BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 020002-EG

IN RE: CONSERVATION COST RECOVERY CLAUSE

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

FILED: OCTOBER 4,2002

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PREPARED DIRECT TESTIMONY

OF

HOWARD T. BRYANT

Q. Please state your name, address, occupation and employer.

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

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

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

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

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

A. The purpose of my testimony is to support the company's actual conservation costs incurred during the period January 2001 through December 2001, the actual and projected period of January 2002 to December 2002, and the projected period of January 2003 through December 2003. Also, I will support the level of charges (benefits) for the interruptible customers allocated to the period January 2003 through December 2003. The balance of costs will be charged to the firm customers on a per kilowatt-hour ("kWh") basis in accordance with Docket No. 930759-EG, Order No. PSC-93-1845-FOF-EG, dated December 29, 1993. Finally, I will support the appropriate Contracted Credit Value ("CCV") for potential participants in the General Service Industrial Load Management Riders ("GSLM-2" and "GSLM-3") for the period January 2003 through December 2003.

Q. What is the basis of this request for expenses to be based on different charges for interruptible and firm customers?

A. Tampa Electric believes that its conservation and load management programs do not accrue capacity benefits to interruptible customers. This position has been supported by the Florida Public Service Commission ("Commission") in Docket Nos. 900002-EG through 010002-EG. The company estimates the cumulative effects of its conservation and load management programs will allow the interruptible customers to have lower fuel costs ($0.20/MWH) due to the reductions in marginal fuel costs.

Q. How were those benefits calculated?

A. To determine fuel savings effects, we have calculated a "what if there had been no conservation programs" scenario. The results indicate that the avoided gigawatt-hours have actually reduced average fuel costs due to the fact that higher priced marginal fuels would have been burned if the gigawatt-hours had not been saved. The attached analysis, Exhibit No. ___ (HTB-2), Conservation Costs Projected, portrays the costs and benefits.

Q. Will charging different amounts for firm and interruptible customers conflict with the Florida Energy Efficiency and Conservation Act?

A. No. The act requires the utilities, through the guidance of the Commission, to cost effectively reduce peak demand, energy consumption and the use of scarce resources, particularly petroleum fuels. It does not require all customers to pay the utilities' conservation costs whether they receive the same level of benefits or not. The relationships between costs and benefits received are specifically the determination of the Commission.

Q. Please describe the conservation program costs projected by Tampa Electric during the period January 2001 through December 2001.

A. For the period January 2001 through December 2001, Tampa Electric projected conservation program costs to be $18,393,747. The Commission authorized collections to recover these expenses in Docket No. 000002-EG, Order No. PSC-00-2392-FOF-EG, issued December 13, 2000.

Q. For the period January 2001 through December 2001, what were Tampa Electric's conservation costs and what was recovered through the Energy Conservation Cost Recovery ("ECCR") Clause?

A. For the period January 2001 through December 2001 Tampa Electric incurred actual net conservation costs of $17,600,060, plus a beginning true-up over-recovery of $2,390,386 for a total of $15,209,674. The amount collected in the ECCR Clause was $16,017,416.

Q. What was the true-up amount?

A. The true-up amount for the period January 2001 through December 2001 was an over-recovery of $872,940. These calculations are detailed in Exhibit No. ___ (HTB-1), Conservation Cost Recovery True Up, Pages 1 through 11, filed May 15, 2002.

Q. Please describe the conservation program costs incurred and projected to be incurred by Tampa Electric during the period January 2002 through December 2002.

A. The actual costs incurred by Tampa Electric Company through August 2002 and estimated for September 2002 through December 2002 are $17,115,397. For the period, Tampa Electric anticipates an over-recovery in the ECCR Clause of $940,313 which includes the previous period true-up and interest. A summary of these costs and estimates are fully detailed in Exhibit No. ___ (HTB-2),

Conservation Costs Projected, pages 10 through 24.

Q. For the period January 2003 through December 2003, what are Tampa Electric's estimates of its conservation costs and cost recovery factors?

A. The company has estimated that the total conservation costs (less program revenues) during the period will be $18,734,993 plus true-up. Including true-up estimates and the interruptible sales contribution at 0.020 cents/kWh, the cost recovery factors for firm retail rate classes will be 0.116 cents/kWh for Residential (RS), 0.108 cents/kWh for General Service Non-Demand and Temporary Service (GS, TS), 0.097 cents/kWh General Service Demand (GSD) - Secondary, 0.096 cents/kWh for General Service Demand (GSD) - Primary, 0.089 cents/kWh for General Service Large Demand and Standby Firm (GSLD, SBF) - Secondary, 0.088 cents/kWh for General Service Large Demand and Standby Firm (GSLD, SBF) - Primary, 0.087 cents/kWh for General Service Large Demand and Standby Firm (GSLD, SBF) - Subtransmission and 0.063 cents/kWh for Lighting (SL, OL). Exhibit No. ___ (HTB-2), Conservation Costs Projected, pages 12 through 17 contain the Commission prescribed forms which detail these estimates.

Q. Has Tampa Electric complied with the ECCR cost allocation methodology stated in Docket No. 930759-EG, Order No. PSC-93-1845-EG?

A. Yes, it has.

Q. Please explain why the incentive for GSLM-2 and GSLM-3 rate riders is included in your testimony.

A. In Docket No. 990037-EI, Tampa Electric petitioned the Commission to close its non-cost-effective interruptible service rate schedules while initiating the provision of a cost-effective non-firm service through a new load management program. This new program would be funded through the ECCR Clause and the appropriate annual CCV for customers would be submitted for Commission approval as part of the company's annual ECCR Projection Filing. Specifically, the level of the CCV would be determined by using the Rate Impact Measure ("RIM") Test contained in the Commission's cost-effectiveness methodology found in Rule 25-17.008, F.A.C. By using a Rim Test benefit-to-cost ratio of 1.2, the level of the CCV would be established on a per kilowatt ("kW") basis. This program and methodology for CCV determination was approved by the Commission in Docket No. 990037-EI, Order No. PSC-99-

1778-FOF-EI, issued September 10, 1999.

Q. What is the appropriate CCV for customers who elect to take service under the GSLM-2 and GSLM-3 rate riders during the January 2003 through December 2003 period?

A. For the January 2003 through December 2003 period, the CCV will be $4.59 per kW. If the 2003 assessment for need determination indicates the availability of new non-firm load, the CCV will be applied to new subscriptions for service under those rate riders. The application of the cost-effectiveness methodology to establish the CCV is found in the attached analysis, Exhibit No. ___ (HTB-2), Conservation Costs Projected, beginning on page 41 through 50.

Q. Does this conclude your testimony?

A. Yes it does.

EXHIBIT NO._____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: 10/04/02

CONSERVATION COSTS
PROJECTED

INDEX

SCHEDULE	TITLE	PAGE
___	Fuel Cost Impact on Interruptible Customers	10
___	Calculation Of Energy & Demand Allocation % By Rate Class	11
C-1	Summary of Cost Recovery Clause Calculation	12
C-2	Program Costs - Projected	14
C-3	Program Costs - Actual and Projected	18
C-4	Calculation of Conservation Revenues	24
C-5	Program Description and Progress	25
___	Calculation of GSLM-2 and GSLM-3 Contracted Credit Value	41

Fuel Cost Impact of Conservation and Load Management Programs
On Interruptible Customers
January 1, 2003 through December 31, 2003

Month	Fuel Costs With Conservation and Load Management			Fuel Costs Without Conservation and Load Management			Fuel Benefits		
	(1)	(2)	(3)	(4)	(5)	(6)	(4) - (1)	(5) - (2)	(6) - (3)
	($000)	(GWH)	($/MWH)	($000)	(GWH)	($/MWH)	($000)	(GWH)	($/MWH)
January	34,045	1,457.3	23.36	35,659	1,506.6	23.67	1,615	49.3	0.31
February	34,595	1,322.7	26.15	36,223	1,366.4	26.51	1,628	43.6	0.36
March	38,068	1,409.8	27.00	38,890	1,433.2	27.13	823	23.4	0.13
April	36,562	1,433.6	25.50	37,096	1,448.5	25.61	534	14.9	0.11
May	43,732	1,705.5	25.64	44,507	1,725.1	25.80	775	19.6	0.16
June	46,496	1,788.7	25.99	47,520	1,813.3	26.21	1,025	24.6	0.22
July	51,491	1,927.8	26.71	52,648	1,953.4	26.95	1,157	25.6	0.24
August	51,387	1,933.6	26.58	52,525	1,959.4	26.81	1,138	25.8	0.23
September	47,573	1,760.5	27.02	48,477	1,783.2	27.19	903	22.7	0.17
October	45,001	1,675.9	26.85	45,577	1,690.9	26.95	576	15.0	0.10
November	36,654	1,416.9	25.87	37,595	1,441.8	26.08	941	24.9	0.21
December	38,893	1,548.6	25.12	40,317	1,590.4	25.35	1,424	41.8	0.23
Jan 2003 - Dec 2003	**504,497**	**19,380.9**	**26.03**	**517,033**	**19,712.2**	**26.23**	**12,536**	**331.3**	**0.20**

TAMPA ELECTRIC COMPANY
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
JANUARY 2003 THROUGH DECEMBER 2003

	(1) AVG 12CP Load Factor at Meter (%)	(2) Projected Sales at Meter (MwH)	(3) Projected AVG 12 CP at Meter (Mw)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (MwH)	(7) Projected AVG 12 CP at Generation (Mw)	(8) Percentage of Sales at Generation (%)	(9) Percentage of Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS	57.72%	8,167,349	1615	1 0603	1 0492	8,568,897	1,712	49.15%	56.09%	55 56%
GS,TS	63 59%	1,043,398	187	1 0603	1.0492	1,094,697	198	6.28%	6.49%	6.47%
GSD	74.67%	5,088,404	778	1 0588	1 0485	5,335,110	824	30.60%	27.00%	27.28%
GSLD,SBF	84.60%	2,149,225	290	1 0462	1 0374	2,229,612	303	12.79%	9 93%	10 15%
SL/OL	163.91%	195,694	14	1 0603	1 0492	205,315	15	1.18%	0.49%	0 54%
TOTAL		16,644,070	2,884			17,433,631	3,052	100 00%	100.00%	100 00%

(1) AVG 12 CP load factor based on actual 2001 calendar data.
(2) Projected MwH sales for the period January 2003 through December 2003.
(3) Calculated: Col (2) / (8760 x Col (1)), 8760 hours = hours in twelve months
(4) Based on 2001 demand losses.
(5) Based on 2001 energy losses.
(6) Col (2) x Col (5).
(7) Col (3) x Col (4).
(8) Col (6) / total for Col (6).
(9) Col(7) / total for Col(7).
(10) Col (8) x 1/13 + Col (9) x 12/13

NOTE: Interruptible rates not included in demand allocation of capacity payments

EXHIBIT NO. ____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Summary of Cost Recovery Clause Calculation
For Months January 2003 through December 2003

1.	Total Incremental Cost (C-2, Page 1, Line 17)	18,734,993
2.	Demand Related Incremental Costs	13,635,638
3	Energy Related Incremental Costs	5,099,355
4	Interruptible Sales (@$0.20 per MWH)	(276,714)
5	Net Energy Related Incremental Costs (Line 3 + Line 4)	4,822,641

RETAIL BY RATE CLASS

		RS	GS,TS	GSD	GSLD,SBF	SL,OL	Total
6	Demand Allocation Percentage	55.56%	6.47%	27.28%	10 15%	0.54%	100 00%
7	Demand Related Incremental Costs (Total cost prorated based on demand allocation % above)	7,575,960	882,226	3,719,802	1,384,017	73,632	13,635,637
8	Demand Portion of End of Period True Up (O)/U Recovery Shown on Schedule C-3, Pg 5, Line 12 (Allocation of D & E is based on the forecast period cost)	(381,379)	(44,412)	(187,258)	(69,672)	(3,707)	(686,428)
9	Total Demand Related Incremental Costs	7,194,581	837,814	3,532,544	1,314,345	69,925	12,949,209
10	Net Energy Related Incremental Costs	2,370,327	302,862	1,475,728	616,816	56,907	4,822,640
11	Energy Portion of End of Period True Up (O)/U Recovery Shown on Scedule C-3, Pg 5, Line 13 (Allocation of D & E is based on the forecast period cost.)	(124,784)	(15,944)	(77,689)	(32,472)	(2,996)	(253,885)
12.	Total Net Energy Related Incremental Costs	2,245,543	286,918	1,398,039	584,344	53,911	4,568,755
13	Total Incremental Costs (Line 7 + 10)	9,946,287	1,185,088	5,195,530	2,000,833	130,539	18,458,277
14	Total True Up (Over)/Under Recovery (Line 8 + 11) (Schedule C-3, Pg 5, Line 11) (Allocation of D & E is based on the forecast period cost.)	(506,163)	(60,356)	(264,947)	(102,144)	(6,703)	(940,313)
15.	Total (Line 13 + 14)	9,440,124	1,124,732	4,930,583	1,898,689	123,836	17,517,964
16.	Firm Retail MWH Sales	8,167,349	1,043,398	5,088,404	2,149,225	195,694	16,644,070
17	Cost per KWH - Demand (Line 9/Line 16)	0 08809	0.08030	*	*	0.03573	
18	Cost per KWH - Energy (Line 12/Line 16)	0.02749	0 02750	*	*	0.02755	
19.	Cost per KWH - Demand & Energy (Line 17 + Line 18)	0 11558	0 10780	*	*	0.06328	
20	Revenue Tax Expansion Factor	1 00072	1 00072	*	*	1 00072	
21	Adjustment Factor Adjusted for Taxes	0.1157	0.1079	*	*	0.0633	
22	Conservation Adjustment Factor (cents/KWH) - Secondary	0 116	0.108	0.097	0 089	0.063	
	- Primary			0.096	0.088		
	- Subtransmission			N/A	0.087		
	(ROUNDED TO NEAREST 001 PER KWH)						

* See attached Schedule C-1, page 2 of 2

12

EXHIBIT NO. ____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-1
PAGE 1 of 2

Calculation of ECCR Factors for Customers Served at
Levels Other than Secondary Distribution

	GSD	GSLD, SBF
Line 15 Total (Projected Costs & T/U) (Schedule C-1, pg 1, Line 15)		
-Secondary	4,800,214	966,820
- Primary	130,369	931,524
- Subtransmission	N/A	346
- Total	4,930,583	1,898,689
Total Firm MWH Sales (Schedule C-1, pg 1, Line 16)		
-Secondary	4,952,540	1,088,993
- Primary	135,864	1,059,835
- Subtransmission	N/A	397
- Total	5,088,404	2,149,225
Cost per KWH - Demand & Energy		
-Secondary	0.09692	0.08878
- Primary	0.09596	0 08789
- Subtransmission	N/A	0.08701
Revenue Tax Expansion Factor	1.00072	1.00072
Adjustment Factor Adjusted for Taxes		
-Secondary	0.09699	0.08885
- Primary	0.09602	0.08796
- Subtransmission	N/A	0 08707
Conservation Adjustment Factor (cents/KWH)		
-Secondary	0 097	0.089
- Primary	0.096	0.088
- Subtransmission	N/A	0.087

Note. Customers in the GSD rate class are only served at primary and secondary distribution levels.

The calculation for interruptible classes did not change the factor from the original ($0.20 per MWH).

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated for Months January 2003 through December 2003

ESTIMATED

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Heating and Cooling (E)	50,008	55,007	75,439	58,118	87,673	65,569	85,758	85,183	66,524	77,538	52,378	62,059	821,254
2	Prime Time (D)	1,135,393	1,100,850	1,127,202	924,266	948,606	942,019	940,059	936,410	955,779	921,331	1,105,195	1,090,450	12,127,560
3	Energy Audits (E)	129,637	242,604	126,111	123,970	125,138	125,970	125,163	125,138	125,970	124,637	123,945	126,135	1,624,418
4	Cogeneration (E)	26,810	26,810	27,879	26,810	27,933	27,319	30,250	27,785	28,206	27,430	26,810	27,176	331,218
5	Ceiling Insulation (E)	36,244	55,458	40,943	60,447	62,444	38,646	59,044	58,344	39,346	69,144	52,347	67,047	639,454
6	Commercial Load Mgmt (D)	1,999	2,003	2,008	3,260	2,779	2,022	2,026	2,031	2,036	2,040	2,046	2,080	26,330
7	Commercial Lighting (E)	10,764	10,756	10,763	10,761	10,764	10,760	10,764	10,764	10,760	10,764	10,761	10,763	129,144
8	Standby Generator (D)	70,190	70,508	70,190	79,672	82,208	79,844	81,396	81,812	83,394	82,355	81,925	81,696	945,190
9	Conservation Value (E)	342	9,869	342	12,342	342	342	24,428	12,342	342	342	342	12,342	73,717
10	Duct Repair (E)	77,935	73,107	70,327	101,746	91,078	139,964	101,799	130,308	121,658	113,015	107,846	99,254	1,228,037
11	Green Energy Initiative (E)	2,618	2,618	3,684	2,617	2,618	2,618	2,618	2,617	2,619	2,617	2,618	2,619	32,481
12	Industrial Load Management (D)	34,171	34,171	34,172	34,171	34,171	34,172	34,171	34,171	34,172	34,171	34,171	34,172	410,056
13	DSM R&D (D&E)	1,041	2,641	10,087	1,141	25,041	1,137	10,541	1,141	1,087	25,404	2,750	1,274	83,285
14	(50% D 50% E) Commercial Cooling (E)	1,628	1,623	1,627	1,627	1,628	1,626	1,628	1,628	1,626	1,628	1,627	1,635	19,531
15	Residential New Construction (E)	6,341	6,172	6,342	6,285	6,078	6,023	6,078	6,078	6,023	6,078	6,022	6,079	73,599
16	Common Expenses (D&E)	14,147	14,126	14,147	14,141	14,147	14,141	14,147	14,147	14,141	14,147	14,141	14,147	169,719
17	(50% D 50% E) Total	1,599,268	1,708,323	1,621,263	1,461,374	1,522,648	1,492,172	1,529,870	1,529,899	1,493,683	1,512,641	1,624,924	1,638,928	18,734,993
18	Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Recoverable Consv Expenses	1,599,268	1,708,323	1,621,263	1,461,374	1,522,648	1,492,172	1,529,870	1,529,899	1,493,683	1,512,641	1,624,924	1,638,928	18,734,993

Summary of Demand & Energy

Energy	349,921	492,407	375,574	412,364	435,290	426,476	459,874	467,831	410,688	452,968	393,141	422,819	5,099,355
Demand	1,249,347	1,215,916	1,245,689	1,049,010	1,087,358	1,065,696	1,069,996	1,062,068	1,082,995	1,059,673	1,231,783	1,216,109	13,635,638
Total Recoverable Consv. Expenses	1,599,268	1,708,323	1,621,263	1,461,374	1,522,648	1,492,172	1,529,870	1,529,899	1,493,683	1,512,641	1,624,924	1,638,928	18,734,993

14

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
PAGE 1 of 4

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Estimated for Months January 2003 through December 2003

Program Name	(A) Capital Investment	(B) Payroll & Benefits	(C) Materials & Supplies	(D) Outside Services	(E) Advertising	(F) Incentives	(G) Vehicles	(H) Other	(I) Program Revenues	(J) Total
1. Heating and Cooling (E)	0	79,751	0	20,400	55,000	659,995	300	5,808	0	821,254
2 Prime Time (D)	1,920,888	920,112	153,005	100,000	55,000	8,825,158	47,972	105,425	0	12,127,560
3 Energy Audits (E)	0	869,234	4,000	372,140	285,000	0	43,436	50,608	0	1,624,418
4 Cogeneration (E)	0	326,612	0	2,400	0	0	2,206	0	0	331,218
5. Ceiling Insulation (E)	0	167,626	0	0	12,500	450,000	7,000	2,328	0	639,454
6. Commercial Load Mgmt (D)	352	15,405	500	1,000	0	8,400	673	0	0	26,330
7 Commerical Lighting (E)	0	15,448	0	0	12,500	99,996	1,200	0	0	129,144
8 Standby Generator (D)	0	56,641	500	0	0	886,875	1,174	0	0	945,190
9 Conservation Value (E)	0	3,804	0	0	0	69,613	300	0	0	73,717
10 Duct Repair (E)	0	238,661	3,000	0	250,000	695,000	12,336	29,040	0	1,228,037
11 Green Energy Initiative (E)	0	15,852	8,800	6,538	0	0	225	1,066	0	32,481
12 Industrial Load Management (D)	0	9,456	0	0	0	400,000	600	0	0	410,056
13 DSM R&D (D&E) (50% D, 50% E)	0	13,285	53,500	15,500	0	0	1,000	0	0	83,285
14 Commercial Cooling (E)	0	1,731	0	500	5,000	12,000	300	0	0	19,531
15 Residential New Construction (E)	0	24,299	0	0	25,000	24,000	0	300	0	73,599
16 Common Expenses (D&E) (50% D, 50% E)	0	169,119	0	0	0	0	600	0	0	169,719
17 Total All Programs	1,921,240	2,927,036	223,305	518,478	700,000	12,131,037	119,322	194,575	0	18,734,993
Summary of Demand & Energy										
Energy	0	1,834,220	42,550	409,728	645,000	2,010,604	68,103	89,150	0	5,099,355
Demand	1,921,240	1,092,816	180,755	108,750	55,000	10,120,433	51,219	105,425	0	13,635,638
Total All Programs	1,921,240	2,927,036	223,305	518,478	700,000	12,131,037	119,322	194,575	0	18,734,993

EXHIBIT NO. ____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
PAGE 2 of 4

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated for Months January 2003 through December 2003

PRIME TIME

		Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1.	Investment		146,313	146,313	146,313	146,313	146,313	146,313	146,313	146,313	146,313	146,313	146,313	146,321	1,755,764
2	Retirements		22,431	56,218	92,016	76,163	86,849	88,418	43,139	71,762	46,458	46,923	43,232	66,453	740,062
3.	Depreciation Base		6,893,024	6,983,119	7,037,416	7,107,566	7,167,030	7,224,925	7,328,099	7,402,650	7,502,505	7,601,895	7,704,976	7,784,844	
4.	Depreciation Expense		113,851	115,635	116,838	117,875	118,955	119,933	121,275	122,756	124,210	125,870	127,557	129,082	1,453,837
5.	Cumulative Investment	6,769,142	6,893,024	6,983,119	7,037,416	7,107,566	7,167,030	7,224,925	7,328,099	7,402,650	7,502,505	7,601,895	7,704,976	7,784,844	7,784,844
6.	Less: Accumulated Depre	2,918,045	3,009,465	3,068,882	3,093,704	3,135,416	3,167,522	3,199,037	3,277,173	3,328,167	3,405,919	3,484,866	3,569,191	3,631,820	3,631,820
7.	Net Investment	3,851,097	3,883,559	3,914,237	3,943,712	3,972,150	3,999,508	4,025,888	4,050,926	4,074,483	4,096,586	4,117,029	4,135,785	4,153,024	4,153,024
8	Average Investment		3,867,328	3,898,898	3,928,975	3,957,931	3,985,829	4,012,698	4,038,407	4,062,705	4,085,535	4,106,808	4,126,407	4,144,405	
9.	Return on Average Investment		23,011	23,198	23,377	23,550	23,716	23,876	24,029	24,173	24,309	24,436	24,552	24,659	286,886
10.	Return Requirements		37,462	37,766	38,058	38,339	38,610	38,870	39,119	39,354	39,575	39,782	39,971	40,145	467,051
11.	Total Depreciation and Return		151,313	153,401	154,896	156,214	157,565	158,803	160,394	162,110	163,785	165,652	167,528	169,227	1,920,888

NOTES:
Depreciation expense is calculated using a useful life of 60 months.
Return on Average Investment is calculated using a monthly rate of 0 59500%
Return requirements are calculated using an income tax multiplier of 1.6280016.

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
PAGE 3 of 4

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return

Estimated for Months January 2003 through December 2003

COMMERCIAL LOAD MANAGEMENT

		Beginning of Period	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	Investment		186	186	186	186	186	186	186	186	186	186	186	204	2,250
2	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Depreciation Base		186	372	558	744	930	1,116	1,302	1,488	1,674	1,860	2,046	2,250	
4	Depreciation Expense		2	5	8	11	14	17	20	23	26	29	33	36	224
5	Cumulative Investment	0	186	372	558	744	930	1,116	1,302	1,488	1,674	1,860	2,046	2,250	2,250
6	Less Accumulated Depreciation	0	2	7	15	26	40	57	77	100	126	155	188	224	224
7	Net Investment	0	184	365	543	718	890	1,059	1,225	1,388	1,548	1,705	1,858	2,026	2,026
8	Average Investment		92	275	454	631	804	975	1,142	1,307	1,468	1,627	1,782	1,942	
9	Return on Average Investment		1	2	3	4	5	6	7	8	9	10	11	12	78
10	Return Requirements		2	3	5	7	8	10	11	13	15	16	18	20	128
	Total Depreciation and Return		4	8	13	18	22	27	31	36	41	45	51	56	352

NOTES:
Depreciation expense is calculated using a useful life of 60 months
Return on Average Investment is calculated using a monthly rate of 0.59500%
Return requirements are calculated using an income tax multiplier of 1.6280016.

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-2
PAGE 4 of 4

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

	Program Name	Capital Investment	Payroll & Benefits	Materials & Supplies	Outside Services	Advertising	Incentives	Vehicle	Other	Program Revenues	Total
1	Heating & Cooling										
2	Actual	0	49,863	1,410	18,060	10,883	448,500	204	20	0	528,940
3	Projected	0	31,178	0	6,800	13,408	220,000	0	3,200	0	274,586
4	Total	0	81,041	1,410	24,860	24,291	668,500	204	3,220	0	803,526
5	Prime Time										
6	Actual	1,089,109	502,434	105,899	66,542	8,839	5,883,143	29,650	4,262	0	7,689,878
7	Projected	588,492	297,584	54,769	29,852	8,048	2,925,878	13,999	54,958	0	3,973,580
8	Total	1,677,601	800,018	160,668	96,394	16,887	8,809,021	43,649	59,220	0	11,663,458
9	Energy Audits										
10	Actual	0	510,178	2,149	201,274	162,377	0	31,097	10,886	0	917,961
11	Projected	0	285,652	400	243,000	134,880	0	16,500	29,740	0	710,172
12	Total	0	795,830	2,549	444,274	297,257	0	47,597	40,626	0	1,628,133
13	Cogeneration										
14	Actual	0	178,039	0	0	0	0	584	0	0	178,623
15	Projected	0	100,700	0	0	0	0	400	0	0	101,100
16	Total	0	278,739	0	0	0	0	984	0	0	279,723
17	Ceiling Insulation										
18	Actual	0	91,878	2,311	3,642	2,351	319,976	4,820	26	0	425,004
19	Projected	0	67,430	0	0	2,680	100,000	2,200	1,281	0	173,591
20	Total	0	159,308	2,311	3,642	5,031	419,976	7,020	1,307	0	598,595
21	Commercial Load Management										
22	Actual	0	3,889	792	0	0	5,410	320	0	0	10,411
23	Projected	0	4,082	0	0	0	2,400	191	0	0	6,673
24	Total	0	7,971	792	0	0	7,810	511	0	0	17,084
25	Commercial Lighting										
26	Actual	0	3,372	212	0	1,696	23,412	235	233	0	29,160
27	Projected	0	7,288	0	0	2,684	82,000	400	0	0	72,372
28	Total	0	10,660	212	0	4,380	85,412	635	233	0	101,532
29	Standby Generator										
30	Actual	0	22,081	4,347	(67)	0	405,024	1,186	0	0	432,571
31	Projected	0	11,281	200	0	0	237,083	334	0	0	248,898
32	Total	0	33,362	4,547	(67)	0	642,107	1,520	0	0	681,469
33	Conservation Value										
34	Actual	0	1,968	0	0	0	65,381	0	0	0	67,349
35	Projected	0	882	0	0	0	0	60	0	0	942
36	Total	0	2,850	0	0	0	65,381	60	0	0	68,291
37	Duct Repair										
38	Actual	0	119,641	8,296	3,383	38,964	404,817	7,918	91	0	583,110
39	Projected	0	70,862	832	0	76,976	251,200	3,900	16,825	0	420,595
40	Total	0	190,503	9,128	3,383	115,940	656,017	11,818	16,916	0	1,003,705
45	Green Energy Initiative										
46	Actual	0	16,987	8,825	2,357	0	0	1	1,095	0	29,265
47	Projected	0	2,839	3,650	3,800	0	0	0	0	0	10,289
48	Total	0	19,826	12,475	6,157	0	0	1	1,095	0	39,554
49	Industrial Load Management										
50	Actual	0	0	0	0	0	0	0	0	0	0
51	Projected	0	0	0	0	0	0	0	0	0	0
52	Total	0	0	0	0	0	0	0	0	0	0
53	DSM R&D (D&E)										
54	Actual	0	0	0	0	0	0	0	0	0	0
55	Projected	0	5,842	23,200	6,000	0	0	150	0	0	35,192
56	Total	0	5,842	23,200	6,000	0	0	150	0	0	35,192
57	Commercial Cooling										
58	Actual	0	484	0	351	842	7,004	0	234	0	8,915
59	Projected	0	504	0	140	1,340	4,200	0	0	0	6,184
60	Total	0	988	0	491	2,182	11,204	0	234	0	15,099
61	Residential New Construction										
62	Actual	0	1,440	367	0	1,789	1,600	0	0	0	5,196
63	Projected	0	2,484	0	0	2,684	800	0	0	0	5,968
64	Total	0	3,924	367	0	4,473	2,400	0	0	0	11,164
65	Commom Expenses										
66	Actual	0	105,042	(245)	1,200	0	0	3	0	0	106,000
67	Projected	0	62,872	0	0	0	0	0	0	0	62,872
68	Total	0	167,914	(245)	1,200	0	0	3	0	0	168,872
69	Total All Programs	1,677,601	2,658,776	217,414	586,334	470,441	11,367,828	114,152	122,851	0	17,115,397

EXHIBIT NO. ____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
PAGE 1 of 6

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

PRIME TIME

		Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected	Total
1.	Investment		94,855	66,638	103,991	159,729	180,205	112,726	167,749	195,214	137,313	137,313	137,313	137,313	1,630,359
2.	Retirements		92,794	64,638	59,396	62,906	79,940	51,528	63,225	56,415	79,129	56,880	67,160	59,366	793,377
3.	Depreciation Base		5,934,221	5,936,221	5,980,816	6,077,639	6,177,904	6,239,102	6,343,626	6,482,425	6,540,609	6,621,042	6,691,195	6,769,142	
4.	Depreciation Expense		98,887	98,920	99,309	100,487	102,130	103,475	104,856	106,884	108,525	109,680	110,935	112,169	1,256,257
5	Cumulative Investment	5,932,160	5,934,221	5,936,221	5,980,816	6,077,639	6,177,904	6,239,102	6,343,626	6,482,425	6,540,609	6,621,042	6,691,195	6,769,142	6,769,142
6	Less Accumulated Depreciation	2,455,165	2,461,258	2,495,540	2,535,453	2,573,034	2,595,224	2,647,171	2,688,802	2,739,271	2,768,667	2,821,467	2,865,242	2,918,045	2,918,045
7	Net Investment	3,476,995	3,472,963	3,440,681	3,445,363	3,504,605	3,582,680	3,591,931	3,654,824	3,743,154	3,771,942	3,799,575	3,825,953	3,851,097	3,851,097
8.	Average Investment		3,474,979	3,456,822	3,443,022	3,474,984	3,543,643	3,587,306	3,623,378	3,698,989	3,757,548	3,785,759	3,812,764	3,838,525	
9	Return on Average Investment		20,676	20,568	20,486	20,676	21,085	21,344	21,559	22,009	22,357	22,525	22,686	22,839	258,810
10	Return Requirements		33,661	33,485	33,351	33,661	34,326	34,748	35,098	35,831	36,397	36,671	36,933	37,182	421,344
11	Total Depreciation and Return		132,548	132,405	132,660	134,148	136,456	138,223	139,954	142,715	144,922	146,351	147,868	149,351	1,677,601

NOTES:
Depreciation expense is calculated using a useful life of 60 months
Return on Average Investment is calculated using a monthly rate of 0.59500%
Return requirements are calculated using an income tax multiplier of 1.6280016.

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
PAGE 2 of 6

TAMPA ELECTRIC COMPANY
Schedule of Capital Investment, Depreciation and Return
Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

COMMERCIAL LOAD MANAGEMENT

		Beginning of Period	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected	Total
1.	Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Depreciation Base		0	0	0	0	0	0	0	0	0	0	0	0	
4	Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cumulative Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Less Accumulated Deprec	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	
9.	Return on Average Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Return Requirements		0	0	0	0	0	0	0	0	0	0	0	0	0
11.	Total Depreciation and Return		0	0	0	0	0	0	0	0	0	0	0	0	0

NOTES:
Depreciation expense is calculated using a useful life of 60 months
Return on Average Investment is calculated using a monthly rate of 0.59500%
Return requirements are calculated using an income tax multiplier of 1.6280016.

TAMPA ELECTRIC COMPANY
Conservation Program Costs

Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

	Program Name	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected	Grand Total
1	Heating and Cooling	40,201	35,166	59,967	53,630	57,698	103,101	104,457	74,720	70,204	68,142	68,085	68,155	803,526
2	Prime Time	1,103,979	1,070,025	1,049,040	868,488	949,127	866,326	882,172	900,721	960,316	883,402	1,050,698	1,079,164	11,663,458
3	Energy Audits	59,685	113,532	67,368	228,283	169,640	106,236	91,110	82,107	165,543	155,661	153,807	235,161	1,628,133
4	Cogeneration	17,627	23,050	24,141	18,523	34,586	20,650	18,607	21,439	25,175	25,575	25,175	25,175	279,723
5	Ceiling Insulation	20,806	82,144	25,874	26,983	76,177	73,163	63,101	56,756	44,025	43,197	43,172	43,197	598,595
6	Commercial Load Management	676	907	946	1,250	2,017	1,440	815	2,360	1,673	1,519	1,962	1,519	17,084
7	Commercial Lighting	857	1,132	28	10,176	598	738	10,195	5,436	18,092	18,094	18,092	18,094	101,532
8	Standby Generator	52,616	53,566	51,583	52,805	57,426	54,949	55,293	54,333	61,891	59,812	61,066	66,129	681,469
9	Conservation Value	0	10,585	207	0	229	44	55,888	396	141	330	141	330	68,291
10	Duct Repair	54,337	45,855	42,487	75,124	78,461	106,023	77,973	102,850	113,132	102,496	102,471	102,496	1,003,705
11	Green Energy Initiative	1,481	1,688	2,563	8,104	521	5,125	1,647	8,136	4,558	2,708	658	2,365	39,554
12	Industrial Load Management	0	0	0	0	0	0	0	0	0	0	0	0	0
13	DSM R&D (D&E)	0	0	0	0	0	0	0	0	2,818	28,808	3,018	548	35,192
14	Commercial Cooling	294	3,269	2,087	234	48	338	2,645	0	1,545	1,547	1,545	1,547	15,099
15	Residential New Construction	316	1,011	187	366	83	1,628	897	708	1,486	1,498	1,486	1,498	11,164
16	Common Expenses	11,317	11,723	11,557	12,410	19,075	12,795	12,080	15,043	15,718	15,718	15,718	15,718	168,872
17	Total	1,364,192	1,453,653	1,338,035	1,356,376	1,445,686	1,352,556	1,376,880	1,325,005	1,486,317	1,408,507	1,547,094	1,661,096	17,115,397
18	Less: Included in Base Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Recoverable Conservation Expenses	1,364,192	1,453,653	1,338,035	1,356,376	1,445,686	1,352,556	1,376,880	1,325,005	1,486,317	1,408,507	1,547,094	1,661,096	17,115,397

EXHIBIT NO. ____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
PAGE 4 of 6

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of True-up

Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

B	CONSERVATION REVENUES	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected	Grand Total
1	Residential Conservation Audit Fees (A)	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Conservation Adjustment Revenues * (C-4, page 1 of 1)	1,390,062	1,183,942	1,167,253	1,329,394	1,542,171	1,575,677	1,564,035	1,619,552	1,718,339	1,517,103	1,280,524	1,277,487	17,165,539
3	Total Revenues	1,390,062	1,183,942	1,167,253	1,329,394	1,542,171	1,575,677	1,564,035	1,619,552	1,718,339	1,517,103	1,280,524	1,277,487	17,165,539
4	Prior Period True-up	72,737	72,737	72,737	72,737	72,737	72,737	72,737	72,737	72,737	72,737	72,737	72,735	872,842
5	Conservation Revenue Applicable to Period	1,462,799	1,256,679	1,239,990	1,402,131	1,614,908	1,648,414	1,636,772	1,692,289	1,791,076	1,589,840	1,353,261	1,350,222	18,038,381
6	Conservation Expenses (C-3,Page 4, Line 14)	1,364,192	1,453,653	1,338,035	1,356,376	1,445,686	1,352,556	1,376,880	1,325,005	1,486,317	1,408,507	1,547,094	1,661,096	17,115,397
7	True-up This Period (Line 5 - Line 6)	98,607	(196,974)	(98,045)	45,755	169,222	295,858	259,892	367,284	304,759	181,333	(193,833)	(310,874)	922,984
8	Interest Provision This Period (C-3, Page 6, Line 10)	1,311	1,125	808	663	711	947	1,232	1,562	2,103	2,554	2,426	1,887	17,329
9	True-up & Interest Provision Beginning of Period	872,842	900,023	631,437	461,463	435,144	532,340	756,408	944,795	1,240,904	1,475,029	1,586,179	1,322,035	872,842
10	Prior Period True-up Collected (Refunded)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,737)	(72,735)	(872,842)
11	End of Period Total Net True-up	900,023	631,437	461,463	435,144	532,340	756,408	944,795	1,240,904	1,475,029	1,586,179	1,322,035	940,313	940,313

* Net of Revenue Taxes

(A) Included in Line 6

Summary of Allocation	Forecast	Ratio	True Up
Demand	13,635,638	0 73	686,428
Energy	5,099,355	0 27	253,885
Total	18,734,993	1.00	940,313

EXHIBIT NO. ____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
PAGE 5 of 6

TAMPA ELECTRIC COMPANY
Energy Conservation Adjustment
Calculation of Interest Provision

Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

C	INTEREST PROVISION	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Projected	October Projected	November Projected	December Projected	Grand Total
1	Beginning True-up Amount (C-3, Page 5, Line 9)	$872,842	$900,023	$631,437	$461,463	$435,144	$532,340	$756,408	$944,795	$1,240,904	$1,475,029	$1,586,179	$1,322,035	
2	Ending True-up Amount Before Interest (C-3, Page 5, Lines 7 + 9 + 10)	898,712	630,312	460,655	434,481	531,629	755,461	943,563	1,239,342	1,472,926	1,583,625	1,319,609	938,426	
3	Total Beginning & Ending True-up	$1,771,554	$1,530,335	$1,092,092	$895,944	$966,773	$1,287,801	$1,699,971	$2,184,137	$2,713,830	$3,058,654	$2,905,788	$2,260,461	
4	Average True-up Amount (50% of Line 3)	$885,777	$765,168	$546,046	$447,972	$483,387	$643,901	$849,986	$1,092,069	$1,356,915	$1,529,327	$1,452,894	$1,130,231	
5	Interest Rate - First Day of Month	1 780%	1 770%	1 750%	1 800%	1 750%	1 770%	1 750%	1 730%	1 710%	2 000%	2 000%	2 000%	
6	Interest Rate - First Day of Next Month	1 770%	1 750%	1 800%	1 750%	1 770%	1 750%	1 730%	1 710%	2 000%	2 000%	2 000%	2 000%	
7	Total (Line 5 + Line 6)	3 550%	3 520%	3 550%	3 550%	3 520%	3.520%	3 480%	3 440%	3 710%	4.000%	4 000%	4.000%	
8	Average Interest Rate (50% of Line 7)	1 775%	1 760%	1 775%	1 775%	1 760%	1 760%	1.740%	1 720%	1 855%	2 000%	2.000%	2.000%	
9	Monthly Average Interest Rate (Line 8/12)	0 148%	0 147%	0 148%	0 148%	0 147%	0.147%	0 145%	0.143%	0.155%	0 167%	0.167%	0.167%	
10	Interest Provision (Line 4 x Line 9)	$1,311	$1,125	$808	$663	$711	$947	$1,232	$1,562	$2,103	$2,554	$2,426	$1,887	$17,329

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-3
PAGE 6 of 6

TAMPA ELECTRIC COMPANY
Energy Conservation
Calculation of Conservation Revenues

Actual for Months January 2002 through August 2002
Projected for Months September 2002 through December 2002

(1)	(2)	(3)	(4)
Months	Firm MWH Sales	Interruptible MWH Sales	Clause Revenue Net of Revenue Taxes
January	1,291,249	133,992	1,390,062
February	1,105,994	140,169	1,183,942
March	1,091,599	133,008	1,167,253
April	1,262,093	101,430	1,329,394
May	1,429,550	168,169	1,542,171
June	1,475,194	129,695	1,575,677
July	1,457,673	144,267	1,564,035
August	1,514,431	128,702	1,619,552
September	1,611,849	128,117	1,718,339
October	1,426,260	129,367	1,517,103
November	1,209,874	136,158	1,280,524
December	1,199,869	141,752	1,277,487
Total	16,075,635	1,614,826	17,165,539

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)
SCHEDULE C-4
PAGE 1 of 1

PROGRAM DESCRIPTION AND PROGRESS

Program Title: HEATING AND COOLING

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by providing incentives for the installation of high efficiency heating and air conditioning equipment at existing residences.

Program Projections: January 1, 2002 to December 31, 2002

There are 3,646 units projected to be installed and approved

January 1, 2003 to December 31, 2003

There are 3,666 units to be installed and approved.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures estimated for the period are $803,526.

January 1, 2003 to December 31, 2003

Expenditures estimated for the period are $821,254.

Program Progress Summary: Through December 31, 2001, there were 145,400 units installed and approved.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: PRIME TIME

Program Description: This is a residential load management program designed to directly control the larger loads in customers' homes such as air conditioning, water heating, electric space heating and pool pumps. Participating customers receive monthly credits on their electric bills.

Program Projections: January 1, 2002 to December 31, 2002

There are 74,825 projected customers for this program on a cumulative basis.

January 1, 2003 to December 31, 2003

There are 75,425 projected customers for this program on a cumulative basis.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Estimated expenditures are $11,663,458.

January 1, 2003 to December 31, 2003

Estimated expenditures are $12,127,560.

Program Progress Summary: There were 75,181 cumulative customers participating through December 31, 2001.

Breakdown is as follows:

Water Heating	69,639
Air Conditioning	51,301
Heating	53,654
Pool Pump	14,033

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY AUDITS

Program Description: These are on-site and mail-in audits of residential, commercial and industrial premises that instruct customers on how to use conservation measures and practices to reduce their energy usage.

Program Projections: January 1, 2002 to December 31, 2002

Residential - 19,461 (RCS - 0; Free -7,700; Mail-in - 11,761)

Comm/Ind - 450 (Paid - 0; Free - 450)

January 1, 2003 to December 31, 2003

Residential - 20,500 (RCS - 0; Alt - 7,500; Mail-in - 11,500; On-line - 1,500)

Comm/Ind - 450 (Paid - 0; Free - 450)

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are expected to be $1,628,133.

January 1, 2003 to December 31, 2003

Estimated costs are $1,624,418.

Program Progress Summary: Through December 31, 2001 the following audit totals are:

Residential RCS (Fee)	3,890
Residential Alt (Free)	193,602
Residential Mail-in	67,210
Commercial-Ind (Fee)	226
Commercial-Ind (Free)	13,852
Commercial Mail-in	1,477

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COGENERATION

Program Description: This program encourages the development of cost-effective commercial and industrial cogeneration facilities through the evaluation and administration of standard offers and the negotiation of contracts for the purchase of firm capacity and energy.

Program Projections: January 1, 2002 to December 31, 2002

SO_2 scrubber construction is complete for Clean Air Act Compliance at two existing Qualifying Facilities. Communication and interaction will continue with all present and potential cogeneration customers.

January 1, 2003 to December 31, 2003

The development and publication of the 20-Year Cogeneration Forecast will occur.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are estimated to be $279,723.

January 1, 2003 to December 31, 2003

Expenditures are estimated to be $331,218.

Program Progress Summary: The projected total maximum generation by electrically interconnected cogeneration during 2002 will be approximately 607 MW.

Continuing interaction with current and potential cogeneration developers for discussion regarding current cogeneration activities and future cogeneration construction activities. Currently there are 15 Qualifying Facilities with generation on-line in our service area.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CEILING INSULATION

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by providing incentives to encourage the installation of efficient levels of ceiling insulation.

Program Projections: January 1, 2002 to December 31, 2002

Approximately 4,200 participants are expected during this period.

January 1, 2003 to December 31, 2003

Approximately 4,500 participants are expected during this period.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are estimated to be $598,595.

January 1, 2003 to December 31, 2003

Expenditures are estimated to be $639,454.

Program Progress Summary: Through December 31, 2001, there were 64,048 installations certified and paid.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL LOAD MANAGEMENT

Program Description: This is a load management program that achieves weather-sensitive demand reductions through load control of equipment at the facilities of firm commercial customers.

Program Projections: January 1, 2002 to December 31, 2002

No installations expected.

January 1, 2003 to December 31, 2003

Two installations expected.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenses of $17,084 are estimated.

January 1, 2003 to December 31, 2003

Expenses of $26,330 are estimated.

Program Progress Summary: Through December 31, 2001, there are 13 commercial installations in service.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL INDOOR LIGHTING

Program Description: This is a conservation program designed to reduce weather-sensitive peaks by encouraging investment in more efficient lighting technology in commercial facilities.

Program Projections: January 1, 2002 to December 31, 2002

During this period, 40 customers are expected to participate.

January 1, 2003 to December 31, 2003

During this period, 40 customers are expected to participate.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures estimated for the period are $101,532.

January 1, 2003 to December 31, 2003

Expenditures estimated for this period are $129,144.

Program Progress Summary: Through December 31, 2001, there were 865 customers that participated.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: STANDBY GENERATOR

Program Description: This is a program designed to utilize the emergency generation capacity at firm commercial/industrial facilities in order to reduce weather-sensitive peak demand.

Program Projections: January 1, 2002 to December 31, 2002

Four installations are expected.

January 1, 2003 to December 31, 2003

Two installations are expected.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures estimated for the period are $681,469.

January 1, 2003 to December 31, 2003

Expenditures estimated for the period are $945,190.

Program Progress Summary: Through December 31, 2001, there are 41 customers participating.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: CONSERVATION VALUE

Program Description: This is an incentive program for firm commercial/industrial customers that encourages additional investments in substantial demand shifting or demand reduction measures.

Program Projections: January 1, 2002 to December 31, 2002

Two customers are expected to participate during this period.

January 1, 2003 to December 31, 2003

Three customers are expected to participate during this period.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Estimated expenses are $68,291.

January 1, 2003 to December 31, 2003

Estimated expenses are $73,717.

Program Progress Summary: Through December 31, 2001, there were 17 customers that earned incentive dollars. We are actively working with several customers on evaluations of various measures.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DUCT REPAIR

Program Description: This is a residential conservation program designed to reduce weather-sensitive peaks by offering incentives to encourage the repair of the air distribution system in a residence.

Program Projections: January 1, 2002 to December 31, 2002

There are 3,940 repairs projected to be made.

January 1, 2003 to December 31, 2003

There are 4,400 repairs projected to be made.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures estimated for the period are $1,003,705.

January 1, 2003 to December 31, 2003

Expenditures estimated for the period are $1,228,037.

Program Progress Summary: Through December 31, 2001, there are 29,572 customers that have participated.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: GREEN PRICING INITIATIVE

Program Description: This is a three-year pilot initiative designed to assist in the delivery of renewable energy for the company' s Green Energy Pilot Program. This specific effort provides funding for program administration, evaluation and market research.

Program Projections: January 1, 2002 to December 31, 2002

There are 214 customers with 313 subscribed blocks estimated for this period on a cumulative basis.

January 1, 2003 to December 31, 2003

There are 290 customers with 431 subscribed blocks estimated for this period on a cumulative basis.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures estimated for the period are $39,554.

January 1, 2003 to December 31, 2003

Expenditures estimated for the period are $32,481.

Program Progress Summary: Through December 31, 2001, there are 146 customers with 226 blocks subscribed.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: INDUSTRIAL LOAD MANAGEMENT

Program Description: This is a load management program for large industrial customers with interruptible loads of 500 kW or greater.

Program Projections: January 1, 2002 to December 31, 2002

No customers are expected to participate.

January 1, 2003 to December 31, 2003

See Program Progress Summary below.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

No expenses are expected.

January 1, 2003 to December 31, 2003

Expenditures are estimated to be $410,056.

Program Progress Summary: Program approved by FPSC in Docket No. 990037-EI, Order No. PSC-99-1778-FOF-EI, issued September 10, 1999. For 2002, no participation is expected based on the assessment for need determination. Should the assessment indicate an opportunity for customer participation during 2003, the projected expenditures above have been based on the current interruptible class load average per customer with the additional assumption that each incremental customer would replicate that average.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: DSM RESEARCH AND DEVELOPMENT (R&D)

Program Description: This is a five-year R&D program directed at end-use technologies (both residential and commercial) not yet commercially available or where insufficient data exists for measure evaluations specific to central Florida climate.

Program Projections: See Program Progress Summary.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are estimated at $35,192.

January 1, 2003 to December 31, 2003

Expenditures are estimated at $83,285.

Program Progress Summary: Tampa Electric's current activities for R&D include the following: 1) the evaluation of a new type of energy recovery ventilation system designed to reduce the amount of moisture in commercial fresh air HVAC intakes; 2) the evaluation and monitoring of a 30kW microturbine fueled by landfill gas; and 3) the evaluation and monitoring of a photovoltaic (PV) system installed at a local school also used as a storm center.

Testing is designed to evaluate the demand and energy consumption and operating characteristics of these products. This information will be used to determine potential DSM opportunities as directed in Order No. PSC-00-0754-PAA-EG, Docket No. 991791-EG.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMERCIAL COOLING

Program Description: This is an incentive program to encourage the installation of high efficiency direct expansion (DX) commercial air conditioning equipment.

Program Projections: January 1, 2002 to December 31, 2002

There are 43 customers expected to participate.

January 1, 2003 to December 31, 2003

There are 45 customers expected to participate.

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are estimated at $15,099.

January 1, 2003 to December 31, 2003

Expenditures are estimated at $19,531.

Program Progress Summary: Through December 31, 2001, there were 71 units installed and approved.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: ENERGY PLUS HOMES

Program Description: This is a program that encourages the construction of new homes to be above the minimum energy efficiency levels required by the State of Florida Energy Efficiency Code for New Construction through the installation of high efficiency equipment and building envelope options.

Program Projections: January 1, 2002 to December 31, 2002

There are 10 customers expected to participate.

January 1, 2003 to December 31, 2003

There are 150 customers expected to participate

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are estimated at $11,164.

January 1, 2003 to December 31, 2003

Expenditures are estimated at $73,599.

Program Progress Summary: Through December 31, 2001, four approved homes have participated.

Tampa Electric is currently evaluating modifications to the Energy Plus Home program to reflect the recent changes in the Florida Energy Code. After review and approval of any proposed modifications, the company will resume a broad-based marketing effort for the promotion of the program.

PROGRAM DESCRIPTION AND PROGRESS

Program Title: COMMON EXPENSES

Program Description: These are expenses common to all programs.

Program Projections: N/A

Program Fiscal Expenditures: January 1, 2002 to December 31, 2002

Expenditures are estimated to be $168,872.

January 1, 2003 to December 31, 2003

Expenditures are estimated at $169,719.

Program Progress Summary: N/A

INPUT DATA - PART 1
PROGRAM TITLE: Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 1.1
PAGE 1 OF 1
RUN DATE: October 3, 2002

	PROGRAM DEMAND SAVINGS & LINE LOSSES		
I	(1) CUSTOMER KW REDUCTION AT THE METER	2,443	KW /CUST
I	(2) GENERATOR KW REDUCTION PER CUSTOMER	2,640.58	KW GEN/CUST
I	(3) KW LINE LOSS PERCENTAGE	6 5	%
I	(4) GENERATION KWH REDUCTION PER CUSTOMER	601,153	KWH/CUST/YR
I	(5) KWH LINE LOSS PERCENTAGE	5.8	%
I	(6) GROUP LINE LOSS MULTIPLIER	1	
I	(7) CUSTOMER KWH PROGRAM INCREASE AT METER	0	KWH/CUST/YR
I	(8)* CUSTOMER KWH REDUCTION AT METER	566,286	KWH/CUST/YR
	ECONOMIC LIFE & K FACTORS		
II	(1) STUDY PERIOD FOR CONSERVATION PROGRAM	30	YEARS
II	(2) GENERATOR ECONOMIC LIFE	30	YEARS
II	(3) T & D ECONOMIC LIFE	30	YEARS
II	(4) K FACTOR FOR GENERATION	1.7048	
II	(5) K FACTOR FOR T & D	1.7048	
	(6)* SWITCH REV REQ(0) OR VAL-OF-DEF (1)	0	
	UTILITY & CUSTOMER COSTS		
III	(1) UTILITY NONRECURRING COST PER CUSTOMER	1,500.00	$/CUST
III	(2) UTILITY RECURRING COST PER CUSTOMER	1,200.00	$/CUST/YR
III	(3) UTILITY COST ESCALATION RATE	2.5	%
III	(4) CUSTOMER EQUIPMENT COST	10,000.00	$/CUST
III	(5) CUSTOMER EQUIPMENT ESCALATION RATE	2.5	%
III	(6) CUSTOMER O & M COST	0	$/CUST/YR
III	(7) CUSTOMER O & M ESCALATION RATE	2 5	%
III	(8)* CUSTOMER TAX CREDIT PER INSTALLATION	0	$/CUST
III	(9)* CUSTOMER TAX CREDIT ESCALATION RATE	0	%
III	(10)* INCREASED SUPPLY COSTS	0	$/CUST/YR
III	(11)* SUPPLY COSTS ESCALATION RATE	0	%
III	(12)* UTILITY DISCOUNT RATE	0 0939	
III	(13)* UTILITY AFUDC RATE	0 0779	
III	(14)* UTILITY NON RECURRING REBATE/INCENTIVE	0.00	$/CUST
III	(15)* UTILITY RECURRING REBATE/INCENTIVE	130,000 00	$/CUST/YR
III	(16)* UTILITY REBATE/INCENTIVE ESCAL RATE	0	%

	AVOIDED GENERATOR, TRANS. & DIST COSTS		
IV	(1) BASE YEAR	2002	
IV	(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT	2005	
IV	(3) IN-SERVICE YEAR FOR AVOIDED T & D	2005	
IV	(4) BASE YEAR AVOIDED GENERATING UNIT COST	286 24	$/KW
IV	(5) BASE YEAR AVOIDED TRANSMISSION COST	0	$/KW
IV	(6) BASE YEAR DISTRIBUTION COST	0	$/KW
IV	(7) GEN, TRAN, & DIST COST ESCALATION RATE	2 3	%
IV	(8) GENERATOR FIXED O & M COST	2 024	$/KW/YR
IV	(9) GENERATOR FIXED O&M ESCALATION RATE	2.5	%
IV	(10) TRANSMISSION FIXED O & M COST	0	$/KW/YR
IV	(11) DISTRIBUTION FIXED O & M COST	0	$/KW/YR
IV	(12) T&D FIXED O&M ESCALATION RATE	2.5	%
IV	(13) AVOIDED GEN UNIT VARIABLE O & M COSTS	0.4968	CENTS/KWH
IV	(14) GENERATOR VARIABLE O&M COST ESCALATION RATE	2 5	%
IV	(15) GENERATOR CAPACITY FACTOR	2.7	%
IV	(16) AVOIDED GENERATING UNIT FUEL COST	4.626	CENTS/KWH
IV	(17) AVOIDED GEN UNIT FUEL ESCALATION RATE	3.4	%
IV	(18)* AVOIDED PURCHASE CAPACITY COST PER KW	0	$/KW/YR
IV	(19)* CAPACITY COST ESCALATION RATE	0	%
	NON-FUEL ENERGY AND DEMAND CHARGES		
V	(1) NON-FUEL COST IN CUSTOMER BILL	1.370	CENTS/KWH
V	(2) NON-FUEL ESCALATION RATE	1.0	%
V	(3) CUSTOMER DEMAND CHARGE PER KW	7.25	$/KW/MO
V	(4) DEMAND CHARGE ESCALATION RATE	1.0	%
V	(5)* DIVERSITY and ANNUAL DEMAND ADJUSTMENT FACTOR FOR CUSTOMER BILL	0	

CALCULATED BENEFITS AND COSTS	
(1)* TRC TEST - BENEFIT/COST RATIO	63.81
(2)* PARTICIPANT NET BENEFITS (NPV)	1,607
(3)* RIM TEST - BENEFIT/COST RATIO	1.20

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

CALCULATION OF AFUDC AND IN-SERVICE COST OF PLANT
PLANT 2005 Avoided Unit

PSC FORM CE 1 1B
PAGE 1 OF 1
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
YEAR	NO YEARS BEFORE INSERVICE	PLANT ESCALATION RATE (%)	CUMULATIVE ESCALATION FACTOR	YEARLY EXPENDITURE (%)	ANNUAL SPENDING ($/KW)	CUMULATIVE AVERAGE SPENDING ($/KW)	CUMULATIVE SPENDING WITH AFUDC ($/KW)	YEARLY TOTAL AFUDC ($/KW)	INCREMENTAL YEAR-END BOOK VALUE ($/KW)	CUMULATIVE YEAR-END BOOK VALUE ($/KW)
1996	-9	0	1	0	0	0	0	0	0	0
1997	-8	0	1	0	0	0	0	0	0	0
1998	-7	0	1	0	0	0	0	0	0	0
1999	-6	0	1	0	0	0	0	0	0	0
2000	-5	0	1	0	0	0	0	0	0	0
2001	-4	0	1	0	0	0	0	0	0	0
2002	-3	0.023	1 023	0.09	25.70	12 85	12.85	0 77	26.47	26.47
2003	-2	0 023	1 047	0.27	80 64	66.02	66.79	4.87	85 51	111.98
2004	-1	0 023	1.071	0 35	107 75	160 22	165 85	3 76	111.51	223.49
2005	0	0 023	1.095	0.29	92.36	260.27	269 66	2.14	94.50	317.99
				1 00	306.45			11.53	317.99	

IN-SERVICE YEAR = 2005

PLANT COSTS (2002 $) 286.24
AFUDC RATE 7.79%

INPUT DATA -- PART 2
PROGRAM Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 1 2
PAGE 1 OF 1
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
YEAR	CUMULATIVE TOTAL PARTICIPATING CUSTOMERS	ADJUSTED CUMULATIVE PARTICIPATING CUSTOMERS	UTILITY AVERAGE SYSTEM FUEL COSTS (¢/KWH)	AVOIDED MARGINAL FUEL COST (¢/KWH)	INCREASED MARGINAL FUEL COST (¢/KWH)	REPLACEMENT FUEL COST (¢/KWH)	PROGRAM KW EFFECTIVENESS FACTOR	PROGRAM KWH EFFECTIVENESS FACTOR	OTHER COSTS ($000)	OTHER BENEFITS ($000)
2002	1	1	2 73	3 93	0	0	1	1	0	0
2003	1	1	2.42	2.73	0	0	1	1	0	0
2004	1	1	2.50	2.56	0	0	1	1	0	0
2005	1	1	2.51	3.05	0	0	1	1	0	0
2006	1	1	2 55	3.23	0	0	1	1	0	0
2007	1	1	2.62	3 38	0	0	1	1	0	0
2008	1	1	2.69	3 51	0	0	1	1	0	0
2009	1	1	2.78	3 69	0	0	1	1	0	0
2010	1	1	2 85	3.83	0	0	1	1	0	0
2011	1	1	2.99	4.27	0	0	1	1	0	0
2012	1	1	3.10	4.32	0	0	1	1	0	0
2013	1	1	3.27	4.78	0	0	1	1	0	0
2014	1	1	3.38	4.89	0	0	1	1	0	0
2015	1	1	3.59	5.28	0	0	1	1	0	0
2016	1	1	3.73	5 59	0	0	1	1	0	0
2017	1	1	3.86	5.77	0	0	1	1	0	0
2018	1	1	4.09	6.19	0	0	1	1	0	0
2019	1	1	4.24	6.47	0	0	1	1	0	0
2020	1	1	4.52	6 82	0	0	1	1	0	0
2021	1	1	4.67	6.86	0	0	1	1	0	0
2022	1	1	4.90	7.85	0	0	1	1	0	0
2023	1	1	5.08	7.85	0	0	1	1	0	0
2024	1	1	5 33	8 11	0	0	1	1	0	0
2025	1	1	5 47	8 54	0	0	1	1	0	0
2026	1	1	5.67	8.85	0	0	1	1	0	0
2027	1	1	5.98	8.89	0	0	1	1	0	0
2028	1	1	6.13	9.12	0	0	1	1	0	0
2029	1	1	6.42	9.16	0	0	1	1	0	0
2030	1	1	6.56	9.96	0	0	1	1	0	0
2031	1	1	6.70	9.87	0	0	1	1	0	0

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

AVOIDED GENERATION UNIT BENEFITS
PROGRAM: Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 2.1
Page 1 of 1
October 3, 2002

* UNIT SIZE OF AVOIDED GENERATION UNIT = 2641 KW
* INSERVICE COSTS OF AVOIDED GEN UNIT (000) = $840

(1)	(1A)*	(2)	(2A)*	(3)	(4)	(5)	(6)	(6A)*	(7)
YEAR	REVENUE REQUIREMENT FACTOR	AVOIDED GEN UNIT CAPACITY COST $(000)	AVOIDED ANNUAL UNIT KWH GEN (000)	AVOIDED UNIT FIXED O&M COST $(000)	AVOIDED GEN UNIT VARIABLE O&M COST $(000)	AVOIDED GEN UNIT FUEL COST $(000)	REPLACEMENT FUEL COST $(000)	AVOIDED PURCHASED CAPACITY COSTS $(000)	AVOIDED GEN UNIT BENEFITS $(000)
2002	0 000	0	0	0	0	0	0	0	0
2003	0 000	0	0	0	0	0	0	0	0
2004	0 000	0	0	0	0	0	0	0	0
2005	0.199	167	625	6	3	32	0	0	209
2006	0.193	162	625	6	3	33	0	0	204
2007	0.185	155	625	6	4	34	0	0	199
2008	0 177	149	625	6	4	35	0	0	194
2009	0.170	143	625	6	4	37	0	0	189
2010	0 164	137	625	7	4	38	0	0	186
2011	0.158	132	625	7	4	39	0	0	182
2012	0.151	127	625	7	4	40	0	0	178
2013	0.145	122	625	7	4	42	0	0	175
2014	0 139	117	625	7	4	43	0	0	172
2015	0.133	112	625	7	4	45	0	0	168
2016	0.127	107	625	8	4	46	0	0	165
2017	0.121	102	625	8	4	48	0	0	162
2018	0.115	97	625	8	5	49	0	0	159
2019	0.109	92	625	8	5	51	0	0	156
2020	0 104	88	625	8	5	53	0	0	153
2021	0 101	85	625	9	5	55	0	0	153
2022	0 099	83	625	9	5	56	0	0	153
2023	0.096	81	625	9	5	58	0	0	153
2024	0.094	79	625	9	5	60	0	0	154
2025	0 091	77	625	9	5	62	0	0	154
2026	0 089	75	625	10	6	64	0	0	154
2027	0 087	73	625	10	6	67	0	0	155
2028	0.084	71	625	10	6	69	0	0	156
2029	0.082	69	625	10	6	71	0	0	157
2030	0.080	67	625	11	6	74	0	0	157
2031	0.077	65	625	11	6	76	0	0	158
NOMINAL		2831	16863	218	127	1378	0	0	4554
NPV		1,020		58	34	348	0	0	1,459

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

AVOIDED T & D AND PROGRAM FUEL SAVINGS
PROGRAM: Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 2.2
Page 1 of 1
October 3, 2002

* INSERVICE COSTS OF AVOIDED TRANS. (000) = $0
* INSERVICE COSTS OF AVOIDED DIST. (000) = $0

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
YEAR	AVOIDED TRANSMISSION CAPACITY COST $(000)	AVOIDED TRANSMISSION O&M COST $(000)	TOTAL AVOIDED TRANSMISSION COST $(000)	AVOIDED DISTRIBUTION CAPACITY COST $(000)	AVOIDED DISTRIBUTION O&M COST $(000)	TOTAL AVOIDED DISTRIBUTION COST $(000)	PROGRAM FUEL SAVINGS $(000)
2002	0	0	0	0	0	0	12
2003	0	0	0	0	0	0	16
2004	0	0	0	0	0	0	15
2005	0	0	0	0	0	0	18
2006	0	0	0	0	0	0	19
2007	0	0	0	0	0	0	20
2008	0	0	0	0	0	0	21
2009	0	0	0	0	0	0	22
2010	0	0	0	0	0	0	23
2011	0	0	0	0	0	0	26
2012	0	0	0	0	0	0	26
2013	0	0	0	0	0	0	29
2014	0	0	0	0	0	0	29
2015	0	0	0	0	0	0	32
2016	0	0	0	0	0	0	34
2017	0	0	0	0	0	0	35
2018	0	0	0	0	0	0	37
2019	0	0	0	0	0	0	39
2020	0	0	0	0	0	0	41
2021	0	0	0	0	0	0	41
2022	0	0	0	0	0	0	47
2023	0	0	0	0	0	0	47
2024	0	0	0	0	0	0	49
2025	0	0	0	0	0	0	51
2026	0	0	0	0	0	0	53
2027	0	0	0	0	0	0	53
2028	0	0	0	0	0	0	55
2029	0	0	0	0	0	0	55
2030	0	0	0	0	0	0	60
2031	0	0	0	0	0	0	59
NOMINAL	0	0	0	0	0	0	1,066
NPV.	0	0	0	0	0	0	279

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

* WORKSHEET : DSM PROGRAM FUEL SAVINGS
PROGRAM: Industrial Load Management (GSLM 2 & 3)

WORKSHEET FOR FORM CE 2 2
Page 1 of 2
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)
YEAR	REDUCTION IN KWH GENERATION NET NEW CUST KWH (000)	AVOIDED MARGINAL FUEL COST - REDUCED KWH $(000)	INCREASE IN KWH GENERATION NET NEW CUST KWH (000)	INCREASED MARGINAL FUEL COST - INCREASE KWH $(000)	NET AVOIDED PROGRAM FUEL SAVINGS $(000)	EFFECTIVE PROGRAM FUEL SAVINGS $(000)
2002	301	12	0	0	12	12
2003	601	16	0	0	16	16
2004	601	15	0	0	15	15
2005	601	18	0	0	18	18
2006	601	19	0	0	19	19
2007	601	20	0	0	20	20
2008	601	21	0	0	21	21
2009	601	22	0	0	22	22
2010	601	23	0	0	23	23
2011	601	26	0	0	26	26
2012	601	26	0	0	26	26
2013	601	29	0	0	29	29
2014	601	29	0	0	29	29
2015	601	32	0	0	32	32
2016	601	34	0	0	34	34
2017	601	35	0	0	35	35
2018	601	37	0	0	37	37
2019	601	39	0	0	39	39
2020	601	41	0	0	41	41
2021	601	41	0	0	41	41
2022	601	47	0	0	47	47
2023	601	47	0	0	47	47
2024	601	49	0	0	49	49
2025	601	51	0	0	51	51
2026	601	53	0	0	53	53
2027	601	53	0	0	53	53
2028	601	55	0	0	55	55
2029	601	55	0	0	55	55
2030	601	60	0	0	60	60
2031	601	59	0	0	59	59
NOMINAL	17,734	1,066	0	0	1,066	1,066
NPV:		279		0	279	279

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

* WORKSHEET UTILITY COSTS AND PARTICIPANT COSTS AND REV LOSS/GAIN
PROGRAM: Industrial Load Management (GSLM 2 & 3)

WORKSHEET FOR FORM CE 2.2
Page 2 of 2
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
ITY PROGRAM COSTS & REBATES ------->							PARTICIPATING CUSTOMER COSTS & BENEFITS ---------->										
YEAR	UTIL NONREC. COSTS $(000)	UTIL RECUR COSTS $(000)	TOTAL UTIL PGM COSTS $(000)	UTIL NONREC. REBATES $(000)	UTIL RECUR REBATES $(000)	TOTAL REBATE/ INCENT COSTS $(000)	PARTIC CUST EQUIP COSTS $(000)	PARTIC. CUST O & M COSTS $(000)	TOTAL COSTS PARTIC. CUST $(000)	REDUCT. IN CUST. KWH $(000)	RED REV. - FUEL PORTION $(000)	RED. REV. NONFUEL PORTION $(000)	EFFECT. REV REDUCT. TO CUST $(000)	INC. IN CUST KWH $(000)	INC. REV. - FUEL PORTION $(000)	INC. REV. NONFUEL PORTION $(000)	EFFECT REVENUE INC IN BILL $(000)
2002	2	1	2	0	65	65	10	0	10	283	7	4	11	0	0	0	0
2003	0	1	1	0	130	130	0	0	0	566	13	8	21	0	0	0	0
2004	0	1	1	0	130	130	0	0	0	566	13	8	21	0	0	0	0
2005	0	1	1	0	130	130	0	0	0	566	13	8	21	0	0	0	0
2006	0	1	1	0	130	130	0	0	0	566	14	8	22	0	0	0	0
2007	0	1	1	0	130	130	0	0	0	566	14	8	22	0	0	0	0
2008	0	1	1	0	130	130	0	0	0	566	15	8	23	0	0	0	0
2009	0	1	1	0	130	130	0	0	0	566	16	8	24	0	0	0	0
2010	0	1	1	0	130	130	0	0	0	566	16	8	25	0	0	0	0
2011	0	1	1	0	130	130	0	0	0	566	17	8	25	0	0	0	0
2012	0	2	2	0	130	130	0	0	0	566	18	9	27	0	0	0	0
2013	0	2	2	0	130	130	0	0	0	566	18	9	27	0	0	0	0
2014	0	2	2	0	130	130	0	0	0	566	19	9	28	0	0	0	0
2015	0	2	2	0	130	130	0	0	0	566	20	9	28	0	0	0	0
2016	0	2	2	0	130	130	0	0	0	566	20	9	29	0	0	0	0
2017	0	2	2	0	130	130	0	0	0	566	21	9	30	0	0	0	0
2018	0	2	2	0	130	130	0	0	0	566	22	9	31	0	0	0	0
2019	0	2	2	0	130	130	0	0	0	566	23	9	32	0	0	0	0
2020	0	2	2	0	130	130	0	0	0	566	24	9	33	0	0	0	0
2021	0	2	2	0	130	130	0	0	0	566	25	9	34	0	0	0	0
2022	0	2	2	0	130	130	0	0	0	566	26	9	35	0	0	0	0
2023	0	2	2	0	130	130	0	0	0	566	27	10	36	0	0	0	0
2024	0	2	2	0	130	130	0	0	0	566	27	10	37	0	0	0	0
2025	0	2	2	0	130	130	0	0	0	566	28	10	38	0	0	0	0
2026	0	2	2	0	130	130	0	0	0	566	29	10	39	0	0	0	0
2027	0	2	2	0	130	130	0	0	0	566	30	10	40	0	0	0	0
2028	0	2	2	0	130	130	0	0	0	566	31	10	41	0	0	0	0
2029	0	2	2	0	130	130	0	0	0	566	32	10	42	0	0	0	0
2030	0	2	2	0	130	130	0	0	0	566	33	10	43	0	0	0	0
2031	0	2	2	0	130	130	0	0	0	566	33	10	44	0	0	0	0
NOMINAL	2	52	54	0	3,835	3,835	10	0	10	16,705	643	266	909	0	0	0	0
NPV	2	16	17	0	1,347	1,347	10	0	10		182	88	270		0	0	0

* SUPPLEMENTAL INFORMATION NOT SPECIFIED IN WORKBOOK

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

TOTAL RESOURCE COST TESTS
PROGRAM: Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 2.3
Page 1 of 1
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
YEAR	INCREASED SUPPLY COSTS $(000)	UTILITY PROGRAM COSTS $(000)	PARTICIPANT PROGRAM COSTS $(000)	OTHER COSTS $(000)	TOTAL COSTS $(000)	AVOIDED GEN UNIT BENEFITS $(000)	AVOIDED T & D BENEFITS $(000)	PROGRAM FUEL SAVINGS $(000)	OTHER BENEFITS $(000)	TOTAL BENEFITS $(000)	NET BENEFITS $(000)	CUMULATIVE DISCOUNTED NET BENEFITS $(000)
2002	0	2	10	0	12	0	0	12	0	12	(0)	(0)
2003	0	1	0	0	1	0	0	16	0	16	15	14
2004	0	1	0	0	1	0	0	15	0	15	14	25
2005	0	1	0	0	1	209	0	18	0	227	226	198
2006	0	1	0	0	1	204	0	19	0	223	222	353
2007	0	1	0	0	1	199	0	20	0	219	218	492
2008	0	1	0	0	1	194	0	21	0	215	214	616
2009	0	1	0	0	1	189	0	22	0	212	210	729
2010	0	1	0	0	1	186	0	23	0	209	207	830
2011	0	1	0	0	1	182	0	26	0	208	206	921
2012	0	2	0	0	2	178	0	26	0	204	203	1,004
2013	0	2	0	0	2	175	0	29	0	204	202	1,079
2014	0	2	0	0	2	172	0	29	0	201	199	1,147
2015	0	2	0	0	2	168	0	32	0	200	198	1,209
2016	0	2	0	0	2	165	0	34	0	199	197	1,265
2017	0	2	0	0	2	162	0	35	0	197	195	1,316
2018	0	2	0	0	2	159	0	37	0	196	194	1,362
2019	0	2	0	0	2	156	0	39	0	195	193	1,404
2020	0	2	0	0	2	153	0	41	0	194	193	1,442
2021	0	2	0	0	2	153	0	41	0	194	192	1,477
2022	0	2	0	0	2	153	0	47	0	200	198	1,510
2023	0	2	0	0	2	153	0	47	0	200	198	1,540
2024	0	2	0	0	2	154	0	49	0	202	200	1,568
2025	0	2	0	0	2	154	0	51	0	205	203	1,594
2026	0	2	0	0	2	154	0	53	0	208	205	1,617
2027	0	2	0	0	2	155	0	53	0	208	206	1,639
2028	0	2	0	0	2	156	0	55	0	211	208	1,660
2029	0	2	0	0	2	157	0	55	0	212	209	1,678
2030	0	2	0	0	2	157	0	60	0	217	215	1,695
2031	0	2	0	0	2	158	0	59	0	218	215	1,711
NOMINAL	0	54	10	0	64	4,554	0	1,066	0	5,620	5,556	
NPV	0	17	10	0	27	1,459	0	279	0	1,739	1,711	
Discount Rate		0.0939	Benefit/Cost Ratio - [col (11)/col (6)]				63 81					

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

PARTICIPANT COSTS AND BENEFITS
PROGRAM Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 2 4
Page 1 of 1
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
YEAR	SAVINGS IN PARTICIPANTS BILL $(000)	TAX CREDITS $(000)	UTILITY REBATES $(000)	OTHER BENEFITS $(000)	TOTAL BENEFITS $(000)	CUSTOMER EQUIPMENT COSTS $(000)	CUSTOMER O & M COSTS $(000)	OTHER COSTS $(000)	TOTAL COSTS $(000)	NET BENEFITS $(000)	CUMULATIVE DISCOUNTED NET BENEFITS $(000)
2002	11	0	65	0	76	10	0	0	10	66	66
2003	21	0	130	0	151	0	0	0	0	151	205
2004	21	0	130	0	151	0	0	0	0	151	331
2005	21	0	130	0	151	0	0	0	0	151	446
2006	22	0	130	0	152	0	0	0	0	152	552
2007	22	0	130	0	152	0	0	0	0	152	649
2008	23	0	130	0	153	0	0	0	0	153	738
2009	24	0	130	0	154	0	0	0	0	154	820
2010	25	0	130	0	155	0	0	0	0	155	896
2011	25	0	130	0	155	0	0	0	0	155	965
2012	27	0	130	0	157	0	0	0	0	157	1,029
2013	27	0	130	0	157	0	0	0	0	157	1,087
2014	28	0	130	0	158	0	0	0	0	158	1,141
2015	28	0	130	0	158	0	0	0	0	158	1,190
2016	29	0	130	0	159	0	0	0	0	159	1,236
2017	30	0	130	0	160	0	0	0	0	160	1,278
2018	31	0	130	0	161	0	0	0	0	161	1,316
2019	32	0	130	0	162	0	0	0	0	162	1,351
2020	33	0	130	0	163	0	0	0	0	163	1,384
2021	34	0	130	0	164	0	0	0	0	164	1,413
2022	35	0	130	0	165	0	0	0	0	165	1,441
2023	36	0	130	0	166	0	0	0	0	166	1,466
2024	37	0	130	0	167	0	0	0	0	167	1,489
2025	38	0	130	0	168	0	0	0	0	168	1,511
2026	39	0	130	0	169	0	0	0	0	169	1,530
2027	40	0	130	0	170	0	0	0	0	170	1,548
2028	41	0	130	0	171	0	0	0	0	171	1,565
2029	42	0	130	0	172	0	0	0	0	172	1,580
2030	43	0	130	0	173	0	0	0	0	173	1,594
2031	44	0	130	0	174	0	0	0	0	174	1,607
NOMINAL	909	0	3,835	0	4,744	10	0	0	10	4,734	
NPV.	270	0	1,347	0	1,617	10	0	0	10	1,607	

In service year of gen unit: 2005
Discount rate: 0 0939

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)

RATE IMPACT TEST
PROGRAM Industrial Load Management (GSLM 2 & 3)

PSC FORM CE 2 5
Page 1 of 1
October 3, 2002

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
YEAR	INCREASED SUPPLY COSTS $(000)	UTILITY PROGRAM COSTS $(000)	INCENTIVES $(000)	REVENUE LOSSES $(000)	OTHER COSTS $(000)	TOTAL COSTS $(000)	AVOIDED GEN UNIT UNIT & FUEL BENEFITS $(000)	AVOIDED T & D BENEFITS $(000)	REVENUE GAINS $(000)	OTHER BENEFITS $(000)	TOTAL BENEFITS $(000)	NET BENEFITS TO ALL CUSTOMERS $(000)	CUMULATIVE DISCOUNTED NET BENEFIT $(000)
2002	0	2	65	4	0	71	12	0	0	0	12	(59)	(59)
2003	0	1	130	8	0	139	16	0	0	0	16	(123)	(171)
2004	0	1	130	8	0	139	15	0	0	0	15	(124)	(275)
2005	0	1	130	8	0	139	227	0	0	0	227	88	(208)
2006	0	1	130	8	0	139	223	0	0	0	223	84	(149)
2007	0	1	130	8	0	140	219	0	0	0	219	79	(98)
2008	0	1	130	8	0	140	215	0	0	0	215	75	(55)
2009	0	1	130	8	0	140	212	0	0	0	212	72	(16)
2010	0	1	130	8	0	140	209	0	0	0	209	69	17
2011	0	1	130	8	0	140	208	0	0	0	208	68	47
2012	0	2	130	9	0	140	204	0	0	0	204	64	74
2013	0	2	130	9	0	140	204	0	0	0	204	63	97
2014	0	2	130	9	0	140	201	0	0	0	201	61	118
2015	0	2	130	9	0	140	200	0	0	0	200	60	136
2016	0	2	130	9	0	141	199	0	0	0	199	58	153
2017	0	2	130	9	0	141	197	0	0	0	197	56	167
2018	0	2	130	9	0	141	196	0	0	0	196	55	181
2019	0	2	130	9	0	141	195	0	0	0	195	54	192
2020	0	2	130	9	0	141	194	0	0	0	194	53	203
2021	0	2	130	9	0	141	194	0	0	0	194	53	212
2022	0	2	130	9	0	141	200	0	0	0	200	59	222
2023	0	2	130	10	0	142	200	0	0	0	200	59	231
2024	0	2	130	10	0	142	202	0	0	0	202	61	239
2025	0	2	130	10	0	142	205	0	0	0	205	63	247
2026	0	2	130	10	0	142	208	0	0	0	208	66	255
2027	0	2	130	10	0	142	208	0	0	0	208	66	262
2028	0	2	130	10	0	142	211	0	0	0	211	68	269
2029	0	2	130	10	0	142	212	0	0	0	212	69	275
2030	0	2	130	10	0	143	217	0	0	0	217	75	281
2031	0	2	130	10	0	143	218	0	0	0	218	75	286
NOMINAL	0	54	3,835	266	0	4,155	5,620	0	0	0	5,620	1,465	
NPV	0	17	1,347	88	0	1,452	1,739	0	0	0	1,739	286	

Discount rate: 0.0939

Benefit/Cost Ratio - [col (12)/col (7)]: 1.20

EXHIBIT NO. _____
DOCKET NO. 020002-EG
TAMPA ELECTRIC COMPANY
(HTB-2)