

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of)
Tampa Electric Company's)
2003 Depreciation Study.)
_____)

DOCKET NO. 030409-E1
FILED: April 28, 2003

**TAMPA ELECTRIC COMPANY'S MOTION
FOR EXPEDITED APPROVAL OF ACCELERATED RECOGNITION OF
DEPRECIATION AND DISMANTLEMENT COSTS FOR GANNON STATION UNITS**

Tampa Electric Company ("Tampa Electric" or "the company"), pursuant to Rule 25-6.0436, Florida Administrative Code, hereby moves the Commission for expedited approval of accelerated recognition of the company's depreciation and dismantlement costs of its Gannon Station units and, as grounds therefor, says:

1. This Motion accompanies Tampa Electric's Petition for Approval of its 2003 Depreciation Study and addresses the company's proposed treatment of depreciation and dismantlement costs relating to its Gannon generating units.
2. Pursuant to a Consent Decree and Consent Final Judgment entered by federal and state courts Tampa Electric is in the process of shutting down and repowering the units at its Gannon Station to become Tampa Electric's Bayside plant on or before December 31, 2004.
3. In order to effect the repowering Tampa Electric plans to retire all of its Gannon Station units by December 31, 2003, except the non-coal related turbine assets of Units 3 and 4. Tampa Electric had previously planned to bring its Gannon units off line in late 2003 and during 2004.
4. The company is currently amortizing its coal related Gannon assets over a five-year span as approved in prior depreciation studies. This is applicable to the coal related assets

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at Gannon Common, Units 3, 4, 5 and 6, and the entire investment in Gannon Units 1 and 2. The original five-year span ends on December 31, 2004, which was in concert with the retirement plans for the Gannon units. In view of the company's current plan to discontinue using the Gannon units by the end of 2003, Tampa Electric proposes that the amortization period be reduced from five years to four years with a completion date of December 31, 2003. This will insure that these specific Gannon assets are fully amortized at the time of their retirement. Gannon Units 3 and 4 will be placed on long-term reserve standby and not retired.

5. In addition, the Commission's policy requires that a utility recover all costs related to dismantling by the end of the recovery period. This would require that Tampa Electric's dismantling accruals for the Gannon units increase during 2003 so that all costs for the Gannon units are fully recovered by December 31, 2003. Attached hereto as Composite Exhibit "A" are schedules reflecting the impact of accelerating Tampa Electric's accrual of depreciation associated with its Gannon units from 2004 into 2003 and the accelerated recovery of all costs relating to dismantling of the Gannon units by December 31, 2003.

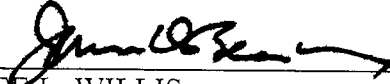
6. Tampa Electric's petition in this docket requests that its depreciation rates be approved effective January 1, 2003. The depreciation study supporting those rates has built into it the accrual of all Gannon coal related depreciation and dismantlement costs for 2004 over the six month period July through December 2003. Tampa Electric is requesting expedited approval of this aspect of the proposed depreciation study in an effort to have this issue addressed and resolved in advance of July 1, 2003.

WHEREFORE, Tampa Electric Company respectfully requests that the Commission approve Tampa Electric's accelerated booking of depreciation costs associated with Gannon Station from 2004 into 2003 along with the accelerated accrual of all costs related to the

dismantlement of the Gannon units by December 31, 2003, with all of such costs being accrued over the period July 2003 through December 2003.

DATED this 28th day of April 2003.

Respectfully submitted,



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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

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TAMPA ELECTRIC COMPANY

EXHIBIT "A"

Filed: April 28, 2003

TAMPA ELECTRIC COMPANY
 2003 Depreciation Rate Review
 Comparison of Rates and Components

Current Rates - Effective 1/1/99
 and 1/1/00

-----Company Proposed - Effective 7/1/03 -----
 -----Remaining Life-----
 -----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Actual				
					Average Age (yrs)	Remaining Life (yrs)	A/D Ratio 12/02 (%)	Future Net Salvage (%)	Depreciation Rate (%)
<u>BAYSIDE POWER STATION</u>									
311310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
311760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
312310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
312760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
314310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
314760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
315310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
315760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
316310	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
316760	UNIT No. 1	5 Year Recovery Schedule			4 Year Recovery Schedule				
311320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
311770	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
312320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
312720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
314320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
314720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
315320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
315720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
316320	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				
316720	UNIT No. 2	5 Year Recovery Schedule			4 Year Recovery Schedule				

TAMPA ELECTRIC COMPANY
 2003 Depreciation Rate Review
 Comparison of Rates and Components

Current Rates - Effective 1/1/99
 and 1/1/00

-----Company Proposed - Effective 7/1/03 -----
 -----Remaining Life-----
 -----Total Plant-----

Account Number	Account Title	Current Rates - Effective 1/1/99 and 1/1/00			Company Proposed - Effective 7/1/03				
		Average Remaining Life (yrs)	Future Net Salvage (%)	Composite Rate (%)	Average Age (yrs)	Actual Remaining Life (yrs)	A/D Ratio 12/02 (%)	Future Net Salvage (%)	Depreciation Rate (%)
GANNON STATION									
311500	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
311700	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
312500	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
312700	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
314500	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
314700	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
315500	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
315700	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
316500	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
316700	COMMON	5	Year Recovery Schedule		4	Year Recovery Schedule			
311510	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
311710	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
312510	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
312710	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
314510	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
314710	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
315510	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
315710	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
316510	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
316710	UNIT No. 1	5	Year Recovery Schedule		4	Year Recovery Schedule			
311520	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
311720	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
312520	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
312720	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
314520	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
314720	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
315520	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
315720	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
316520	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
316720	UNIT No. 2	5	Year Recovery Schedule		4	Year Recovery Schedule			
311530	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
311730	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
312530	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
312730	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
314530	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
314730	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
315530	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
315730	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
316530	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
316730	UNIT No. 3	5	Year Recovery Schedule		4	Year Recovery Schedule			
311540	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
311740	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
312540	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
312740	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
314540	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
314740	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
315540	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
315740	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
316540	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
316740	UNIT No. 4	5	Year Recovery Schedule		4	Year Recovery Schedule			
311550	UNIT No. 5	5	Year Recovery Schedule		4	Year Recovery Schedule			
312550	UNIT No. 5	5	Year Recovery Schedule		4	Year Recovery Schedule			
314550	UNIT No. 5	5	Year Recovery Schedule		4	Year Recovery Schedule			
315550	UNIT No. 5	5	Year Recovery Schedule		4	Year Recovery Schedule			
316550	UNIT No. 5	5	Year Recovery Schedule		4	Year Recovery Schedule			
311560	UNIT No. 6	5	Year Recovery Schedule		4	Year Recovery Schedule			
312560	UNIT No. 6	5	Year Recovery Schedule		4	Year Recovery Schedule			
314560	UNIT No. 6	5	Year Recovery Schedule		4	Year Recovery Schedule			
315560	UNIT No. 6	5	Year Recovery Schedule		4	Year Recovery Schedule			
316560	UNIT No. 6	5	Year Recovery Schedule		4	Year Recovery Schedule			

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Depreciation Rate (%)	Accrual Total Plant (\$)	----- Current Rates ----- Effective 1/1/99 and 1/1/0		----- Company Proposed ----- Effective 7/1/03 ----- -----Remaining Life-----	
						Depreciation Rate (%)	Annual Accrual (\$)	Depreciation Rate (%)	Change in Annual Accruals (\$)
BAYSIDE POWER STATION									
311310	UNIT No. 1	715,569.10	671,429.90	0.0	22,070	0.0	44,139		22,070
311710	UNIT No. 1	147,925.81	123,271.30	0.0	12,327	0.0	24,655		12,327
312310	UNIT No. 1	0.00	0.00	0.0	0	0.0	0		0
312710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0		0
314310	UNIT No. 1	8,982,515.81	7,815,326.57	0.0	583,595	0.0	1,167,189		583,595
314710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0		0
315310	UNIT No. 1	1,111,090.36	1,015,479.28	0.0	47,806	0.0	95,611		47,806
315710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0		0
316310	UNIT No. 1	91,180.23	84,074.52	0.0	3,553	0.0	7,106		3,553
316710	UNIT No. 1	0.00	0.00	0.0	0	0.0	0		0
311320	UNIT No. 2	1,355,646.83	1,123,598.65	0.0	116,024	0.0	232,048		116,024
311720	UNIT No. 2	167,459.97	135,906.33	0.0	15,777	0.0	31,554		15,777
312320	UNIT No. 2	0.00	0.00	0.0	0	0.0	0		0
312720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0		0
314320	UNIT No. 2	11,074,196.97	9,543,901.80	0.0	765,148	0.0	1,530,295		765,148
314720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0		0
315320	UNIT No. 2	828,669.07	729,259.08	0.0	49,705	0.0	99,410		49,705
315720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0		0
316320	UNIT No. 2	37,578.40	35,376.04	0.0	1,101	0.0	2,202		1,101
316720	UNIT No. 2	0.00	0.00	0.0	0	0.0	0		0

TAMPA ELECTRIC COMPANY
2003 Depreciation Rate Review - Change in Annual Accruals

Account Number	Account Title	Total Plant 12/02 (\$)	Accumulated Depreciation 12/02 (\$)	Current Rates Effective 1/1/99 and 1/1/0 Depre- ciation Rate (%)	Company Proposed Effective 7/1/03 Remaining Life Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
GANNON STATION								
311500	COMMON	7,235,814.68	6,601,776.14	0.0	(70,242)	0.0	(140,483)	(70,242)
311700	COMMON	3,897,051.87	4,671,573.75	0.0				
312500	COMMON	23,178,651.24	15,331,448.82	0.0	3,812,450	0.0	7,624,900	3,812,450
312700	COMMON	23,811,268.18	24,033,570.97	0.0				
314500	COMMON	1,115,209.00	466,298.61	0.0	324,455	0.0	648,910	324,455
314700	COMMON	0.00	0.00	0.0				
315500	COMMON	5,738,745.66	3,677,922.07	0.0	1,325,991	0.0	2,651,982	1,325,991
315700	COMMON	6,036,354.37	5,445,196.41	0.0				
316500	COMMON	465,393.27	462,746.63	0.0	185,814	0.0	371,628	185,814
316700	COMMON	1,575,973.13	1,206,991.97	0.0				
311510	UNIT No. 1	1,874,214.10	1,753,280.44	0.0	67,802	0.0	135,604	67,802
311710	UNIT No. 1	490,372.12	475,702.18	0.0				
312510	UNIT No. 1	9,123,651.99	8,523,939.39	0.0	541,325	0.0	1,082,651	541,325
312710	UNIT No. 1	15,169,039.02	14,686,100.71	0.0				
314510	UNIT No. 1	0.00	108,824.52	0.0	(54,332)	0.0	(108,664)	(54,332)
314710	UNIT No. 1	4,086.50	3,925.58	0.0				
315510	UNIT No. 1	1,036,210.98	942,727.66	0.0	110,143	0.0	220,286	110,143
315710	UNIT No. 1	2,979,327.07	2,852,524.52	0.0				
316510	UNIT No. 1	162,135.88	163,260.40	0.0	1,390	0.0	2,781	1,390
316710	UNIT No. 1	101,265.46	97,360.00	0.0				
311520	UNIT No. 2	1,420,454.90	1,366,568.03	0.0	49,092	0.0	98,183	49,092
311720	UNIT No. 2	1,907,888.93	1,863,592.62	0.0				
312520	UNIT No. 2	8,455,029.00	7,527,491.39	0.0	672,030	0.0	1,344,061	672,030
312720	UNIT No. 2	15,849,207.14	15,432,684.08	0.0				
314520	UNIT No. 2	1,024.30	224,199.56	0.0	(111,524)	0.0	(223,049)	(111,524)
314720	UNIT No. 2	3,657.26	3,530.90	0.0				
315520	UNIT No. 2	841,722.36	759,745.20	0.0	96,152	0.0	192,305	96,152
315720	UNIT No. 2	3,234,810.03	3,124,482.23	0.0				
316520	UNIT No. 2	53,418.85	47,354.86	0.0	4,423	0.0	8,846	4,423
316720	UNIT No. 2	82,558.77	79,776.39	0.0				
311530	UNIT No. 3	1,379,104.13	1,308,579.03	0.0	12,950	0.0	25,900	12,950
311730	UNIT No. 3	668,179.97	712,805.39	0.0				
312530	UNIT No. 3	20,081,479.87	16,990,348.43	0.0	1,920,350	0.0	3,840,699	1,920,350
312730	UNIT No. 3	21,066,752.36	20,317,184.72	0.0				
314530	UNIT No. 3	154,357.65	1,244,101.50	0.0	(544,494)	0.0	(1,088,986)	(544,494)
314730	UNIT No. 3	18,046.61	17,290.79	0.0				
315530	UNIT No. 3	1,257,234.54	1,153,782.99	0.0	106,353	0.0	212,707	106,353
315730	UNIT No. 3	2,993,208.97	2,883,953.92	0.0				
316530	UNIT No. 3	47,261.71	51,318.18	0.0	1,610	0.0	3,219	1,610
316730	UNIT No. 3	175,333.04	168,057.56	0.0				
311540	UNIT No. 4	1,263,220.97	1,120,101.83	0.0	52,452	0.0	104,903	52,452
311740	UNIT No. 4	1,325,341.53	1,363,557.58	0.0				
312540	UNIT No. 4	20,208,045.95	15,979,506.72	0.0	2,581,685	0.0	5,163,370	2,581,685
312740	UNIT No. 4	25,399,065.85	24,464,234.85	0.0				
314540	UNIT No. 4	43,755.90	810,861.95	0.0	(383,476)	0.0	(766,953)	(383,476)
314740	UNIT No. 4	3,671.86	3,518.79	0.0				
315540	UNIT No. 4	1,490,925.46	1,311,022.36	0.0	183,027	0.0	366,055	183,027
315740	UNIT No. 4	4,380,913.88	4,194,762.32	0.0				
316540	UNIT No. 4	116,380.05	84,227.85	0.0	20,891	0.0	41,782	20,891
316740	UNIT No. 4	228,778.53	219,148.51	0.0				
311550	UNIT No. 5	3,058,681.77	2,522,890.76	0.0	267,896	0.0	535,791	267,896
312550	UNIT No. 5	31,136,977.15	23,609,544.73	0.0	3,763,716	0.0	7,527,432	3,763,716
314550	UNIT No. 5	0.00	945,668.25	0.0	(472,834)	0.0	(945,668)	(472,834)
315550	UNIT No. 5	3,427,495.58	2,781,254.42	0.0	323,121	0.0	646,241	323,121
316550	UNIT No. 5	172,732.16	143,777.85	0.0	14,477	0.0	28,954	14,477
311560	UNIT No. 6	3,159,764.76	2,709,440.25	0.0	225,162	0.0	450,325	225,162
312560	UNIT No. 6	50,633,297.90	37,096,861.42	0.0	6,768,218	0.0	13,536,436	6,768,218
314560	UNIT No. 6	2,616,757.18	1,710,099.55	0.0	453,329	0.0	906,658	453,329
315560	UNIT No. 6	5,358,661.66	4,040,861.77	0.0	658,900	0.0	1,317,800	658,900
316560	UNIT No. 6	125,743.36	89,223.82	0.0	18,260	0.0	36,520	18,260
TOTAL GANNON ACCELERATION		362,347,638.96	313,260,207.59	0.00	24,543,665.69	0.00	49,087,331.37	24,543,665.69

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/02 (\$)	Actual Accumulated Depreciation 12/02 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/02 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
BAYSIDE POWER STATION								
311310	UNIT No. 1	715,569.10	671,429.90	92.03	794,701.20	92.03	0.00	84
311710	UNIT No. 1	147,925.81	123,271.30					
312310	UNIT No. 1	0.00	0.00	0.00	0.00	0.00	0.00	0
312710	UNIT No. 1	0.00	0.00					
314310	UNIT No. 1	8,982,515.81	7,815,326.57	87.01	7,815,326.57	87.01	0.00	100
314710	UNIT No. 1	0.00	0.00					
315310	UNIT No. 1	1,111,090.36	1,015,479.28	91.39	1,015,479.28	91.39	0.00	100
315710	UNIT No. 1	0.00	0.00					
316310	UNIT No. 1	91,180.23	84,074.52	92.21	84,074.52	92.21	0.00	100
316710	UNIT No. 1	0.00	0.00					
311320	UNIT No. 2	1,355,646.83	1,123,598.65	82.69	1,259,504.98	82.69	0.00	89
311720	UNIT No. 2	167,459.97	135,906.33					
312320	UNIT No. 2	0.00	0.00	0.00		0.00	0.00	0
312720	UNIT No. 2	0.00	0.00		0.00			
314320	UNIT No. 2	11,074,196.97	9,543,901.80	86.18	9,543,901.80	86.18	0.00	100
314720	UNIT No. 2	0.00	0.00		0.00			
315320	UNIT No. 2	828,669.07	729,259.08	88.00	729,259.08	88.00	0.00	100
315720	UNIT No. 2	0.00	0.00		0.00			
316320	UNIT No. 2	37,578.40	35,376.04	94.14	35,376.04	94.14	0.00	100
316720	UNIT No. 2	0.00	0.00		0.00			

TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/01 (\$)	Actual Accumulated Depreciation 12/01 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/01 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
GANNON STATION								
311500	COMMON	7,235,814.68	6,601,776.14	101.26	11,273,349.89	101.26	0.00	100
311700	COMMON	3,897,051.87	4,671,573.75					
312500	COMMON	23,178,651.24	15,331,448.82	83.77	39,365,019.79	83.77	0.00	100
312700	COMMON	23,811,268.18	24,033,570.97					
314500	COMMON	1,115,209.00	466,298.61	41.81	466,298.61	41.81	0.00	100
314700	COMMON	0.00	0.00					
315500	COMMON	5,738,745.66	3,677,922.07	77.48	9,123,118.48	77.48	0.00	100
315700	COMMON	6,036,354.37	5,445,196.41					
316500	COMMON	465,393.27	462,746.63	99.43	1,669,738.60	81.80	0.00	100
316700	COMMON	1,575,973.13	1,206,991.97					
311510	UNIT No. 1	1,874,214.10	1,753,280.44	94.27	2,228,982.62	94.27	0.00	100
311710	UNIT No. 1	490,372.12	475,702.18					
312510	UNIT No. 1	9,123,651.99	8,523,939.39	95.54	23,210,040.10	95.54	0.00	100
312710	UNIT No. 1	15,169,039.02	14,666,100.71					
314510	UNIT No. 1	0.00	108,824.52	2759.09	112,750.10	2759.09	0.00	100
314710	UNIT No. 1	4,086.50	3,925.58					
315510	UNIT No. 1	1,036,210.98	942,727.66	94.51	3,795,252.18	94.51	0.00	100
315710	UNIT No. 1	2,979,327.07	2,852,524.52					
316510	UNIT No. 1	162,135.88	163,260.40	100.69	260,620.40	98.94	0.00	100
316710	UNIT No. 1	101,265.46	97,360.00					
311520	UNIT No. 2	1,420,454.90	1,366,568.03	97.05	3,230,160.65	97.05	0.00	100
311720	UNIT No. 2	1,907,888.93	1,863,592.62					
312520	UNIT No. 2	8,455,029.00	7,527,491.39	94.47	22,960,175.47	94.47	0.00	100
312720	UNIT No. 2	15,849,207.14	15,432,684.08					
314520	UNIT No. 2	1,024.30	224,199.56	4864.41	227,730.46	4864.41	0.00	100
314720	UNIT No. 2	3,657.26	3,530.90					
315520	UNIT No. 2	841,722.36	759,745.20	95.28	3,884,227.43	95.28	0.00	100
315720	UNIT No. 2	3,234,810.03	3,124,482.23					
316520	UNIT No. 2	53,418.85	47,354.86	88.65	127,131.25	93.49	0.00	100
316720	UNIT No. 2	82,558.77	79,776.39					
311530	UNIT No. 3	1,379,104.13	1,308,579.03	98.73	2,021,384.42	98.73	0.00	100
311730	UNIT No. 3	668,179.97	712,805.39					
312530	UNIT No. 3	20,081,479.87	16,990,348.43	90.67	37,307,533.15	90.67	0.00	100
312730	UNIT No. 3	21,066,752.36	20,317,184.72					
314530	UNIT No. 3	154,357.65	1,244,101.50	731.65	1,261,392.29	731.65	0.00	100
314730	UNIT No. 3	18,046.61	17,290.79					
315530	UNIT No. 3	1,257,234.54	1,153,782.99	95.00	4,037,736.91	95.00	0.00	100
315730	UNIT No. 3	2,993,208.97	2,883,953.92					
316530	UNIT No. 3	47,261.71	51,318.18	108.58	219,375.74	98.55	0.00	100
316730	UNIT No. 3	175,333.04	168,057.56					
311540	UNIT No. 4	1,263,220.97	1,120,101.83	95.95	2,483,659.41	95.95	0.00	100
311740	UNIT No. 4	1,325,341.53	1,363,557.58					
312540	UNIT No. 4	20,208,045.95	15,979,506.72	88.68	40,443,741.57	88.68	0.00	100
312740	UNIT No. 4	25,399,065.85	24,464,234.85					
314540	UNIT No. 4	43,755.90	810,861.95	1717.10	814,380.74	1717.10	0.00	100
314740	UNIT No. 4	3,671.86	3,518.79					
315540	UNIT No. 4	1,490,925.46	1,311,022.36	93.77	5,505,784.68	93.77	0.00	100
315740	UNIT No. 4	4,380,913.88	4,194,762.32					
316540	UNIT No. 4	116,380.05	84,227.85	72.37	303,376.36	87.89	0.00	100
316740	UNIT No. 4	228,778.53	219,148.51					
311550	UNIT No. 5	3,058,681.77	2,522,890.76	82.48	2,522,890.76	82.48	0.00	100
312550	UNIT No. 5	31,136,977.15	23,609,544.73	75.82	23,609,544.73	75.82	0.00	100
314550	UNIT No. 5	0.00	945,668.25	0.00	945,668.25	0.00	0.00	100
315550	UNIT No. 5	3,427,495.58	2,781,254.42	81.15	2,781,254.42	81.15	0.00	100
316550	UNIT No. 5	172,732.16	143,777.85	83.24	143,777.85	83.24	0.00	100
311560	UNIT No. 6	3,159,764.76	2,709,440.25	85.75	2,709,440.25	85.75	0.00	100
312560	UNIT No. 6	50,633,297.90	37,096,861.42	73.27	37,096,861.42	73.27	0.00	100
314560	UNIT No. 6	2,616,757.18	1,710,099.55	65.35	1,710,099.55	65.35	0.00	100
315560	UNIT No. 6	5,358,661.66	4,040,861.77	75.41	4,040,861.77	75.41	0.00	100
316560	UNIT No. 6	125,743.36	89,223.82	70.96	89,223.82	70.96	0.00	100
TOTAL GANNON ACCELERATION		362,347,638.96	313,260,207.69	86.45	313,260,207.69	86.45	0.00	100

**Tampa Electric Company
Final Dismantling Study
in 2002 Dollars and
includes 15% Contingency**

	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL	2003 ACCRUAL
Retiring Coal Related Assets						
Gannon Common	1,827,488	403,767	407,982	(49,974)	2,589,263	3,688,028
Gannon Coal Field	2,603,184	536,322	508,494	(73,000)	3,575,000	N/A
Gannon Unit 3	3,056,977	766,441	487,203	(146,620)	4,164,001	567,820
Gannon Unit 4	3,524,289	894,144	561,585	(166,165)	4,813,853	1,463,847
Gannon Unit 5	3,226,609	813,337	509,543	(145,603)	4,403,886	2,157,925
Gannon Unit 6	2,246,035	1,455,097	16,359	(237,274)	3,480,217	926,621
Retiring Units						
Gannon Unit 1	3,342,563	831,213	540,225	(167,001)	4,547,000	(1,343,882)
Gannon Unit 2	3,342,563	831,213	540,225	(167,001)	4,547,000	(101,038)
	23,169,708	6,531,534	3,571,616	(1,152,638)	32,120,220	7,359,321

NOTE: The 2003 accruals have been calculated to reflect a 2007 start for dismantling. Current dismantling estimates were escalated to 2007 and then reduced to present day cost. The results are the total dismantling estimate less the total accrual as of 12/31/2002.

The accrual for Gannon Coal Field is included with Gannon Common.