

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

ORIGINAL

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COMMISSION  
CLERK

September 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:

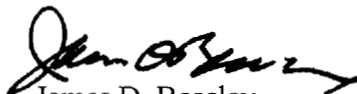
Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of each of the following:

1. Petition of Tampa Electric Company.
2. Prepared Direct Testimony and Exhibit of Howard T. Bryant.
3. Prepared Direct Testimony of Greg M. Nelson.

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

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

AUS \_\_\_\_\_  
CAF \_\_\_\_\_  
CMP \_\_\_\_\_  
COM 5 \_\_\_\_\_  
CTR Orig. \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
MMS \_\_\_\_\_  
SEC I \_\_\_\_\_  
OTH \_\_\_\_\_

JDB/pp  
Enclosures  
of testimony

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

Ty - Nelson  
09525-02

Ty - Bryant  
DOCUMENT NUMBER - DATE  
09524 SEP - 9 02

Petition  
DOCUMENT NUMBER - DATE  
09523 SEP - 9 02

FPSC-COMMISSION CLERK

FPSC-COMMISSION CLERK



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 020007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2003 THROUGH DECEMBER 2003

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER - DATE

09524 SEP-98

FPSC-COMMISSION CLERK

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 HOWARD T. BRYANT

5  
6 Q. Please state your name, address, occupation and employer.  
7

8 A. My name is Howard T. Bryant. My business address is 702  
9 North Franklin Street, Tampa, Florida 33602. I am  
10 employed by Tampa Electric Company ("Tampa Electric" or  
11 "the company") as Manager, Rates in the Regulatory  
12 Affairs Department.  
13

14 Q. Please provide a brief outline of your educational  
15 background and business experience.  
16

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

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

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

6  
7 A. Yes. I have testified before this Commission on  
8 conservation and load management activities, DSM goals  
9 setting and DSM plan approval dockets, and 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, both the calculation of the revenue  
16 requirements and the projected ECRC factors for January  
17 2003 through December 2003. In support of the projected  
18 ECRC factors, my testimony identifies the capital and  
19 operating and maintenance ("O&M") costs associated with  
20 environmental compliance activities for the year 2003.

21  
22 Q. Have you prepared an exhibit that shows the determination  
23 of recoverable environmental costs for the period of  
24 January 1, 2003 through December 31, 2003?

25

1 A. Yes. Exhibit No. \_\_\_\_ (HTB-3), containing one document,  
2 was prepared under my direction and supervision. It  
3 includes Forms 42-1P through 42-7P that show the  
4 calculation and summary of O&M and capital expenditures  
5 that support the development of the environmental cost  
6 recovery factors for 2003.

7  
8 Q. What has Tampa Electric calculated as the total true-up  
9 to be applied in the period January 2003 through December  
10 2003?

11  
12 A. The total true-up applicable for this period is an over-  
13 recovery of \$2,456,125. This consists of the final true-  
14 up under-recovery of \$1,001,138 for the period from  
15 January 2001 through December 2001 and an estimated true-  
16 up over-recovery of \$3,457,263 for the current period of  
17 January 2002 through December 2002. The detailed  
18 calculation supporting the estimated true-up was provided  
19 on Forms 42-1E through 42-8E of Exhibit No. \_\_\_\_ (HTB-2)  
20 filed with the Commission on August 9, 2002.

21  
22 Q. Has Tampa Electric proposed any new environmental  
23 compliance projects for ECRC cost recovery for the period  
24 from January 2003 through December 2003?

25

1    **A.**    Yes.    Tampa Electric filed a petition on July 15, 2002  
2            seeking ECRC recovery for the Polk NO<sub>x</sub> Emissions Reduction  
3            project.    The project is designed to meet a lower NO<sub>x</sub>  
4            emissions limit established by the Florida Department of  
5            Environmental Protection for Polk Unit 1 by July 1, 2003.  
6            In order to meet the new emissions limit in a timely  
7            manner, the work at the plant has commenced.    In its  
8            petition, Tampa Electric stated, assuming Commission  
9            approval of the project, 1) any costs incurred on the  
10           project in 2002 would be handled in the 2002 ECRC True-up  
11           Filing, and 2) any costs anticipated on the project in  
12           2003 would be included in the 2003 ECRC Projection  
13           Filing.    Therefore, the O&M and capital costs anticipated  
14           for 2003 are included in this 2003 ECRC Projection  
15           Filing.    Concerning project approval, the Commission is  
16           scheduled to consider the Polk NO<sub>x</sub> Emissions Reduction  
17           project in Docket No. 020726-EI at the October 1, 2002  
18           Agenda Conference.

19  
20    **Q.**    In addition to the Polk NO<sub>x</sub> Emissions Reduction project  
21            described above, what are the capital projects included  
22            in the calculation of the ECRC factors for 2003?

23  
24    **A.**    Tampa Electric proposes to include for ECRC recovery the  
25            18    previously approved capital projects and their

1 projected costs in the calculation of the ECRC factors  
2 for 2003. These projects are Big Bend Unit 3 Flue Gas  
3 Desulfurization ("FGD") Integration, Big Bend Units 1 and  
4 2 Flue Gas Conditioning, Big Bend Unit 4 Continuous  
5 Emissions Monitors, Big Bend Unit 1 Classifier  
6 Replacement, Big Bend Unit 2 Classifier Replacement,  
7 Gannon Unit 5 Classifier Replacement, Gannon Unit 6  
8 Classifier Replacement, Gannon Coal Crusher, Big Bend  
9 Units 1 and 2 FGD, Big Bend Section 114 Mercury Testing  
10 Platform, Big Bend FGD Optimization and Utilization, Big  
11 Bend Particulate Matter ("PM") Minimization and  
12 Monitoring, Big Bend NO<sub>x</sub> Emissions Reduction, Gannon  
13 Ignition Oil Tank, Big Bend Fuel Oil Tank No. 1 Upgrade,  
14 Big Bend Fuel Oil Tank No. 2 Upgrade, Phillips Tank No. 1  
15 Upgrade, and Phillips Tank No. 4 Upgrade.

16  
17 **Q.** Have you prepared schedules showing the calculation of  
18 the recoverable capital project costs for 2003?

19  
20 **A.** Yes. Form 42-3P contained in Exhibit No. \_\_\_\_ (HTB-3)  
21 summarizes the cost estimates projected for these  
22 projects. Form 42-4P, pages 1 through 19, shows the  
23 calculations of these costs that result in recoverable  
24 jurisdictional capital costs of \$20,172,250.

25

1 Q. In addition to the Polk NO<sub>x</sub> Emissions Reduction project  
2 described above, what are the O&M projects included in  
3 the calculation of the ECRC factors for 2003?  
4

5 A. Tampa Electric proposes to include the nine previously  
6 approved O&M projects and their projected costs in the  
7 calculation of the ECRC factors for 2003. These projects  
8 are Big Bend Unit 3 FGD Integration, Big Bend Units 1 and  
9 2 Flue Gas Conditioning, Big Bend Units 1 and 2 FGD, Big  
10 Bend FGD Optimization and Utilization, Big Bend PM  
11 Minimization and Monitoring, Big Bend NO<sub>x</sub> Emissions  
12 Reduction, SO<sub>2</sub> Emissions Allowances, NPDES Annual  
13 Surveillance Fees, and the Gannon Thermal Discharge  
14 Study.  
15

16 Q. Have you prepared schedules showing the calculation of  
17 the recoverable O&M project costs for 2003?  
18

19 A. Yes. Form 42-2P contained in Exhibit No. \_\_\_\_ (HTB-3)  
20 summarizes the recoverable jurisdictional O&M costs for  
21 these projects which totals \$8,060,582 for 2003.  
22

23 Q. Do you have a schedule providing the description and  
24 progress reports for all environmental compliance  
25 activities and projects?



1 A. Yes. Project descriptions as well as the projected  
2 recoverable cost estimates are provided in Form 42-5P,  
3 pages 1 through 22.

4  
5 Q. What are the total projected jurisdictional costs for  
6 environmental compliance in the year 2003?

7  
8 A. The total jurisdictional O&M and capital expenditures to  
9 be recovered through the ECRC are calculated on Form 42-  
10 1P. These expenditures total \$28,232,832.

11  
12 Q. How were environmental cost recovery factors calculated?

13  
14 A. The environmental cost recovery factors were calculated  
15 as shown on Schedules 42-6P and 42-7P. The demand  
16 allocation factors were calculated by determining the  
17 percentage each rate class contributes to the monthly  
18 system peaks and then adjusted for losses for each rate  
19 class. The energy allocation factors were determined by  
20 calculating the percentage that each rate class  
21 contributes to total kilowatt hour ("kWh") sales and then  
22 adjusted for losses for each rate class. This  
23 information was obtained from Tampa Electric's 2001 load  
24 research study. Form 42-7P presents the calculation of  
25 the proposed ECRC factors by rate class.

1 Q. What are the 2003 ECRC billing factors by rate class for  
2 which Tampa Electric is seeking approval?

3  
4 A. The computation of the billing factors is shown on Form  
5 42-7P. In summary, the 2003 proposed ECRC billing  
6 factors are:

7 <u>Rate Class</u>	<u>Factor (¢/kWh)</u>
8 Average Factor	0.143
9 RS, RST	0.144
10 GS, GST, TS	0.144
11 GSD, GSDT	0.143
12 GSLD, GSLDT, SBF	0.142
13 IS1, IST1, SBI1, SBIT1,	
14 IS3, IST3, SBI3, SBIT3	0.137
15 SL, OL	0.142

16  
17 Q. When does Tampa Electric propose to begin collection of  
18 these environmental cost recovery charges?

19  
20 A. The environmental cost recovery charge will be effective  
21 concurrent with the first billing cycle for January 2003.

22  
23 Q. Are the costs Tampa Electric is requesting for recovery  
24 through the ECRC for the period January 2003 through  
25 December 2003 consistent with criteria established for

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ECRC recovery in Order No. PSC-94-0044-FOF-EI?

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

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

Q. Please summarize your testimony.

A. My testimony supports the approval of a final average environmental factor of 0.143 cents per kWh which includes projected capital and O&M revenue requirements of \$28,232,832 associated with a total of 22 environmental projects and a true-up provision of \$2,456,125. My testimony also demonstrates that the projected environmental expenditures for 2003 are appropriate for recovery through the ECRC.

1 Q. Does this conclude your testimony?

2

3 A. Yes, it does.

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EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 020007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
FILED: SEPTEMBER 9, 2002

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 2003 THROUGH DECEMBER 2003**

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 020007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
FILED: SEPTEMBER 9, 2002

**INDEX**

**ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS**

**JANUARY 2003 THROUGH DECEMBER 2003**

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

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1P	13
2	Form 42-2P	14
3	Form 42-3P	15
4	Form 42-4P	16
5	Form 42-5P	36
6	Form 42-6P	58
7	Form 42-7P	59

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

For the Projected Period  
January 2003 to December 2003

<u>Line</u>	<u>Energy (\$)</u>	<u>Demand (\$)</u>	<u>Total (\$)</u>
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$7,812,118	\$248,464	\$8,060,582
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	19,886,016	286,234	20,172,250
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	27,698,134	534,698	28,232,832
2. True-up for Estimated Over/(Under) Recovery for the current period January 2002 December 2002 (Form 42-2E, Line 5 + 6 + 10)	3,407,066	50,197	3,457,263
3. Final True-up for the period January 2001 to December 2001 (Form 42-1A, Line 3)	(988,391)	(12,747)	(1,001,138)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2003 to December 2003 (Line 1 - Line 2 - Line 3)	25,279,459	497,248	25,776,707
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$25,297,660	\$497,606	\$25,795,266

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 020007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
DOCUMENT NO. 1  
PAGE 1 OF 1  
FORM 42-1P  
FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Projected Period Amount**  
**January 2003 to December 2003**

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

Line	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Period Total	Demand	Energy
<b>1. Description of O&amp;M Activities Section</b>															
<b>(1) AIR QUALITY</b>															
1a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$210,351	\$210,351	\$168,279	\$231,384	\$231,384	\$210,351	\$210,351	\$210,351	\$231,384	\$189,315	\$189,315	\$231,384	\$2,524,200		\$2,524,200
1b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1c. SO <sub>2</sub> Emissions Allowances	(9,487)	(1,126)	791	(678)	(17,979)	(23,518)	(25,204)	(24,443)	(9,776)	(5,781)	(7,056)	(8,118)	(132,375)		(132,375)
1d. Big Bend Units 1 & 2 FGD	362,550	382,550	271,040	404,805	401,805	357,550	353,550	376,550	421,805	329,295	337,295	449,805	4,448,600		4,448,600
1e. Big Bend FGD Optimization and Utilization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1f. Big Bend PM Minimization and Monitoring	58,333	133,333	46,667	64,167	64,167	58,333	58,333	133,333	64,167	52,500	52,500	64,167	850,000		850,000
1g. Big Bend NO <sub>x</sub> Emissions Reduction	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,834	20,834	20,834	20,834	250,000		250,000
1h. Polk NO <sub>x</sub> Emissions Reduction	0	0	0	0	0	0	0	12,500	12,500	12,500	12,500	12,500	62,500		62,500
<b>(2) LAND</b>															
<b>(3) WATER</b>															
3a. NPDES Annual Surveillance Fees	43,700	0	0	0	0	0	0	0	0	0	0	0	43,700	43,700	
3b. Gannon Thermal Discharge Study	18,053	18,053	18,053	18,053	18,053	18,053	18,053	18,055	18,055	18,055	18,055	18,055	216,646	216,646	
2. Total of O&M Activities	\$704,333	\$763,994	\$525,663	\$738,564	\$718,263	\$641,602	\$635,916	\$747,179	\$758,969	\$616,718	\$623,443	\$788,627	\$8,263,271	\$260,346	\$8,002,925
3. Recoverable Costs Allocated to Energy	642,580	745,941	507,610	720,511	700,210	623,549	617,863	729,124	740,914	598,663	605,388	770,572	8,002,925		
4. Recoverable Costs Allocated to Demand	61,753	18,053	18,053	18,053	18,053	18,053	18,053	18,055	18,055	18,055	18,055	18,055	260,346		
5. Energy Jurisdictional Factor	0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154			
6. Demand Jurisdictional Factor	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611			
7. Energy Jurisdictional Recoverable Costs (A)	631,087	736,460	495,619	698,670	678,023	603,551	598,960	706,425	723,916	585,571	595,581	758,255	7,812,118		
8. Demand Jurisdictional Recoverable Costs (B)	58,935	17,229	17,229	17,229	17,229	17,229	17,229	17,231	17,231	17,231	17,231	17,231	248,464		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$690,022	\$753,689	\$512,848	\$715,899	\$695,252	\$620,780	\$616,189	\$723,656	\$741,147	\$602,802	\$612,812	\$775,486	\$8,060,582		

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

14

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 020007-EI  
 TAMPA ELECTRIC COMPANY  
 (TR-3)  
 DOCUMENT NO. 2  
 PAGE 1 OF 1  
 FORM 42-2P  
 FILED: SEPTEMBER 9, 2002



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line

1. Description of Investment Projects (A)

Section	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total	Demand	Energy	
<b>(1) AIR QUALITY</b>																
1a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$83,079	\$82,885	\$82,692	\$82,499	\$82,306	\$82,113	\$81,919	\$81,726	\$81,533	\$81,340	\$81,146	\$80,953	\$984,191		\$984,191	
1b. Big Bend Units 1 & 2 Flue Gas Conditioning	\$49,052	\$48,913	\$48,775	\$48,637	\$48,499	\$48,360	\$48,222	\$48,084	\$47,946	\$47,808	\$47,670	\$47,532	\$79,498		\$79,498	
1c. Big Bend Unit 4 Continuous Emissions Monitors	8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608		100,608	
1d. Big Bend Unit 1 Classifier Replacement	14,788	14,751	14,713	14,676	14,638	14,601	14,563	14,526	14,489	14,452	14,415	14,377	174,989		174,989	
1e. Big Bend Unit 2 Classifier Replacement	10,804	10,777	10,751	10,726	10,699	10,673	10,647	10,620	10,594	10,567	10,541	10,515	127,914		127,914	
1f. Gannon Unit 5 Classifier Replacement	24,445	24,243	24,043	23,841	23,639	23,437	23,235	23,034	22,833	22,631	22,429	22,228	280,038		280,038	
1g. Gannon Unit 6 Classifier Replacement	28,316	28,090	27,865	27,639	27,414	27,188	26,962	26,737	26,511	26,285	26,060	25,834	324,901		324,901	
1h. Gannon Coal Crusher (NO <sub>x</sub> Control)	103,834	103,006	102,177	101,349	100,521	99,692	98,864	98,035	97,206	96,379	95,550	94,721	1,191,334		1,191,334	
1i. Big Bend Units 1 & 2 FGD	1,004,215	1,001,241	998,266	995,292	992,318	989,343	986,369	983,395	980,420	977,446	974,472	971,497	11,854,274		11,854,274	
1j. Big Bend Section 114 Mercury Testing Platform	1,308	1,305	1,304	1,301	1,300	1,297	1,296	1,293	1,292	1,289	1,288	1,285	15,558		15,558	
1k. Big Bend FGD Optimization and Utilization	257,099	256,611	256,124	255,637	255,149	254,662	254,175	253,688	253,199	252,712	252,224	251,737	3,053,015		3,053,015	
1l. Big Bend PM Minimization and Monitoring	59,156	59,537	61,604	64,071	65,181	65,950	66,185	66,179	66,172	66,165	66,159	66,152	772,511		772,511	
1m. Big Bend NO <sub>x</sub> Emissions Reduction	35,931	37,686	41,130	45,448	48,020	49,961	51,319	51,921	53,202	54,899	56,355	58,573	584,445		584,445	
1n. Polk NO <sub>x</sub> Emissions Reduction	18,126	19,329	20,668	22,152	23,297	23,874	29,490	34,884	34,777	34,671	34,564	34,459	330,291		330,291	
<b>(2) LAND</b>																
2a. Gannon Ignition Oil Tank	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	108,948		108,948	
2b. Big Bend Fuel Oil Tank #1 Upgrade	5,445	5,434	5,422	5,411	5,400	5,389	5,377	5,366	5,355	5,344	5,332	5,320	64,595		64,595	
2c. Big Bend Fuel Oil Tank #2 Upgrade	8,955	8,937	8,918	8,900	8,881	8,863	8,844	8,826	8,807	8,789	8,771	8,752	106,243		106,243	
2d. Phillips Upgrade Tank #1 for FDEP	662	661	658	657	654	653	651	649	647	645	643	641	7,821		7,821	
2e. Phillips Upgrade Tank #4 for FDEP	1,043	1,040	1,037	1,034	1,031	1,028	1,024	1,022	1,019	1,015	1,012	1,010	12,315		12,315	
2. Total Investment Projects - Recoverable Costs	\$1,723,825	\$1,721,994	\$1,723,677	\$1,726,780	\$1,726,438	\$1,724,557	\$1,726,595	\$1,727,418	\$1,723,418	\$1,719,833	\$1,716,009	\$1,712,945	\$20,673,489	\$299,922	\$20,373,567	
3. Recoverable Costs Allocated to Energy	1,698,641	1,696,843	1,698,563	1,701,699	1,701,393	1,699,545	1,701,620	1,702,476	1,698,511	1,694,961	1,691,172	1,688,143	20,373,567		20,373,567	
4. Recoverable Costs Allocated to Demand	25,184	25,151	25,114	25,081	25,045	25,012	24,975	24,942	24,907	24,872	24,837	24,802	299,922		299,922	
5. Energy Jurisdictional Factor	0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154				
6. Demand Jurisdictional Factor	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611				
7. Energy Jurisdictional Recoverable Costs (B)	1,668,259	1,675,275	1,658,437	1,650,115	1,647,482	1,645,040	1,649,560	1,649,475	1,659,543	1,657,895	1,663,775	1,661,159	19,886,016		19,886,016	
8. Energy Jurisdictional Recoverable Costs (C)	24,035	24,003	23,968	23,936	23,902	23,870	23,835	23,804	23,770	23,737	23,703	23,670	286,234		286,234	
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,692,294	\$1,699,278	\$1,682,405	\$1,674,051	\$1,671,384	\$1,668,910	\$1,673,395	\$1,673,279	\$1,683,314	\$1,681,632	\$1,687,478	\$1,684,829	\$20,172,250		\$20,172,250	

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 020007-E1  
 TAMPA ELECTRIC COMPANY  
 (HTB-3)  
 DOCUMENT NO. 3  
 PAGE 1 OF 1  
 FORM 42-3P  
 FILED: SEPTEMBER 9, 2002

Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(1,719,897)	(1,739,810)	(1,759,723)	(1,779,636)	(1,799,549)	(1,819,462)	(1,839,375)	(1,859,288)	(1,879,201)	(1,899,114)	(1,919,027)	(1,938,940)	(1,958,853)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,519,761	\$6,499,848	\$6,479,935	\$6,460,022	\$6,440,109	\$6,420,196	\$6,400,283	\$6,380,370	\$6,360,457	\$6,340,544	\$6,320,631	\$6,300,718	\$6,280,805	
6.	Average Net Investment		6,509,805	6,489,892	6,469,979	6,450,066	6,430,153	6,410,240	6,390,327	6,370,414	6,350,501	6,330,588	6,310,675	6,290,762	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		47,868	47,721	47,575	47,428	47,282	47,136	46,989	46,843	46,696	46,550	46,403	46,257	\$564,748
b.	Debt Component (Line 6 x 2.82% x 1/12)		15,298	15,251	15,204	15,158	15,111	15,064	15,017	14,970	14,924	14,877	14,830	14,783	\$180,487
8.	Investment Expenses														
a.	Depreciation		\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$19,913	\$238,956
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	\$0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	\$0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	\$0
9.	Total System Recoverable Expenses (Lines 7 + 8)		83,079	82,885	82,692	82,499	82,306	82,113	81,919	81,726	81,533	81,340	81,146	80,953	984,191
a.	Recoverable Costs Allocated to Energy		83,079	82,885	82,692	82,499	82,306	82,113	81,919	81,726	81,533	81,340	81,146	80,953	984,191
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9821140	0.9828894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		81,593	81,831	80,739	79,998	79,698	79,480	79,413	79,182	79,662	79,561	79,831	79,659	960,647
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$81,593	\$81,831	\$80,739	\$79,998	\$79,698	\$79,480	\$79,413	\$79,182	\$79,662	\$79,561	\$79,831	\$79,659	\$960,647

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

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EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 020007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-3)  
DOCUMENT NO. 4  
PAGE 1 OF 20  
FORM 42-4P  
FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	\$5,017,734
3.	Less: Accumulated Depreciation	(1,423,454)	(1,437,699)	(1,451,944)	(1,466,189)	(1,480,434)	(1,494,679)	(1,508,924)	(1,523,169)	(1,537,414)	(1,551,659)	(1,565,904)	(1,580,149)	(1,594,394)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$3,594,280	\$3,580,035	\$3,565,790	\$3,551,545	\$3,537,300	\$3,523,055	\$3,508,810	\$3,494,565	\$3,480,320	\$3,466,075	\$3,451,830	\$3,437,585	\$3,423,340	
6.	Average Net Investment		3,587,158	3,572,913	3,558,668	3,544,423	3,530,178	3,515,933	3,501,688	3,487,443	3,473,198	3,458,953	3,444,708	3,430,463	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		26,377	26,272	26,167	26,063	25,958	25,853	25,748	25,644	25,539	25,434	25,330	25,225	309,610
b.	Debt Component (Line 6 x 2.82% x 1/12)		8,430	8,396	8,363	8,329	8,296	8,262	8,229	8,195	8,162	8,129	8,095	8,062	98,948
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)		49,052	48,913	48,775	48,637	48,499	48,360	48,222	48,084	47,946	47,808	47,670	47,532	579,498
a.	Recoverable Costs Allocated to Energy		49,052	48,913	48,775	48,637	48,499	48,360	48,222	48,084	47,946	47,808	47,670	47,532	579,498
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		48,175	48,291	47,623	47,163	46,962	46,809	46,747	46,587	46,846	46,763	46,898	46,772	565,636
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$48,175	\$48,291	\$47,623	\$47,163	\$46,962	\$46,809	\$46,747	\$46,587	\$46,846	\$46,763	\$46,898	\$46,772	\$565,636

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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	(191,333)	(193,282)	(195,231)	(197,180)	(199,129)	(201,078)	(203,027)	(204,976)	(206,925)	(208,874)	(210,823)	(212,772)	(214,721)	
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)	\$674,878	672,929	670,980	669,031	667,082	665,133	663,184	661,235	659,286	657,337	655,388	653,439	651,490	
6.	Average Net Investment		673,904	671,955	670,006	668,057	666,108	664,159	662,210	660,261	658,312	656,363	654,414	652,465	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		4,955	4,941	4,927	4,912	4,898	4,884	4,869	4,855	4,841	4,826	4,812	4,798	\$58,518
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,584	1,579	1,575	1,570	1,565	1,561	1,556	1,552	1,547	1,542	1,538	1,533	18,702
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)		8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608
a.	Recoverable Costs Allocated to Energy		8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		8,336	8,361	8,251	8,175	8,145	8,125	8,118	8,096	8,146	8,135	8,165	8,148	98,201
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,336	\$8,361	\$8,251	\$8,175	\$8,145	\$8,125	\$8,118	\$8,096	\$8,146	\$8,135	\$8,165	\$8,148	\$98,201

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 020007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-3)  
 DOCUMENT NO. 4  
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 FORM 42-4P  
 FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less Accumulated Depreciation	(186,008)	(189,847)	(193,686)	(197,525)	(201,364)	(205,203)	(209,042)	(212,881)	(216,720)	(220,559)	(224,398)	(228,237)	(232,076)	
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)	\$1,130,249	\$1,126,410	\$1,122,571	\$1,118,732	\$1,114,893	\$1,111,054	\$1,107,215	\$1,103,376	\$1,099,537	\$1,095,698	\$1,091,859	\$1,088,020	\$1,084,181	
6.	Average Net Investment		1,128,330	1,124,491	1,120,652	1,116,813	1,112,974	1,109,135	1,105,296	1,101,457	1,097,618	1,093,779	1,089,940	1,086,101	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		8,297	8,269	8,240	8,212	8,184	8,156	8,127	8,099	8,071	8,043	8,015	7,986	\$97,699
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,652	2,643	2,634	2,625	2,615	2,606	2,597	2,588	2,579	2,570	2,561	2,552	\$31,222
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)		14,788	14,751	14,713	14,676	14,638	14,601	14,563	14,526	14,489	14,452	14,415	14,377	174,989
a.	Recoverable Costs Allocated to Energy		14,788	14,751	14,713	14,676	14,638	14,601	14,563	14,526	14,489	14,452	14,415	14,377	174,989
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		14,524	14,564	14,365	14,231	14,174	14,133	14,117	14,074	14,157	14,136	14,181	14,147	170,803
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,524	\$14,564	\$14,365	\$14,231	\$14,174	\$14,133	\$14,117	\$14,074	\$14,157	\$14,136	\$14,181	\$14,147	\$170,803

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 020007-El  
 TAMPA ELECTRIC COMPANY  
 (HTB-3)  
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 FORM 42-4P  
 FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	<b>Investments</b>														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(149,070)	(151,778)	(154,486)	(157,194)	(159,902)	(162,610)	(165,318)	(168,026)	(170,734)	(173,442)	(176,150)	(178,858)	(181,566)	(181,566)
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)	\$835,724	\$833,016	\$830,308	\$827,600	\$824,892	\$822,184	\$819,476	\$816,768	\$814,060	\$811,352	\$808,644	\$805,936	\$803,228	
6.	Average Net Investment		834,370	831,662	828,954	826,246	823,538	820,830	818,122	815,414	812,706	809,998	807,290	804,582	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		6,135	6,115	6,095	6,076	6,056	6,036	6,016	5,996	5,976	5,956	5,936	5,916	\$72,309
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,961	1,954	1,948	1,942	1,935	1,929	1,923	1,916	1,910	1,903	1,897	1,891	\$23,109
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)		10,804	10,777	10,751	10,726	10,699	10,673	10,647	10,620	10,594	10,567	10,541	10,515	\$127,914
a.	Recoverable Costs Allocated to Energy		10,804	10,777	10,751	10,726	10,699	10,673	10,647	10,620	10,594	10,567	10,541	10,515	\$127,914
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		10,611	10,640	10,497	10,401	10,360	10,331	10,321	10,289	10,351	10,336	10,370	10,347	\$124,854
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,611	\$10,640	\$10,497	\$10,401	\$10,360	\$10,331	\$10,321	\$10,289	\$10,351	\$10,336	\$10,370	\$10,347	\$124,854

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 020007-EI  
 TAMPA ELECTRIC COMPANY  
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 FORM 42-4P  
 FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$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	\$1,246,700
3.	Less: Accumulated Depreciation	(858,352)	(879,130)	(899,908)	(920,686)	(941,464)	(962,242)	(983,020)	(1,003,798)	(1,024,576)	(1,045,354)	(1,066,132)	(1,086,910)	(1,107,688)	
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)	\$388,348	\$367,570	\$346,792	\$326,014	\$305,236	\$284,458	\$263,680	\$242,902	\$222,124	\$201,346	\$180,568	\$159,790	\$139,012	
6.	Average Net Investment		377,959	357,181	336,403	315,625	294,847	274,069	253,291	232,513	211,735	190,957	170,179	149,401	
7.	Return on Average Net Investment														\$23,266
a.	Equity Component Grossed Up For Taxes (A)		2,779	2,626	2,474	2,321	2,168	2,015	1,862	1,710	1,557	1,404	1,251	1,099	\$7,436
b.	Debt Component (Line 6 x 2.82% x 1/12)		888	839	791	742	693	644	595	546	498	449	400	351	
8.	Investment Expenses		20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	20,778	\$249,336
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)		24,445	24,243	24,043	23,841	23,639	23,437	23,235	23,034	22,833	22,631	22,429	22,228	\$280,038
a.	Recoverable Costs Allocated to Energy		24,445	24,243	24,043	23,841	23,639	23,437	23,235	23,034	22,833	22,631	22,429	22,228	\$280,038
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		24,008	23,935	23,475	23,118	22,890	22,685	22,524	22,317	22,309	22,136	22,066	21,873	\$273,336
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$24,008	\$23,935	\$23,475	\$23,118	\$22,890	\$22,685	\$22,524	\$22,317	\$22,309	\$22,136	\$22,066	\$21,873	\$273,336

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

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EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 020007-JE1  
TAMPA ELECTRIC COMPANY  
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FORM 42-4P  
FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	(860,530)	(883,775)	(907,020)	(930,265)	(953,510)	(976,755)	(1,000,000)	(1,023,245)	(1,046,490)	(1,069,735)	(1,092,980)	(1,116,225)	(1,139,470)	(1,139,470)
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)	\$534,187	\$510,942	\$487,697	\$464,452	\$441,207	\$417,962	\$394,717	\$371,472	\$348,227	\$324,982	\$301,737	\$278,492	\$255,247	\$255,247
6.	Average Net Investment		522,564	499,319	476,074	452,829	429,584	406,339	383,094	359,849	336,604	313,359	290,114	266,869	266,869
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,843	3,672	3,501	3,330	3,159	2,988	2,817	2,646	2,475	2,304	2,133	1,962	\$34,830
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,228	1,173	1,119	1,064	1,010	955	900	846	791	736	682	627	\$11,131
8.	Investment Expenses		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
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)		28,316	28,090	27,865	27,639	27,414	27,188	26,962	26,737	26,511	26,285	26,060	25,834	\$324,901
a.	Recoverable Costs Allocated to Energy		28,316	28,090	27,865	27,639	27,414	27,188	26,962	26,737	26,511	26,285	26,060	25,834	\$324,901
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		27,810	27,733	27,207	26,801	26,545	26,316	26,137	25,905	25,903	25,710	25,638	25,421	\$317,126
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$27,810	\$27,733	\$27,207	\$26,801	\$26,545	\$26,316	\$26,137	\$25,905	\$25,903	\$25,710	\$25,638	\$25,421	\$317,126

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  
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FORM 42-4P  
FILED: SEPTEMBER 9, 2002

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	\$5,122,774
3.	Less: Accumulated Depreciation	(3,178,195)	(3,263,575)	(3,348,955)	(3,434,335)	(3,519,715)	(3,605,095)	(3,690,475)	(3,775,855)	(3,861,235)	(3,946,615)	(4,031,995)	(4,117,375)	(4,202,755)	
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)	\$1,944,579	\$1,859,199	\$1,773,819	\$1,688,439	\$1,603,059	\$1,517,679	\$1,432,299	\$1,346,919	\$1,261,539	\$1,176,159	\$1,090,779	\$1,005,399	\$920,019	
6.	Average Net Investment		1,901,889	1,816,509	1,731,129	1,645,749	1,560,369	1,474,989	1,389,609	1,304,229	1,218,849	1,133,469	1,048,089	962,709	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		13,985	13,357	12,729	12,101	11,474	10,846	10,218	9,590	8,962	8,335	7,707	7,079	\$126,383
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,469	4,269	4,068	3,868	3,667	3,466	3,266	3,065	2,864	2,664	2,463	2,262	\$40,391
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)		103,834	103,006	102,177	101,349	100,521	99,692	98,864	98,035	97,206	96,379	95,550	94,721	\$1,191,334
a.	Recoverable Costs Allocated to Energy		103,834	103,006	102,177	101,349	100,521	99,692	98,864	98,035	97,206	96,379	95,550	94,721	\$1,191,334
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		101,977	101,697	99,763	98,277	97,336	96,495	95,839	94,983	94,976	94,271	94,002	93,207	\$1,162,823
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$101,977	\$101,697	\$99,763	\$98,277	\$97,336	\$96,495	\$95,839	\$94,983	\$94,976	\$94,271	\$94,002	\$93,207	\$1,162,823

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 020007-EI  
 TAMPA ELECTRIC COMPANY  
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 FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	\$83,129,721
3.	Less Accumulated Depreciation	(11,073,435)	(11,379,963)	(11,686,491)	(11,993,019)	(12,299,547)	(12,606,075)	(12,912,603)	(13,219,131)	(13,525,659)	(13,832,187)	(14,138,715)	(14,445,243)	(14,751,771)	(14,751,771)
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)	\$72,056,286	\$71,749,758	\$71,443,230	\$71,136,702	\$70,830,174	\$70,523,646	\$70,217,118	\$69,910,590	\$69,604,062	\$69,297,534	\$68,991,006	\$68,684,478	\$68,377,950	\$68,377,950
6.	Average Net Investment		71,903,022	71,596,494	71,289,966	70,983,438	70,676,910	70,370,382	70,063,854	69,757,326	69,450,798	69,144,270	68,837,742	68,531,214	68,531,214
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		528,715	526,461	524,207	521,953	519,699	517,445	515,191	512,937	510,683	508,429	506,175	503,921	\$6,195,816
b.	Debt Component (Line 6 x 2 82% x 1/12)		168,972	168,252	167,531	166,811	166,091	165,370	164,650	163,930	163,209	162,489	161,769	161,048	\$1,980,122
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)		1,004,215	1,001,241	998,266	995,292	992,318	989,343	986,369	983,395	980,420	977,446	974,472	971,497	\$11,854,274
a.	Recoverable Costs Allocated to Energy		1,004,215	1,001,241	998,266	995,292	992,318	989,343	986,369	983,395	980,420	977,446	974,472	971,497	\$11,854,274
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9827894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	0.9840154
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12.	Energy Jurisdictional Recoverable Costs (B)		986,254	988,515	974,684	965,121	960,875	957,614	956,192	952,780	957,927	956,071	958,685	955,968	\$11,570,686
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$986,254	\$988,515	\$974,684	\$965,121	\$960,875	\$957,614	\$956,192	\$952,780	\$957,927	\$956,071	\$958,685	\$955,968	\$11,570,686

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(7,615)	(7,826)	(8,037)	(8,248)	(8,459)	(8,670)	(8,881)	(9,092)	(9,303)	(9,514)	(9,725)	(9,936)	(10,147)	
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)	\$113,122	\$112,911	\$112,700	\$112,489	\$112,278	\$112,067	\$111,856	\$111,645	\$111,434	\$111,223	\$111,012	\$110,801	\$110,590	
6.	Average Net Investment		113,017	112,806	112,595	112,384	112,173	111,962	111,751	111,540	111,329	111,118	110,907	110,696	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		831	829	828	826	825	823	822	820	819	817	816	814	\$9,870
b.	Debt Component (Line 6 x 2.82% x 1/12)		266	265	265	264	264	263	263	262	262	261	261	260	\$3,156
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)		1,308	1,305	1,304	1,301	1,300	1,297	1,296	1,293	1,292	1,289	1,288	1,285	\$15,558
a.	Recoverable Costs Allocated to Energy		1,308	1,305	1,304	1,301	1,300	1,297	1,296	1,293	1,292	1,289	1,288	1,285	\$15,558
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		1,285	1,288	1,273	1,262	1,259	1,255	1,256	1,253	1,262	1,261	1,267	1,264	\$15,185
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,285	\$1,288	\$1,273	\$1,262	\$1,259	\$1,255	\$1,256	\$1,253	\$1,262	\$1,261	\$1,267	\$1,264	\$15,185

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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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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	\$21,921,701	\$21,921,701	\$21,921,701	\$21,921,701	\$21,921,701	\$21,921,701	\$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	(576,704)	(626,932)	(677,160)	(727,388)	(777,616)	(827,844)	(878,072)	(928,300)	(978,528)	(1,028,756)	(1,078,984)	(1,129,212)	(1,179,440)	
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)	\$21,344,997	\$21,294,769	\$21,244,541	\$21,194,313	\$21,144,085	\$21,093,857	\$21,043,629	\$20,993,401	\$20,943,173	\$20,892,945	\$20,842,717	\$20,792,489	\$20,742,261	
6.	Average Net Investment		21,319,883	21,269,655	21,219,427	21,169,199	21,118,971	21,068,743	21,018,515	20,968,287	20,918,059	20,867,831	20,817,603	20,767,375	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		156,769	156,399	156,030	155,661	155,291	154,922	154,553	154,183	153,814	153,445	153,075	152,706	\$1,856,848
b.	Debt Component (Line 6 x 2.82% x 1/12)		50,102	49,984	49,866	49,748	49,630	49,512	49,394	49,275	49,157	49,039	48,921	48,803	\$593,431
8.	Investment Expenses														
a.	Depreciation		50,228	50,228	50,228	50,228	50,228	50,228	50,228	50,228	50,228	50,228	50,228	50,228	\$602,736
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)		257,099	256,611	256,124	255,637	255,149	254,662	254,175	253,686	253,199	252,712	252,224	251,737	\$3,053,015
a.	Recoverable Costs Allocated to Energy		257,099	256,611	256,124	255,637	255,149	254,662	254,175	253,686	253,199	252,712	252,224	251,737	\$3,053,015
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		252,501	253,349	250,074	247,888	247,064	246,495	246,399	245,788	247,390	247,186	248,138	247,713	\$2,979,985
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$252,501	\$253,349	\$250,074	\$247,888	\$247,064	\$246,495	\$246,399	\$245,788	\$247,390	\$247,186	\$248,138	\$247,713	\$2,979,985

Notes (A) Line 6 x 8 8238% x 1/12. Based on ROE of 11 75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$42,500	\$37,500	\$390,000	\$120,000	\$110,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$750,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861	240,861
3.	Less: Accumulated Depreciation	(12,353)	(13,056)	(13,759)	(14,462)	(15,165)	(15,868)	(16,571)	(17,274)	(17,977)	(18,680)	(19,383)	(20,086)	(20,789)	(20,789)
4.	CWIP - Non-Interest Bearing	5,774,646	5,817,146	5,854,646	6,244,646	6,364,646	6,474,646	6,524,646	6,524,646	6,524,646	6,524,646	6,524,646	6,524,646	6,524,646	6,524,646
5.	Net Investment (Lines 2 + 3 + 4)	\$6,003,154	\$6,044,951	\$6,081,748	\$6,471,045	\$6,590,342	\$6,699,639	\$6,748,936	\$6,748,233	\$6,747,530	\$6,746,827	\$6,746,124	\$6,745,421	\$6,744,718	
6.	Average Net Investment		6,024,053	6,063,350	6,276,397	6,530,694	6,644,991	6,724,288	6,748,585	6,747,882	6,747,179	6,746,476	6,745,773	6,745,070	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		44,296	44,585	46,151	48,021	48,862	49,445	49,623	49,618	49,613	49,608	49,603	49,598	\$579,023
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,157	14,249	14,750	15,347	15,616	15,802	15,859	15,858	15,856	15,854	15,853	15,851	\$185,052
8.	Investment Expenses														
a.	Depreciation		703	703	703	703	703	703	703	703	703	703	703	703	\$8,436
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)		59,156	59,537	61,604	64,071	65,181	65,950	66,185	66,179	66,172	66,165	66,159	66,152	\$772,511
a.	Recoverable Costs Allocated to Energy		59,156	59,537	61,604	64,071	65,181	65,950	66,185	66,179	66,172	66,165	66,159	66,152	\$772,511
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		58,098	58,780	60,149	62,129	63,116	63,835	64,160	64,119	64,654	64,718	65,087	65,095	\$753,940
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$58,098	\$58,780	\$60,149	\$62,129	\$63,116	\$63,835	\$64,160	\$64,119	\$64,654	\$64,718	\$65,087	\$65,095	\$753,940

Notes: (A) Line 6 x 8 8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$191,838	\$170,000	\$540,000	\$350,000	\$180,000	\$220,000	\$60,000	\$64,000	\$200,000	\$150,000	\$150,000	\$307,000	\$2,582,838
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	3,607,053	3,798,891	3,968,891	4,508,891	4,858,891	5,038,891	5,258,891	5,318,891	5,382,891	5,582,891	5,732,891	5,882,891	6,189,891	
5.	Net Investment (Lines 2 + 3 + 4)	\$3,607,053	\$3,798,891	\$3,968,891	\$4,508,891	\$4,858,891	\$5,038,891	\$5,258,891	\$5,318,891	\$5,382,891	\$5,582,891	\$5,732,891	\$5,882,891	\$6,189,891	
6.	Average Net Investment		3,702,972	3,883,891	4,238,891	4,683,891	4,948,891	5,148,891	5,288,891	5,350,891	5,482,891	5,657,891	5,807,891	6,036,391	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		27,229	28,559	31,169	34,441	36,390	37,861	38,890	39,346	40,317	41,603	42,706	44,387	\$442,898
b.	Debt Component (Line 6 x 2.82% x 1/12)		8,702	9,127	9,961	11,007	11,630	12,100	12,429	12,575	12,885	13,296	13,649	14,186	\$141,547
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)		35,931	37,686	41,130	45,448	48,020	49,961	51,319	51,921	53,202	54,899	56,355	58,573	\$584,445
a.	Recoverable Costs Allocated to Energy		35,931	37,686	41,130	45,448	48,020	49,961	51,319	51,921	53,202	54,899	56,355	58,573	\$584,445
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		35,288	37,207	40,158	44,070	46,498	48,359	49,749	50,305	51,981	53,698	55,442	57,637	\$570,392
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$35,288	\$37,207	\$40,158	\$44,070	\$46,498	\$48,359	\$49,749	\$50,305	\$51,981	\$53,698	\$55,442	\$57,637	\$570,392

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 42-4P  
FILED: SEPTEMBER 9, 2002

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	<b>Investments</b>														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$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	(371,853)	(380,932)	(390,011)	(399,090)	(408,169)	(417,248)	(426,327)	(435,406)	(444,485)	(453,564)	(462,643)	(471,722)	(480,801)	(480,801)
4.	CWIP - Non-Interest Bearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4a.	Other (A)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(263,294)	(254,215)	(245,136)	(236,057)	(226,978)	(217,899)	(217,899)
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		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
8.	<b>Investment Expenses</b>														
a.	Depreciation		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	\$108,948
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	\$0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	\$0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	\$0
9.	Total System Recoverable Expenses (Lines 7 + 8)		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	\$108,948
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		9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	9,079	\$108,948
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (E)		8,665	8,665	8,665	8,665	8,665	8,665	8,665	8,665	8,665	8,665	8,665	8,665	\$103,976
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$8,665	\$103,976

- Notes. (A) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.  
 (B) From February of 2002, 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

**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578
3.	Less: Accumulated Depreciation	(55,504)	(56,665)	(57,826)	(58,987)	(60,148)	(61,309)	(62,470)	(63,631)	(64,792)	(65,953)	(67,114)	(68,275)	(69,436)	(69,436)
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)	\$442,074	\$440,913	\$439,752	\$438,591	\$437,430	\$436,269	\$435,108	\$433,947	\$432,786	\$431,625	\$430,464	\$429,303	\$428,142	\$428,142
6.	Average Net Investment		441,494	440,333	439,172	438,011	436,850	435,689	434,528	433,367	432,206	431,045	429,884	428,723	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		3,246	3,238	3,229	3,221	3,212	3,204	3,195	3,187	3,178	3,170	3,161	3,152	\$38,393
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,038	1,035	1,032	1,029	1,027	1,024	1,021	1,018	1,016	1,013	1,010	1,007	\$12,270
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)		5,445	5,434	5,422	5,411	5,400	5,389	5,377	5,366	5,355	5,344	5,332	5,320	\$64,595
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		5,445	5,434	5,422	5,411	5,400	5,389	5,377	5,366	5,355	5,344	5,332	5,320	\$64,595
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		5,196	5,186	5,175	5,164	5,154	5,143	5,132	5,121	5,111	5,100	5,089	5,077	\$61,647
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,196	\$5,186	\$5,175	\$5,164	\$5,154	\$5,143	\$5,132	\$5,121	\$5,111	\$5,100	\$5,089	\$5,077	\$61,647

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  
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FILED: SEPTEMBER 9, 2002



**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Projected Period Amount  
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	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	\$818,401
3.	Less: Accumulated Depreciation	(91,324)	(93,234)	(95,144)	(97,054)	(98,964)	(100,874)	(102,784)	(104,694)	(106,604)	(108,514)	(110,424)	(112,334)	(114,244)	
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)	\$727,077	\$725,167	\$723,257	\$721,347	\$719,437	\$717,527	\$715,617	\$713,707	\$711,797	\$709,887	\$707,977	\$706,067	\$704,157	
6.	Average Net Investment		726,122	724,212	722,302	720,392	718,482	716,572	714,662	712,752	710,842	708,932	707,022	705,112	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		5,339	5,325	5,311	5,297	5,283	5,269	5,255	5,241	5,227	5,213	5,199	5,185	\$63,144
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,706	1,702	1,697	1,693	1,688	1,684	1,679	1,675	1,670	1,666	1,662	1,657	\$20,179
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)		8,955	8,937	8,918	8,900	8,881	8,863	8,844	8,826	8,807	8,789	8,771	8,752	\$106,243
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		8,955	8,937	8,918	8,900	8,881	8,863	8,844	8,826	8,807	8,789	8,771	8,752	\$106,243
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		8,546	8,529	8,511	8,494	8,476	8,459	8,440	8,423	8,405	8,388	8,371	8,353	\$101,394
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,546	\$8,529	\$8,511	\$8,494	\$8,476	\$8,459	\$8,440	\$8,423	\$8,405	\$8,388	\$8,371	\$8,353	\$101,394

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  
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FILED: SEPTEMBER 9, 2002

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277
3.	Less: Accumulated Depreciation	(9,528)	(9,728)	(9,928)	(10,128)	(10,328)	(10,528)	(10,728)	(10,928)	(11,128)	(11,328)	(11,528)	(11,728)	(11,928)	(11,928)
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)	\$47,749	\$47,549	\$47,349	\$47,149	\$46,949	\$46,749	\$46,549	\$46,349	\$46,149	\$45,949	\$45,749	\$45,549	\$45,349	\$45,349
6.	Average Net Investment		47,649	47,449	47,249	47,049	46,849	46,649	46,449	46,249	46,049	45,849	45,649	45,449	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		350	349	347	346	344	343	342	340	339	337	336	334	\$4,107
b.	Debt Component (Line 6 x 2.82% x 1/12)		112	112	111	111	110	110	109	109	108	108	107	107	\$1,314
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)		662	661	658	657	654	653	651	649	647	645	643	641	\$7,821
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		662	661	658	657	654	653	651	649	647	645	643	641	\$7,821
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		632	631	628	627	624	623	621	619	617	616	614	612	\$7,464
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$632	\$631	\$628	\$627	\$624	\$623	\$621	\$619	\$617	\$616	\$614	\$612	\$7,464

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  
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472
3.	Less: Accumulated Depreciation	(15,479)	(15,796)	(16,113)	(16,430)	(16,747)	(17,064)	(17,381)	(17,698)	(18,015)	(18,332)	(18,649)	(18,966)	(19,283)	
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)	\$74,993	\$74,676	\$74,359	\$74,042	\$73,725	\$73,408	\$73,091	\$72,774	\$72,457	\$72,140	\$71,823	\$71,506	\$71,189	
6.	Average Net Investment		74,835	74,518	74,201	73,884	73,567	73,250	72,933	72,616	72,299	71,982	71,665	71,348	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		550	548	546	543	541	539	536	534	532	529	527	525	\$6,450
b.	Debt Component (Line 6 x 2.82% x 1/12)		176	175	174	174	173	172	171	171	170	169	168	168	\$2,061
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)		1,043	1,040	1,037	1,034	1,031	1,028	1,024	1,022	1,019	1,015	1,012	1,010	\$12,315
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		1,043	1,040	1,037	1,034	1,031	1,028	1,024	1,022	1,019	1,015	1,012	1,010	\$12,315
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (C)		995	993	990	987	984	981	977	975	972	969	966	964	\$11,753
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$995	\$993	\$990	\$987	\$984	\$981	\$977	\$975	\$972	\$969	\$966	\$964	\$11,753

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Total
1.	<b>Investments</b>														
a.	Expenditures/Additions		\$126,000	\$122,000	\$154,000	\$152,000	\$84,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$673,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,478,000	\$2,478,000	\$2,478,000	\$2,478,000	\$2,478,000	\$2,478,000	\$2,478,000
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(5,472)	(16,417)	(27,362)	(38,307)	(49,252)	(60,197)	
4.	CWIP - Non-Interest Bearing	1,805,000	1,931,000	2,053,000	2,207,000	2,359,000	2,443,000	2,478,000	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,805,000	\$1,931,000	\$2,053,000	\$2,207,000	\$2,359,000	\$2,443,000	\$2,478,000	\$2,472,528	\$2,461,583	\$2,450,638	\$2,439,693	\$2,428,748	\$2,417,803	
6.	Average Net Investment		1,868,000	1,992,000	2,130,000	2,283,000	2,401,000	2,460,500	2,475,264	2,467,056	2,456,111	2,445,166	2,434,221	2,423,276	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (A)		13,736	14,648	15,662	16,787	17,655	18,092	18,201	18,141	18,060	17,980	17,899	17,819	\$204,680
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,390	4,681	5,006	5,365	5,642	5,782	5,817	5,798	5,772	5,746	5,720	5,695	\$65,414
8.	<b>Investment Expenses</b>														
a.	Depreciation		0	0	0	0	0	0	5,472	10,945	10,945	10,945	10,945	10,945	\$60,197
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)		18,126	19,329	20,668	22,152	23,297	23,874	29,490	34,884	34,777	34,671	34,564	34,459	\$330,291
a.	Recoverable Costs Allocated to Energy		18,126	19,329	20,668	22,152	23,297	23,874	29,490	34,884	34,777	34,671	34,564	34,459	\$330,291
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		17,802	19,083	20,180	21,480	22,559	23,108	28,588	33,798	33,979	33,913	34,004	33,908	\$322,402
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,802	\$19,083	\$20,180	\$21,480	\$22,559	\$23,108	\$28,588	\$33,798	\$33,979	\$33,913	\$34,004	\$33,908	

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Projected Period Amount  
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Projected Jan-03	Projected Feb-03	Projected Mar-03	Projected Apr-03	Projected May-03	Projected Jun-03	Projected Jul-03	Projected Aug-03	Projected Sep-03	Projected Oct-03	Projected Nov-03	Projected Dec-03	End of Period Amount
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 4 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Total Return Component (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Expenses:														
a.	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO <sub>2</sub> Allowance Expense		(9,487)	(1,126)	791	(678)	(17,979)	(23,518)	(25,204)	(24,443)	(9,776)	(5,781)	(7,056)	(8,118)	(132,375)
8.	Net Expenses (E)		(9,487)	(1,126)	791	(678)	(17,979)	(23,518)	(25,204)	(24,443)	(9,776)	(5,781)	(7,056)	(8,118)	(132,375)
9.	Total System Recoverable Expenses (Lines 6 + 7)		(9,487)	(1,126)	791	(678)	(17,979)	(23,518)	(25,204)	(24,443)	(9,776)	(5,781)	(7,056)	(8,118)	(132,375)
a.	Recoverable Costs Allocated to Energy		(9,487)	(1,126)	791	(678)	(17,979)	(23,518)	(25,204)	(24,443)	(9,776)	(5,781)	(7,056)	(8,118)	(132,375)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9821140	0.9872894	0.9763767	0.9696865	0.9683139	0.9679294	0.9694058	0.9688684	0.9770577	0.9781319	0.9837999	0.9840154	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (B)		(9,317)	(1,112)	772	(657)	(17,409)	(22,764)	(24,433)	(23,682)	(9,552)	(5,655)	(6,942)	(7,988)	(128,739)
13.	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$9,317)	(\$1,112)	\$772	(\$657)	(\$17,409)	(\$22,764)	(\$24,433)	(\$23,682)	(\$9,552)	(\$5,655)	(\$6,942)	(\$7,988)	(\$128,739)

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Notes: (A) Lines 4 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)  
 (B) Line 9a x Line 10  
 (C) Line 9b x Line 11  
 (D) Line 6 is reported on Schedule 6E and 7E  
 (E) Line 8 is reported on Schedule 4E and 5E

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Unit 3 Flue Gas Desulfurization Integration

**Project Description:**

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$1,003,292 compared to the original projection of \$1,008,176 representing a variance of -0.5%. This variance resulted from modifying the annual depreciation rate from 2.9% to 2.8% to be consistent with the last depreciation study.

The actual/estimated O&M expense for the period January 2002 through December 2002 is \$1,703,106 compared to the original projection of \$4,102,872 representing a variance of -58.5%. This variance resulted primarily from outage time, both planned and unplanned, that occurred on Big Bend Unit 3 thereby greatly reducing reagent costs. Additionally, the original estimate of reagent costs was estimated at a level that was slightly higher than needed absent any outages.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is expected to be \$984,191.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$2,524,200.

Tampa Electric Company  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Units 1 & 2 Flue Gas Conditioning

**Project Description:**

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

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO<sub>2</sub> is converted to SO<sub>3</sub>. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

**Project Accomplishments:**

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$599,403 and did not vary from the original projection.

The actual/estimated O&M expense for the period January 2002 through December 2002 is \$0 compared to the original projection of \$20,000 representing a variance of -100%. This variance resulted from the anticipated limited number of non-scrub days of the unit operation and the ash resistivity characteristics of the low sulfur coal being utilized. Therefore, the flue gas conditioning system should not be required for the balance of 2002.

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

Project Projections: Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$579,498.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$0.

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

**Project Title:** Big Bend Unit 4 Continuous Emissions Monitors

**Project Description:**

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO<sub>2</sub>, NO<sub>x</sub> and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

**Project Accomplishment:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$103,331 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$100,608.



**Tampa Electric Company**  
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**Description and Progress Report for**  
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**Project Title:** Big Bend Unit 1 Classifier Replacement

**Project Description:**

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's NO<sub>x</sub> compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$180,357 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$174,989.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Project Title:** Big Bend Unit 2 Classifier Replacement

**Project Description:**

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's NO<sub>x</sub> compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$131,697 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$127,914.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** Gannon Unit 5 Classifier Replacement

**Project Description:**

The boiler modifications at Gannon Unit 5 are part of Tampa Electric's NO<sub>x</sub> compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$309,071 compared to the original projection of \$321,917 representing a variance of -4.0%. This variance resulted from a downward adjustment to account for prior periods of accumulated depreciation that existed at the time of the initiation of an accelerated depreciation schedule consistent with Docket No. 000007-EI, Order No PSC-00-2391-FOF-EI, issued December 13, 2000.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$280,038. Due to the Gannon Station repowering, this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Project Title:** Gannon Unit 6 Classifier Replacement

**Project Description:**

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's NO<sub>x</sub> compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$357,380 compared to the original projection of \$360,139 representing a variance of -0.8%. This variance resulted from a downward adjustment to account for prior periods of accumulated depreciation that existed at the time of the initiation of an accelerated depreciation schedule consistent with Docket No. 000007-EI, Order No PSC-00-2391-FOF-EI, issued December 13, 2000.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$324,901. Due to the Gannon Station repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

Tampa Electric Company  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

Two Gannon coal crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's NO<sub>x</sub> compliance strategy for Phase II of the CAAA. The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO<sub>x</sub> levels.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$1,310,633 compared to the original projection of \$1,322,802 representing a variance of -0.9%. This variance resulted from a downward adjustment to account for prior periods of accumulated depreciation that existed at the time of the initiation of an accelerated depreciation schedule consistent with Docket No. 000007-EI, Order No PSC-00-2391-FOF-EI, issued December 13, 2000.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$1,191,334. Due to the Gannon Station repowering this equipment will be retired as of May 2003 and Tampa Electric will fully recover the remaining book value of these assets through December 31, 2004.

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

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

**Project Description:**

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

In Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999, the Commission found that the FGD project was the most cost-effective alternative for compliance with the SO<sub>2</sub> requirements of Phase II of the CAAA.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$12,282,575 and did not vary from the original projection.

The actual/estimated O&M expense for the period January 2002 through December 2002 is \$3,440,488 as compared to the original estimate of \$4,136,128 resulting in a variance of -16.8%. This variance resulted primarily from unplanned outages during the first half of the year that reduced the reagent costs associated with lower SO<sub>2</sub> removal.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is expected to be \$11,854,274.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$4,448,600.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend Section 114 Mercury Testing Platform

**Project Description:**

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

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

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$15,854 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is expected to be \$15,558.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Big Bend FGD Optimization and Utilization

**Project Description:**

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$3,075,564 as compared to the original projection of \$3,208,829 resulting in a variance of -4.2%. This variance is primarily due to the actual plant-in-service dollar amount being less than originally projected.

The actual/estimated O & M expense for this project for the period January 2002 through December 2002 is \$506,665 as compared to the original projection of \$437,000 resulting in a variance of 15.9%. This variance is primarily due to additional work for nozzle upgrades that was unforeseen at the time of the original engineering estimate.

**Project Progress Summary:** The project was placed in service in January 2002.

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is expected to be \$3,053,015.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$0.



**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** Big Bend PM Minimization and Monitoring

**Project Description:**

In order to meet the requirements of the FDEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to develop a Best Operational Practices ("BOP") study to minimize emissions from each electrostatic precipitator ("ESP") at Big Bend, to perform a best available control technology ("BACT") analysis for the upgrade of each existing ESP, and to install and operate particulate matter continuous emission monitors. and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric has identified improvements that are necessary to optimize ESP performance such as modifications to the turning vanes and precipitator distribution plates, and upgrades to the controls and software system of the precipitators. Tampa Electric has incurred costs associated with the recommendations of the BOP study and the BACT analysis in 2001 and will continue to experience O&M and capital expenditures during 2002 and beyond.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$214,441 as compared to the original projection of \$269,507 resulting in a variance of -20.4%. This variance is primarily due to a delay of expenditures on Big Bend Unit 2 activity until later in the year.

The actual/estimated O&M expense for this new project for the period January 2002 through December 2002 is \$601,989 as compared to the original projection of \$1,361,000 resulting in a variance of -55.8%. This variance is primarily due to the delay in receiving the FDEP approval of the BOP for ESP maintenance. Approval is expected later in the year and will be reflected in the projection for 2003.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is expected to be \$772,511.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$850,000.

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

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

**Project Description:**

In order to meet the requirements of the FDEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to spend up to \$3 million with the goal to reduce NO<sub>x</sub> emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO<sub>x</sub> emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO<sub>x</sub> emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$244,972 as compared to the original projection of \$413,085 resulting in a variance of -40.7%. This variance is primarily due to lower contractor costs for coal/air monitoring on Big Bend Unit 1 than originally projected.

The actual/estimated O&M expense for this new project for the period January 2002 through December 2002 is \$0 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is expected to be \$584,445.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$250,000.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** Gannon Ignition Oil Tank

**Project Description:**

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing an "El Segundo" bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$109,091 compared to the original projection of \$110,935 resulting in a variance of -1.7%. This variance resulted from a downward adjustment to account for prior periods of accumulated depreciation that existed at the time of the initiation of an accelerated depreciation schedule consistent with Docket No. 000007-EI, Order No PSC-00-2391-FOF-EI, issued December 13, 2000.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$108,948.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** Big Bend Fuel Oil Tank No. 1 Upgrade

**Project Description:**

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing an "El Segundo" bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$66,218 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$64,595.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** Big Bend Fuel Oil Tank No. 2 Upgrade

**Project Description:**

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing an "El Segundo" bottom to the tank as well as installing a leak detection system, installing a spill containment for piping fittings and valves surrounding the tank, installing a new truck unloading facility and spill containment for the truck unloading facility, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

**Project Accomplishments:**

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$108,914 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$106,243.

Tampa Electric Company  
Environmental Cost Recovery Clause  
January 2003 through December 2003  
Description and Progress Report for  
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**Project Title:** Phillips Oil Tank No. 1 Upgrade

**Project Description:**

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing a spill containment for piping fittings and valves surrounding the tank, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

**Project Accomplishments:**

- Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$8,100 and did not vary from the original projection.
- Project Progress Summary: The project is complete and was placed in service October 1998.
- Project Projections: Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$7,821.

Tampa Electric Company  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
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**Project Title:** Phillips Oil Tank No. 4 Upgrade

**Project Description:**

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

The scope of work for this project included cleaning and inspecting the tank in accordance with API 653 specifications, applying a coating to the internal floor and 30 inches up the tank wall, installing a spill containment for piping fittings and valves surrounding the tank, installing level instrumentation for overfill protection, installing secondary containment for below ground piping or reroute to above ground, and conducting a tank closure assessment.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2002 through December 2002 is \$12,759 and did not vary from the original projection.

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

**Project Projections:** Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$12,315.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

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

**Project Description:**

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO<sub>2</sub> emissions in two phases. Phase I began on January 1, 1995 and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO<sub>2</sub> emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO<sub>2</sub>) equal to the number of tons of SO<sub>2</sub> emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated O&M for the period January 2002 through December 2002 is (\$91,752) compared to the original projection of (\$324,464) representing a variance of 71.7%. This variance is due to three primary reasons: 1) higher than anticipated SO<sub>2</sub> allowance payments to cogenerators; 2) lower revenues from interchange sales than projected; and 3) proceeds from the sale of allowances that occurred during the first half of the year were difficult to forecast accurately.

**Project Summary:** SO<sub>2</sub> Emissions Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

**Project Projections:** Estimated O&M costs for the period January 2003 through December 2003 are projected to be (\$132,375).



**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees

**Project Description:**

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

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated O&M expense for the period January 2002 through December 2002 is \$52,133 compared to an original projection of \$48,300 which represents a variance of 7.9%. This variance is due to the assessment of 2001 fees associated with Gannon Station that were inadvertently omitted by FDEP from the 2001 NPDES invoice.

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

**Project Projections:** Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$43,700.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
**January 2003 through December 2003**  
**Description and Progress Report for**  
**Environmental Compliance Activities and Projects**

**Project Title:** Gannon Thermal Discharge Study

**Project Description:**

This project is a direct requirement from the FDEP in conjunction with the renewal of Tampa Electric's Industrial Wastewater Facility Permit under the provisions of Chapter 403, Florida Statutes, and applicable rules of the Florida Administrative Code which constitute authorization for the company's Gannon Station facility to discharge to waters of the State under the NPDES. The FDEP permit is Permit No. FL0000809. Specifically, Tampa Electric is required to perform a 316(a) determination for Gannon Station to ensure the protection and propagation of a balanced, indigenous population of shellfish, fish and wildlife within the primary area of study. The project will have two facets: 1) develop the plan of study and identify the thermal plume, and 2) implement the plan of study through appropriate sampling to make the determination if any adverse impacts are occurring. The plan of study will be developed in 2001 with the bulk of the sampling and reporting occurring in 2002 and 2003.

**Project Accomplishments:**

**Project Fiscal Expenditures:** The actual/estimated O&M expense for the period January 2002 through December 2002 is \$43,354 compared to the original projection of \$200,000 which represents a variance of -78.3%. This variance is primarily due to the delayed project start date stemming from ongoing negotiations with the FDEP related to the extent of work necessary to develop the plan of study. The plan of study has now been completed and the FDEP recommendation for the plan is expected late in 2002 with commencement of the plan immediately thereafter.

**Project Summary:** This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. Work commenced during the 3<sup>rd</sup> quarter of 2001 and will continue through 2003.

**Project Projections:** Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$216,646.

**Tampa Electric Company**  
**Environmental Cost Recovery Clause**  
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**Description and Progress Report for**  
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**Project Title:** Polk NO<sub>x</sub> Emissions Reduction

**Project Description:**

This project is designed to meet a lower NO<sub>x</sub> emissions limit established by the FDEP for Polk Unit 1 by July 1, 2003. The lower limit of 15 parts per million by volume dry basis at 15 percent O<sub>2</sub> is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of three phases: 1) the humidification of syngas through the installation of a syngas saturator; 2) the addition of guide vanes to the main air compressor thereby increasing air flow to the air separation unit; and 3) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

**Project Accomplishments:**

**Project Fiscal Expenditures:** There is no actual/estimated depreciation plus return for the period January 2002 through December 2002.

There is no actual/estimated O&M expense for the period January 2002 through December 2002.

**Project Summary:**

This project is pending Commission approval in Docket No. 020726-EI and is scheduled for consideration at the October 1, 2002 Agenda Conference. However, in order to meet the July 1, 2003 new NO<sub>x</sub> emissions requirement, work commenced on the project in July 2002. Assuming Commission approval and consistent with the request in the company petition filed July 15, 2002, any expenditures occurring in 2002 will be handled in the 2002 ECRC True-up Filing.

**Project Projections:**

Estimated depreciation plus return for the period January 2003 through December 2003 is projected to be \$330,291.

Estimated O&M costs for the period January 2003 through December 2003 are projected to be \$62,500.

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Energy & Demand Allocation % By Rate Class  
 January 2003 to December 2003

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	57.72%	8,167,349,000	1,615,291	1.06028	1.04917	8,568,937,550	1,712,661	45.45%	56.10%	55.28%
GS, GST, TS	63.59%	1,043,398,000	187,308	1.06028	1.04917	1,094,701,880	198,599	5.81%	6.51%	6.46%
GSD, GSDT	74.67%	5,088,404,000	777,914	1.05875	1.04848	5,335,089,826	823,616	28.30%	26.98%	27.08%
GSLD, GSLDT, SBF, SBFT	84.60%	2,149,225,000	290,006	1.04616	1.03740	2,229,606,015	303,393	11.83%	9.94%	10.09%
IS1, IST1, SBII, SBIT1, IS3, IST3, SBI3, SBIT3	98.45%	1,393,131,000	0	1.02147	1.01796	1,418,151,633	0	7.52%	0.00%	0.58%
SL/OL	163.91%	195,694,000	13,629	1.06028	1.04917	205,316,274	14,451	1.09%	0.47%	0.51%
<b>TOTAL</b>		<b>18,037,201,000</b>	<b>2,884,148</b>			<b>18,851,803,178</b>	<b>3,052,720</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

- Notes: (1) Average 12 CP load factor based on actual 2001 load research data  
 (2) Projected kWh sales for the period January 2003 to December 2003  
 (3) Calculated: (Column 2) / (8,760 hours x Column 1)  
 (4) Based on actual 2001 load research data  
 (5) Based on actual 2001 load research data  
 (6) Column 2 x Column 5  
 (7) Column 3 x Column 4  
 (8) Column 6 / Total Column 6  
 (9) Column 7 / Total Column 7  
 (10) Column 8 x 1/13 + Column 9 x 12/13

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 FILED: SEPTEMBER 9, 2002

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Energy & Demand Allocation % By Rate Class  
 January 2003 to December 2003

Rate Class	(1) Percentage of kWh Sales at Generation (%)	(2) 12 CP & 1/13 Allocation Factor (%)	(3) Energy- Related Costs (\$)	(4) Demand- Related Costs (\$)	(5) Total Environmental Costs (\$)	(6) Projected Sales at Meter (kWh)	(7) Environmental Cost Recovery Factors (¢/kWh)
RS, RST	45.45%	55.28%	11,497,787	275,077	11,772,864	8,167,349,000	0.144
GS, GST, TS	5.81%	6.46%	1,469,794	32,145	1,501,939	1,043,398,000	0.144
GSD, GSdT	28.30%	27.08%	7,159,238	134,752	7,293,990	5,088,404,000	0.143
GSLD, GSLDT, SBF, SBFT	11.83%	10.09%	2,992,713	50,208	3,042,921	2,149,225,000	0.142
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3, SBIT3	7.52%	0.58%	1,902,384	2,886	1,905,270	1,393,131,000	0.137
SL/OL	1.09%	0.51%	275,744	2,538	278,282	195,694,000	0.142
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>25,297,660</b>	<b>497,606</b>	<b>25,795,266</b>	<b>18,037,201,000</b>	<b>0.143</b>

- Notes: (1) From Form 42-6P, Column 8  
 (2) From Form 42-6P, Column 10  
 (3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5  
 (4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5  
 (5) Column 3 + Column 4  
 (6) From Form 42-6P, Column 2  
 (7) Column 5 / Column 6 x 100

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