,783 | 1,647,193 | 1,647,216 | 1,646,520 | 1,650,834 | 1,660,988 | 1,673,392 | \$19,828,570 | | | |
| 4 | 25,713 | 25,602 | 25,534 | 25,499 | 25,464 | 25,430 | 25,394 | 25,360 | 25,324 | 25,289 | 25,253 | 25,220 | 305,082 | | | |
| 5 | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | | | | |
| 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 | 1,607,121 | 1,640,084 | 1,614,758 | 1,596,615 | 1,602,129 | 1,603,295 | 1,550,800 | 1,550,180 | 1,561,333 | 1,555,109 | 1,583,817 | 1,611,111 | 19,076,352 | | | |
| 8 | 23,628 | 23,526 | 23,464 | 23,432 | 23,399 | 23,368 | 23,335 | 23,304 | 23,271 | 23,239 | 23,205 | 23,175 | 280,346 | | | |
| 9 | \$1,630,749 | \$1,663,610 | \$1,638,222 | \$1,620,047 | \$1,625,528 | \$1,626,663 | \$1,574,135 | \$1,573,484 | \$1,584,604 | \$1,578,348 | \$1,607,022 | \$1,634,286 | \$19,356,698 | | | |

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

EXHIBIT NO. _____
 DOCKET NO. 020007-ET
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 7
 PAGE 1 OF 1
 FORM 42-7E
 FILED: AUGUST 9, 2002

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|------|--|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. | Investments | | | | | | | | | | | | | | \$0 |
| a. | Expenditures/Additions | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| b. | Clearings to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| c. | Retirements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| d. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2. | Plant-in-Service/Depreciation Base | \$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 | (1,489,185) | (1,508,411) | (1,527,637) | (1,546,863) | (1,566,089) | (1,585,315) | (1,604,541) | (1,623,767) | (1,642,993) | (1,662,219) | (1,681,445) | (1,700,671) | (1,719,897) | |
| 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) | \$6,750,473 | 6,731,247 | 6,712,021 | 6,692,795 | 6,673,569 | 6,654,343 | 6,635,117 | 6,615,891 | 6,596,665 | 6,577,439 | 6,558,213 | 6,538,987 | 6,519,761 | |
| 6. | Average Net Investment | | 6,740,860 | 6,721,634 | 6,702,408 | 6,683,182 | 6,663,956 | 6,644,730 | 6,625,504 | 6,606,278 | 6,587,052 | 6,567,826 | 6,548,600 | 6,529,374 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | \$585,470 |
| a. | Equity Component Grossed Up For Taxes (A) | | 49,567 | 49,425 | 49,284 | 49,143 | 49,001 | 48,860 | 48,718 | 48,577 | 48,436 | 48,294 | 48,153 | 48,012 | 187,110 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 15,841 | 15,796 | 15,751 | 15,705 | 15,660 | 15,615 | 15,570 | 15,525 | 15,480 | 15,434 | 15,389 | 15,344 | |
| 8. | Investment Expenses | | \$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 |
| 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) | | 84,634 | 84,447 | 84,261 | 84,074 | 83,887 | 83,701 | 83,514 | 83,328 | 83,142 | 82,954 | 82,768 | 82,582 | 1,003,292 |
| a. | Recoverable Costs Allocated to Energy | | 84,634 | 84,447 | 84,261 | 84,074 | 83,887 | 83,701 | 83,514 | 83,328 | 83,142 | 82,954 | 82,768 | 82,582 | 1,003,292 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 83,253 | 83,653 | 82,241 | 81,088 | 81,286 | 81,342 | 78,627 | 78,419 | 78,840 | 78,144 | 78,923 | 79,508 | 965,324 |
| 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) | | \$83,253 | \$83,653 | \$82,241 | \$81,088 | \$81,286 | \$81,342 | \$78,627 | \$78,419 | \$78,840 | \$78,144 | \$78,923 | \$79,508 | \$965,324 |

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-2)
 DOCUMENT NO. 8
 PAGE 1 OF 19
 FORM 42-SE
 FILED: AUGUST 9, 2002

18

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

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

| Line | Description | Beginning of Period Amount | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 49,884 | 50,097 | 49,225 | 48,510 | 48,603 | 48,610 | 46,962 | 46,813 | 47,039 | 46,598 | 47,036 | 47,359 | 576,736 |
| 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) | | \$49,884 | \$50,097 | \$49,225 | \$48,510 | \$48,603 | \$48,610 | \$46,962 | \$46,813 | \$47,039 | \$46,598 | \$47,036 | \$47,359 | \$576,736 |

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
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 FILED: AUGUST 9, 2002

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | \$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 Crossed 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 8,573 | 8,614 | 8,469 | 8,350 | 8,371 | 8,378 | 8,098 | 8,077 | 8,121 | 8,049 | 8,130 | 8,190 | 99,420 |
| 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) | | \$8,573 | \$8,614 | \$8,469 | \$8,350 | \$8,371 | \$8,378 | \$8,098 | \$8,077 | \$8,121 | \$8,049 | \$8,130 | \$8,190 | \$99,420 |

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | \$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 | \$544,745 |
| 3. | Less: Accumulated Depreciation | (\$262,903) | (271,982) | (281,061) | (290,140) | (299,219) | (308,299) | (317,378) | (326,457) | (335,536) | (344,615) | (353,695) | (362,774) | (371,853) | |
| 4. | CWIP - Non-Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4a. | Other (A) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | (266,000) | |
| 5. | Net Investment (Lines 2 + 3 + 4) (B) | \$15,842 | 6,762 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | Average Net Investment | | 11,302 | 3,381 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Crossed Up For Taxes (C) | | 83 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$108 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 27 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation | | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 108,949 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | 9,189 | 9,112 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 109,091 |
| 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 | | 9,189 | 9,112 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 9,079 | 109,091 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 8,444 | 8,373 | 8,343 | 8,343 | 8,343 | 8,343 | 8,343 | 8,343 | 8,343 | 8,343 | 8,343 | 8,343 | 100,247 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$8,444 | \$8,373 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$8,343 | \$100,247 |

Notes

- (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates
- (B) From February forward, the net investment is zero due to the sum of accumulated depreciation and other (costs currently recovered through base rates) being greater than plant-in-service. Therefore, no return on investment is calculated. For future months, only the depreciation is recovered
- (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

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EXHIBIT NO. _____
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | |
| 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) | |
| 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) | \$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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 5,128 | 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 Current Period Actual/Estimated 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | 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 | |
| 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 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Crossed 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 |
| 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) | | 9,178 | 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 8,434 | 8,417 | 8,400 | 8,383 | 8,366 | 8,349 | 8,332 | 8,315 | 8,297 | 8,280 | 8,263 | 8,246 | 100,082 |
| 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 | \$100,082 |

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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23

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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. | Cleanings 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 630 | 629 | 627 | 625 | 623 | 621 | 619 | 618 | 616 | 614 | 612 | 610 | 7,444 |
| 14. | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | \$630 | \$629 | \$627 | \$625 | \$623 | \$621 | \$619 | \$618 | \$616 | \$614 | \$612 | \$610 | \$7,444 |

Notes:

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

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 TAMPA ELECTRIC COMPANY
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24

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | |
| 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 | |
| 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 Crossed 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 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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25

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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

| Line | Description | Beginning of Period Amount | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | \$1,246,700 | \$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 | (\$609,012) | (629,790) | (650,569) | (671,347) | (692,125) | (712,904) | (733,682) | (754,460) | (775,239) | (796,017) | (816,795) | (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) | \$637,688 | 616,910 | 596,131 | 575,353 | 554,575 | 533,796 | 513,018 | 492,240 | 471,461 | 450,683 | 429,905 | 409,126 | 388,348 | |
| 6. | Average Net Investment | | 627,299 | 606,521 | 585,742 | 564,964 | 544,186 | 523,407 | 502,629 | 481,851 | 461,072 | 440,294 | 419,516 | 398,737 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 4,613 | 4,460 | 4,307 | 4,154 | 4,001 | 3,849 | 3,696 | 3,543 | 3,390 | 3,238 | 3,085 | 2,932 | \$45,268 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,474 | 1,425 | 1,376 | 1,328 | 1,279 | 1,230 | 1,181 | 1,132 | 1,084 | 1,035 | 986 | 937 | 14,467 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation | | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 20,778 | 249,340 |
| b. | Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Dismantlement | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| e. | Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9. | Total System Recoverable Expenses (Lines 7 + 8) | | 26,865 | 26,663 | 26,461 | 26,260 | 26,058 | 25,857 | 25,655 | 25,453 | 25,252 | 25,051 | 24,849 | 24,647 | 309,071 |
| a. | Recoverable Costs Allocated to Energy | | 26,865 | 26,663 | 26,461 | 26,260 | 26,058 | 25,857 | 25,655 | 25,453 | 25,252 | 25,051 | 24,849 | 24,647 | 309,071 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 26,427 | 26,412 | 25,827 | 25,327 | 25,250 | 25,128 | 24,154 | 23,954 | 23,946 | 23,598 | 23,694 | 23,730 | 297,447 |
| 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) | | \$26,427 | \$26,412 | \$25,827 | \$25,327 | \$25,250 | \$25,128 | \$24,154 | \$23,954 | \$23,946 | \$23,598 | \$23,694 | \$23,730 | \$297,447 |

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

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 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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

| Line | Description | Beginning of Period Amount | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | 1,394,717 | \$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 | (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) | (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) | \$813,127 | \$789,882 | \$766,637 | \$743,392 | \$720,147 | \$696,902 | \$673,657 | \$650,412 | \$627,167 | \$603,922 | \$580,677 | \$557,432 | \$534,187 | \$534,187 |
| 6. | Average Net Investment | | 801,504 | 778,259 | 755,014 | 731,769 | 708,524 | 685,279 | 662,034 | 638,789 | 615,544 | 592,299 | 569,054 | 545,809 | 545,809 |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 5,894 | 5,723 | 5,552 | 5,381 | 5,210 | 5,039 | 4,868 | 4,697 | 4,526 | 4,355 | 4,184 | 4,013 | \$59,442 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,884 | 1,829 | 1,774 | 1,720 | 1,665 | 1,610 | 1,556 | 1,501 | 1,447 | 1,392 | 1,337 | 1,283 | 18,998 |
| 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) | | 31,023 | 30,797 | 30,571 | 30,346 | 30,120 | 29,894 | 29,669 | 29,443 | 29,218 | 28,992 | 28,766 | 28,541 | 357,380 |
| a. | Recoverable Costs Allocated to Energy | | 31,023 | 30,797 | 30,571 | 30,346 | 30,120 | 29,894 | 29,669 | 29,443 | 29,218 | 28,992 | 28,766 | 28,541 | 357,380 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | 0.9627818 |
| 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 | 0.9189189 |
| 12. | Retail Energy-Related Recoverable Costs (B) | | 30,517 | 30,508 | 29,838 | 29,268 | 29,186 | 29,052 | 27,933 | 27,709 | 27,706 | 27,311 | 27,430 | 27,479 | 343,937 |
| 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) | | \$30,517 | \$30,508 | \$29,838 | \$29,268 | \$29,186 | \$29,052 | \$27,933 | \$27,709 | \$27,706 | \$27,311 | \$27,430 | \$27,479 | \$343,937 |

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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. | Cleanings 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 14,986 | 15,054 | 14,797 | 14,586 | 14,618 | 14,624 | 14,133 | 14,092 | 14,164 | 14,035 | 14,171 | 14,273 | 173,533 |
| 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) | | \$14,986 | \$15,054 | \$14,797 | \$14,586 | \$14,618 | \$14,624 | \$14,133 | \$14,092 | \$14,164 | \$14,035 | \$14,171 | \$14,273 | \$173,533 |

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Notes:

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

EXHIBIT NO. _____
DOCKET NO. 020007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
DOCUMENT NO. 8
PAGE 11 OF 19
FORM 42-8E
FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated 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 | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | |
| 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) | |
| 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) | \$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 | |
| 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 Crossed 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 10,938 | 10,989 | 10,801 | 10,648 | 10,674 | 10,678 | 10,321 | 10,292 | 10,345 | 10,252 | 10,352 | 10,427 | 126,717 |
| 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) | | \$10,938 | \$10,989 | \$10,801 | \$10,648 | \$10,674 | \$10,678 | \$10,321 | \$10,292 | \$10,345 | \$10,252 | \$10,352 | \$10,427 | \$126,717 |

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Notes.

- (A) Line 6 x 8 8238% x 1/12. Based on ROB 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-ET
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 8
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 FORM 42-8E
 FILED: AUGUST 9, 2002

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | \$5,122,774 | \$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 | (\$2,153,635) | (2,239,015) | (2,324,395) | (2,409,775) | (2,495,155) | (2,580,535) | (2,665,915) | (2,751,295) | (2,836,675) | (2,922,055) | (3,007,435) | (3,092,815) | (3,178,195) | |
| 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) | \$2,969,139 | 2,883,759 | 2,798,379 | 2,712,999 | 2,627,619 | 2,542,239 | 2,456,859 | 2,371,479 | 2,286,099 | 2,200,719 | 2,115,339 | 2,029,959 | 1,944,579 | |
| 6. | Average Net Investment | | 2,926,449 | 2,841,069 | 2,755,689 | 2,670,309 | 2,584,929 | 2,499,549 | 2,414,169 | 2,328,789 | 2,243,409 | 2,158,029 | 2,072,649 | 1,987,269 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 21,519 | 20,891 | 20,263 | 19,635 | 19,007 | 18,380 | 17,752 | 17,124 | 16,496 | 15,868 | 15,241 | 14,613 | \$216,789 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 6,877 | 6,677 | 6,476 | 6,275 | 6,075 | 5,874 | 5,673 | 5,473 | 5,272 | 5,071 | 4,871 | 4,670 | 69,284 |
| 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) | | 113,776 | 112,948 | 112,119 | 111,290 | 110,462 | 109,634 | 108,805 | 107,977 | 107,148 | 106,319 | 105,492 | 104,663 | 1,310,633 |
| a. | Recoverable Costs Allocated to Energy | | 113,776 | 112,948 | 112,119 | 111,290 | 110,462 | 109,634 | 108,805 | 107,977 | 107,148 | 106,319 | 105,492 | 104,663 | 1,310,633 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 111,919 | 111,886 | 109,431 | 107,337 | 107,038 | 106,545 | 102,438 | 101,616 | 101,604 | 100,154 | 100,591 | 100,768 | 1,261,327 |
| 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) | | \$111,919 | \$111,886 | \$109,431 | \$107,337 | \$107,038 | \$106,545 | \$102,438 | \$101,616 | \$101,604 | \$100,154 | \$100,591 | \$100,768 | \$1,261,327 |

Notes

- (A) Line 6 x 8.8238% x 1/12. Based on ROB 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. 020007-EI
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 FILED: AUGUST 9, 2002

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | 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) | |
| 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) | \$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 | |
| 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. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Crossed 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. | 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) | | 1,333 | 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 1,311 | 1,317 | 1,297 | 1,279 | 1,283 | 1,285 | 1,243 | 1,240 | 1,248 | 1,238 | 1,251 | 1,261 | 15,253 |
| 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) | | \$1,311 | \$1,317 | \$1,297 | \$1,279 | \$1,283 | \$1,285 | \$1,243 | \$1,240 | \$1,248 | \$1,238 | \$1,251 | \$1,261 | \$15,253 |

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Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 020007-EI
 TAMPA ELECTRIC COMPANY
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 FORM 42-8E
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

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

| Line | Description | Beginning of Period Amount | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated 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 | \$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) | |
| 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 | | | | | | | | | | | | | | |
| a. | Depreciation | | 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 |
| 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 | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 1,022,937 | 1,027,186 | 1,009,171 | 994,364 | 996,140 | 996,151 | 962,250 | 959,053 | 963,541 | 954,390 | 963,231 | 969,703 | 11,818,117 |
| 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) | | \$1,022,937 | \$1,027,186 | \$1,009,171 | \$994,364 | \$996,140 | \$996,151 | \$962,250 | \$959,053 | \$963,541 | \$954,390 | \$963,231 | \$969,703 | \$11,818,117 |

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-2)
 DOCUMENT NO. 8
 PAGE 15 OF 19
 FORM 42-8E
 FILED: AUGUST 9, 2002

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|------|--|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$350,528 | (\$187,470) | \$642,788 | \$21,922 | \$42,908 | \$21,255 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$891,931 |
| 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 | \$21,380,298 | \$21,192,828 | \$21,835,616 | \$21,857,538 | \$21,900,446 | \$21,921,701 | \$21,921,701 | \$21,921,701 | \$21,921,701 | \$21,921,701 | \$21,921,701 | \$21,921,701 | |
| 3. | Less: Accumulated Depreciation | (2,375) | (26,930) | (75,676) | (124,953) | (175,005) | (225,133) | (275,336) | (325,564) | (375,792) | (426,020) | (476,248) | (526,476) | (576,704) | |
| 4. | CWIP - Non-Interest Bearing | 20,421,536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$20,877,307 | 21,353,368 | 21,117,152 | 21,710,663 | 21,682,533 | 21,675,313 | 21,646,365 | 21,596,137 | 21,545,909 | 21,495,681 | 21,445,453 | 21,395,225 | 21,344,997 | |
| 6. | Average Net Investment | | 21,115,338 | 21,235,260 | 21,413,908 | 21,696,598 | 21,678,923 | 21,660,839 | 21,621,251 | 21,571,023 | 21,520,795 | 21,470,567 | 21,420,339 | 21,370,111 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 155,265 | 156,146 | 157,460 | 159,539 | 159,409 | 159,276 | 158,985 | 158,615 | 158,246 | 157,877 | 157,507 | 157,138 | \$1,895,463 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 49,621 | 49,903 | 50,323 | 50,987 | 50,945 | 50,903 | 50,810 | 50,692 | 50,574 | 50,456 | 50,338 | 50,220 | 605,772 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation | | 24,555 | 48,746 | 49,277 | 50,052 | 50,128 | 50,203 | 50,228 | 50,228 | 50,228 | 50,228 | 50,228 | 50,228 | 574,329 |
| 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) | | 229,441 | 254,795 | 257,060 | 260,578 | 260,482 | 260,382 | 260,023 | 259,535 | 259,048 | 258,561 | 258,073 | 257,586 | 3,075,564 |
| a. | Recoverable Costs Allocated to Energy | | 229,441 | 254,795 | 257,060 | 260,578 | 260,482 | 260,382 | 260,023 | 259,535 | 259,048 | 258,561 | 258,073 | 257,586 | 3,075,564 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 225,697 | 252,400 | 250,898 | 251,323 | 252,407 | 253,045 | 244,807 | 244,246 | 245,646 | 243,568 | 246,083 | 247,999 | 2,958,119 |
| 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) | | \$225,697 | \$252,400 | \$250,898 | \$251,323 | \$252,407 | \$253,045 | \$244,807 | \$244,246 | \$245,646 | \$243,568 | \$246,083 | \$247,999 | \$2,958,119 |

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-EL
TAMPA ELECTRIC COMPANY
(HTB-2)
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FORM 42-8E
FILED: AUGUST 9, 2002

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|------|--|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$13,345 | \$161,674 | (\$6,666) | \$118,820 | \$26,044 | \$20,357 | \$188,000 | \$427,500 | \$73,000 | \$1,218,000 | \$1,214,000 | \$1,784,000 | \$5,238,074 |
| 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 | \$129,677 | 134,206 | 210,019 | 186,420 | 226,101 | 240,723 | 240,861 | 240,861 | 240,861 | 240,861 | 240,861 | 240,861 | 240,861 | |
| 3. | Less: Accumulated Depreciation | (4,838) | (5,223) | (5,725) | (6,301) | (6,894) | (7,558) | (8,243) | (8,928) | (9,613) | (10,298) | (10,983) | (11,668) | (12,353) | |
| 4. | CWIP - Non-Interest Bearing | 647,757 | 656,573 | 742,435 | 759,367 | 838,506 | 849,927 | 870,146 | 1,058,146 | 1,485,646 | 1,558,646 | 2,776,646 | 3,990,646 | 5,774,646 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$772,596 | 785,556 | 946,729 | 939,486 | 1,057,713 | 1,083,092 | 1,102,764 | 1,290,079 | 1,716,894 | 1,789,209 | 3,006,524 | 4,219,839 | 6,003,154 | |
| 6. | Average Net Investment | | 779,076 | 866,143 | 943,108 | 998,600 | 1,070,403 | 1,092,928 | 1,196,422 | 1,503,487 | 1,753,052 | 2,397,867 | 3,613,182 | 5,111,497 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 5,729 | 6,369 | 6,935 | 7,343 | 7,871 | 8,036 | 8,797 | 11,055 | 12,890 | 17,632 | 26,568 | 37,586 | \$156,811 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 1,831 | 2,035 | 2,216 | 2,347 | 2,515 | 2,568 | 2,812 | 3,533 | 4,120 | 5,635 | 8,491 | 12,012 | 50,115 |
| 8. | Investment Expenses | | | | | | | | | | | | | | |
| a. | Depreciation | | 385 | 502 | 576 | 593 | 664 | 685 | 685 | 685 | 685 | 685 | 685 | 685 | 7,515 |
| 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) | | 7,945 | 8,906 | 9,727 | 10,283 | 11,050 | 11,289 | 12,294 | 15,273 | 17,695 | 23,952 | 35,744 | 50,283 | 214,441 |
| a. | Recoverable Costs Allocated to Energy | | 7,945 | 8,906 | 9,727 | 10,283 | 11,050 | 11,289 | 12,294 | 15,273 | 17,695 | 23,952 | 35,744 | 50,283 | 214,441 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 7,815 | 8,822 | 9,494 | 9,918 | 10,707 | 10,971 | 11,575 | 14,373 | 16,780 | 22,563 | 34,083 | 48,412 | 205,513 |
| 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) | | \$7,815 | \$8,822 | \$9,494 | \$9,918 | \$10,707 | \$10,971 | \$11,575 | \$14,373 | \$16,780 | \$22,563 | \$34,083 | \$48,412 | \$205,513 |

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Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 020007-ET
 TAMPA ELECTRIC COMPANY
 (ETB-2)
 DOCUMENT NO. 8
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 FORM 42-8E
 FILED: AUGUST 9, 2002

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2002 to December 2002

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-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|------|--|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Expenditures/Additions | | \$15,201 | \$24,376 | \$42,688 | \$278,973 | \$120,719 | \$64,414 | \$225,000 | \$222,000 | \$192,000 | \$465,000 | \$253,500 | \$363,000 | \$2,266,871 |
| 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 | 1,340,182 | 1,355,383 | 1,379,759 | 1,422,447 | 1,701,420 | 1,822,139 | 1,886,553 | 2,111,553 | 2,333,553 | 2,525,553 | 2,990,553 | 3,244,053 | 3,607,053 | |
| 5. | Net Investment (Lines 2 + 3 + 4) | \$1,340,182 | 1,355,383 | 1,379,759 | 1,422,447 | 1,701,420 | 1,822,139 | 1,886,553 | 2,111,553 | 2,333,553 | 2,525,553 | 2,990,553 | 3,244,053 | 3,607,053 | |
| 6. | Average Net Investment | | 1,347,783 | 1,367,571 | 1,401,103 | 1,561,934 | 1,761,780 | 1,854,346 | 1,999,053 | 2,222,553 | 2,429,553 | 2,758,053 | 3,117,303 | 3,425,553 | |
| 7. | Return on Average Net Investment | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 9,910 | 10,056 | 10,303 | 11,485 | 12,955 | 13,635 | 14,699 | 16,343 | 17,865 | 20,280 | 22,922 | 25,189 | \$185,642 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 3,167 | 3,214 | 3,293 | 3,671 | 4,140 | 4,358 | 4,698 | 5,223 | 5,709 | 6,481 | 7,326 | 8,050 | 59,330 |
| 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) | | 13,077 | 13,270 | 13,596 | 15,156 | 17,095 | 17,993 | 19,397 | 21,566 | 23,574 | 26,761 | 30,248 | 33,239 | 244,972 |
| a. | Recoverable Costs Allocated to Energy | | 13,077 | 13,270 | 13,596 | 15,156 | 17,095 | 17,993 | 19,397 | 21,566 | 23,574 | 26,761 | 30,248 | 33,239 | 244,972 |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 12,864 | 13,145 | 13,270 | 14,618 | 16,565 | 17,486 | 18,262 | 20,296 | 22,354 | 25,209 | 28,843 | 32,002 | 234,914 |
| 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) | | \$12,864 | \$13,145 | \$13,270 | \$14,618 | \$16,565 | \$17,486 | \$18,262 | \$20,296 | \$22,354 | \$25,209 | \$28,843 | \$32,002 | \$234,914 |

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-2)
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FILED: AUGUST 9, 2002

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2002 to December 2002

For Project: SO₂ Emissions Allowances
 (in Dollars)

| Line | Description | Beginning of Period Amount | Actual Jan-02 | Actual Feb-02 | Actual Mar-02 | Actual Apr-02 | Actual May-02 | Actual Jun-02 | Estimated Jul-02 | Estimated Aug-02 | Estimated Sep-02 | Estimated Oct-02 | Estimated Nov-02 | Estimated Dec-02 | End of Period Total |
|------|---|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|
| 1. | Investments | | | | | | | | | | | | | | |
| a. | Purchases/Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| b. | Sales/Transfers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | Auction Proceeds/Other | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2. | Working Capital Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a. | FERC 158.1 Allowance Inventory | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | FERC 158.2 Allowances Withheld | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c. | FERC 182.3 Other Regl. Assets - Losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d. | FERC 254 Regulatory Liabilities - Gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3. | Total Working Capital Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4. | Average Net Working Capital Balance | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5. | Return on Average Net Working Capital Balance | | | | | | | | | | | | | | |
| a. | Equity Component Grossed Up For Taxes (A) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b. | Debt Component (Line 6 x 2.82% x 1/12) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6. | Total Return Component | | 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 | | 21,599 | 12,048 | 8,186 | 17,960 | (39,113) | (10,248) | (21,368) | (22,523) | (21,136) | (12,295) | (10,278) | (14,584) | (91,752) |
| 8. | Net Expenses (B) | | 21,599 | 12,048 | 8,186 | 17,960 | (39,113) | (10,248) | (21,368) | (22,523) | (21,136) | (12,295) | (10,278) | (14,584) | (91,752) |
| 9. | Total System Recoverable Expenses (Lines 6 + 7) | | 21,599 | 12,048 | 8,186 | 17,960 | (39,113) | (10,248) | (21,368) | (22,523) | (21,136) | (12,295) | (10,278) | (14,584) | (91,752) |
| a. | Recoverable Costs Allocated to Energy | | 21,599 | 12,048 | 8,186 | 17,960 | (39,113) | (10,248) | (21,368) | (22,523) | (21,136) | (12,295) | (10,278) | (14,584) | (91,752) |
| b. | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10. | Energy Jurisdictional Factor | | 0.9836826 | 0.9906009 | 0.9760274 | 0.9644814 | 0.9689987 | 0.9718219 | 0.9414803 | 0.9410908 | 0.9482626 | 0.9420141 | 0.9535391 | 0.9627818 | |
| 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) | | 21,247 | 11,935 | 7,990 | 17,322 | (37,900) | (9,959) | (20,118) | (21,196) | (20,042) | (11,582) | (9,800) | (14,041) | (86,146) |
| 13. | Retail Demand-Related Recoverable Costs (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14. | Total Juris. Recoverable Costs (Lines 12 + 13) | | \$21,247 | \$11,935 | \$7,990 | \$17,322 | (\$37,900) | (\$9,959) | (\$20,118) | (\$21,196) | (\$20,042) | (\$11,582) | (\$9,800) | (\$14,041) | (\$86,146) |

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

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 TAMPA ELECTRIC COMPANY
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