



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 030007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

PROJECTIONS

JANUARY 2004 THROUGH DECEMBER 2004

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

08436 SEP-88

FPSC-COMMISSION CLERK

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 HOWARD T. BRYANT

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

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

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

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

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

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

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

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

13
14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, both the calculation of the revenue
16 requirements and the projected ECRC factors for January
17 2004 through December 2004. In support of the projected
18 ECRC factors, my testimony identifies the capital and
19 operating and maintenance ("O&M") costs associated with
20 environmental compliance activities for the year 2004.

21
22 **Q.** Have you prepared an exhibit that shows the determination
23 of recoverable environmental costs for the period of
24 January 2004 through December 2004?

1 **A.** Yes. Exhibit No. ____ (HTB-3), containing one document,
2 was prepared under my direction and supervision. It
3 includes Forms 42-1P through 42-7P that show the
4 calculation and summary of O&M and capital expenditures
5 that support the development of the environmental cost
6 recovery factors for 2004.

7
8 **Q.** What has Tampa Electric calculated as the total true-up
9 to be applied in the period January 2004 through December
10 2004?

11
12 **A.** The total true-up applicable for this period is an under-
13 recovery of \$620,371. This consists of the final true-up
14 under-recovery of \$456,568 for the period from January
15 2002 through December 2002 and an estimated true-up
16 under-recovery of \$163,803 for the current period of
17 January 2003 through December 2003. The detailed
18 calculation supporting the estimated true-up was provided
19 on Forms 42-1E through 42-8E of Exhibit No. ____ (HTB-2)
20 filed with the Commission on August 8, 2003.

21
22 **Q.** Has Tampa Electric proposed any new environmental
23 compliance projects for ECRC cost recovery for the period
24 from January 2004 through December 2004?

25

1 **A.** Yes. Tampa Electric has proposed two new environmental
2 compliance projects for cost recovery during the January
3 2004 through December 2004 period. The Bayside SCR
4 Consumables project was approved by the Commission in
5 Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI,
6 issued April 4, 2003 and the Big Bend Unit 4 SOFA project
7 was approved by the Commission in Docket No. 030226-EI,
8 Order No. PSC-03-0684-PAA-EI, issued June 6, 2003. A
9 brief description of each project is contained in the
10 direct testimony of Tampa Electric witness Gregory M.
11 Nelson.

12
13 **Q.** What are the capital projects included in the calculation
14 of the ECRC factors for 2004?

15
16 **A.** Tampa Electric proposes to include for ECRC recovery 16
17 previously approved capital projects and their projected
18 costs in the calculation of the ECRC factors for 2004.
19 These projects are Big Bend Unit 3 Flue Gas
20 Desulfurization ("FGD") Integration, Big Bend Units 1 and
21 2 Flue Gas Conditioning, Big Bend Unit 4 Continuous
22 Emissions Monitors, Big Bend Unit 1 Classifier
23 Replacement, Big Bend Unit 2 Classifier Replacement, Big
24 Bend Units 1 and 2 FGD, Big Bend Section 114 Mercury
25 Testing Platform, Big Bend FGD Optimization and

1 Utilization, Big Bend Particulate Matter ("PM")
2 Minimization and Monitoring, Big Bend NO_x Emissions
3 Reduction, Polk NO_x Emissions Reduction, Big Bend Unit 4
4 SOFA, Big Bend Fuel Oil Tank No. 1 Upgrade, Big Bend Fuel
5 Oil Tank No. 2 Upgrade, Phillips Tank No. 1 Upgrade, and
6 Phillips Tank No. 4 Upgrade.

7
8 **Q.** Have you prepared schedules showing the calculation of
9 the recoverable capital project costs for 2004?

10
11 **A.** Yes. Form 42-3P contained in Exhibit No. ____ (HTB-3)
12 summarizes the cost estimates projected for these
13 projects. Form 42-4P, pages 1 through 16, shows the
14 calculations of these costs that result in recoverable
15 jurisdictional capital costs of \$18,008,307.

16
17 **Q.** What are the O&M projects included in the calculation of
18 the ECRC factors for 2004?

19
20 **A.** Tampa Electric proposes to include 12 previously approved
21 O&M projects and their projected costs in the calculation
22 of the ECRC factors for 2004. These projects are Big
23 Bend Unit 3 FGD Integration, Big Bend Units 1 and 2 Flue
24 Gas Conditioning, Big Bend Units 1 and 2 FGD, Big Bend
25 FGD Optimization and Utilization, Big Bend PM

1 Minimization and Monitoring, Big Bend NO_x Emissions
2 Reduction, Polk NO_x Emissions Reduction, Bayside SCR
3 Consumables, Big Bend Unit 4 SOFA, SO₂ Emissions
4 Allowances, NPDES Annual Surveillance Fees, and the
5 Gannon Thermal Discharge Study.

6
7 **Q.** Have you prepared schedules showing the calculation of
8 the recoverable O&M project costs for 2004?

9
10 **A.** Yes. Form 42-2P contained in Exhibit No. ____ (HTB-3)
11 summarizes the recoverable jurisdictional O&M costs for
12 these projects which total \$8,191,759 for 2004.

13
14 **Q.** Do you have a schedule providing the description and
15 progress reports for all environmental compliance
16 activities and projects?

17
18 **A.** Yes. Project descriptions, as well as the projected
19 recoverable cost estimates, are provided in Form 42-5P,
20 pages 1 through 24.

21
22 **Q.** What are the total projected jurisdictional costs for
23 environmental compliance in the year 2004?

24
25 **A.** The total jurisdictional O&M and capital expenditures to

1 be recovered through the ECRC are calculated on Form 42-
2 1P. These expenditures total \$26,200,066.

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Q. How were environmental cost recovery factors calculated?

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

Q. What are the 2004 ECRC billing factors by rate class for which Tampa Electric is seeking approval?

A. The computation of the billing factors is shown on Form 42-7P. In summary, the 2004 proposed ECRC billing factors are:

	<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
1		
2	Average Factor	0.143
3	RS, RST	0.144
4	GS, GST, TS	0.144
5	GSD, GSDT	0.143
6	GSLD, GSLDT, SBF	0.142
7	IS1, IST1, SBI1, SBIT1,	
8	IS3, IST3, SBI3, SBIT3	0.137
9	SL, OL	0.142

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

A. The environmental cost recovery charge will be effective concurrent with the first billing cycle for January 2004.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2004 through December 2004 consistent with criteria established for ECRC recovery in Order No. PSC-94-0044-FOF-EI?

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

1. such costs were prudently incurred after April 13,

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1993;

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

Q. Please summarize your testimony.

A. My testimony supports the approval of a final average environmental factor of 0.143 cents per kWh which includes projected capital and O&M revenue requirements of \$26,200,066 associated with a total of 20 environmental projects and a true-up under-recovery provision of \$620,371. My testimony also explains that the projected environmental expenditures for 2004 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 030007-EI
TAMPA ELECTRIC COMPANY
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**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2004 THROUGH DECEMBER 2004

42-1P THROUGH 42-7P

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**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2004 THROUGH DECEMBER 2004

42-1P THROUGH 42-7P

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

For the Projected Period
January 2004 to December 2004

<u>Line</u>	<u>Energy</u> (\$)	<u>Demand</u> (\$)	<u>Total</u> (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$7,911,465	\$280,294	\$8,191,759
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	17,832,349	175,958	18,008,307
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	<u>25,743,814</u>	<u>456,252</u>	<u>26,200,066</u>
2. True-up for Estimated Over/(Under) Recovery for the current period January 2003 December 2003 (Form 42-2E, Line 5 + 6 + 10)	(161,250)	(2,553)	(163,803)
3. Final True-up for the period January 2002 to December 2002 (Form 42-1A, Line 3)	<u>(450,033)</u>	<u>(6,535)</u>	<u>(456,568)</u>
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2004 to December 2004 (Line 1 - Line 2- Line 3)	<u>26,355,097</u>	<u>465,340</u>	<u>26,820,437</u>
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	<u>\$26,374,072</u>	<u>\$465,675</u>	<u>\$26,839,747</u>

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

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FORM 42-1P
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2004 to December 2004

O & M Activities
(in Dollars)

Line	Description of O&M Activities	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
		Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	Period Total	Demand	Energy
(1) AIR QUALITY																
1a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$183,770	\$184,530	\$2,206,000		\$2,206,000
1b.	Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1c.	SO ₂ Emissions Allowances	(17,439)	(13,970)	(13,827)	(15,422)	(20,364)	(20,000)	(20,996)	(21,040)	(20,398)	(18,184)	(17,730)	(20,730)	(220,100)		(220,100)
1d.	Big Bend Units 1 & 2 FGD	329,997	361,827	337,127	336,177	335,227	335,697	334,277	333,327	359,707	356,907	380,007	488,423	4,288,700		4,288,700
1e.	Big Bend FGD Optimization and Utilization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1f.	Big Bend PM Minimization and Monitoring	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	78,000	980,000		980,000
1g.	Big Bend NO _x Emissions Reduction	45,083	45,083	45,083	45,083	45,083	45,083	45,083	45,083	45,083	45,083	45,083	49,087	545,000		545,000
1h.	Polk NO _x Emissions Reduction	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,737	32,800		32,800
1i.	Bayside SCR Consumables	20,250	20,250	20,250	20,250	20,250	20,250	20,250	20,250	20,250	20,250	20,250	20,250	243,000		243,000
1m.	Big Bend Unit 4 SOFA	0	0	0	5,555	5,555	5,555	5,555	5,555	5,555	5,555	5,560	5,560	50,000		50,000
(2) LAND																
(3) WATER																
3a.	NPDES Annual Surveillance Fees	43,700	0	0	0	0	0	0	0	0	0	0	0	43,700		43,700
3b.	Gannon Thermal Discharge Study	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,837	250,000		250,000
2.	Total of O&M Activities	\$710,927	\$702,526	\$677,969	\$680,979	\$675,087	\$675,921	\$673,505	\$672,511	\$699,533	\$698,947	\$722,501	\$828,694	\$8,419,100	\$293,700	\$8,125,400
3.	Recoverable Costs Allocated to Energy	646,394	681,693	657,136	660,146	654,254	655,088	652,672	651,678	678,700	678,114	701,668	807,857	8,125,400		
4.	Recoverable Costs Allocated to Demand	64,533	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,833	20,837	293,700		
5.	Energy Jurisdictional Factor	0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444			
6.	Demand Jurisdictional Factor	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611			
7.	Energy Jurisdictional Recoverable Costs (A)	630,305	664,452	636,362	641,743	633,788	636,980	634,776	633,292	662,420	658,727	686,642	791,978	7,911,465		
8.	Demand Jurisdictional Recoverable Costs (B)	61,588	19,882	19,882	19,882	19,882	19,882	19,882	19,882	19,882	19,882	19,882	19,886	280,294		
9.	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$691,893	\$684,334	\$656,244	\$661,625	\$653,670	\$656,862	\$654,658	\$653,174	\$682,302	\$678,609	\$706,524	\$811,864	\$8,191,759		

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line

1 Section (1) AIR QUALITY	Description of Investment Projects (A)												End of		
	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	Period Total	Method of Classification Demand Energy	
1a	\$80,157	\$79,969	\$79,783	\$79,597	\$79,410	\$79,224	\$79,038	\$78,850	\$78,664	\$78,477	\$78,291	\$78,105	\$949,565	\$949,565	
1b	\$49,231	\$49,072	\$48,914	\$48,755	\$48,596	\$48,438	\$48,279	\$48,121	\$47,963	\$47,804	\$47,646	\$47,486	580,305	580,305	
1c	8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884	97,884	
1d	14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064	175,064	
1e	10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	128,202	128,202	
1f	954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	11,271,732	11,271,732	
1g	1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	15,559	15,559	
1h	245,344	244,861	244,378	243,895	243,412	242,929	242,446	241,963	241,479	240,996	240,513	240,030	2,912,246	2,912,246	
1i	67,839	70,330	73,483	76,121	77,321	77,340	77,333	77,327	77,671	78,818	80,353	81,297	915,233	915,233	
1j	48,569	48,668	48,850	49,102	49,456	49,936	50,519	51,137	51,687	52,080	52,364	52,641	605,009	605,009	
1k	18,371	20,679	20,633	20,588	20,543	20,497	20,452	20,406	20,361	20,315	20,270	20,224	243,339	243,339	
1l	26,513	27,995	30,034	34,823	38,271	38,204	38,135	38,068	37,999	37,932	37,864	37,796	423,634	423,634	
(2) LAND															
2b	5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	62,567	62,567	
2c	8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	102,893	102,893	
2d	622	620	619	617	615	614	611	610	608	606	605	603	7,350	7,350	
2e	979	976	973	971	968	965	963	959	956	954	951	948	11,563	11,563	
2	\$1,541,654	\$1,544,252	\$1,545,805	\$1,549,658	\$1,550,836	\$1,547,447	\$1,544,126	\$1,540,847	\$1,537,848	\$1,535,495	\$1,533,425	\$1,530,752	\$18,502,145	\$184,373	\$18,317,772
3	1,526,106	1,528,739	1,530,324	1,534,210	1,535,422	1,532,065	1,528,778	1,525,533	1,522,567	1,520,247	1,518,210	1,515,571	18,317,772		
4	15,548	15,513	15,481	15,448	15,414	15,382	15,348	15,314	15,281	15,248	15,215	15,181	184,373		
5	0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444			
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	1,488,121	1,490,074	1,481,946	1,491,440	1,487,392	1,489,715	1,486,860	1,482,493	1,486,044	1,476,784	1,485,697	1,485,782	17,832,349		
8	14,838	14,805	14,774	14,743	14,711	14,680	14,648	14,615	14,584	14,552	14,521	14,488	175,958		
9	\$1,502,959	\$1,504,879	\$1,496,721	\$1,506,183	\$1,502,103	\$1,504,395	\$1,501,508	\$1,497,108	\$1,500,628	\$1,491,336	\$1,500,218	\$1,500,270	\$18,008,307		

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

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Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation (A)	(1,950,609)	(1,969,835)	(1,989,061)	(2,008,287)	(2,027,513)	(2,046,739)	(2,065,965)	(2,085,191)	(2,104,417)	(2,123,643)	(2,142,869)	(2,162,095)	(2,181,321)	(2,181,321)
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)	\$6,289,049	\$6,269,823	\$6,250,597	\$6,231,371	\$6,212,145	\$6,192,919	\$6,173,693	\$6,154,467	\$6,135,241	\$6,116,015	\$6,096,789	\$6,077,563	\$6,058,337	\$6,058,337
6.	Average Net Investment		6,279,436	6,260,210	6,240,984	6,221,758	6,202,532	6,183,306	6,164,080	6,144,854	6,125,628	6,106,402	6,087,176	6,067,950	6,067,950
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		46,174	46,032	45,891	45,750	45,608	45,467	45,326	45,184	45,043	44,901	44,760	44,619	\$544,755
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,757	14,711	14,666	14,621	14,576	14,531	14,486	14,440	14,395	14,350	14,305	14,260	\$174,098
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)		80,157	79,969	79,783	79,597	79,410	79,224	79,038	78,850	78,664	78,477	78,291	78,105	949,565
a.	Recoverable Costs Allocated to Energy		80,157	79,969	79,783	79,597	79,410	79,224	79,038	78,850	78,664	78,477	78,291	78,105	949,565
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	0.9803444
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12.	Energy Jurisdictional Recoverable Costs (D)		78,162	77,946	77,261	77,378	76,926	77,034	76,871	76,625	76,777	76,233	76,614	76,570	924,397
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$78,162	\$77,946	\$77,261	\$77,378	\$76,926	\$77,034	\$76,871	\$76,625	\$76,777	\$76,233	\$76,614	\$76,570	\$924,397

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Notes

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 2.8238% 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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 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	\$5,017,734
3	Less: Accumulated Depreciation	(1,619,486)	(1,635,822)	(1,652,158)	(1,668,494)	(1,684,830)	(1,701,166)	(1,717,502)	(1,733,838)	(1,750,174)	(1,766,510)	(1,782,846)	(1,799,182)	(1,815,518)	(1,815,518)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$3,398,248	\$3,381,912	\$3,365,576	\$3,349,240	\$3,332,904	\$3,316,568	\$3,300,232	\$3,283,896	\$3,267,560	\$3,251,224	\$3,234,888	\$3,218,552	\$3,202,216	\$3,202,216
6	Average Net Investment		3,390,080	3,373,744	3,357,408	3,341,072	3,324,736	3,308,400	3,292,064	3,275,728	3,259,392	3,243,056	3,226,720	3,210,384	3,210,384
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		24,928	24,808	24,688	24,567	24,447	24,327	24,207	24,087	23,967	23,847	23,727	23,606	291,206
b	Debt Component (Line 6 x 2.82% x 1/12)		7,967	7,928	7,890	7,852	7,813	7,775	7,736	7,698	7,660	7,621	7,583	7,544	93,067
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)		49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305
a	Recoverable Costs Allocated to Energy		49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	0.9803444
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12	Energy Jurisdictional Recoverable Costs (D)		48,006	47,831	47,368	47,396	47,076	47,099	46,955	46,763	46,812	46,437	46,626	46,553	564,922
13	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$48,006	\$47,831	\$47,368	\$47,396	\$47,076	\$47,099	\$46,955	\$46,763	\$46,812	\$46,437	\$46,626	\$46,553	\$564,922

- 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

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMP A ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	(214,721)	(216,670)	(218,619)	(220,568)	(222,517)	(224,466)	(226,415)	(228,364)	(230,313)	(232,262)	(234,211)	(236,160)	(238,109)	
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)	\$651,490	649,541	647,592	645,643	643,694	641,745	639,796	637,847	635,898	633,949	632,000	630,051	628,102	
6.	Average Net Investment		650,516	648,567	646,618	644,669	642,720	640,771	638,822	636,873	634,924	632,975	631,026	629,077	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,783	4,769	4,755	4,740	4,726	4,712	4,697	4,683	4,669	4,654	4,640	4,626	\$56,454
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,529	1,524	1,520	1,515	1,510	1,506	1,501	1,497	1,492	1,487	1,483	1,478	18,042
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)		8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884
a.	Recoverable Costs Allocated to Energy		8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		8,055	8,034	7,964	7,975	7,929	7,941	7,924	7,900	7,915	7,859	7,899	7,895	95,290
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,055	\$8,034	\$7,964	\$7,975	\$7,929	\$7,941	\$7,924	\$7,900	\$7,915	\$7,859	\$7,899	\$7,895	\$95,290

- 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

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMP A ELECTRIC COMPANY
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 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	(238,664)	(243,052)	(247,440)	(251,828)	(256,216)	(260,604)	(264,992)	(269,380)	(273,768)	(278,156)	(282,544)	(286,932)	(291,320)	
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)	\$1,077,593	\$1,073,205	\$1,068,817	\$1,064,429	\$1,060,041	\$1,055,653	\$1,051,265	\$1,046,877	\$1,042,489	\$1,038,101	\$1,033,713	\$1,029,325	\$1,024,937	
6	Average Net Investment		1,075,399	1,071,011	1,066,623	1,062,235	1,057,847	1,053,459	1,049,071	1,044,683	1,040,295	1,035,907	1,031,519	1,027,131	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		7,908	7,875	7,843	7,811	7,779	7,746	7,714	7,682	7,649	7,617	7,585	7,553	\$92,762
b	Debt Component (Line 6 x 2.82% x 1/12)		2,527	2,517	2,507	2,496	2,486	2,476	2,465	2,455	2,445	2,434	2,424	2,414	\$29,646
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)		14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064
a	Recoverable Costs Allocated to Energy		14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Energy Jurisdictional Recoverable Costs (D)		14,454	14,406	14,272	14,285	14,195	14,206	14,168	14,115	14,135	14,026	14,089	14,073	170,424
13	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,454	\$14,406	\$14,272	\$14,285	\$14,195	\$14,206	\$14,168	\$14,115	\$14,135	\$14,026	\$14,089	\$14,073	\$170,424

- 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

EXHIBIT NO. _____
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	(186,498)	(189,617)	(192,736)	(195,855)	(198,974)	(202,093)	(205,212)	(208,331)	(211,450)	(214,569)	(217,688)	(220,807)	(223,926)	
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)	\$798,296	\$795,177	\$792,058	\$788,939	\$785,820	\$782,701	\$779,582	\$776,463	\$773,344	\$770,225	\$767,106	\$763,987	\$760,868	
6.	Average Net Investment		796,737	793,618	790,499	787,380	784,261	781,142	778,023	774,904	771,785	768,666	765,547	762,428	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,859	5,836	5,813	5,790	5,767	5,744	5,721	5,698	5,675	5,652	5,629	5,606	\$68,790
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,872	1,865	1,858	1,850	1,843	1,836	1,828	1,821	1,814	1,806	1,799	1,792	\$21,984
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)		10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	\$128,202
a.	Recoverable Costs Allocated to Energy		10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	\$128,202
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		10,580	10,546	10,449	10,459	10,393	10,403	10,375	10,338	10,354	10,275	10,321	10,310	\$124,803
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,580	\$10,546	\$10,449	\$10,459	\$10,393	\$10,403	\$10,375	\$10,338	\$10,354	\$10,275	\$10,321	\$10,310	\$124,803

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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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 DOCKET NO. 030007-EI
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 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	
3.	Less: Accumulated Depreciation	(14,564,883)	(14,855,837)	(15,146,791)	(15,437,745)	(15,728,699)	(16,019,653)	(16,310,607)	(16,601,561)	(16,892,515)	(17,183,469)	(17,474,423)	(17,765,377)	(18,056,331)	
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)	\$68,564,838	\$68,273,884	\$67,982,930	\$67,691,976	\$67,401,022	\$67,110,068	\$66,819,114	\$66,528,160	\$66,237,206	\$65,946,252	\$65,655,298	\$65,364,344	\$65,073,390	
6.	Average Net Investment		68,419,361	68,128,407	67,837,453	67,546,499	67,255,545	66,964,591	66,673,637	66,382,683	66,091,729	65,800,775	65,509,821	65,218,867	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		503,099	500,960	498,820	496,681	494,541	492,402	490,262	488,123	485,983	483,844	481,705	479,565	\$5,895,985
b.	Debt Component (Line 6 x 2.82% x 1/12)		160,785	160,102	159,418	158,734	158,051	157,367	156,683	155,999	155,316	154,632	153,948	153,264	\$1,884,299
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)		954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	\$11,271,732
a.	Recoverable Costs Allocated to Energy		954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	\$11,271,732
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		931,072	927,938	919,186	919,987	914,031	914,719	912,183	908,694	909,891	902,858	906,763	905,625	\$10,972,947
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$931,072	\$927,938	\$919,186	\$919,987	\$914,031	\$914,719	\$912,183	\$908,694	\$909,891	\$902,858	\$906,763	\$905,625	\$10,972,947

- 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 is 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 Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	\$120,737
3.	Less: Accumulated Depreciation	(10,507)	(10,748)	(10,989)	(11,230)	(11,471)	(11,712)	(11,953)	(12,194)	(12,435)	(12,676)	(12,917)	(13,158)	(13,399)	(13,399)
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)	\$110,230	\$109,989	\$109,748	\$109,507	\$109,266	\$109,025	\$108,784	\$108,543	\$108,302	\$108,061	\$107,820	\$107,579	\$107,338	
6.	Average Net Investment		110,110	109,869	109,628	109,387	109,146	108,905	108,664	108,423	108,182	107,941	107,700	107,459	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		810	808	806	804	803	801	799	797	795	794	792	790	\$9,599
b.	Debt Component (Line 6 x 2.82% x 1/12)		259	258	258	257	256	256	255	255	254	254	253	253	\$3,068
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)		1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	\$15,559
a.	Recoverable Costs Allocated to Energy		1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	\$15,559
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		1,277	1,274	1,264	1,266	1,259	1,262	1,259	1,257	1,259	1,252	1,258	1,259	\$15,146
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,277	\$1,274	\$1,264	\$1,266	\$1,259	\$1,262	\$1,259	\$1,257	\$1,259	\$1,252	\$1,258	\$1,259	\$15,146

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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 Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	\$21,347,166
3.	Less: Accumulated Depreciation	(1,168,350)	(1,218,137)	(1,267,924)	(1,317,711)	(1,367,498)	(1,417,285)	(1,467,072)	(1,516,859)	(1,566,646)	(1,616,433)	(1,666,220)	(1,716,007)	(1,765,794)	
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)	\$20,178,816	\$20,129,029	\$20,079,242	\$20,029,455	\$19,979,668	\$19,929,881	\$19,880,094	\$19,830,307	\$19,780,520	\$19,730,733	\$19,680,946	\$19,631,159	\$19,581,372	
6.	Average Net Investment		20,153,923	20,104,136	20,054,349	20,004,562	19,954,775	19,904,988	19,855,201	19,805,414	19,755,627	19,705,840	19,656,053	19,606,266	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		148,195	147,829	147,463	147,097	146,731	146,365	145,999	145,633	145,266	144,900	144,534	144,168	\$1,754,180
b.	Debt Component (Line 6 x 2.82% x 1/12)		47,362	47,245	47,128	47,011	46,894	46,777	46,660	46,543	46,426	46,309	46,192	46,075	\$560,622
8.	Investment Expenses														
a.	Depreciation (C)		49,787	49,787	49,787	49,787	49,787	49,787	49,787	49,787	49,787	49,787	49,787	49,787	\$597,444
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)		245,344	244,861	244,378	243,895	243,412	242,929	242,446	241,963	241,479	240,996	240,513	240,030	\$2,912,246
a.	Recoverable Costs Allocated to Energy		245,344	244,861	244,378	243,895	243,412	242,929	242,446	241,963	241,479	240,996	240,513	240,030	\$2,912,246
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		239,237	238,668	236,653	237,096	235,798	236,214	235,798	235,136	235,687	234,106	235,362	235,312	\$2,835,067
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$239,237	\$238,668	\$236,653	\$237,096	\$235,798	\$236,214	\$235,798	\$235,136	\$235,687	\$234,106	\$235,362	\$235,312	\$2,835,067

- 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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 DOCKET NO. 030007-EL
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$165,291	\$349,636	\$301,515	\$243,628	\$5,161	\$0	\$0	\$0	\$72,545	\$165,204	\$152,434	\$43,608	\$1,499,022
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	(20,162)	(20,843)	(21,524)	(22,205)	(22,886)	(23,567)	(24,248)	(24,929)	(25,610)	(26,291)	(26,972)	(27,653)	(28,334)	(28,334)
4	CWIP - Non-Interest Bearing	6,611,851	6,777,142	7,126,778	7,428,293	7,671,921	7,677,082	7,677,082	7,677,082	7,677,082	7,749,627	7,914,831	8,067,265	8,110,873	8,110,873
5	Net Investment (Lines 2 + 3 + 4)	\$6,838,867	\$7,003,477	\$7,352,432	\$7,653,266	\$7,896,213	\$7,900,693	\$7,900,012	\$7,899,331	\$7,898,650	\$7,970,514	\$8,135,037	\$8,286,790	\$8,329,717	\$8,329,717
6	Average Net Investment		6,921,172	7,177,955	7,502,849	7,774,740	7,898,453	7,900,353	7,899,672	7,898,991	7,934,582	8,052,776	8,210,914	8,308,254	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		50,893	52,781	55,170	57,169	58,079	58,093	58,088	58,083	58,344	59,213	60,376	61,092	\$687,381
b.	Debt Component (Line 6 x 2.82% x 1/12)		16,265	16,868	17,632	18,271	18,561	18,566	18,564	18,563	18,646	18,924	19,296	19,524	\$219,680
8	Investment Expenses														
a.	Depreciation (C)		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)		67,839	70,330	73,483	76,121	77,321	77,340	77,333	77,327	77,671	78,818	80,353	81,297	\$915,233
a.	Recoverable Costs Allocated to Energy		67,839	70,330	73,483	76,121	77,321	77,340	77,333	77,327	77,671	78,818	80,353	81,297	\$915,233
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Energy Jurisdictional Recoverable Costs (D)		66,150	68,551	71,160	73,999	74,902	75,202	75,213	75,145	75,808	76,565	78,632	79,699	\$891,026
13	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$66,150	\$68,551	\$71,160	\$73,999	\$74,902	\$75,202	\$75,213	\$75,145	\$75,808	\$76,565	\$78,632	\$79,699	\$891,026

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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

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
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 FORM 42-4P
 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	End of Period Total
1	Investments														
a	Expenditures/Additions		\$4,690	\$15,894	\$21,664	\$30,116	\$42,913	\$55,985	\$64,311	\$62,924	\$50,412	\$30,641	\$27,859	\$29,272	\$436,681
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	5,003,050	5,007,740	5,023,634	5,045,298	5,075,414	5,118,327	5,174,312	5,238,623	5,301,547	5,351,959	5,382,600	5,410,459	5,439,731	
5.	Net Investment (Lines 2 + 3 + 4)	\$5,003,050	\$5,007,740	\$5,023,634	\$5,045,298	\$5,075,414	\$5,118,327	\$5,174,312	\$5,238,623	\$5,301,547	\$5,351,959	\$5,382,600	\$5,410,459	\$5,439,731	
6.	Average Net Investment		5,005,395	5,015,687	5,034,466	5,060,356	5,096,871	5,146,320	5,206,468	5,270,085	5,326,753	5,367,280	5,396,530	5,425,095	
7.	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		36,806	36,881	37,019	37,210	37,478	37,842	38,284	38,752	39,169	39,467	39,682	39,892	\$458,482
b	Debt Component (Line 6 x 2 82% x 1/12)		11,763	11,787	11,831	11,892	11,978	12,094	12,235	12,385	12,518	12,613	12,682	12,749	\$146,527
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)		48,569	48,668	48,850	49,102	49,456	49,936	50,519	51,137	51,687	52,080	52,364	52,641	\$605,009
a	Recoverable Costs Allocated to Energy		48,569	48,668	48,850	49,102	49,456	49,936	50,519	51,137	51,687	52,080	52,364	52,641	\$605,009
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Energy Jurisdictional Recoverable Costs (D)		47,360	47,437	47,306	47,733	47,909	48,556	49,134	49,694	50,447	50,591	51,243	51,606	\$589,016
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$47,360	\$47,437	\$47,306	\$47,733	\$47,909	\$48,556	\$49,134	\$49,694	\$50,447	\$50,591	\$51,243	\$51,606	\$589,016

- 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

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
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 FORM 42-4P
 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	\$497,578
3.	Less: Accumulated Depreciation	(68,944)	(70,064)	(71,184)	(72,304)	(73,424)	(74,544)	(75,664)	(76,784)	(77,904)	(79,024)	(80,144)	(81,264)	(82,384)	(82,384)
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)	\$428,634	\$427,514	\$426,394	\$425,274	\$424,154	\$423,034	\$421,914	\$420,794	\$419,674	\$418,554	\$417,434	\$416,314	\$415,194	\$415,194
6.	Average Net Investment		428,074	426,954	425,834	424,714	423,594	422,474	421,354	420,234	419,114	417,994	416,874	415,754	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,148	3,139	3,131	3,123	3,115	3,107	3,098	3,090	3,082	3,074	3,065	3,057	\$37,229
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,006	1,003	1,001	998	995	993	990	988	985	982	980	977	\$11,898
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)		5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	\$62,567
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		5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	\$62,567
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (E)		5,033	5,022	5,012	5,002	4,991	4,982	4,970	4,961	4,950	4,940	4,929	4,919	\$59,712
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,033	\$5,022	\$5,012	\$5,002	\$4,991	\$4,982	\$4,970	\$4,961	\$4,950	\$4,940	\$4,929	\$4,919	\$59,712

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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

EXHIBIT NO. _____
 DOCKET NO. 030007-EI
 TAMPA ELECTRIC COMPANY
 (HTP-3)
 DOCUMENT NO. 4
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 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	(113,416)	(115,257)	(117,098)	(118,939)	(120,780)	(122,621)	(124,462)	(126,303)	(128,144)	(129,985)	(131,826)	(133,667)	(135,508)	
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)	\$704,985	\$703,144	\$701,303	\$699,462	\$697,621	\$695,780	\$693,939	\$692,098	\$690,257	\$688,416	\$686,575	\$684,734	\$682,893	
6.	Average Net Investment		704,065	702,224	700,383	698,542	696,701	694,860	693,019	691,178	689,337	687,496	685,655	683,814	
7.	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		5,177	5,164	5,150	5,136	5,123	5,109	5,096	5,082	5,069	5,055	5,042	5,028	\$61,231
b	Debt Component (Line 6 x 2.82% x 1/12)		1,655	1,650	1,646	1,642	1,637	1,633	1,629	1,624	1,620	1,616	1,611	1,607	\$19,570
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)		8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	\$102,893
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		8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	\$102,893
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (E)		8,277	8,260	8,243	8,226	8,208	8,191	8,175	8,157	8,141	8,124	8,106	8,089	\$98,197
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,277	\$8,260	\$8,243	\$8,226	\$8,208	\$8,191	\$8,175	\$8,157	\$8,141	\$8,124	\$8,106	\$8,089	\$98,197

- Notes:
- (A) Applicable depreciable base for Big Bend; account 312 40
 - (B) Line 6 x 2.8238% 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

EXHIBIT NO. _____
 DOCKET NO. 030007-1E1
 TAMPA ELECTRIC COMPANY
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 DOCUMENT NO. 4
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 FILED: SEPTEMBER 8, 2003

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	\$57,277
3	Less: Accumulated Depreciation	(11,700)	(11,881)	(12,062)	(12,243)	(12,424)	(12,605)	(12,786)	(12,967)	(13,148)	(13,329)	(13,510)	(13,691)	(13,872)	
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)	\$45,577	\$45,396	\$45,215	\$45,034	\$44,853	\$44,672	\$44,491	\$44,310	\$44,129	\$43,948	\$43,767	\$43,586	\$43,405	
6	Average Net Investment		45,487	45,306	45,125	44,944	44,763	44,582	44,401	44,220	44,039	43,858	43,677	43,496	
7.	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (B)		334	333	332	330	329	328	326	325	324	322	321	320	\$3,924
b	Debt Component (Line 6 x 2.82% x 1/12)		107	106	106	106	105	105	104	104	103	103	103	102	\$1,254
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)		622	620	619	617	615	614	611	610	608	606	605	603	\$7,350
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		622	620	619	617	615	614	611	610	608	606	605	603	\$7,350
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (E)		594	592	591	589	587	586	583	582	580	578	577	575	\$7,015
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$594	\$592	\$591	\$589	\$587	\$586	\$583	\$582	\$580	\$578	\$577	\$575	\$7,015

- 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

EXHIBIT NO. _____
 DOCKET NO. 030007-El
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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	(18,911)	(19,197)	(19,483)	(19,769)	(20,055)	(20,341)	(20,627)	(20,913)	(21,199)	(21,485)	(21,771)	(22,057)	(22,343)	
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)	\$71,561	\$71,275	\$70,989	\$70,703	\$70,417	\$70,131	\$69,845	\$69,559	\$69,273	\$68,987	\$68,701	\$68,415	\$68,129	
6.	Average Net Investment		71,418	71,132	70,846	70,560	70,274	69,988	69,702	69,416	69,130	68,844	68,558	68,272	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		525	523	521	519	517	515	513	510	508	506	504	502	\$6,163
b.	Debt Component (Line 6 x 2.82% x 1/12)		168	167	166	166	165	164	164	163	162	162	161	160	\$1,968
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)		979	976	973	971	968	965	963	959	956	954	951	948	\$11,563
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		979	976	973	971	968	965	963	959	956	954	951	948	\$11,563
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
13.	Demand Jurisdictional Recoverable Costs (E)		934	931	929	927	924	921	919	915	912	910	908	905	\$11,035
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$934	\$931	\$929	\$927	\$924	\$921	\$919	\$915	\$912	\$910	\$908	\$905	\$11,035

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Notes.

- (A) Applicable depreciable base for Phillips, account 342 28
- (B) Line 6 x 8.238% 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 Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	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)	\$0	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066	\$1,653,066
3.	Less: Accumulated Depreciation	0	(2,342)	(7,026)	(11,710)	(16,394)	(21,078)	(25,762)	(30,446)	(35,130)	(39,814)	(44,498)	(49,182)	(53,866)	(53,866)
4.	CWIP - Non-Interest Bearing	1,653,066	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,653,066	\$1,650,724	\$1,646,040	\$1,641,356	\$1,636,672	\$1,631,988	\$1,627,304	\$1,622,620	\$1,617,936	\$1,613,252	\$1,608,568	\$1,603,884	\$1,599,200	
6.	Average Net Investment		1,651,895	1,648,382	1,643,698	1,639,014	1,634,330	1,629,646	1,624,962	1,620,278	1,615,594	1,610,910	1,606,226	1,601,542	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		12,147	12,121	12,086	12,052	12,018	11,983	11,949	11,914	11,880	11,845	11,811	11,776	\$143,582
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,882	3,874	3,863	3,852	3,841	3,830	3,819	3,808	3,797	3,786	3,775	3,764	\$45,891
8.	Investment Expenses														
a.	Depreciation (C)		2,342	4,684	4,684	4,684	4,684	4,684	4,684	4,684	4,684	4,684	4,684	4,684	\$53,866
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)		18,371	20,679	20,633	20,588	20,543	20,497	20,452	20,406	20,361	20,315	20,270	20,224	\$243,339
a.	Recoverable Costs Allocated to Energy		18,371	20,679	20,633	20,588	20,543	20,497	20,452	20,406	20,361	20,315	20,270	20,224	\$243,339
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		17,914	20,156	19,981	20,014	19,900	19,930	19,891	19,830	19,873	19,734	19,836	19,826	\$236,885
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,914	\$20,156	\$19,981	\$20,014	\$19,900	\$19,930	\$19,891	\$19,830	\$19,873	\$19,734	\$19,836	\$19,826	\$236,885

- 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 Projected Period Amount
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$154,304	\$151,084	\$269,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$574,753
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	\$3,230,000	\$3,230,000	\$3,230,000	\$3,230,000	\$3,230,000	\$3,230,000	\$3,230,000	\$3,230,000	\$3,230,000	
3.	Less: Accumulated Depreciation	0	0	0	0	(3,499)	(10,497)	(17,495)	(24,493)	(31,491)	(38,489)	(45,487)	(52,485)	(59,483)	
4.	CWIP - Non-Interest Bearing	2,655,247	2,809,551	2,960,635	3,230,000	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,655,247	\$2,809,551	\$2,960,635	\$3,230,000	\$3,226,501	\$3,219,503	\$3,212,505	\$3,205,507	\$3,198,509	\$3,191,511	\$3,184,513	\$3,177,515	\$3,170,517	
6.	Average Net Investment		2,732,399	2,885,093	3,095,318	3,228,251	3,223,002	3,216,004	3,209,006	3,202,008	3,195,010	3,188,012	3,181,014	3,174,016	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		20,092	21,215	22,760	23,738	23,699	23,648	23,596	23,545	23,493	23,442	23,391	23,339	\$275,958
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,421	6,780	7,274	7,586	7,574	7,558	7,541	7,525	7,508	7,492	7,475	7,459	\$88,193
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	3,499	6,998	6,998	6,998	6,998	6,998	6,998	6,998	6,998	\$59,483
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	\$0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	\$0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	\$0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	\$0
9.	Total System Recoverable Expenses (Lines 7 + 8)		26,513	27,995	30,034	34,823	38,271	38,204	38,135	38,068	37,999	37,932	37,864	37,796	\$423,634
a.	Recoverable Costs Allocated to Energy		26,513	27,995	30,034	34,823	38,271	38,204	38,135	38,068	37,999	37,932	37,864	37,796	\$423,634
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	\$0
10.	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Energy Jurisdictional Recoverable Costs (D)		25,853	27,287	29,085	33,852	37,074	37,148	37,089	36,994	37,087	36,848	37,053	37,053	\$412,423
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$25,853	\$27,287	\$29,085	\$33,852	\$37,074	\$37,148	\$37,089	\$36,994	\$37,087	\$36,848	\$37,053	\$37,053	\$412,423

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%
- (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 Projected Period Amount
 January 2004 to December 2004

For Project SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-04	Projected Feb-04	Projected Mar-04	Projected Apr-04	Projected May-04	Projected Jun-04	Projected Jul-04	Projected Aug-04	Projected Sep-04	Projected Oct-04	Projected Nov-04	Projected Dec-04	End of Period Amount
1	Investments														
a	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a	FERC 158 1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	FERC 158 2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	FERC 182 3 Other Regl Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
a	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 4 x 2 82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses														
a	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c	SO ₂ Allowance Expense		(17,439)	(13,970)	(13,827)	(15,422)	(20,364)	(20,000)	(20,996)	(21,040)	(20,398)	(18,184)	(17,730)	(20,730)	(220,100)
8	Net Expenses (E)		(17,439)	(13,970)	(13,827)	(15,422)	(20,364)	(20,000)	(20,996)	(21,040)	(20,398)	(18,184)	(17,730)	(20,730)	(220,100)
9	Total System Recoverable Expenses (Lines 6 + 7)		(17,439)	(13,970)	(13,827)	(15,422)	(20,364)	(20,000)	(20,996)	(21,040)	(20,398)	(18,184)	(17,730)	(20,730)	(220,100)
a	Recoverable Costs Allocated to Energy		(17,439)	(13,970)	(13,827)	(15,422)	(20,364)	(20,000)	(20,996)	(21,040)	(20,398)	(18,184)	(17,730)	(20,730)	(220,100)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9751097	0.9747080	0.9683874	0.9721224	0.9687187	0.9723578	0.9725809	0.9717867	0.9760125	0.9714108	0.9785847	0.9803444	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Energy Jurisdictional Recoverable Costs (B)		(17,005)	(13,617)	(13,390)	(14,992)	(19,727)	(19,447)	(20,420)	(20,446)	(19,909)	(17,664)	(17,350)	(20,323)	(214,290)
13	Demand Jurisdictional Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris Recoverable Costs (Lines 12 + 13)		(\$17,005)	(\$13,617)	(\$13,390)	(\$14,992)	(\$19,727)	(\$19,447)	(\$20,420)	(\$20,446)	(\$19,909)	(\$17,664)	(\$17,350)	(\$20,323)	(\$214,290)

Notes (A) Lines 4 x 8 8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 9a x Line 10
 (C) Line 9b x Line 11
 (D) Line 6 is reported on Schedule 6E and 7E
 (E) Line 8 is reported on Schedule 4E and 5E

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$976,427 compared to the original projection of \$984,191 representing a variance of -0.8%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

The actual/estimated O&M expense for the period January 2003 through December 2003 is \$2,123,461 compared to the original projection of \$2,524,200 representing a variance of -15.9%. This variance resulted primarily from the decreased cost of reagents.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is expected to be \$949,565.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$2,206,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

The project involved the addition of molten sulfur unloading, storage and conveying to sulfur burners and catalytic converters where SO₂ is converted to SO₃. The control and injection system then injects this into the ductwork ahead of the electrostatic precipitators.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$603,129 compared to the original projection of \$579,498 representing a variance of 4.1%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

The actual/estimated O&M expense for this project for the period January 2003 through December 2003 is \$0 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$580,305.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

Continuous emissions monitors (CEMs) were installed on the flue gas inlet and outlet of Big Bend Unit 4 to monitor compliance with the CAAA requirements. The monitors are capable of measuring, recording and electronically reporting SO₂, NO_x and volumetric gas flow out of the stack. The project consisted of monitors, a CEM building, the CEMs control and power cables to supply a complete system.

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

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$100,608 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$97,884.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 1 are part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$181,194 compared to the original projection of \$174,989 representing a variance of 3.5%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$175,064.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

The boiler modifications at Big Bend Unit 2 are part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$132,558 compared to the original projection of \$127,914 representing a variance of 3.6%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$128,202.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
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Project Title: Gannon Unit 5 Classifier Replacement

Project Description:

The boiler modifications at Gannon Unit 5 are part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$527,728 compared to the original projection of \$280,038 representing a variance of 88.4%. This variance resulted from the accelerated depreciation of Gannon Station assets in conjunction with the early start-up of Bayside Units 1 & 2.

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

Project Projections: No expenditures are anticipated in 2004. The project will be fully depreciated by year-end 2003

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Unit 6 Classifier Replacement

Project Description:

The boiler modifications at Gannon Unit 6 are part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The classifier replacements will optimize coal fineness by providing a more uniform particle size. This finer classification, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$590,375 compared to the original projection of \$324,901 representing a variance of 81.7%. This variance resulted from the accelerated depreciation of Gannon Station assets in conjunction with the early start-up of Bayside Units 1 & 2.

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

Project Projections: No expenditures are anticipated in 2004. The project will be fully depreciated by year-end 2003.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Gannon Coal Crushers (NO_x Control)

Project Description:

Two Gannon coal crushers will be used in conjunction with the boiler modifications at Gannon as part of Tampa Electric's NO_x compliance strategy for Phase II of the CAAA. The coal crushers will assist in achieving compliance by providing a more uniform particle size. The finer coal particles, combined with the equalized distribution of coal to outlet pipes and furnaces, will enable a uniform, staged combustion. As a result, firing systems will operate at lower NO_x levels.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$2,168,390 compared to the original projection of \$1,191,334 representing a variance of 82.0%. This variance resulted from the accelerated depreciation of Gannon Station assets in conjunction with the early start-up of Bayside Units 1 & 2.

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

Project Projections: No expenditures are anticipated in 2004. The project will be fully depreciated by year-end 2003.

Tampa Electric Company
Environmental Cost Recovery Clause
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Description and Progress Report for
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Project Title: Big Bend Units 1 & 2 FGD

Project Description:

The Big Bend Units 1 & 2 FGD system consists of equipment capable of removing SO₂ from the flue gas generated by the combustion of coal. The FGD was installed in order to comply with Phase II of the CAAA. Compliance with Phase II is required by January 1, 2000. The CAAA impose SO₂ emission limits on existing steam electric units with an output capacity of greater than 25 megawatts and all new utility units. Tampa Electric conducted an exhaustive analysis of options to comply with Phase II of the CAAA that culminated in the selection of the FGD project to serve Big Bend Units 1 & 2.

In Docket No. 980693-EI, Order No. PSC-99-0075-FOF-EI, issued January 11, 1999, the Commission found that the FGD project was the most cost-effective alternative for compliance with the SO₂ requirements of Phase II of the CAAA.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$11,678,268 compared to the original projection of \$11,854,274 representing a variance of -1.5%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

The actual/estimated O&M expense for the period January 2003 through December 2003 is \$4,844,601 as compared to the original estimate of \$4,448,600 resulting in a variance of 8.9%. This variance resulted primarily from additional contractor maintenance costs than originally projected.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is expected to be \$11,271,732.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$4,288,700.

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

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

- Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$15,895 compared to the original projection of \$15,558 representing a variance of 2.2%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.
- Project Progress Summary:** The project was placed in service in December 1999 and was completed in May 2000.
- Project Projections:** Estimated depreciation plus return for the period January 2004 through December 2004 is expected to be \$15,559.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend FGD Optimization and Utilization

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric was required to optimize the SO₂ removal efficiency and operations of the Big Bend Units 1, 2 and 3 FGD systems. Tampa Electric performed activities in three key areas to improve the performance and reliability of the Big Bend Units 1, 2 and 3 FGD systems. The majority of the improvements were required to be performed on the Unit 3 tower module and included tower piping, nozzle and internal improvements, duct work improvements, electrical system reliability improvements, tower control improvements, dibasic acid system improvements, booster fan reliability improvements, absorber system improvements, quencher system improvements, and tower demister improvements. Big Bend Units 1 and 2 FGD system improvements included additional preventative maintenance, oxidation air control improvements, and tower water, air reagent and start-up piping upgrades. In order to ensure reliability of the FGD systems, improvements to the common limestone supply, gypsum dewatering stack reliability and wastewater treatment plant were also being performed.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$2,981,723 as compared to the original projection of \$3,053,015 resulting in a variance of -2.3%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

The actual/estimated O & M expense for this project for the period January 2003 through December 2003 is (\$884) as compared to the original projection of \$0. This variance was due to the correction of a previous period's invoice inadvertently charged to the wrong account.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is expected to be \$2,912,246.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$0.

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

Project Title: Big Bend PM Minimization and Monitoring

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$736,944 as compared to the original projection of \$772,511 resulting in a variance of -4.6%. This variance was primarily due to a change in the scheduling of unit outages. The work will occur later in the year.

The actual/estimated O&M expense the period January 2003 through December 2003 is \$850,167 as compared to the original projection of \$850,000 resulting in an insignificant variance of \$167.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is expected to be \$915,233.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$980,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NO_x Emissions Reduction

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgement and the EPA Consent Decree, Tampa Electric is required to spend up to \$3 million with the goal to reduce NO_x emissions at Big Bend Station. The Consent Decree requires that by December 31, 2002, the company must achieve at least a 30 percent reduction beyond 1998 levels for Big Bend Units 1 and 2 and at least a 15 percent reduction in NO_x emissions from Big Bend Unit 3. Tampa Electric has identified projects which are the first steps to decrease NO_x emissions in these units such as burner and windbox modifications and the installation of a neural network system on each of the Big Bend units.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$521,571 as compared to the original projection of \$584,445 resulting in a variance of -10.8%. This variance was primarily due to a change in the scheduling of unit outages. Also, lower than anticipated contractor costs have occurred.

The actual/estimated O&M expense for the period January 2003 through December 2003 is \$250,000 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is expected to be \$605,009.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$545,000.

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

Project Title: Gannon Ignition Oil Tank

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 was \$217,898 compared to the original projection of \$108,948 representing a variance of 100.0%. This variance resulted from the accelerated depreciation of Gannon Station assets in conjunction with the early start-up of Bayside Units 1 & 2.

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

Project Projections: No expenditures are anticipated in 2004. The project will be fully depreciated by year-end 2003.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
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Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$64,133 compared to the original projection of \$64,595 representing a variance of -0.7%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$62,567.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Fuel Oil Tank No. 2 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$105,465 compared to the original projection of \$106,243 representing a variance of -0.7%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$102,893.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$7,604 compared to the original projection of \$7,821 representing a variance of -2.8%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$7,350.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$11,965 compared to the original projection of \$12,315 representing a variance of -2.8%. This variance resulted from the application of a new depreciation rate preliminarily approved in Docket No. 030409-EI, Order No. PSC-03-0736-PCO-EI, issued June 20, 2003.

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

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$11,563.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO₂ Emissions Allowances

Project Description:

The acid rain control title of the CAAA sets forth a comprehensive regulatory mechanism designed to control acid rain by limiting sulfur dioxide emissions by electric utilities. The CAAA requires reductions in SO₂ emissions in two phases. Phase I began on January 1, 1995 and applies to 110 mostly coal-fired utility plants containing about 260 generating units. These plants are owned by some 40 jurisdictional utility systems that are expected to reduce annual SO₂ emissions by as much as 4.5 million tons. Phase II began on January 1, 2000, and applies to virtually all existing steam-electric generating utility units with capacity exceeding 25 megawatts and to new generating utility units of any size. The EPA issues to the owners of generating units allowances (defined as an authorization to emit, during or after a specified calendar year, one ton of SO₂) equal to the number of tons of SO₂ emissions authorized by the CAAA. EPA does not assess a charge for the allowances it awards.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M for the period January 2003 through December 2003 is (\$389,498) compared to the original projection of (\$132,375) representing a variance of -194.2%. This variance was due to the unanticipated proceeds from the sale of allowances which created a credit balance that was applied to the allowances consumed.

Project Summary: SO₂ Emissions Allowances are being used by Tampa Electric to meet compliance standards for Phase I of the CAAA.

Project Projections: Estimated O&M costs for the period January 2004 through December 2004 are projected to be (\$220,100).

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: National Pollutant Discharge Elimination System ("NPDES") Annual Surveillance Fees

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2003 through December 2003 is \$43,700 and did not vary from the original projection.

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

Project Projections: Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$43,700.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

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

Project Accomplishments:

- Project Fiscal Expenditures:** The actual/estimated O&M expense for the period January 2003 through December 2003 is \$20,422 compared to the original projection of \$216,646 which represents a variance of -90.6%. This variance is primarily due to a delay in the commencement of the sampling plan. The delay stems from ongoing negotiations with the FDEP related to the extent of sampling necessary.
- Project Summary:** This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. Work commenced during the 3rd quarter of 2001 and will continue through 2004.
- Project Projections:** Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$250,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

This project is designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2003. The lower limit of 15 parts per million by volume dry basis at 15 percent O₂ is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$141,280 as compared to the original projection of \$330,291 resulting in a variance of -57.2%. This variance was due to the attainment of the NO_x emissions limit without the expenditure associated with the originally planned modifications to the main air compressor.

The actual/estimated O&M for the period January 2003 through December 2003 is \$16,400 compared to the original projection of \$62,500 which represents a variance of -73.8%. This variance was due to the limited amount of expense estimated to occur for the balance of 2003 based on the newness of equipment and a greater familiarity with operations subsequent to equipment start-up and initial testing.

Project Summary: This project was approved by the Commission in Docket No. 020726-EI, Order No. PSC-02-1445-PAA-EI, issued October 21, 2002. Final invoices from the contractors are being submitted and the project will then be placed in-service.

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$243,339.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$32,800.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2004 through December 2004
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside SCR Consumables

Project Description: This project is necessary to achieve the NO_x emissions limit of 3.5 parts per million established by the FDEP Consent Final Judgment and the EPA Consent Decree for the natural gas-fired Bayside Power Station. To achieve this NO_x limit, the installation of selective catalytic reduction (SCR) systems is required. An SCR system requires consumable goods – primarily anhydrous ammonia – to be injected into the catalyst bed in order to achieve the required NO_x emissions limit. Principally, the project is designed to capture the cost of consumable goods necessary to operate the SCR systems.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2003 through December 2003 is \$66,246 compared to the original projection of \$0. This variance was due to project approval occurring subsequent to the filing date for the 2003 ECRC Projection Filing.

Project Summary: This project was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. Expenses will occur sooner than anticipated in the original petition for program approval due to the early start-up of Bayside Units 1 & 2.

Project Projections: Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$243,000.

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

Project Title: Big Bend Unit 4 SOFA

Project Description: This project is necessary to assist in achieving the NO_x emissions limit established by the FDEP Consent Final Judgment and the EPA Consent Decree for Big Bend Unit 4. A separated overfire air (SOFA) system stages secondary combustion air to prevent NO_x formation that would otherwise require removal by post-combustion technology. In-furnace combustion control through a SOFA system is the most cost-effective means to reduce NO_x emissions prior to the application of these technologies. Costs associated with the SOFA system will entail capital expenditures for equipment installation and subsequent annual maintenance.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2003 through December 2003 is \$85,129 compared to the original projection of \$0. This variance was due to project approval occurring subsequent to the filing date for the 2003 ECRC Projection Filing.

There is no actual/estimated O&M expense for the period January 2003 through December 2003.

Project Summary: This project was approved by the Commission in Docket No. 030226-EI, Order No. PSC-03-0684-PAA-EI, issued June 6, 2003. Equipment installation is underway and system functionally is expected in early 2004.

Project Projections: Estimated depreciation plus return for the period January 2004 through December 2004 is projected to be \$423,634.

Estimated O&M costs for the period January 2004 through December 2004 are projected to be \$50,000.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2004 to December 2004

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	57.72%	8,393,405,000	1,659,999	1.06028	1.04917	8,806,108,724	1,760,064	44.91%	56.07%	55.21%
GS, GST, TS	63.59%	1,070,071,000	192,097	1.06028	1.04917	1,122,686,391	203,677	5.72%	6.49%	6.43%
GSD, GSDT	74.67%	5,221,207,000	798,216	1.05875	1.04848	5,474,331,115	845,111	27.92%	26.92%	26.99%
GSLD, GSLDT, SBF, SBFT	84.60%	2,233,911,000	301,433	1.04616	1.03740	2,317,459,271	315,347	11.82%	10.05%	10.19%
IS1, IST1, SB11, SBIT1, IS3, IST3, SBI3,SBIT3	98.45%	1,647,561,000	0	1.02147	1.01796	1,677,151,196	0	8.55%	0.00%	0.66%
SL/OL	163.91%	202,731,000	14,119	1.06028	1.04917	212,699,283	14,970	1.08%	0.48%	0.52%
TOTAL		18,768,886,000	2,965,864			19,610,435,980	3,139,169	100.00%	100.00%	100.00%

- Notes:
- (1) Average 12 CP load factor based on actual 2001 load research data
 - (2) Projected kWh sales for the period January 2004 to December 2004
 - (3) Calculated: (Column 2) / (8,760 hours x Column 1)
 - (4) Based on actual 2001 load research data
 - (5) Based on actual 2001 load research data
 - (6) Column 2 x Column 5
 - (7) Column 3 x Column 4
 - (8) Column 6 / Total Column 6
 - (9) Column 7 / Total Column 7
 - (10) Column 8 x 1/13 + Column 9 x 12/13

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2004 to December 2004

<u>Rate Class</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (\$)	Demand- Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (¢/kWh)
RS, RST	44.91%	55.21%	11,844,596	257,099	12,101,695	8,393,405,000	0.144
GS, GST, TS	5.72%	6.43%	1,508,597	29,943	1,538,540	1,070,071,000	0.144
57 GSD, GSDT	27.92%	26.99%	7,363,641	125,686	7,489,327	5,221,207,000	0.143
GSLD, GSLDT, SBF, SBFT	11.82%	10.19%	3,117,415	47,452	3,164,867	2,233,911,000	0.142
IS1, IST1, SBH1, SBIT1, IS3, IST3, SBI3,SBIT3	8.55%	0.66%	2,254,983	3,073	2,258,056	1,647,561,000	0.137
SL/OL	1.08%	0.52%	284,840	2,422	287,262	202,731,000	0.142
TOTAL	100.00%	100.00%	26,374,072	465,675	26,839,747	18,768,886,000	0.143

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

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