

AUSLEY & McMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

August 8, 2003

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 030007-EI

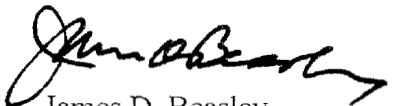
Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2003 through December 2003.

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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Enclosure

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

DOCUMENT NUMBER-DATE

07308 AUG-8 8

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, filed on behalf of Tampa Electric Company has been furnished by U. S. Mail or hand delivery (*) on this 8th day of August 2003 to the following:

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

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

Mr. John W. McWhirter, Jr.
McWhirter, Reeves, McGlothlin, Davidson,
Decker, Kaufman & Arnold, P.A.
400 North Tampa Street, Suite 2450
Tampa, FL 33601-5126

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

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

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

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

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

Mr. Jeffrey A. Stone
Beggs and Lane
Post Office Box 12950
Pensacola, FL 32591-2950



ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 030007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2003 THROUGH DECEMBER 2003

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

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

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

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

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, the calculation of the January 2003
16 through December 2003 true-up amount to be refunded or
17 recovered in the projection period January 2004 through
18 December 2004. My testimony addresses the recovery of
19 capital and operating and maintenance ("O&M") costs
20 associated with environmental compliance activities for
21 2003, based on six months of actual data and six months
22 of estimated data. This information will be used to
23 determine the environmental cost recovery factors for
24 2004.

25

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2003 through December 2003?
4

5 A. Yes. Exhibit No. _____ (HTB-2), containing one document,
6 was prepared under my direction and supervision. It
7 includes Forms 42-1E through 42-8E which show the current
8 period true-up amount to be used in calculating the cost
9 recovery factors for 2004.
10

11 Q. What has Tampa Electric calculated as the estimated true-
12 up for the current period to be applied in the January
13 2004 through December 2004 ECRC factors?
14

15 A. The estimated true-up applicable for the current period,
16 January 2003 through December 2003, is an under-recovery
17 of \$163,803. A detailed calculation supporting the
18 estimated true-up is shown on Forms 42-1E through 42-8E
19 of my exhibit.
20

21 Q. Is Tampa Electric including costs in this estimated ECRC
22 true-up filing for any environmental projects that were
23 not anticipated and included in its 2003 factors?
24

25 A. Yes. Tampa Electric is seeking recovery of costs

1 associated with the Bayside Selective Catalytic Reduction
2 ("SCR") and the Big Bend Unit 4 Separated Overfire Air
3 ("SOFA") Low NO_x Retrofit projects in the estimated true-
4 up filing for 2003.

5
6 On December 20, 2002 Tampa Electric filed a petition for
7 approval of cost recovery for its Bayside SCR Consumables
8 project. The Commission approved this project in Docket
9 No. 021255-EI, Order No. PSC-03-0469-PAA-EI issued April
10 4, 2003.

11
12 Tampa Electric has included the recoverable O&M costs
13 associated with the Bayside SCR Consumables project on
14 Form 42-5E in the estimated true-up filing for 2003. The
15 company does not anticipate capital expenditures for the
16 project.

17
18 On March 5, 2003 Tampa Electric filed a petition for
19 approval of cost recovery for its Big Bend Unit 4 SOFA
20 project. The Commission approved this project in Docket
21 No. 030226-EI, Order No. PSC-03-0684-PAA-EI issued June
22 6, 2003.

23
24 Tampa Electric has included the recoverable capital costs
25 associated with Big Bend Unit 4 SOFA project on Form 42-

1 7E in the estimated true-up filing for 2003. However,
2 Tampa Electric does not anticipate O&M expenditures until
3 the project is operational in early 2004. These O&M
4 expenditures will be addressed in the upcoming 2004
5 projection filing.

6
7 **Q.** How did the actual/estimated project expenditures for
8 January 2003 through December 2003 period compare with
9 the company's original projection?

10
11 **A.** As shown on Form 42-4E, total O&M activities were
12 \$438,656 or 5.3 percent lower than projected costs. Total
13 capital expenditures itemized on Form 42-6E, were
14 \$1,174,795 or 5.7 percent higher than originally
15 projected. O&M and capital investment projects with
16 material variances are explained below.

17
18 **O&M Project Variances**

- 19 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
20 Big Bend Unit 3 Flue Gas Desulfurization Integration
21 project variance is estimated to be \$400,739 or 15.9
22 percent lower than originally projected due to a decrease
23 in the cost of consumables, principally water and
24 chemicals, from the original projection.
- 25 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances

1 project variance is estimated to be \$257,123 or 194.2
2 percent lower than originally projected. The variance is
3 due to the unanticipated proceeds from the sale of
4 allowances which created a credit balance that was then
5 applied to the allowances consumed.

6 • **Big Bend Units 1 and 2 Flue Gas Desulfurization ("FGD"):**

7 The Big Bend Units 1 and 2 FGD project variance is
8 estimated to be \$396,001 or 8.9 percent greater than
9 originally projected due to additional contractor
10 maintenance costs than originally projected.

11 • **Gannon Thermal Discharge Study:** The Gannon Thermal

12 Discharge Study project variance is estimated to be
13 \$196,224 or 90.6 percent lower than originally projected
14 due to a delay in the commencement of the sampling plan.
15 The delay stems from ongoing negotiations with the
16 Florida Department of Environmental Protection related to
17 the extent of sampling necessary.

18 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions

19 Reduction project variance is \$46,100 or 73.8 percent
20 lower than originally projected. This is due to the
21 limited amount of O&M expense estimated to occur for the
22 balance of 2003 based on the newness of equipment and a
23 greater familiarity with operations subsequent to
24 equipment start-up and initial testing.

25 • **Bayside SCR Consumables:** The Bayside SCR Consumables

1 project variance is \$66,246 due to the project not being
2 included in the original projection for 2003. As
3 previously stated in my testimony, this project was
4 approved for recovery on April 4, 2003. The 2003
5 Projection Filing was submitted on September 9, 2002;
6 therefore, the expenditure projection for this project at
7 that time was not possible.

8 9 Capital Investment Project Variances

10 As a result of a recent depreciation study conducted on
11 Tampa Electric assets and subsequently filed with the
12 Commission, the company was authorized to preliminarily
13 apply new depreciation rates to its assets effective
14 January 1, 2003. This decision was rendered in Docket
15 No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June
16 20, 2003. The application of these new rates resulted in
17 small variances to the projects listed below.

- 18 • Big Bend Unit 3 Flue Gas Desulfurization Integration
- 19 • Big Bend Units 1&2 Flue Gas Conditioning
- 20 • Big Bend Unit 4 Continuous Emissions Monitors
- 21 • Big Bend Fuel Oil Tank #1 Upgrade
- 22 • Big Bend Fuel Oil Tank #2 Upgrade
- 23 • Phillips Upgrade Tank #1 for FDEP
- 24 • Phillips Upgrade Tank #4 for FDEP
- 25 • Big Bend Unit 1 Classifier Replacement

- 1 • Big Bend Unit 2 Classifier Replacement
- 2 • Big Bend Units 1&2 FGD
- 3 • Big Bend Section 114 Mercury Testing Platform
- 4 • Big Bend FGD Optimization and Utilization

5
6 The timing of the commercial operation of Bayside Power
7 Station Units 1 & 2 in conjunction with the accelerated
8 depreciation of Gannon Station assets created variances
9 for the capital projects listed below.

- 10 • Gannon Ignition Oil Tank
- 11 • Gannon Unit 5 Classifier Replacement
- 12 • Gannon Unit 6 Classifier Replacement
- 13 • Gannon Coal Crusher (NO_x Control)

14
15 Significant variances for other capital projects are
16 described below.

17 • **Big Bend PM Minimization and Monitoring:** The Big Bend
18 PM Minimization and Monitoring project variance is
19 estimated to be \$35,567 or 4.6 percent lower than the
20 original projection due to a change in the scheduling
21 of unit outages. The work will occur later in the
22 year.

23 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
24 Emissions Reduction project variance is estimated to be
25 \$62,874 or 10.8 percent lower than the original

1 projection due to a change in the scheduling of unit
2 outages. The work will likely occur at a later date
3 that has yet to be determined. Additionally, lower
4 than anticipated contractor costs have occurred on the
5 project.

6 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
7 Reduction project variance is estimated to be \$189,011
8 or 57.2 percent lower than the original projection due
9 to the attainment of the July 1, 2003 NO_x emissions
10 limit without the expenditure associated with the
11 originally planned modifications to the main air
12 compressor.

13 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
14 variance is estimated to be \$85,129 due to the project
15 not being included in the original projection for 2003.
16 As previously stated in my testimony, this project was
17 approved for recovery on June 6, 2003. The 2003
18 Projection Filing was submitted on September 9, 2002;
19 therefore, the expenditure projection for this project
20 at that time was not possible.

21
22 Q. Does this conclude your testimony?

23
24 A. Yes, it does.
25

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 8, 2003

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2003 THROUGH DECEMBER 2003

42-1E THROUGH 42-8E

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 8, 2003

INDEX

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2003 THROUGH DECEMBER 2003

42-1E THROUGH 42-8E

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003
(in Dollars)

Form 42 - 1E

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	(\$301,784)
2. Interest Provision (Form 42-2E, Line 6)	13,643
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>124,338</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2004 to December 2004 (Lines 1 + 2 + 3)	<u>(\$163,803)</u>

12

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1E
FILED: AUGUST 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Current Period True-Up Amount
 (in Dollars)

Line	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1 ECRC Revenues (net of Revenue Taxes)	\$2,111,452	\$1,955,605	\$1,786,339	\$1,913,053	\$2,245,103	\$2,377,138	\$2,419,001	\$2,443,498	\$2,496,094	\$2,282,817	\$2,023,608	\$2,038,474	\$26,092,182
2 True-Up Provision	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,678	2,456,125
3 ECRC Revenues Applicable to Period (Lines 1 + 2)	2,316,129	2,160,282	1,991,016	2,117,730	2,449,780	2,581,815	2,623,678	2,648,175	2,700,771	2,487,494	2,228,285	2,243,152	28,548,307
4 Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	420,847	388,081	481,446	431,221	950,385	638,495	603,982	561,540	642,929	586,797	641,704	1,268,314	7,615,741
b. Capital Investment Projects (Form 42-7E, Line 9)	1,776,823	1,779,994	1,749,581	1,763,578	1,760,842	1,763,790	1,761,659	1,760,398	1,771,871	1,771,317	1,786,108	1,788,389	21,234,350
c. Total Jurisdictional ECRC Costs	2,197,670	2,168,075	2,231,027	2,194,799	2,711,227	2,402,285	2,365,641	2,321,938	2,414,800	2,358,114	2,427,812	3,056,703	28,850,091
5. Over/Under Recovery (Line 3 - Line 4c)	118,459	(7,793)	(240,011)	(77,069)	(261,447)	179,530	258,037	326,237	285,971	129,380	(199,527)	(813,551)	(301,784)
6 Interest Provision (Form 42-3E, Line 10)	2,226	2,030	1,623	1,233	873	578	546	928	1,391	1,399	1,001	(185)	13,643
7. Beginning Balance True-Up & Interest Provision	2,456,125	2,496,471	2,286,031	1,842,966	1,562,453	1,097,202	1,072,633	1,126,539	1,249,027	1,331,712	1,257,814	854,611	2,456,125
a. Deferred True-Up from January to December 2002 (Order No PSC-xx-xxxx-FOF-BI)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)
8 True-Up Collected/(Refunded) (see Line 2)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,678)	(2,456,125)
9 End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	1,915,565	1,829,463	1,386,398	1,105,885	640,634	616,065	669,971	792,459	875,144	801,246	398,043	(620,371)	(744,709)
10. Adjustment to Period True-Up Including Interest	124,338	0	0	0	0	0	0	0	0	0	0	0	124,338
11. End of Period Total Net True-Up (Lines 9 + 10)	\$2,039,903	\$1,829,463	\$1,386,398	\$1,105,885	\$640,634	\$616,065	\$669,971	\$792,459	\$875,144	\$801,246	\$398,043	(\$620,371)	(\$620,371)

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2E
 FILED: AUGUST 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Interest Provision
 (in Dollars)

Line	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	\$2,123,895	\$2,039,903	\$1,829,463	\$1,386,398	\$1,105,885	\$640,634	\$616,065	\$669,971	\$792,459	\$875,144	\$801,246	\$398,043	
2. Ending True-Up Amount Before Interest	2,037,677	1,827,433	1,384,775	1,104,652	639,761	615,487	669,425	791,531	873,753	799,847	397,042	(620,186)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	4,161,572	3,867,336	3,214,238	2,491,050	1,745,646	1,256,121	1,285,490	1,461,502	1,666,212	1,674,991	1,198,288	(222,143)	
4. Average True-Up Amount (Line 3 x 1/2)	2,080,786	1,933,668	1,607,119	1,245,525	872,823	628,061	642,745	730,751	833,106	837,496	599,144	(111,072)	
5. Interest Rate (First Day of Reporting Business Month)	1.29%	1.27%	1.25%	1.18%	1.19%	1.21%	1.00%	1.05%	2.00%	2.00%	2.00%	2.00%	
6. Interest Rate (First Day of Subsequent Business Month)	1.27%	1.25%	1.18%	1.19%	1.21%	1.00%	1.05%	2.00%	2.00%	2.00%	2.00%	2.00%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	2.56%	2.52%	2.43%	2.37%	2.40%	2.21%	2.05%	3.05%	4.00%	4.00%	4.00%	4.00%	
8. Average Interest Rate (Line 7 x 1/2)	1.280%	1.260%	1.215%	1.185%	1.200%	1.105%	1.025%	1.525%	2.000%	2.000%	2.000%	2.000%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.107%	0.105%	0.101%	0.099%	0.100%	0.092%	0.085%	0.127%	0.167%	0.167%	0.167%	0.167%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$2,226	\$2,030	\$1,623	\$1,233	\$873	\$578	\$546	\$928	\$1,391	\$1,399	\$1,001	(\$185)	\$13,643

14

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3E
 FILED: AUGUST 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Form 42 - 4E

Variance Report of O & M Activities
 (In Dollars)

Line	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,123,461	\$2,524,200	(\$400,739)	-15.9%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
1c SO ₂ Emissions Allowances	(389,498)	(132,375)	(257,123)	-194.2%
1d Big Bend Units 1 & 2 FGD	4,844,601	4,448,600	396,001	8.9%
1e Big Bend FGD Optimization and Utilization	(884)	0	(884)	N/A
1f Big Bend PM Minimization and Monitoring	850,167	850,000	167	0.0%
1g Big Bend NO _x Emissions Reduction	250,000	250,000	0	0.0%
1h NPDES Annual Surveillance Fees	43,700	43,700	0	0.0%
1i Gannon Thermal Discharge Study	20,422	216,646	(196,224)	-90.6%
1j Polk NO _x Emissions Reduction	16,400	62,500	(46,100)	-73.8%
1k Bayside SCR Consumables	66,246	0	66,246	N/A
2. Total Investment Projects - Recoverable Costs	\$7,824,615	\$8,263,271	(\$438,656)	-5.3%
3. Recoverable Costs Allocated to Energy	\$7,760,493	\$8,002,925	(\$242,432)	-3.0%
4. Recoverable Costs Allocated to Demand	\$64,122	\$260,346	(\$196,224)	-75.4%

15

Notes:
 Column (1) is the End of Period Totals on Form 42-5E.
 Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-02-1735-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
 DOCKET NO. 03007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 4
 PAGE 1 OF 1
 FORM 42-4E
 FILED: AUGUST 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Form 42 - SE

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Period Total	Demand	Energy
1	Description of O&M Activities														
1a	\$143,286	\$102,287	\$168,738	\$176,913	\$134,502	\$192,349	\$193,731	\$187,731	\$188,731	\$152,731	\$158,731	\$323,731	\$2,123,461		\$2,123,461
1b	0	0	0	0	0	0	0	0	0	0	0	0	\$0		0
1c	(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(53,511)	(62,399)	(58,897)	(28,823)	(17,877)	(19,479)	(389,498)		(389,498)
1d	405,984	236,693	464,857	339,769	453,475	380,073	367,750	351,750	355,750	303,750	338,750	846,000	4,844,601		4,844,601
1e	(884)	0	0	0	0	0	0	0	0	0	0	0	(884)		(884)
1f	1,008	82,277	617	8,808	106,621	109,836	60,000	47,000	117,000	117,000	117,000	83,000	850,167		850,167
1g	0	0	0	0	0	0	41,667	41,667	41,667	41,667	41,666	41,666	250,000		250,000
1h	43,700	0	0	0	0	0	0	0	0	0	0	0	43,700	43,700	
1i	1,416	0	9,123	3,883	0	0	1,000	1,000	1,000	1,000	1,000	1,000	20,422	20,422	
1j	0	0	0	0	0	0	2,733	2,733	2,733	2,733	2,733	2,735	16,400		16,400
1k	0	0	0	0	0	6,246	10,000	10,000	10,000	10,000	10,000	10,000	66,246		66,246
2	434,711	398,924	502,303	445,577	983,054	658,496	623,370	579,482	657,984	600,058	652,003	1,288,653	7,824,615	64,122	7,760,493
3	389,595	398,924	493,180	441,694	983,054	658,496	622,370	578,482	656,984	599,058	651,003	1,287,653	7,760,493		
4	45,116	0	9,123	3,883	0	0	1,000	1,000	1,000	1,000	1,000	1,000	64,122		
5	0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403			
6	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611			
7	377,790	388,081	472,739	427,515	950,385	638,495	603,028	560,586	641,975	585,843	640,750	1,267,360	7,554,547		
8	43,057	0	8,707	3,706	0	0	954	954	954	954	954	954	61,194		
9	\$420,847	\$388,081	\$481,446	\$431,221	\$950,385	\$638,495	\$603,982	\$561,540	\$642,929	\$586,797	\$641,704	\$1,268,314	\$7,615,741		

Notes

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

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Tampa Electric Company

Form 42 - 6E

Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003

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

Line	(1)	(2)	(3)	(4)	
	Actual/ Estimated	Original Projection	Variance Amount	Percent	
1. Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$976,427	\$984,191	(\$7,764)	-0.8%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	603,129	579,498	23,631	4.1%
1c	Big Bend Unit 4 Continuous Emissions Monitors	100,608	100,608	0	0.0%
1d	Gannon Ignition Oil Tank	217,898	108,948	108,950	100.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	64,133	64,595	(462)	-0.7%
1f	Big Bend Fuel Oil Tank #2 Upgrade	105,465	106,243	(778)	-0.7%
1g	Phillips Upgrade Tank #1 for FDEP	7,604	7,821	(217)	-2.8%
1h	Phillips Upgrade Tank #4 for FDEP	11,965	12,315	(350)	-2.8%
1i	Gannon Unit 5 Classifier Replacement	527,728	280,038	247,690	88.4%
1j	Gannon Unit 6 Classifier Replacement	590,375	324,901	265,474	81.7%
1k	Big Bend Unit 1 Classifier Replacement	181,194	174,989	6,205	3.5%
1l	Big Bend Unit 2 Classifier Replacement	132,558	127,914	4,644	3.6%
1m	Gannon Coal Crusher (NO _x Control)	2,168,390	1,191,334	977,056	82.0%
1n	Big Bend Units 1 & 2 FGD	11,678,268	11,854,274	(176,006)	-1.5%
1o	Big Bend Section 114 Mercury Testing Platform	15,895	15,558	337	2.2%
1p	Big Bend FGD Optimization and Utilization	2,981,723	3,053,015	(71,292)	-2.3%
1q	Big Bend PM Minimization and Monitoring	736,944	772,511	(35,567)	-4.6%
1r	Big Bend NO _x Emissions Reduction	521,571	584,445	(62,874)	-10.8%
1s	Polk NO _x Emissions Reduction	141,280	330,291	(189,011)	-57.2%
1t	Big Bend Unit 4 SOFA	85,129	0	85,129	N/A
2. Total Investment Projects - Recoverable Costs		\$21,848,284	\$20,673,489	\$1,174,795	5.7%
3. Recoverable Costs Allocated to Energy		\$21,441,219	\$20,373,567	\$1,067,652	5.2%
4. Recoverable Costs Allocated to Demand		\$407,065	\$299,922	\$107,143	35.7%

Notes:

Column (1) is the End of Period Totals on Form 42-7E.
 Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-02-1735-FOF-EI.
 Column (3) = Column (1) - Column (2)
 Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification	
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Period Total	Demand	Energy
1 Description of Investment Projects (A)															
1a	\$82,395	\$82,209	\$82,021	\$81,835	\$81,649	\$81,462	\$81,276	\$81,090	\$80,902	\$80,716	\$80,529	\$80,343	\$976,427		\$976,427
1b	51,132	50,974	50,816	50,657	50,499	50,340	50,182	50,023	49,864	49,706	49,547	49,389	603,129		603,129
1c	8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608		100,608
1d	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,898	\$217,898	
1e	5,405	5,393	5,382	5,372	5,361	5,349	5,339	5,328	5,318	5,306	5,295	5,285	64,133	64,133	
1f	8,887	8,869	8,851	8,833	8,815	8,798	8,780	8,762	8,744	8,727	8,708	8,691	105,465	105,465	
1g	643	642	640	638	636	635	632	631	630	627	626	624	7,604	7,604	
1h	1,012	1,009	1,007	1,004	1,001	999	996	993	991	987	984	982	11,965	11,965	
1i	46,195	45,792	45,389	44,985	44,582	44,179	43,776	43,372	42,970	42,566	42,162	41,760	527,728		527,728
1j	51,677	51,227	50,776	50,325	49,873	49,422	48,971	48,520	48,069	47,618	47,167	46,730	590,375		590,375
1k	15,334	15,292	15,248	15,206	15,164	15,120	15,078	15,036	14,993	14,950	14,908	14,865	181,194		181,194
1l	11,213	11,183	11,153	11,122	11,092	11,062	11,031	11,001	10,971	10,940	10,910	10,880	132,558		132,558
1m	189,813	188,155	186,498	184,842	183,185	181,527	179,871	178,214	176,557	174,900	173,243	171,585	2,168,390		2,168,390
1n	988,716	985,894	983,070	980,247	977,423	974,601	971,778	968,954	966,131	963,308	960,485	957,661	11,678,268		11,678,268
1o	1,338	1,335	1,332	1,331	1,328	1,326	1,323	1,322	1,319	1,316	1,314	1,311	15,895		15,895
1p	251,134	250,651	250,168	249,685	249,202	248,718	248,235	247,752	247,269	246,786	246,303	245,820	2,981,723		2,981,723
1q	60,269	61,381	59,560	58,042	59,225	60,187	61,307	61,737	62,070	62,815	64,264	66,087	736,944		736,944
1r	38,565	40,313	41,081	41,757	42,848	43,644	43,949	44,305	44,853	45,733	46,690	47,833	521,571		521,571
1s	2,510	3,428	5,780	9,834	12,820	13,702	14,439	15,166	15,603	15,918	16,040	16,040	141,280		141,280
1t	0	0	0	243	532	1,953	5,177	8,392	10,335	12,693	20,080	25,724	85,129		85,129
2	1,832,884	1,830,374	1,825,381	1,822,547	1,821,805	1,819,576	1,818,672	1,817,112	1,814,084	1,812,087	1,815,713	1,818,049	21,848,284	407,065	21,441,219
3	1,798,779	1,796,303	1,791,343	1,788,542	1,787,834	1,785,637	1,784,767	1,783,240	1,780,243	1,778,282	1,781,941	1,784,308	\$21,441,219		
4	34,105	34,071	34,038	34,005	33,971	33,939	33,905	33,872	33,841	33,805	33,772	33,741	407,065		
5	0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403			
6	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611			
7	1,744,275	1,747,478	1,717,096	1,731,125	1,728,421	1,731,400	1,729,301	1,728,072	1,739,574	1,739,055	1,753,877	1,756,188	20,845,862		
8	32,548	32,516	32,485	32,453	32,421	32,390	32,358	32,326	32,297	32,262	32,231	32,201	388,488		
9	\$1,776,823	\$1,779,994	\$1,749,581	\$1,763,578	\$1,760,842	\$1,763,790	\$1,761,659	\$1,760,398	\$1,771,871	\$1,771,317	\$1,786,108	\$1,788,389	\$21,234,350		

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

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 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	
3	Less. Accumulated Depreciation	(1,719,897)	(1,739,123)	(1,758,349)	(1,777,575)	(1,796,801)	(1,816,027)	(1,835,253)	(1,854,479)	(1,873,705)	(1,892,931)	(1,912,157)	(1,931,383)	(1,950,609)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$6,519,761	6,500,535	6,481,309	6,462,083	6,442,857	6,423,631	6,404,405	6,385,179	6,365,953	6,346,727	6,327,501	6,308,275	6,289,049	
6	Average Net Investment		6,510,148	6,490,922	6,471,696	6,452,470	6,433,244	6,414,018	6,394,792	6,375,566	6,356,340	6,337,114	6,317,888	6,298,662	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		47,870	47,729	47,587	47,446	47,305	47,163	47,022	46,881	46,739	46,598	46,456	46,315	\$565,111
b	Debt Component (Line 6 x 2.82% x 1/12)		15,299	15,254	15,208	15,163	15,118	15,073	15,028	14,983	14,937	14,892	14,847	14,802	180,604
8	Investment Expenses														
a	Depreciation (C)		\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	\$19,226	230,712
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		82,395	82,209	82,021	81,835	81,649	81,462	81,276	81,090	80,902	80,716	80,529	80,343	976,427
a	Recoverable Costs Allocated to Energy		82,395	82,209	82,021	81,835	81,649	81,462	81,276	81,090	80,902	80,716	80,529	80,343	976,427
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		79,898	79,974	78,621	79,208	78,936	78,988	78,750	78,581	79,054	78,935	79,261	79,077	949,283
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$79,898	\$79,974	\$78,621	\$79,208	\$78,936	\$78,988	\$78,750	\$78,581	\$79,054	\$78,935	\$79,261	\$79,077	\$949,283

Notes

- (A) Applicable depreciable base for Big Bend, account 312.45
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	
3	Less: Accumulated Depreciation	(1,423,454)	(1,439,790)	(1,456,126)	(1,472,462)	(1,488,798)	(1,505,134)	(1,521,470)	(1,537,806)	(1,554,142)	(1,570,478)	(1,586,814)	(1,603,150)	(1,619,486)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$3,594,280	3,577,944	3,561,608	3,545,272	3,528,936	3,512,600	3,496,264	3,479,928	3,463,592	3,447,256	3,430,920	3,414,584	3,398,248	
6	Average Net Investment		3,586,112	3,569,776	3,553,440	3,537,104	3,520,768	3,504,432	3,488,096	3,471,760	3,455,424	3,439,088	3,422,752	3,406,416	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		26,369	26,249	26,129	26,009	25,889	25,769	25,649	25,528	25,408	25,288	25,168	25,048	\$308,503
b	Debt Component (Line 6 x 2.82% x 1/12)		8,427	8,389	8,351	8,312	8,274	8,235	8,197	8,159	8,120	8,082	8,043	8,005	98,594
8	Investment Expenses														
a	Depreciation (C)		16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	196,032
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		51,132	50,974	50,816	50,657	50,499	50,340	50,182	50,023	49,864	49,706	49,547	49,389	603,129
a	Recoverable Costs Allocated to Energy		51,132	50,974	50,816	50,657	50,499	50,340	50,182	50,023	49,864	49,706	49,547	49,389	603,129
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		49,583	49,588	48,710	49,031	48,821	48,811	48,622	48,475	48,725	48,610	48,767	48,611	586,354
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$49,583	\$49,588	\$48,710	\$49,031	\$48,821	\$48,811	\$48,622	\$48,475	\$48,725	\$48,610	\$48,767	\$48,611	\$586,354

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rates are 4.0% and 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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TAMPA ELECTRIC COMPANY
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FORM 42-8E
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3	Less Accumulated Depreciation	(191,333)	(193,282)	(195,231)	(197,180)	(199,129)	(201,078)	(203,027)	(204,976)	(206,925)	(208,874)	(210,823)	(212,772)	(214,721)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$674,878	672,929	670,980	669,031	667,082	665,133	663,184	661,235	659,286	657,337	655,388	653,439	651,490	
6	Average Net Investment		673,904	671,955	670,006	668,057	666,108	664,159	662,210	660,261	658,312	656,363	654,414	652,465	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		4,955	4,941	4,927	4,912	4,898	4,884	4,869	4,855	4,841	4,826	4,812	4,798	\$58,518
b	Debt Component (Line 6 x 2.82% x 1/12)		1,584	1,579	1,575	1,570	1,565	1,561	1,556	1,552	1,547	1,542	1,538	1,533	18,702
8	Investment Expenses														
a	Depreciation (C)		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608
a	Recoverable Costs Allocated to Energy		8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		8,231	8,239	8,101	8,160	8,132	8,139	8,114	8,097	8,147	8,134	8,168	8,150	97,812
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,231	\$8,239	\$8,101	\$8,160	\$8,132	\$8,139	\$8,114	\$8,097	\$8,147	\$8,134	\$8,168	\$8,150	\$97,812

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	
3	Less Accumulated Depreciation	(\$371,852)	(390,010)	(408,168)	(426,327)	(444,485)	(462,643)	(480,801)	(498,959)	(517,118)	(535,276)	(553,434)	(571,593)	(589,752)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
4a	Other (B)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5	Net Investment (Lines 2 + 3 + 4) (C)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a	Depreciation (E)		18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,900
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,898
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,898
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (G)		17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,330	17,330	207,950
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,330	\$17,330	\$207,950

Notes

- (A) Applicable depreciable base for Gannon, account 312.50
- (B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates
- (C) From February forward, the net investment is zero due to the sum of accumulated depreciation and other (costs currently recovered through base rates) being greater than plant-in-service. Therefore, no return on investment is calculated. For future months, only the depreciation is recovered
- (D) Asset depreciation was accelerated to achieve full depreciation by year-end 2003
 This coincides with commercial operation of Bayside Power Station
- (E) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (EC RC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3	Less Accumulated Depreciation	(\$55,504)	(56,624)	(57,744)	(58,864)	(59,984)	(61,104)	(62,224)	(63,344)	(64,464)	(65,584)	(66,704)	(67,824)	(68,944)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$442,074	440,954	439,834	438,714	437,594	436,474	435,354	434,234	433,114	431,994	430,874	429,754	428,634	
6	Average Net Investment		441,514	440,394	439,274	438,154	437,034	435,914	434,794	433,674	432,554	431,434	430,314	429,194	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		3,247	3,238	3,230	3,222	3,214	3,205	3,197	3,189	3,181	3,172	3,164	3,156	\$38,415
b	Debt Component (Line 6 x 2.82% x 1/12)		1,038	1,035	1,032	1,030	1,027	1,024	1,022	1,019	1,017	1,014	1,011	1,009	12,278
8	Investment Expenses														
a	Depreciation (C)		1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,440
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 +8)		5,405	5,393	5,382	5,372	5,361	5,349	5,339	5,328	5,318	5,306	5,295	5,285	64,133
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		5,405	5,393	5,382	5,372	5,361	5,349	5,339	5,328	5,318	5,306	5,295	5,285	64,133
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		5,158	5,147	5,136	5,127	5,116	5,105	5,095	5,085	5,075	5,064	5,053	5,044	61,205
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,158	\$5,147	\$5,136	\$5,127	\$5,116	\$5,105	\$5,095	\$5,085	\$5,075	\$5,064	\$5,053	\$5,044	\$61,205

Notes:

- (A) Applicable depreciable base for Big Bend, account 312 40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1.	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3	Less Accumulated Depreciation	(91,324)	(93,165)	(95,006)	(96,847)	(98,688)	(100,529)	(102,370)	(104,211)	(106,052)	(107,893)	(109,734)	(111,575)	(113,416)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$727,077	725,236	723,395	721,554	719,713	717,872	716,031	714,190	712,349	710,508	708,667	706,826	704,985	
6	Average Net Investment		726,157	724,316	722,475	720,634	718,793	716,952	715,111	713,270	711,429	709,588	707,747	705,906	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		5,340	5,326	5,312	5,299	5,285	5,272	5,258	5,245	5,231	5,218	5,204	5,191	\$63,181
b	Debt Component (Line 6 x 2.82% x 1/12)		1,706	1,702	1,698	1,693	1,689	1,685	1,681	1,676	1,672	1,668	1,663	1,659	20,192
8	Investment Expenses														
a	Depreciation (C)		1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	22,092
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		8,887	8,869	8,851	8,833	8,815	8,798	8,780	8,762	8,744	8,727	8,708	8,691	105,465
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		8,887	8,869	8,851	8,833	8,815	8,798	8,780	8,762	8,744	8,727	8,708	8,691	105,465
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		8,481	8,464	8,447	8,430	8,413	8,396	8,379	8,362	8,345	8,329	8,311	8,294	100,651
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,481	\$8,464	\$8,447	\$8,430	\$8,413	\$8,396	\$8,379	\$8,362	\$8,345	\$8,329	\$8,311	\$8,294	\$100,651

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	
3	Less Accumulated Depreciation	(\$9,528)	(9,709)	(9,890)	(10,071)	(10,252)	(10,433)	(10,614)	(10,795)	(10,976)	(11,157)	(11,338)	(11,519)	(11,700)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$47,749	47,568	47,387	47,206	47,025	46,844	46,663	46,482	46,301	46,120	45,939	45,758	45,577	
6	Average Net Investment		47,659	47,478	47,297	47,116	46,935	46,754	46,573	46,392	46,211	46,030	45,849	45,668	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		350	349	348	346	345	344	342	341	340	338	337	336	\$4,116
b	Debt Component (Line 6 x 2 82% x 1/12)		112	112	111	111	110	110	109	109	109	108	108	107	1,316
8	Investment Expenses														
a	Depreciation (C)		181	181	181	181	181	181	181	181	181	181	181	181	2,172
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 +8)		643	642	640	638	636	635	632	631	630	627	626	624	7,604
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		643	642	640	638	636	635	632	631	630	627	626	624	7,604
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		614	613	611	609	607	606	603	602	601	598	597	596	7,257
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$614	\$613	\$611	\$609	\$607	\$606	\$603	\$602	\$601	\$598	\$597	\$596	\$7,257

Notes.

- (A) Applicable depreciable base for Phillips, account 342 28
- (B) Line 6 x 8 8238% x 1/12. Based on ROE of 11 75% and weighted income tax rate of 38 575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3 8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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FILED: AUGUST 8, 2003

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3	Less Accumulated Depreciation	(\$15,479)	(15,765)	(16,051)	(16,337)	(16,623)	(16,909)	(17,195)	(17,481)	(17,767)	(18,053)	(18,339)	(18,625)	(18,911)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$74,993	74,707	74,421	74,135	73,849	73,563	73,277	72,991	72,705	72,419	72,133	71,847	71,561	
6	Average Net Investment		74,850	74,564	74,278	73,992	73,706	73,420	73,134	72,848	72,562	72,276	71,990	71,704	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		550	548	546	544	542	540	538	536	534	531	529	527	\$6,465
b	Debt Component (Line 6 x 2.82% x 1/12)		176	175	175	174	173	173	172	171	171	170	169	169	2,068
8	Investment Expenses														
a	Depreciation (C)		286	286	286	286	286	286	286	286	286	286	286	286	\$3,432
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,012	1,009	1,007	1,004	1,001	999	996	993	991	987	984	982	11,965
a	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand		1,012	1,009	1,007	1,004	1,001	999	996	993	991	987	984	982	11,965
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		966	963	961	958	955	953	951	948	946	942	939	937	11,419
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$966	\$963	\$961	\$958	\$955	\$953	\$951	\$948	\$946	\$942	\$939	\$937	\$11,419

Notes:

- (A) Applicable depreciable base for Phillips, account 342.28
- (B) Line 6 x 8 8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
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 FILED: AUGUST 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	
3	Less Accumulated Depreciation	(\$858,348)	(899,906)	(941,463)	(983,021)	(1,024,579)	(1,066,136)	(1,107,694)	(1,149,252)	(1,190,809)	(1,232,367)	(1,273,925)	(1,315,482)	(1,357,040)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$498,692	457,135	415,577	374,019	332,462	290,904	249,346	207,788	166,231	124,673	83,115	41,558	(0)	
6	Average Net Investment		477,913	436,356	394,798	353,240	311,683	270,125	228,567	187,010	145,452	103,894	62,336	20,779	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		3,514	3,209	2,903	2,597	2,292	1,986	1,681	1,375	1,070	764	458	153	\$22,002
b	Debt Component (Line 6 x 2.82% x 1/12)		1,123	1,025	928	830	732	635	537	439	342	244	146	49	7,030
8	Investment Expenses														
a	Depreciation (C)		41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	498,692
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		46,195	45,792	45,389	44,985	44,582	44,179	43,776	43,372	42,970	42,566	42,162	41,760	527,728
a	Recoverable Costs Allocated to Energy		46,195	45,792	45,389	44,985	44,582	44,179	43,776	43,372	42,970	42,566	42,162	41,760	527,728
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		44,795	44,547	43,508	43,541	43,100	42,837	42,416	42,030	41,988	41,627	41,498	41,102	512,989
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$44,795	\$44,547	\$43,508	\$43,541	\$43,100	\$42,837	\$42,416	\$42,030	\$41,988	\$41,627	\$41,498	\$41,102	\$512,989

Notes.

- (A) Applicable depreciable base for Gannon, account 312.55
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Asset depreciation was accelerated to achieve full depreciation by year-end 2003.
 This coincides with commercial operation of Bayside Power Station
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424
3	Less Accumulated Depreciation	(860,530)	(907,020)	(953,510)	(1,000,000)	(1,046,490)	(1,092,980)	(1,139,470)	(1,185,960)	(1,232,450)	(1,278,940)	(1,325,430)	(1,371,920)	(1,418,424)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$557,894	\$511,404	\$464,914	\$418,424	\$371,934	\$325,444	\$278,954	\$232,464	\$185,974	\$139,484	\$92,994	\$46,504	\$0	
6	Average Net Investment		534,649	488,159	441,669	395,179	348,689	302,199	255,709	209,219	162,729	116,239	69,749	23,252	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		3,931	3,590	3,248	2,906	2,564	2,222	1,880	1,538	1,197	855	513	171	\$24,615
b	Debt Component (Line 6 x 2.82% x 1/12)		1,256	1,147	1,038	929	819	710	601	492	382	273	164	55	7,866
8	Investment Expenses														
a	Depreciation (C)		46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,504	557,894
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		51,677	51,227	50,776	50,325	49,873	49,422	48,971	48,520	48,069	47,618	47,167	46,730	590,375
a	Recoverable Costs Allocated to Energy		51,677	51,227	50,776	50,325	49,873	49,422	48,971	48,520	48,069	47,618	47,167	46,730	590,375
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		50,111	49,835	48,671	48,709	48,216	47,921	47,449	47,019	46,971	46,568	46,424	45,994	573,888
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$50,111	\$49,835	\$48,671	\$48,709	\$48,216	\$47,921	\$47,449	\$47,019	\$46,971	\$46,568	\$46,424	\$45,994	\$573,888

Notes:

- (A) Applicable depreciable base for Gannon, account 312.55
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Asset depreciation was accelerated to achieve full depreciation by year-end 2003
 This coincides with commercial operation of Bayside Power Station.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3	Less: Accumulated Depreciation	(\$186,008)	(190,396)	(194,784)	(199,172)	(203,560)	(207,948)	(212,336)	(216,724)	(221,112)	(225,500)	(229,888)	(234,276)	(238,664)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,130,249	1,125,861	1,121,473	1,117,085	1,112,697	1,108,309	1,103,921	1,099,533	1,095,145	1,090,757	1,086,369	1,081,981	1,077,593	
6	Average Net Investment		1,128,055	1,123,667	1,119,279	1,114,891	1,110,503	1,106,115	1,101,727	1,097,339	1,092,951	1,088,563	1,084,175	1,079,787	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		8,295	8,263	8,230	8,198	8,166	8,133	8,101	8,069	8,037	8,004	7,972	7,940	\$97,408
b	Debt Component (Line 6 x 2.82% x 1/12)		2,651	2,641	2,630	2,620	2,610	2,599	2,589	2,579	2,568	2,558	2,548	2,537	31,130
8	Investment Expenses														
a	Depreciation (C)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		15,334	15,292	15,248	15,206	15,164	15,120	15,078	15,036	14,993	14,950	14,908	14,865	181,194
a	Recoverable Costs Allocated to Energy		15,334	15,292	15,248	15,206	15,164	15,120	15,078	15,036	14,993	14,950	14,908	14,865	181,194
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		14,869	14,876	14,616	14,718	14,660	14,661	14,609	14,571	14,650	14,620	14,673	14,631	176,154
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,869	\$14,876	\$14,616	\$14,718	\$14,660	\$14,661	\$14,609	\$14,571	\$14,650	\$14,620	\$14,673	\$14,631	\$176,154

Notes

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3	Less Accumulated Depreciation	(149,070)	(152,189)	(155,308)	(158,427)	(161,546)	(164,665)	(167,784)	(170,903)	(174,022)	(177,141)	(180,260)	(183,379)	(186,498)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$835,724	\$832,605	\$829,486	\$826,367	\$823,248	\$820,129	\$817,010	\$813,891	\$810,772	\$807,653	\$804,534	\$801,415	\$798,296	
6	Average Net Investment		834,165	831,046	827,927	824,808	821,689	818,570	815,451	812,332	809,213	806,094	802,975	799,856	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		6,134	6,111	6,088	6,065	6,042	6,019	5,996	5,973	5,950	5,927	5,904	5,881	\$72,090
b	Debt Component (Line 6 x 2.82% x 1/12)		1,960	1,953	1,946	1,938	1,931	1,924	1,916	1,909	1,902	1,894	1,887	1,880	23,040
8	Investment Expenses														
a	Depreciation (C)		3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	37,428
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,213	11,183	11,153	11,122	11,092	11,062	11,031	11,001	10,971	10,940	10,910	10,880	132,558
a	Recoverable Costs Allocated to Energy		11,213	11,183	11,153	11,122	11,092	11,062	11,031	11,001	10,971	10,940	10,910	10,880	132,558
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		10,873	10,879	10,691	10,765	10,723	10,726	10,688	10,661	10,720	10,699	10,738	10,709	128,872
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,873	\$10,879	\$10,691	\$10,765	\$10,723	\$10,726	\$10,688	\$10,661	\$10,720	\$10,699	\$10,738	\$10,709	\$128,872

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.42
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	
3	Less Accumulated Depreciation	(\$3,178,195)	(3,348,953)	(3,519,711)	(3,690,469)	(3,861,227)	(4,031,985)	(4,202,743)	(4,373,501)	(4,544,259)	(4,715,017)	(4,885,775)	(5,056,533)	(5,227,289)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,049,094	1,878,336	1,707,578	1,536,820	1,366,062	1,195,304	1,024,546	853,788	683,030	512,272	341,514	170,756	0	
6	Average Net Investment		1,963,715	1,792,957	1,622,199	1,451,441	1,280,683	1,109,925	939,167	768,409	597,651	426,893	256,135	85,378	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		14,440	13,184	11,928	10,673	9,417	8,161	6,906	5,650	4,395	3,139	1,883	628	\$90,404
b	Debt Component (Line 6 x 2.82% x 1/12)		4,615	4,213	3,812	3,411	3,010	2,608	2,207	1,806	1,404	1,003	602	201	28,892
8	Investment Expenses														
a	Depreciation (C)		170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,756	2,049,094
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 +8)		189,813	188,155	186,498	184,842	183,185	181,527	179,871	178,214	176,557	174,900	173,243	171,585	2,168,390
a	Recoverable Costs Allocated to Energy		189,813	188,155	186,498	184,842	183,185	181,527	179,871	178,214	176,557	174,900	173,243	171,585	2,168,390
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		184,062	183,041	178,768	178,908	177,097	176,013	174,281	172,701	172,524	171,042	170,515	168,881	2,107,833
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$184,062	\$183,041	\$178,768	\$178,908	\$177,097	\$176,013	\$174,281	\$172,701	\$172,524	\$171,042	\$170,515	\$168,881	\$2,107,833

Notes

- (A) Applicable depreciable base for Gannon; account 312.55
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Asset depreciation was accelerated to achieve full depreciation by year-end 2003.
This coincides with commercial operation of Bayside Power Station.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3	Less Accumulated Depreciation	(7,615)	(7,856)	(8,097)	(8,338)	(8,579)	(8,820)	(9,061)	(9,302)	(9,543)	(9,784)	(10,025)	(10,266)	(10,507)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$113,122	112,881	112,640	112,399	112,158	111,917	111,676	111,435	111,194	110,953	110,712	110,471	110,230	
6.	Average Net Investment		113,002	112,761	112,520	112,279	112,038	111,797	111,556	111,315	111,074	110,833	110,592	110,351	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		831	829	827	826	824	822	820	819	817	815	813	811	\$9,854
b	Debt Component (Line 6 x 2.82% x 1/12)		266	265	264	264	263	263	262	262	261	260	260	259	3,149
8	Investment Expenses														
a	Depreciation (C)		241	241	241	241	241	241	241	241	241	241	241	241	2,892
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,338	1,335	1,332	1,331	1,328	1,326	1,323	1,322	1,319	1,316	1,314	1,311	15,895
a	Recoverable Costs Allocated to Energy		1,338	1,335	1,332	1,331	1,328	1,326	1,323	1,322	1,319	1,316	1,314	1,311	15,895
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		1,297	1,299	1,277	1,288	1,284	1,286	1,282	1,281	1,289	1,287	1,293	1,290	15,453
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,297	\$1,299	\$1,277	\$1,288	\$1,284	\$1,286	\$1,282	\$1,281	\$1,289	\$1,287	\$1,293	\$1,290	\$15,453

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Notes.

- (A) Applicable depreciable base for Big Bend, account 311 40
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721	\$83,129,721
3	Less Accumulated Depreciation	(\$11,073,435)	(11,364,389)	(11,655,343)	(11,946,297)	(12,237,251)	(12,528,205)	(12,819,159)	(13,110,113)	(13,401,067)	(13,692,021)	(13,982,975)	(14,273,929)	(14,564,883)	(14,564,883)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$72,056,286	71,765,332	71,474,378	71,183,424	70,892,470	70,601,516	70,310,562	70,019,608	69,728,654	69,437,700	69,146,746	68,855,792	68,564,838	68,564,838
6	Average Net Investment		71,910,809	71,619,855	71,328,901	71,037,947	70,746,993	70,456,039	70,165,085	69,874,131	69,583,177	69,292,223	69,001,269	68,710,315	68,710,315
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		528,772	526,633	524,493	522,354	520,214	518,075	515,936	513,796	511,657	509,517	507,378	505,238	\$6,204,063
b	Debt Component (Line 6 x 2.82% x 1/12)		168,990	168,307	167,623	166,939	166,255	165,572	164,888	164,204	163,520	162,837	162,153	161,469	1,982,757
8	Investment Expenses														
a	Depreciation (C)		290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	3,491,448
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 +8)		988,716	985,894	983,070	980,247	977,423	974,601	971,778	968,954	966,131	963,308	960,485	957,661	11,678,268
a	Recoverable Costs Allocated to Energy		988,716	985,894	983,070	980,247	977,423	974,601	971,778	968,954	966,131	963,308	960,485	957,661	11,678,268
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	0.9842403
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12	Retail Energy-Related Recoverable Costs (D)		958,757	959,097	942,324	948,779	944,941	944,999	941,577	938,978	944,060	942,058	945,358	942,569	11,353,497
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$958,757	\$959,097	\$942,324	\$948,779	\$944,941	\$944,999	\$941,577	\$938,978	\$944,060	\$942,058	\$945,358	\$942,569	\$11,353,497

Notes

- (A) Applicable depreciable base for Big Bend, account 312.46
- (B) Line 6 x 8 8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate 4.2%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	\$21,347,166	
3	Less. Accumulated Depreciation	(570,990)	(620,770)	(670,550)	(720,330)	(770,110)	(819,890)	(869,670)	(919,450)	(969,230)	(1,019,010)	(1,068,790)	(1,118,570)	(1,168,350)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$20,776,176	\$20,726,396	\$20,676,616	\$20,626,836	\$20,577,056	\$20,527,276	\$20,477,496	\$20,427,716	\$20,377,936	\$20,328,156	\$20,278,376	\$20,228,596	\$20,178,816	
6	Average Net Investment		20,751,286	20,701,506	20,651,726	20,601,946	20,552,166	20,502,386	20,452,606	20,402,826	20,353,046	20,303,266	20,253,486	20,203,706	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		152,588	152,222	151,856	151,490	151,124	150,757	150,391	150,025	149,659	149,293	148,927	148,561	\$1,806,893
b	Debt Component (Line 6 x 2.82% x 1/12)		48,766	48,649	48,532	48,415	48,298	48,181	48,064	47,947	47,830	47,713	47,596	47,479	577,470
8	Investment Expenses														
a	Depreciation (D)		49,780	49,780	49,780	49,780	49,780	49,780	49,780	49,780	49,780	49,780	49,780	49,780	597,360
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		251,134	250,651	250,168	249,685	249,202	248,718	248,235	247,752	247,269	246,786	246,303	245,820	2,981,723
a	Recoverable Costs Allocated to Energy		251,134	250,651	250,168	249,685	249,202	248,718	248,235	247,752	247,269	246,786	246,303	245,820	2,981,723
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (E)		243,525	243,838	239,799	241,669	240,921	241,163	240,520	240,087	241,620	241,342	242,424	241,946	2,898,854
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$243,525	\$243,838	\$239,799	\$241,669	\$240,921	\$241,163	\$240,520	\$240,087	\$241,620	\$241,342	\$242,424	\$241,946	\$2,898,854

Notes

- (A) Applicable depreciable base for Big Bend, accounts 311.45 and 312.45
- (B) Net investment is comprised of several projects having various depreciation rates
- (C) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Applicable depreciation rates are 2.1% and 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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 TAMPA ELECTRIC COMPANY
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 FILED: AUGUST 8, 2003

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$70,325	\$160,174	(\$534,200)	\$222,861	\$22,283	\$177,224	\$55,000	\$35,000	\$35,000	\$120,000	\$180,000	\$197,103	\$740,770
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178	\$247,178
3	Less Accumulated Depreciation	(11,990)	(12,671)	(13,352)	(14,033)	(14,714)	(15,395)	(16,076)	(16,757)	(17,438)	(18,119)	(18,800)	(19,481)	(20,162)	
4	CWIP - Non-Interest Bearing	5,871,081	5,941,406	6,101,580	5,567,380	5,790,241	5,812,524	5,989,748	6,044,748	6,079,748	6,114,748	6,234,748	6,414,748	6,611,851	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$6,106,269	6,175,913	6,335,406	5,800,525	6,022,705	6,044,307	6,220,850	6,275,169	6,309,488	6,343,807	6,463,126	6,642,445	6,838,867	
6	Average Net Investment		6,141,091	6,255,660	6,067,966	5,911,615	6,033,506	6,132,579	6,248,010	6,292,329	6,326,648	6,403,467	6,552,786	6,740,656	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		45,156	45,999	44,619	43,469	44,365	45,094	45,943	46,269	46,521	47,086	48,184	49,565	\$552,270
b	Debt Component (Line 6 x 2 82% x 1/12)		14,432	14,701	14,260	13,892	14,179	14,412	14,683	14,787	14,868	15,048	15,399	15,841	176,502
8	Investment Expenses														
a	Depreciation (D)		681	681	681	681	681	681	681	681	681	681	681	681	8,172
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 +8)		60,269	61,381	59,560	58,042	59,225	60,187	61,307	61,737	62,070	62,815	64,264	66,087	736,944
a	Recoverable Costs Allocated to Energy		60,269	61,381	59,560	58,042	59,225	60,187	61,307	61,737	62,070	62,815	64,264	66,087	736,944
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (E)		58,443	59,713	57,091	56,179	57,257	58,359	59,402	59,827	60,652	61,429	63,252	65,045	716,649
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$58,443	\$59,713	\$57,091	\$56,179	\$57,257	\$58,359	\$59,402	\$59,827	\$60,652	\$61,429	\$63,252	\$65,045	\$716,649

Notes:

- (A) Applicable depreciable base for Big Bend, accounts 315.40 and 312.43
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) Line 6 x 8 8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Applicable depreciation rates are 3.4% and 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
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 FILED: AUGUST 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$251,829	\$108,497	\$49,748	\$89,741	\$134,967	\$29,104	\$33,811	\$39,657	\$73,170	\$108,363	\$88,679	\$146,925	\$1,154,491
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	3,848,559	4,100,388	4,208,885	4,258,633	4,348,374	4,483,341	4,512,445	4,546,256	4,585,913	4,659,083	4,767,446	4,856,125	5,003,050	
5	Net Investment (Lines 2 + 3 + 4)	3,848,559	4,100,388	4,208,885	4,258,633	4,348,374	4,483,341	4,512,445	4,546,256	4,585,913	4,659,083	4,767,446	4,856,125	5,003,050	
6	Average Net Investment		3,974,474	4,154,637	4,233,759	4,303,504	4,415,858	4,497,893	4,529,351	4,566,085	4,622,498	4,713,265	4,811,786	4,929,588	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		29,225	30,550	31,132	31,644	32,471	33,074	33,305	33,575	33,990	34,657	35,382	36,248	\$395,253
b	Debt Component (Line 6 x 2.82% x 1/12)		9,340	9,763	9,949	10,113	10,377	10,570	10,644	10,730	10,863	11,076	11,308	11,585	126,318
8	Investment Expenses														
a	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		38,565	40,313	41,081	41,757	42,848	43,644	43,949	44,305	44,853	45,733	46,690	47,833	521,571
a	Recoverable Costs Allocated to Energy		38,565	40,313	41,081	41,757	42,848	43,644	43,949	44,305	44,853	45,733	46,690	47,833	521,571
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		37,396	39,217	39,378	40,416	41,424	42,318	42,583	42,934	43,828	44,724	45,955	47,079	507,252
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,396	\$39,217	\$39,378	\$40,416	\$41,424	\$42,318	\$42,583	\$42,934	\$43,828	\$44,724	\$45,955	\$47,079	\$507,252

Notes

- (A) Applicable depreciable base for Big Bend, accounts 312.41 and 312.42
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rates are 4.0% and 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (FCRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project Polk NO_x Emissions Reduction
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$55,175	\$134,186	\$350,284	\$485,350	\$130,068	\$51,887	\$100,000	\$50,000	\$40,000	\$25,000	\$0	\$0	\$1,421,950
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	231,116	286,291	420,477	770,761	1,256,111	1,386,179	1,438,066	1,538,066	1,588,066	1,628,066	1,653,066	1,653,066	1,653,066	
5	Net Investment (Lines 2 + 3 + 4)	\$231,116	286,291	420,477	770,761	1,256,111	1,386,179	1,438,066	1,538,066	1,588,066	1,628,066	1,653,066	1,653,066	1,653,066	
6	Average Net Investment		258,704	353,384	595,619	1,013,436	1,321,145	1,412,123	1,488,066	1,563,066	1,608,066	1,640,566	1,653,066	1,653,066	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		1,902	2,598	4,380	7,452	9,715	10,384	10,942	11,493	11,824	12,063	12,155	12,155	\$107,063
b	Debt Component (Line 6 x 2.82% x 1/12)		608	830	1,400	2,382	3,105	3,318	3,497	3,673	3,779	3,855	3,885	3,885	34,217
8	Investment Expenses														
a	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,510	3,428	5,780	9,834	12,820	13,702	14,439	15,166	15,603	15,918	16,040	16,040	141,280
a	Recoverable Costs Allocated to Energy		2,510	3,428	5,780	9,834	12,820	13,702	14,439	15,166	15,603	15,918	16,040	16,040	141,280
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		2,434	3,335	5,540	9,518	12,394	13,286	13,990	14,697	15,247	15,567	15,787	15,787	137,582
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,434	\$3,335	\$5,540	\$9,518	\$12,394	\$13,286	\$13,990	\$14,697	\$15,247	\$15,567	\$15,787	\$15,787	\$137,582

Notes

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2003 to December 2003

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$50,000	\$9,611	\$283,454	\$380,945	\$281,739	\$118,671	\$367,504	\$1,155,162	\$8,161	\$2,655,247
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	50,000	59,611	343,065	724,010	1,005,749	1,124,420	1,491,924	2,647,086	2,655,247	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	50,000	59,611	343,065	724,010	1,005,749	1,124,420	1,491,924	2,647,086	2,655,247	
6	Average Net Investment		0	0	0	25,000	54,806	201,338	533,538	864,880	1,065,085	1,308,172	2,069,505	2,651,167	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		0	0	0	184	403	1,480	3,923	6,360	7,832	9,619	15,217	19,494	564,512
b	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	59	129	473	1,254	2,032	2,503	3,074	4,863	6,230	20,617
8	Investment Expenses														
a	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	243	532	1,953	5,177	8,392	10,335	12,693	20,080	25,724	85,129
a	Recoverable Costs Allocated to Energy		0	0	0	243	532	1,953	5,177	8,392	10,335	12,693	20,080	25,724	85,129
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	235	514	1,894	5,016	8,132	10,099	12,413	19,764	25,319	83,386
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$235	\$514	\$1,894	\$5,016	\$8,132	\$10,099	\$12,413	\$19,764	\$25,319	\$83,386

Notes:

- (A) Applicable depreciable base for Big Bend, account 312.44
- (B) Line 6 x 8.8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.6%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. _____
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 TAMP A ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2003 to December 2003

For Project SO₂ Emissions Allowances
(m Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Estimated Jul-03	Estimated Aug-03	Estimated Sep-03	Estimated Oct-03	Estimated Nov-03	Estimated Dec-03	End of Period Total
1	Investments														
a	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
a	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses														
a	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c	SO ₂ Allowance Expense		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(53,511)	(62,399)	(58,897)	(28,823)	(17,877)	(19,479)	(389,498)
8	Net Expenses (B)		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(53,511)	(62,399)	(58,897)	(28,823)	(17,877)	(19,479)	(389,498)
9	Total System Recoverable Expenses (Lines 6 + 7)		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(53,511)	(62,399)	(58,897)	(28,823)	(17,877)	(19,479)	(389,498)
a	Recoverable Costs Allocated to Energy		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(53,511)	(62,399)	(58,897)	(28,823)	(17,877)	(19,479)	(389,498)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9689224	0.9690632	0.9771551	0.9779411	0.9842511	0.9842403	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (C)		(154,957)	(21,726)	(135,187)	(81,106)	278,870	(29,097)	(51,848)	(60,469)	(57,552)	(28,187)	(17,595)	(19,172)	(378,025)
13	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$154,957)	(\$21,726)	(\$135,187)	(\$81,106)	\$278,870	(\$29,097)	(\$51,848)	(\$60,469)	(\$57,552)	(\$28,187)	(\$17,595)	(\$19,172)	(\$378,025)

Notes

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

EXHIBIT NO. _____
DOCKET NO. 030007-EL
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(HTB-1)
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