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April 1, 2004

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause
FPSC Docket No. 040007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-1) of Howard T. Bryant regarding Environmental Cost Recovery Clause Final True-Up for the period January 2003 through December 2003.

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

Thank you for your assistance in connection with this matter.

Sincerely,

[Handwritten signature of James D. Beasley]

James D. Beasley

RECEIVED & FILED

[Handwritten initials]

FPSC-BUREAU OF RECORDS

RECEIVED - FPSC
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SEC 1
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DOCUMENT NUMBER-DATE

04189 APR-1

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, filed on behalf of Tampa Electric Company has been furnished by U. S. Mail or hand delivery (*) on this 1st day of April 2004 to the following:

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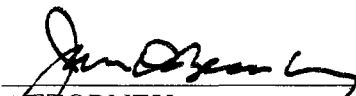
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ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 040007-EI

IN RE: ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP

JANUARY 2003 THROUGH DECEMBER 2003

TESTIMONY AND EXHIBIT

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

04189 APR-18

FPSC-COMMISSION CLERK

1 Energy Conservation Cost Recovery ("ECCR") clause, the
2 Environmental Cost Recovery Clause ("ECRC"), and retail
3 rate design.

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

7
8 A. Yes. I have testified before this Commission on
9 conservation and load management activities, DSM goals
10 setting and DSM plan approval dockets and ECCR dockets
11 since 1993. I have also submitted testimony in the ECRC
12 dockets since 2001.

13
14 Q. What is the purpose of your testimony in this proceeding?

15
16 A. The purpose of my testimony is to present, for Commission
17 review and approval, the actual true-up amount for the
18 ECRC and the calculations thereof associated with the
19 environmental compliance activities for the January 2003
20 through December 2003 period.

21
22 Q. Do you wish to sponsor exhibits in support of your
23 testimony?

24
25 A. Yes. Exhibit No. ___ (HTB-1) consists of eight forms

1 prepared under my direction and supervision. Form 42-1A,
2 Document No. 1, presents the final true-up for the
3 January 2002 through December 2002 period; Form 42-2A,
4 Document No. 2, provides the detailed calculation of the
5 actual true-up for the period; Form 42-3A, Document No.
6 3, details the calculation of the interest provision for
7 the period; Form 42-4A, Document No. 4, reflects the
8 calculation of variances between actual and
9 actual/estimated costs for O&M activities; Form 42-5A,
10 Document No. 5, provides a summary of actual monthly O&M
11 activity costs for the period; Form 42-6A, Document No.
12 6, provides details of the calculation of variances
13 between actual and actual/estimated costs for capital
14 investment projects; Form 42-7A, Document No. 7, presents
15 a summary of actual monthly costs for capital investment
16 projects for the period; Form 42-8A, Document No. 8,
17 pages 1 through 20, consists of the calculation of
18 depreciation expenses and return on capital investment
19 for each project that is being recovered through the
20 ECRC, and page 21 calculates the costs associated with
21 maintaining an SO₂ allowance inventory.

22
23 Q. What is the source of the data which you will present by
24 way of testimony or exhibits in this process?
25

1 **A.** Unless otherwise indicated, the actual data is taken from
2 the books and records of Tampa Electric. The books and
3 records are kept in the regular course of business in
4 accordance with generally accepted accounting principles
5 and practices, and provisions of the Uniform System of
6 Accounts as prescribed by this Commission.

7
8 **Q.** What is the actual true-up amount which Tampa Electric is
9 requesting for the January 2003 through December 2003
10 period?

11
12 **A.** Tampa Electric has calculated and is requesting approval
13 of an under-recovery of \$424,154 as the actual true-up
14 amount for the January 2003 through December 2003 period.

15
16 **Q.** What is the adjusted net true-up amount which Tampa
17 Electric is requesting for the January 2003 through
18 December 2003 period which is to be applied in the
19 calculation of the environmental cost recovery factors to
20 be refunded/recovered in the next projection period?

21
22 **A.** Tampa Electric has calculated and is requesting approval
23 of an under-recovery of \$260,351 reflected on Form 42-1A,
24 as the adjusted net true-up amount for the January 2003
25 through December 2003 period. This adjusted net true-up

1 amount is the difference between the actual under-
2 recovery and the actual/estimated under-recovery for the
3 January 2003 through December 2003 period as depicted on
4 Form 42-1A. The actual true-up amount for the January
5 2003 through December 2003 period is an under-recovery of
6 \$424,154 as compared to the \$163,803 actual/estimated
7 under-recovery amount approved in FPSC Order No. PSC-03-
8 1348-FOF-EI dated November 25, 2003.

9
10 **Q.** Are all costs listed in Forms 42-4A through 42-8A
11 attributable to environmental compliance projects
12 approved by the Commission?

13
14 **A.** Yes they are.

15
16 **Q.** How did actual expenditures for the January 2003 through
17 December 2003 period compare with Tampa Electric's
18 actual/estimated projections as presented in previous
19 testimony and exhibits?

20
21 **A.** As shown on Form 42-4A, total O&M activities costs were
22 \$7,895,018 or 0.9 percent greater than actual/estimated
23 projections. Form 42-6A shows the total capital
24 investment costs were \$21,877,688 or 0.1 percent greater
25 than actual/estimated projections. O&M and capital

1 investment projects with material variances from the 2003
2 Actual/Estimated True-Up filing are explained below.
3

4 **O&M Project Variances**

- 5 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances
6 project variance was \$174,549 or 44.8 percent greater
7 than projected due to higher payments to cogenerators
8 and greater allowance costs than projected.
- 9 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
10 Emissions Reduction project variance was \$48,010 or
11 19.2 percent less than projected due to a postponement
12 of the fineness testing on Big Bend Unit 4 until 2004.
- 13 • **Gannon Thermal Discharge Study:** The Gannon Thermal
14 Discharge Study was \$3,608 or 17.7 percent greater than
15 projected due to the Florida Department of
16 Environmental Protection's request for additional data
17 as the development of the plan of study for the project
18 continues to be negotiated between the agency and the
19 company.
- 20 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
21 Reduction project variance was \$7,465 or 45.5 percent
22 less than projected due to the anticipated maintenance
23 on the saturator and demineralized water systems not
24 being required at the time of unit outage.
- 25 • **Bayside SCR Consumables:** The Bayside SCR Consumables

1 project variance was \$46,658 or 70.4 percent less than
2 projected due to unit operating hours being less than
3 anticipated. Additionally, the unit continues to
4 operate in a cleaner manner than designed. The newness
5 of system required less ammonia than projected.
6

7 Capital Investment Project Variances

- 8 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
9 variance was \$25,297 or 29.7 percent less than
10 projected due to a reduction in capital expenditures
11 achieved through strong management of construction
12 activities and costs.
13

14 **Q.** Does this conclude your testimony?
15

16 **A.** Yes, it does.
17
18
19
20
21
22
23
24
25

EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)

TAMPA ELECTRIC COMPANY
EXHIBIT TO THE TESTIMONY OF
HOWARD T. BRYANT

ENVIRONMENTAL COST RECOVERY COMMISSION FORMS
42-1A THROUGH 42-8A
JANUARY 2003 - DECEMBER 2003

INDEX
ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS
JANUARY 2003 THROUGH DECEMBER 2003
42-1A THROUGH 42-8A

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2	Form 42-2A	11
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Tampa Electric Company

Form 42 - 1A

Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2003 to December 2003
(in Dollars)

<u>Line</u>	<u>Period Amount</u>
1 End of Period Actual True-Up for the Period January 2003 to December 2003 (Form 42-2A, Lines 5 + 6 +10)	(\$424,154)
2 Estimated/Actual True-Up Amount Approved for the Period January 2003 to December 2003 (Order No. PSC-03-1348-FOF-EI)	<u>(163,803)</u>
3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2005 to December 2005 (Line 1 - 2)	<u>(\$260,351)</u>

10

EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1A
FILED: APRIL 1, 2004

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2003 to December 2003

Current Period True-Up Amount
 (in Dollars)

Line	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,111,452	\$1,955,605	\$1,786,339	\$1,913,053	\$2,245,103	\$2,377,138	\$2,423,943	\$2,460,555	\$2,413,393	\$2,250,287	\$2,040,360	\$1,997,390	\$25,974,618
2. True-Up Provision	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,677	204,678	2,456,125
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,316,129	2,160,282	1,991,016	2,117,730	2,449,780	2,581,815	2,628,620	2,665,232	2,618,070	2,454,964	2,245,037	2,202,068	28,430,743
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	420,847	388,081	481,446	431,221	950,385	640,375	630,963	796,936	542,989	597,247	747,614	1,025,164	7,653,268
b. Capital Investment Projects (Form 42-7A, Line 9)	1,781,135	1,784,311	1,753,835	1,768,058	1,765,907	1,769,537	1,767,339	1,765,651	1,760,839	1,761,696	1,760,257	1,760,561	21,199,126
c. Total Jurisdictional ECRC Costs	2,201,982	2,172,392	2,235,281	2,199,279	2,716,292	2,409,912	2,398,302	2,562,587	2,303,828	2,358,943	2,507,871	2,785,725	28,852,394
5. Over/Under Recovery (Line 3 - Line 4c)	114,147	(12,110)	(244,265)	(81,549)	(266,512)	171,903	230,318	102,645	314,242	96,021	(262,834)	(583,657)	(421,651)
6. Interest Provision (Form 42-3A, Line 10)	2,079	1,881	1,475	1,083	717	428	393	373	377	378	120	(418)	8,886
7. Beginning Balance True-Up & Interest Provision	2,456,125	2,356,285	2,141,379	1,693,912	1,408,769	938,297	905,951	931,985	830,326	940,268	831,990	364,599	2,456,125
a. Deferred True-Up from January to December 2002 (Order No. PSC-03-1348-FOF-EI)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)	(456,568)
8. True-Up Collected/(Refunded) (see Line 2)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,677)	(204,678)	(2,456,125)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	1,911,106	1,684,811	1,237,344	952,201	481,729	449,383	475,417	373,758	483,700	375,422	(91,969)	(880,722)	(869,333)
10. Adjustment to Period True-Up Including Interest	(11,389)	0	0	0	0	0	0	0	0	0	0	0	(11,389)
11. End of Period Total Net True-Up (Lines 9 + 10)	\$1,899,717	\$1,684,811	\$1,237,344	\$952,201	\$481,729	\$449,383	\$475,417	\$373,758	\$483,700	\$375,422	(\$91,969)	(\$880,722)	(\$880,722)

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2A
 FILED: APRIL 1, 2004

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Actual True-Up Amount for the Period
January 2003 to December 2003

Interest Provision
(in Dollars)

Line	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2A, Line 7 +7a + 10)	\$1,988,168	\$1,899,717	\$1,684,811	\$1,237,344	\$952,201	\$481,729	\$449,383	\$475,417	\$373,758	\$483,700	\$375,422	(\$91,969)	
2. Ending True-Up Amount Before Interest	1,897,638	1,682,930	1,235,869	951,118	481,012	448,955	475,024	373,385	483,323	375,044	(92,089)	(880,304)	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	3,885,806	3,582,647	2,920,680	2,188,462	1,433,213	930,684	924,407	848,802	857,081	858,744	283,333	(972,273)	
4. Average True-Up Amount (Line 3 x 1/2)	1,942,903	1,791,324	1,460,340	1,094,231	716,607	465,342	462,204	424,401	428,541	429,372	141,667	(486,137)	
5. Interest Rate (First Day of Reporting Business Month)	1.29%	1.27%	1.25%	1.18%	1.19%	1.21%	1.00%	1.05%	1.06%	1.06%	1.05%	1.00%	
6. Interest Rate (First Day of Subsequent Business Month)	1.27%	1.25%	1.18%	1.19%	1.21%	1.00%	1.05%	1.06%	1.06%	1.05%	1.00%	1.06%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	2.56%	2.52%	2.43%	2.37%	2.40%	2.21%	2.05%	2.11%	2.12%	2.11%	2.05%	2.06%	
8. Average Interest Rate (Line 7 x 1/2)	1.280%	1.260%	1.215%	1.185%	1.200%	1.105%	1.025%	1.055%	1.060%	1.055%	1.025%	1.030%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.107%	0.105%	0.101%	0.099%	0.100%	0.092%	0.085%	0.088%	0.088%	0.088%	0.085%	0.086%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$2,079	\$1,881	\$1,475	\$1,083	\$717	\$428	\$393	\$373	\$377	\$378	\$120	(\$418)	\$8,886

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EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 3
PAGE 1 OF 1
FORM 42-3A
FILED: APRIL 1, 2004

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2003 to December 2003

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line No.	(1)	(2)	(3)	(4)	
	Actual	Actual/Estimated Projection	Variance Amount	Percent	
1. Description of O&M Activities					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,183,495	\$2,123,461	\$60,034	2.8%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
1c	SO ₂ Emissions Allowances	(214,949)	(389,498)	174,549	44.8%
1d	Big Bend Units 1 & 2 FGD	4,790,354	4,844,601	(54,247)	-1.1%
1e	Big Bend FGD Optimization and Utilization	(884)	(884)	0	0.0%
1f	Big Bend PM Minimization and Monitoring	838,759	850,167	(11,408)	-1.3%
1g	Big Bend NO _x Emissions Reduction	201,990	250,000	(48,010)	-19.2%
1h	NPDES Annual Surveillance Fees	43,700	43,700	0	0.0%
1i	Gannon Thermal Discharge Study	24,030	20,422	3,608	17.7%
1j	Polk NO _x Emissions Reduction	8,935	16,400	(7,465)	-45.5%
1k	Bayside SCR Consumables	19,588	66,246	(46,658)	-70.4%
2. Total Investment Projects - Recoverable Costs					
		\$7,895,018	\$7,824,615	\$70,403	0.9%
3. Recoverable Costs Allocated to Energy					
		\$7,827,288	\$7,760,493	\$66,795	0.9%
4. Recoverable Costs Allocated to Demand					
		\$67,730	\$64,122	\$3,608	5.6%

Notes:

Column (1) is the End of Period Totals on Form 42-5A.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-03-1348-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

13

EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 4
PAGE 1 OF 1
FORM 42-4A
FILED: APRIL 1, 2004

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

Form 42 - 5A

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total	Demand	Energy	
1	Description of O&M Activities															
1a	\$143,286	\$102,287	\$168,738	\$176,913	\$134,502	\$192,349	\$168,846	\$232,575	\$173,810	\$185,423	\$256,065	\$248,701	\$2,183,495			\$2,183,495
1b	0	0	0	0	0	0	0	0	0	0	0	0	0			0
1c	(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(15,714)	(6,410)	(52,802)	(14,501)	(1,510)	24,500	(214,949)			(214,949)
1d	405,984	236,693	464,857	339,769	453,475	382,012	390,320	375,930	345,573	376,390	342,631	676,720	4,790,354			4,790,354
1e	(884)	0	0	0	0	0	0	0	0	0	0	0	(884)			(884)
1f	1,008	82,277	594	8,585	77,225	81,775	78,205	198,100	48,645	15,829	160,735	85,781	838,759			838,759
1g	0	0	23	223	29,396	28,061	25,000	19,316	29,658	51,706	3,407	15,200	201,990			201,990
1h	43,700	0	0	0	0	0	0	0	0	0	0	0	43,700	\$43,700		
1i	1,416	0	9,123	3,883	0	0	2,424	0	7,082	(1,479)	0	1,581	24,030	24,030		
1j	0	0	0	0	0	0	1,556	1,564	1,396	1,396	1,578	1,445	8,935			8,935
1k	0	0	0	0	0	6,246	0	0	6,671	0	6,671	0	19,588			19,588
2	434,711	398,924	502,303	445,577	983,054	660,435	650,637	821,075	560,033	614,764	769,577	1,053,928	7,895,018	\$67,730		\$7,827,288
3	389,595	398,924	493,180	441,694	983,054	660,435	648,213	821,075	552,951	616,243	769,577	1,052,347	7,827,288			
4	45,116	0	9,123	3,883	0	0	2,424	0	7,082	(1,479)	0	1,581	67,730			
5	0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357				
6	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611				
7	377,790	388,081	472,739	427,515	950,385	640,375	628,650	796,936	536,230	598,659	747,614	1,023,655	7,588,629			
8	43,057	0	8,707	3,706	0	0	2,313	0	6,759	(1,412)	0	1,509	64,639			
9	\$420,847	\$388,081	\$481,446	\$431,221	\$950,385	\$640,375	\$630,963	\$796,936	\$542,989	\$597,247	\$747,614	\$1,025,164	\$7,653,268			

Notes

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

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 5
 PAGE 1 OF 1
 FORM 42-5A
 FILED: APRIL 1, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line No.	(1)	(2)	(3)	(4)	
	Actual	Actual/Estimated Projection	Variance Amount	Variance Percent	
1. Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$976,427	\$976,427	\$0	0.0%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	603,129	603,129	0	0.0%
1c	Big Bend Unit 4 Continuous Emissions Monitors	100,608	100,608	0	0.0%
1d	Gannon Ignition Oil Tank	217,898	217,898	0	0.0%
1e	Big Bend Fuel Oil Tank #1 Upgrade	64,133	64,133	0	0.0%
1f	Big Bend Fuel Oil Tank #2 Upgrade	105,465	105,465	0	0.0%
1g	Phillips Upgrade Tank #1 for FDEP	7,604	7,604	0	0.0%
1h	Phillips Upgrade Tank #4 for FDEP	11,965	11,965	0	0.0%
1i	Gannon Unit 5 Classifier Replacement	527,728	527,728	0	0.0%
1j	Gannon Unit 6 Classifier Replacement	590,375	590,375	0	0.0%
1k	Big Bend Unit 1 Classifier Replacement	181,194	181,194	0	0.0%
1l	Big Bend Unit 2 Classifier Replacement	132,558	132,558	0	0.0%
1m	Gannon Coal Crusher (NO _x Control)	2,168,390	2,168,390	0	0.0%
1n	Big Bend Units 1 & 2 FGD	11,678,268	11,678,268	0	0.0%
1o	Big Bend Section 114 Mercury Testing Platform	15,895	15,895	0	0.0%
1p	Big Bend FGD Optimization and Utilization	3,034,501	2,981,723	52,778	1.8%
1q	Big Bend PM Minimization and Monitoring	736,936	736,944	(8)	0.0%
1r	Big Bend NO _x Emissions Reduction	528,059	521,571	6,488	1.2%
1s	Polk NO _x Emissions Reduction	136,723	141,280	(4,557)	-3.2%
1t	Big Bend Unit 4 SOFA	59,832	85,129	(25,297)	-29.7%
2. Total Investment Projects - Recoverable Costs					
		\$21,877,688	\$21,848,284	\$29,404	0.1%
3. Recoverable Costs Allocated to Energy					
		\$21,470,623	\$21,441,219	\$29,404	0.1%
4. Recoverable Costs Allocated to Demand					
		\$407,065	\$407,065	\$0	0.0%

Notes:

Column (1) is the End of Period Totals on Form 42-7A.

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-03-1348-FOF-EI.

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6A
 FILED: APRIL 1, 2004

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

Form 42 - 7A

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total	Demand	Energy	
1. Description of Investment Projects (A)																
1a	Big Bend Unit 3 Flue Gas Desulfurization Integratic	\$82,395	\$82,209	\$82,021	\$81,835	\$81,649	\$81,462	\$81,276	\$81,090	\$80,902	\$80,716	\$80,529	\$80,343	\$976,427		\$976,427
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	51,132	50,974	50,816	50,657	50,499	50,340	50,182	50,023	49,864	49,706	49,547	49,389	603,129		603,129
1c	Big Bend Unit 4 Continuous Emissions Monitors	8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608		100,608
1d	Gannon Ignition Oil Tank	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	217,898	\$217,898	
1e	Big Bend Fuel Oil Tank #1 Upgrade	5,405	5,393	5,382	5,372	5,361	5,349	5,339	5,328	5,318	5,306	5,295	5,285	64,133	64,133	
1f	Big Bend Fuel Oil Tank #2 Upgrade	8,887	8,869	8,851	8,833	8,815	8,798	8,780	8,762	8,744	8,727	8,708	8,691	105,465	105,465	
1g	Phillips Upgrade Tank #1 for FDEP	643	642	640	638	636	635	632	631	630	627	626	624	7,604	7,604	
1h	Phillips Upgrade Tank #4 for FDEP	1,012	1,009	1,007	1,004	1,001	999	996	993	991	987	984	982	11,965	11,965	
1i	Gannon Unit 5 Classifier Replacement	46,195	45,792	45,389	44,985	44,582	44,179	43,776	43,372	42,970	42,566	42,162	41,760	527,728		527,728
1j	Gannon Unit 6 Classifier Replacement	51,677	51,227	50,776	50,325	49,873	49,422	48,971	48,520	48,069	47,618	47,167	46,730	590,375		590,375
1k	Big Bend Unit 1 Classifier Replacement	15,334	15,292	15,248	15,206	15,164	15,120	15,078	15,036	14,993	14,950	14,908	14,865	181,194		181,194
1l	Big Bend Unit 2 Classifier Replacement	11,213	11,183	11,153	11,122	11,092	11,062	11,031	11,001	10,971	10,940	10,910	10,880	132,558		132,558
1m	Gannon Coal Crusher (NO _x Control)	189,813	188,155	186,498	184,842	183,185	181,527	179,871	178,214	176,557	174,900	173,243	171,585	2,168,390		2,168,390
1n	Big Bend Units 1 & 2 FGD	988,716	985,894	983,070	980,247	977,423	974,601	971,778	968,954	966,131	963,308	960,485	957,661	11,678,268		11,678,268
1o	Big Bend Section 114 Mercury Testing Platform	1,338	1,335	1,332	1,331	1,328	1,326	1,323	1,322	1,319	1,316	1,314	1,311	15,895		15,895
1p	Big Bend FGD Optimization and Utilization	255,581	255,089	254,597	254,104	253,613	253,121	252,629	252,137	251,646	251,154	250,661	250,169	3,034,501		3,034,501
1q	Big Bend PM Minimization and Monitoring	60,269	61,381	59,569	58,251	60,053	61,711	62,931	63,174	62,584	61,882	62,252	62,879	736,936		736,936
1r	Big Bend NO _x Emissions Reduction	38,565	40,313	41,081	41,757	42,848	43,644	44,114	45,068	46,463	47,766	48,619	47,821	528,059		528,059
1s	Polk NO _x Emissions Reduction	2,510	3,428	5,780	9,834	12,820	13,702	14,224	14,586	14,786	14,962	15,034	15,057	136,723		136,723
1t	Big Bend Unit 4 SOFA	0	0	0	243	532	1,953	3,414	4,974	6,849	10,132	13,662	18,073	59,832		59,832
2.	Total Investment Projects - Recoverable Costs	1,837,331	1,834,812	1,829,819	1,827,175	1,827,044	1,825,503	1,822,877	1,819,699	1,816,282	1,814,038	1,812,564	1,810,544	21,877,688	\$407,065	\$21,470,623
3.	Recoverable Costs Allocated to Energy	1,803,226	1,800,741	1,795,781	1,793,170	1,793,073	1,791,564	1,788,972	1,785,827	1,782,441	1,780,233	1,778,792	1,776,803	21,470,623		
4.	Recoverable Costs Allocated to Demand	34,105	34,071	34,038	34,005	33,971	33,939	33,905	33,872	33,841	33,805	33,772	33,741	407,065		
5.	Retail Energy Jurisdictional Factor	0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357			
6.	Retail 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.	Jurisdictional Energy Recoverable Costs (B)	1,748,587	1,751,795	1,721,350	1,735,605	1,733,486	1,737,147	1,734,981	1,733,325	1,728,542	1,729,434	1,728,026	1,728,360	20,810,638		
8.	Jurisdictional Demand Recoverable Costs (C)	32,548	32,516	32,485	32,453	32,421	32,390	32,358	32,326	32,297	32,262	32,231	32,201	388,488		
9.	Total Jurisdictional Recoverable Costs for	\$1,781,135	\$1,784,311	\$1,753,835	\$1,768,058	\$1,765,907	\$1,769,537	\$1,767,339	\$1,765,651	\$1,760,839	\$1,761,696	\$1,760,257	\$1,760,561	\$21,199,126		

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 7
 PAGE 1 OF 1
 FORM 42-7A
 FILED: APRIL 1, 2004

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

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658
3	Less Accumulated Depreciation	(1,719,897)	(1,739,123)	(1,758,349)	(1,777,575)	(1,796,801)	(1,816,027)	(1,835,253)	(1,854,479)	(1,873,705)	(1,892,931)	(1,912,157)	(1,931,383)	(1,950,609)	(1,950,609)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$6,519,761	6,500,535	6,481,309	6,462,083	6,442,857	6,423,631	6,404,405	6,385,179	6,365,953	6,346,727	6,327,501	6,308,275	6,289,049	6,289,049
6	Average Net Investment		6,510,148	6,490,922	6,471,696	6,452,470	6,433,244	6,414,018	6,394,792	6,375,566	6,356,340	6,337,114	6,317,888	6,298,662	6,298,662
7	Return on Average Net Investment														
a	Equity Component Crossed Up For Taxes (B)		47,870	47,729	47,587	47,446	47,305	47,163	47,022	46,881	46,739	46,598	46,456	46,315	\$565,111
b	Debt Component (Line 6 x 2.82% x 1/12)		15,299	15,254	15,208	15,163	15,118	15,073	15,028	14,983	14,937	14,892	14,847	14,802	180,604
8	Investment Expenses														
a	Depreciation (C)		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 +8)		82,395	82,209	82,021	81,835	81,649	81,462	81,276	81,090	80,902	80,716	80,529	80,343	976,427
a	Recoverable Costs Allocated to Energy		82,395	82,209	82,021	81,835	81,649	81,462	81,276	81,090	80,902	80,716	80,529	80,343	976,427
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	0.9727357
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611
12	Retail Energy-Related Recoverable Costs (D)		79,898	79,974	78,621	79,208	78,936	78,988	78,823	78,706	78,456	78,413	78,231	78,153	946,407
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$79,898	\$79,974	\$78,621	\$79,208	\$78,936	\$78,988	\$78,823	\$78,706	\$78,456	\$78,413	\$78,231	\$78,153	\$946,407

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Notes

- (A) Applicable depreciable base for Big Bend, account 312.45
- (B) Line 6 x 8 8238% x 1/12 Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2003

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

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	
3.	Less: Accumulated Depreciation	(1,423,454)	(1,439,790)	(1,456,126)	(1,472,462)	(1,488,798)	(1,505,134)	(1,521,470)	(1,537,806)	(1,554,142)	(1,570,478)	(1,586,814)	(1,603,150)	(1,619,486)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$3,594,280	3,577,944	3,561,608	3,545,272	3,528,936	3,512,600	3,496,264	3,479,928	3,463,592	3,447,256	3,430,920	3,414,584	3,398,248	
6.	Average Net Investment		3,586,112	3,569,776	3,553,440	3,537,104	3,520,768	3,504,432	3,488,096	3,471,760	3,455,424	3,439,088	3,422,752	3,406,416	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		26,369	26,249	26,129	26,009	25,889	25,769	25,649	25,528	25,408	25,288	25,168	25,048	\$308,503
b.	Debt Component (Line 6 x 2.82% x 1/12)		8,427	8,389	8,351	8,312	8,274	8,235	8,197	8,159	8,120	8,082	8,043	8,005	98,594
8.	Investment Expenses														
a.	Depreciation (C)		16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	196,032
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		51,132	50,974	50,816	50,657	50,499	50,340	50,182	50,023	49,864	49,706	49,547	49,389	603,129
a.	Recoverable Costs Allocated to Energy		51,132	50,974	50,816	50,657	50,499	50,340	50,182	50,023	49,864	49,706	49,547	49,389	603,129
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		49,583	49,588	48,710	49,031	48,821	48,811	48,668	48,552	48,356	48,288	48,133	48,042	584,583
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$49,583	\$49,588	\$48,710	\$49,031	\$48,821	\$48,811	\$48,668	\$48,552	\$48,356	\$48,288	\$48,133	\$48,042	\$584,583

Notes:

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

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

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(191,333)	(193,282)	(195,231)	(197,180)	(199,129)	(201,078)	(203,027)	(204,976)	(206,925)	(208,874)	(210,823)	(212,772)	(214,721)	(214,721)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$674,878	672,929	670,980	669,031	667,082	665,133	663,184	661,235	659,286	657,337	655,388	653,439	651,490	
6.	Average Net Investment		673,904	671,955	670,006	668,057	666,108	664,159	662,210	660,261	658,312	656,363	654,414	652,465	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,955	4,941	4,927	4,912	4,898	4,884	4,869	4,855	4,841	4,826	4,812	4,798	\$58,518
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,584	1,579	1,575	1,570	1,565	1,561	1,556	1,552	1,547	1,542	1,538	1,533	18,702
8.	Investment Expenses														
a.	Depreciation (C)		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608
a.	Recoverable Costs Allocated to Energy		8,488	8,469	8,451	8,431	8,412	8,394	8,374	8,356	8,337	8,317	8,299	8,280	100,608
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		8,231	8,239	8,101	8,160	8,132	8,139	8,121	8,110	8,085	8,080	8,062	8,054	97,514
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,231	\$8,239	\$8,101	\$8,160	\$8,132	\$8,139	\$8,121	\$8,110	\$8,085	\$8,080	\$8,062	\$8,054	\$97,514

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
- (F) Line 9b x Line 11

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

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752	\$589,752
3.	Less: Accumulated Depreciation	(371,852)	(390,010)	(408,168)	(426,327)	(444,485)	(462,643)	(480,801)	(498,959)	(517,117)	(535,276)	(553,434)	(571,593)	(589,752)	
4.	CWIP - Non-Interest Bearing	0													
4a.	Other (B)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	(266,000)	
5.	Net Investment (Lines 2 + 3 + 4) (C)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (D)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (E)		18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,900
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,898
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,158	18,159	18,159	217,898
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (G)		17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,329	17,330	17,330	207,950
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,329	\$17,330	\$17,330	\$207,950

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Notes:

- (A) The depreciable base for Gannon; account 312.50
- (B) Represents the Capital Costs of the Gannon Ignition Oil Tank currently recovered through base rates.
- (C) From the beginning of the period forward, the net investment is zero due to the sum of the accumulated depreciation and other costs (currently recovered through base rates) being greater than plant in service. Therefore, no return on investment is calculated. For future months only the depreciation is recovered.
- (D) 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).
- (E) Asset depreciation was accelerated to achieve full depreciation by year-end 2003. This coincides with commercial operation of Bayside Power Station.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 4 OF 21
FORM 42-8A
FILED: APRIL 1, 2004

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

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578
3.	Less: Accumulated Depreciation	(55,504)	(56,624)	(57,744)	(58,864)	(59,984)	(61,104)	(62,224)	(63,344)	(64,464)	(65,584)	(66,704)	(67,824)	(68,944)	(68,944)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$442,074	440,954	439,834	438,714	437,594	436,474	435,354	434,234	433,114	431,994	430,874	429,754	428,634	
6.	Average Net Investment		441,514	440,394	439,274	438,154	437,034	435,914	434,794	433,674	432,554	431,434	430,314	429,194	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,247	3,238	3,230	3,222	3,214	3,205	3,197	3,189	3,181	3,172	3,164	3,156	\$38,415
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,038	1,035	1,032	1,030	1,027	1,024	1,022	1,019	1,017	1,014	1,011	1,009	12,278
8.	Investment Expenses														
a.	Depreciation (C)		1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		5,405	5,393	5,382	5,372	5,361	5,349	5,339	5,328	5,318	5,306	5,295	5,285	64,133
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,405	5,393	5,382	5,372	5,361	5,349	5,339	5,328	5,318	5,306	5,295	5,285	64,133
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		5,158	5,147	5,136	5,127	5,116	5,105	5,095	5,085	5,075	5,064	5,053	5,044	61,205
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,158	\$5,147	\$5,136	\$5,127	\$5,116	\$5,105	\$5,095	\$5,085	\$5,075	\$5,064	\$5,053	\$5,044	\$61,205

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

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2004

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

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401
3.	Less: Accumulated Depreciation	(91,324)	(93,165)	(95,006)	(96,847)	(98,688)	(100,529)	(102,370)	(104,211)	(106,052)	(107,893)	(109,734)	(111,575)	(113,416)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$727,077	725,236	723,395	721,554	719,713	717,872	716,031	714,190	712,349	710,508	708,667	706,826	704,985	
6.	Average Net Investment		726,157	724,316	722,475	720,634	718,793	716,952	715,111	713,270	711,429	709,588	707,747	705,906	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,340	5,326	5,312	5,299	5,285	5,272	5,258	5,245	5,231	5,218	5,204	5,191	\$63,181
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,706	1,702	1,698	1,693	1,689	1,685	1,681	1,676	1,672	1,668	1,663	1,659	20,192
8.	Investment Expenses														
a.	Depreciation (C)		1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	22,092
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 +8)		8,887	8,869	8,851	8,833	8,815	8,798	8,780	8,762	8,744	8,727	8,708	8,691	105,465
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,887	8,869	8,851	8,833	8,815	8,798	8,780	8,762	8,744	8,727	8,708	8,691	105,465
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		8,481	8,464	8,447	8,430	8,413	8,396	8,379	8,362	8,345	8,329	8,311	8,294	100,651
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,481	\$8,464	\$8,447	\$8,430	\$8,413	\$8,396	\$8,379	\$8,362	\$8,345	\$8,329	\$8,311	\$8,294	\$100,651

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277
3.	Less: Accumulated Depreciation	(9,528)	(9,709)	(9,890)	(10,071)	(10,252)	(10,433)	(10,614)	(10,795)	(10,976)	(11,157)	(11,338)	(11,519)	(11,700)	(11,700)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$47,749	47,568	47,387	47,206	47,025	46,844	46,663	46,482	46,301	46,120	45,939	45,758	45,577	
6.	Average Net Investment		47,659	47,478	47,297	47,116	46,935	46,754	46,573	46,392	46,211	46,030	45,849	45,668	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		350	349	348	346	345	344	342	341	340	338	337	336	\$4,116
b.	Debt Component (Line 6 x 2.82% x 1/12)		112	112	111	111	110	110	109	109	109	108	108	107	1,316
8.	Investment Expenses														
a.	Depreciation (C)		181	181	181	181	181	181	181	181	181	181	181	181	2,172
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		643	642	640	638	636	635	632	631	630	627	626	624	7,604
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		643	642	640	638	636	635	632	631	630	627	626	624	7,604
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		614	613	611	609	607	606	603	602	601	598	597	596	7,257
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$614	\$613	\$611	\$609	\$607	\$606	\$603	\$602	\$601	\$598	\$597	\$596	\$7,257

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(15,479)	(15,765)	(16,051)	(16,337)	(16,623)	(16,909)	(17,195)	(17,481)	(17,767)	(18,053)	(18,339)	(18,625)	(18,911)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$74,993	74,707	74,421	74,135	73,849	73,563	73,277	72,991	72,705	72,419	72,133	71,847	71,561	
6.	Average Net Investment		74,850	74,564	74,278	73,992	73,706	73,420	73,134	72,848	72,562	72,276	71,990	71,704	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		550	548	546	544	542	540	538	536	534	531	529	527	\$6,465
b.	Debt Component (Line 6 x 2.82% x 1/12)		176	175	175	174	173	173	172	171	171	170	169	169	2,068
8.	Investment Expenses														
a.	Depreciation (C)		286	286	286	286	286	286	286	286	286	286	286	286	3,432
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,012	1,009	1,007	1,004	1,001	999	996	993	991	987	984	982	11,965
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,012	1,009	1,007	1,004	1,001	999	996	993	991	987	984	982	11,965
10.	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11.	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		966	963	961	958	955	953	951	948	946	942	939	937	11,419
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$966	\$963	\$961	\$958	\$955	\$953	\$951	\$948	\$946	\$942	\$939	\$937	\$11,419

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	\$1,357,040	
3	Less: Accumulated Depreciation	(858,348)	(899,906)	(941,463)	(983,021)	(1,024,579)	(1,066,136)	(1,107,694)	(1,149,252)	(1,190,809)	(1,232,367)	(1,273,925)	(1,315,482)	(1,357,040)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$498,692	457,134	415,577	374,019	332,461	290,904	249,346	207,788	166,231	124,673	83,115	41,558	0	
6	Average Net Investment		477,913	436,356	394,798	353,240	311,683	270,125	228,567	187,010	145,452	103,894	62,336	20,779	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,514	3,209	2,903	2,597	2,292	1,986	1,681	1,375	1,070	764	458	153	\$22,002
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,123	1,025	928	830	732	635	537	439	342	244	146	49	7,030
8	Investment Expenses														
a.	Depreciation (C)		41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	41,558	498,692
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		46,195	45,792	45,389	44,985	44,582	44,179	43,776	43,372	42,970	42,566	42,162	41,760	527,728
a.	Recoverable Costs Allocated to Energy		46,195	45,792	45,389	44,985	44,582	44,179	43,776	43,372	42,970	42,566	42,162	41,760	527,728
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		44,795	44,547	43,508	43,541	43,100	42,837	42,455	42,097	41,671	41,351	40,959	40,621	511,482
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$44,795	\$44,547	\$43,508	\$43,541	\$43,100	\$42,837	\$42,455	\$42,097	\$41,671	\$41,351	\$40,959	\$40,621	\$511,482

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented.
 The depreciable base for Gannon; account 312.55
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Asset depreciation was accelerated to achieve full depreciation by year-end 2003. This coincides with commercial operation of Bayside Power Station.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
 PAGE 9 OF 21
 FORM 42-8A
 FILED: APRIL 1, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424	\$1,418,424
3	Less: Accumulated Depreciation	(860,530)	(907,020)	(953,510)	(1,000,000)	(1,046,490)	(1,092,980)	(1,139,470)	(1,185,960)	(1,232,450)	(1,278,940)	(1,325,430)	(1,371,920)	(1,418,424)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		\$557,894	511,404	464,914	418,424	371,934	325,444	278,954	232,464	185,974	139,484	92,994	46,504	0	
6	Average Net Investment		534,649	488,159	441,669	395,179	348,689	302,199	255,709	209,219	162,729	116,239	69,749	23,252	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,931	3,590	3,248	2,906	2,564	2,222	1,880	1,538	1,197	855	513	171	\$24,615
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,256	1,147	1,038	929	819	710	601	492	382	273	164	55	7,866
8	Investment Expenses														
a.	Depreciation (C)														
b.	Amortization		46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,490	46,504	557,894
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
			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)														
a.	Recoverable Costs Allocated to Energy		51,677	51,227	50,776	50,325	49,873	49,422	48,971	48,520	48,069	47,618	47,167	46,730	590,375
b.	Recoverable Costs Allocated to Demand		51,677	51,227	50,776	50,325	49,873	49,422	48,971	48,520	48,069	47,618	47,167	46,730	590,375
			0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		1	1	1	1	1	1	1	1	1	1	1	1	1
11	Demand Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
			0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)														
13	Retail Demand-Related Recoverable Costs (E)		50,111	49,835	48,671	48,709	48,216	47,921	47,493	47,094	46,615	46,259	45,821	45,456	572,201
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	0	0	0	0	0
		\$50,111	\$49,835	\$48,671	\$48,709	\$48,216	\$47,921	\$47,493	\$47,094	\$46,615	\$46,259	\$45,821	\$45,456	\$572,201	

Notes:

- (A) The depreciable base was adjusted to reflect the remaining net book value that existed when the five-year amortization schedule was implemented.
 Applicable depreciable base for Gannon; account 312 55
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Asset depreciation was accelerated to achieve full depreciation by year-end 2003. This coincides with commercial operation of Bayside Power Station.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3	Less: Accumulated Depreciation	(186,008)	(190,396)	(194,784)	(199,172)	(203,560)	(207,948)	(212,336)	(216,724)	(221,112)	(225,500)	(229,888)	(234,276)	(238,664)	(238,664)
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,130,249	1,125,861	1,121,473	1,117,085	1,112,697	1,108,309	1,103,921	1,099,533	1,095,145	1,090,757	1,086,369	1,081,981	1,077,593	
6	Average Net Investment		1,128,055	1,123,667	1,119,279	1,114,891	1,110,503	1,106,115	1,101,727	1,097,339	1,092,951	1,088,563	1,084,175	1,079,787	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		8,295	8,263	8,230	8,198	8,166	8,133	8,101	8,069	8,037	8,004	7,972	7,940	\$97,408
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,651	2,641	2,630	2,620	2,610	2,599	2,589	2,579	2,568	2,558	2,548	2,537	31,130
8	Investment Expenses														
a.	Depreciation (C)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		15,334	15,292	15,248	15,206	15,164	15,120	15,078	15,036	14,993	14,950	14,908	14,865	181,194
a.	Recoverable Costs Allocated to Energy		15,334	15,292	15,248	15,206	15,164	15,120	15,078	15,036	14,993	14,950	14,908	14,865	181,194
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		14,869	14,876	14,616	14,718	14,660	14,661	14,623	14,594	14,540	14,523	14,483	14,460	175,623
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,869	\$14,876	\$14,616	\$14,718	\$14,660	\$14,661	\$14,623	\$14,594	\$14,540	\$14,523	\$14,483	\$14,460	\$175,623

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3	Less: Accumulated Depreciation	(149,070)	(152,189)	(155,308)	(158,427)	(161,546)	(164,665)	(167,784)	(170,903)	(174,022)	(177,141)	(180,260)	(183,379)	(186,498)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$835,724	832,605	829,486	826,367	823,248	820,129	817,010	813,891	810,772	807,653	804,534	801,415	798,296	
6	Average Net Investment		834,165	831,046	827,927	824,808	821,689	818,570	815,451	812,332	809,213	806,094	802,975	799,856	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,134	6,111	6,088	6,065	6,042	6,019	5,996	5,973	5,950	5,927	5,904	5,881	\$72,090
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,960	1,953	1,946	1,938	1,931	1,924	1,916	1,909	1,902	1,894	1,887	1,880	23,040
8	Investment Expenses														
a.	Depreciation (C)		3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	37,428
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,213	11,183	11,153	11,122	11,092	11,062	11,031	11,001	10,971	10,940	10,910	10,880	132,558
a.	Recoverable Costs Allocated to Energy		11,213	11,183	11,153	11,122	11,092	11,062	11,031	11,001	10,971	10,940	10,910	10,880	132,558
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		10,873	10,879	10,691	10,765	10,723	10,726	10,698	10,678	10,639	10,628	10,599	10,583	128,482
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,873	\$10,879	\$10,691	\$10,765	\$10,723	\$10,726	\$10,698	\$10,678	\$10,639	\$10,628	\$10,599	\$10,583	\$128,482

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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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2004

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 200 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	\$5,227,289	
3	Less: Accumulated Depreciation	(3,178,195)	(3,348,953)	(3,519,711)	(3,690,469)	(3,861,227)	(4,031,985)	(4,202,743)	(4,373,501)	(4,544,259)	(4,715,017)	(4,885,775)	(5,056,533)	(5,227,289)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,049,094	1,878,336	1,707,578	1,536,820	1,366,062	1,195,304	1,024,546	853,788	683,030	512,272	341,514	170,756	0	
6	Average Net Investment		1,963,715	1,792,957	1,622,199	1,451,441	1,280,683	1,109,925	939,167	768,409	597,651	426,893	256,135	85,378	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		14,440	13,184	11,928	10,673	9,417	8,161	6,906	5,650	4,395	3,139	1,883	628	\$90,404
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,615	4,213	3,812	3,411	3,010	2,608	2,207	1,806	1,404	1,003	602	201	28,892
8	Investment Expenses														
a.	Depreciation (C)		170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,758	170,756	2,049,094
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		189,813	188,155	186,498	184,842	183,185	181,527	179,871	178,214	176,557	174,900	173,243	171,585	2,168,390
a.	Recoverable Costs Allocated to Energy		189,813	188,155	186,498	184,842	183,185	181,527	179,871	178,214	176,557	174,900	173,243	171,585	2,168,390
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		184,062	183,041	178,768	178,908	177,097	176,013	174,443	172,975	171,218	169,909	168,299	166,907	2,101,640
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$184,062	\$183,041	\$178,768	\$178,908	\$177,097	\$176,013	\$174,443	\$172,975	\$171,218	\$169,909	\$168,299	\$166,907	\$2,101,640

Notes:

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

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EXHIBIT NO. _____
DOCKET NO. 040007-1E1
TAMPA ELECTRIC COMPANY
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FORM 42-8A
FILED: APRIL 1, 2004

Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
 January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3	Less: Accumulated Depreciation	(7,615)	(7,856)	(8,097)	(8,338)	(8,579)	(8,820)	(9,061)	(9,302)	(9,543)	(9,784)	(10,025)	(10,266)	(10,507)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$113,122	112,881	112,640	112,399	112,158	111,917	111,676	111,435	111,194	110,953	110,712	110,471	110,230	
6	Average Net Investment		113,002	112,761	112,520	112,279	112,038	111,797	111,556	111,315	111,074	110,833	110,592	110,351	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		831	829	827	826	824	822	820	819	817	815	813	811	\$9,854
b.	Debt Component (Line 6 x 2.82% x 1/12)		266	265	264	264	263	263	262	262	261	260	260	259	3,149
8	Investment Expenses														
a.	Depreciation (C)		241	241	241	241	241	241	241	241	241	241	241	241	2,892
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,338	1,335	1,332	1,331	1,328	1,326	1,323	1,322	1,319	1,316	1,314	1,311	15,895
a.	Recoverable Costs Allocated to Energy		1,338	1,335	1,332	1,331	1,328	1,326	1,323	1,322	1,319	1,316	1,314	1,311	15,895
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		1,297	1,299	1,277	1,288	1,284	1,286	1,283	1,283	1,279	1,278	1,276	1,275	15,405
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,297	\$1,299	\$1,277	\$1,288	\$1,284	\$1,286	\$1,283	\$1,283	\$1,279	\$1,278	\$1,276	\$1,275	\$15,405

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
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721
3	Less: Accumulated Depreciation	(11,073,435)	(11,364,389)	(11,655,343)	(11,946,297)	(12,237,251)	(12,528,205)	(12,819,159)	(13,110,113)	(13,401,067)	(13,692,021)	(13,982,975)	(14,273,929)	(14,564,883)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$72,056,286	71,765,332	71,474,378	71,183,424	70,892,470	70,601,516	70,310,562	70,019,608	69,728,654	69,437,700	69,146,746	68,855,792	68,564,838	
6	Average Net Investment		71,910,809	71,619,855	71,328,901	71,037,947	70,746,993	70,456,039	70,165,085	69,874,131	69,583,177	69,292,223	69,001,269	68,710,315	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		528,772	526,633	524,493	522,354	520,214	518,075	515,936	513,796	511,657	509,517	507,378	505,238	\$6,204,063
b.	Debt Component (Line 6 x 2.82% x 1/12)		168,990	168,307	167,623	166,939	166,255	165,572	164,888	164,204	163,520	162,837	162,153	161,469	1,982,757
8	Investment Expenses														
a.	Depreciation (C)		290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	3,491,448
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		988,716	985,894	983,070	980,247	977,423	974,601	971,778	968,954	966,131	963,308	960,485	957,661	11,678,268
a.	Recoverable Costs Allocated to Energy		988,716	985,894	983,070	980,247	977,423	974,601	971,778	968,954	966,131	963,308	960,485	957,661	11,678,268
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		958,757	959,097	942,324	948,779	944,941	944,999	942,450	940,467	936,916	935,820	933,073	931,551	11,319,174
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$958,757	\$959,097	\$942,324	\$948,779	\$944,941	\$944,999	\$942,450	\$940,467	\$936,916	\$935,820	\$933,073	\$931,551	\$11,319,174

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
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Cleanings 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)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737
3	Less: Accumulated Depreciation	(599,161)	(649,857)	(700,553)	(751,249)	(801,945)	(852,641)	(903,337)	(954,033)	(1,004,729)	(1,055,425)	(1,106,121)	(1,156,817)	(1,207,513)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (B)	\$21,140,576	21,089,880	21,039,184	20,988,488	20,937,792	20,887,096	20,836,400	20,785,704	20,735,008	20,684,312	20,633,616	20,582,920	20,532,224	
6	Average Net Investment		21,115,228	21,064,532	21,013,836	20,963,140	20,912,444	20,861,748	20,811,052	20,760,356	20,709,660	20,658,964	20,608,268	20,557,572	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		155,264	154,891	154,518	154,145	153,773	153,400	153,027	152,654	152,282	151,909	151,536	151,163	\$1,838,562
b	Debt Component (Line 6 x 2.82% x 1/12)		49,621	49,502	49,383	49,263	49,144	49,025	48,906	48,787	48,668	48,549	48,429	48,310	587,587
8	Investment Expenses														
a	Depreciation (D)		50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	50,696	608,352
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)		255,581	255,089	254,597	254,104	253,613	253,121	252,629	252,137	251,646	251,154	250,661	250,169	3,034,501
a	Recoverable Costs Allocated to Energy		255,581	255,089	254,597	254,104	253,613	253,121	252,629	252,137	251,646	251,154	250,661	250,169	3,034,501
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (E)		247,837	248,155	244,045	245,947	245,185	245,433	245,005	244,724	244,036	243,987	243,507	243,348	2,941,209
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$247,837	\$248,155	\$244,045	\$245,947	\$245,185	\$245,433	\$245,005	\$244,724	\$244,036	\$243,987	\$243,507	\$243,348	\$2,941,209

Notes

- (A) Applicable depreciable base for Big Bend, accounts 311 45 and 312 46
- (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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EXHIBIT NO. _____
 DOCKET NO. 040007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-1)
 DOCUMENT NO. 8
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 FORM 42-8A
 FILED: APRIL 1, 2004

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$70,325	\$160,174	(\$532,230)	\$261,855	\$111,063	\$232,053	\$20,885	\$30,357	(\$150,616)	\$7,256	\$70,310	\$60,412	\$341,845
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	
3	Less: Accumulated Depreciation	(11,990)	(12,671)	(13,352)	(14,033)	(14,714)	(15,395)	(16,076)	(16,757)	(17,438)	(18,119)	(18,800)	(19,481)	(20,162)	
4	CWIP - Non-Interest Bearing	5,871,081	5,941,406	6,101,580	5,569,350	5,831,206	5,942,269	6,174,322	6,195,207	6,225,564	6,074,948	6,082,204	6,152,514	6,212,926	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$6,106,269	6,175,913	6,335,406	5,802,495	6,063,670	6,174,052	6,405,424	6,425,628	6,455,304	6,304,007	6,310,582	6,380,211	6,439,942	
6	Average Net Investment		6,141,091	6,255,660	6,068,951	5,933,083	6,118,861	6,289,738	6,415,526	6,440,466	6,379,655	6,307,294	6,345,396	6,410,076	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		45,156	45,999	44,626	43,627	44,993	46,249	47,174	47,358	46,911	46,379	46,659	47,134	\$552,265
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,432	14,701	14,262	13,943	14,379	14,781	15,076	15,135	14,992	14,822	14,912	15,064	176,499
8	Investment Expenses														
a.	Depreciation (D)		681	681	681	681	681	681	681	681	681	681	681	681	8,172
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		60,269	61,381	59,569	58,251	60,053	61,711	62,931	63,174	62,584	61,882	62,252	62,879	736,936
a.	Recoverable Costs Allocated to Energy		60,269	61,381	59,569	58,251	60,053	61,711	62,931	63,174	62,584	61,882	62,252	62,879	736,936
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (E)		58,443	59,713	57,100	56,381	58,057	59,837	61,032	61,317	60,692	60,116	60,475	61,165	714,328
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$58,443	\$59,713	\$57,100	\$56,381	\$58,057	\$59,837	\$61,032	\$61,317	\$60,692	\$60,116	\$60,475	\$61,165	\$714,328

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.40 and 312.43
- (B) Net investment is comprised of several projects having various depreciation rates.
- (C) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Applicable depreciation rates are 3.4% and 3.2%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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EXHIBIT NO. _____
DOCKET NO. 1400 7-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
PAGE 17 OF 21
FORM 42-8A
FILED: APRIL 1, 2003

Tampa Electric Company
Environmental Cost Recovery Clause
Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$251,829	\$108,497	\$49,748	\$89,741	\$134,967	\$29,104	\$67,887	\$128,677	\$158,930	\$109,560	\$66,208	(\$230,618)	\$964,530
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	3,848,559	4,100,388	4,208,885	4,258,633	4,348,374	4,483,340	4,512,444	4,580,332	4,709,009	4,867,939	4,977,499	5,043,707	4,813,089	
5	Net Investment (Lines 2 + 3 + 4)	\$3,848,559	4,100,388	4,208,885	4,258,633	4,348,374	4,483,340	4,512,444	4,580,332	4,709,009	4,867,939	4,977,499	5,043,707	4,813,089	
6	Average Net Investment		3,974,474	4,154,637	4,233,759	4,303,503	4,415,857	4,497,892	4,546,388	4,644,670	4,788,474	4,922,719	5,010,603	4,928,398	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		29,225	30,550	31,132	31,644	32,471	33,074	33,430	34,153	35,210	36,198	36,844	36,239	\$400,170
b.	Debt Component (Line 6 x 2.82% x 1/12)		9,340	9,763	9,949	10,113	10,377	10,570	10,684	10,915	11,253	11,568	11,775	11,582	127,889
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		38,565	40,313	41,081	41,757	42,848	43,644	44,114	45,068	46,463	47,766	48,619	47,821	528,059
a.	Recoverable Costs Allocated to Energy		38,565	40,313	41,081	41,757	42,848	43,644	44,114	45,068	46,463	47,766	48,619	47,821	528,059
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		37,396	39,217	39,378	40,416	41,424	42,318	42,783	43,743	45,058	46,403	47,231	46,517	511,884
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,396	\$39,217	\$39,378	\$40,416	\$41,424	\$42,318	\$42,783	\$43,743	\$45,058	\$46,403	\$47,231	\$46,517	\$511,884

Notes

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

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Tampa Electric Company
 Environmental Cost Recovery Clause
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$55,175	\$134,186	\$350,284	\$485,350	\$130,068	\$51,887	\$55,671	\$18,947	\$22,355	\$13,874	\$1,066	\$3,504	\$1,322,367
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	231,116	286,291	420,477	770,761	1,256,111	1,386,179	1,438,066	1,493,737	1,512,684	1,535,039	1,548,913	1,549,979	1,553,483	
5	Net Investment (Lines 2 + 3 + 4)	\$231,116	286,291	420,477	770,761	1,256,111	1,386,179	1,438,066	1,493,737	1,512,684	1,535,039	1,548,913	1,549,979	1,553,483	
6	Average Net Investment		258,704	353,384	595,619	1,013,436	1,321,145	1,412,123	1,465,902	1,503,211	1,523,862	1,541,976	1,549,446	1,551,731	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,902	2,598	4,380	7,452	9,715	10,384	10,779	11,053	11,205	11,338	11,393	11,410	\$103,609
b.	Debt Component (Line 6 x 2.82% x 1/12)		608	830	1,400	2,382	3,105	3,318	3,445	3,533	3,581	3,624	3,641	3,647	33,114
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,510	3,428	5,780	9,834	12,820	13,702	14,224	14,586	14,786	14,962	15,034	15,057	136,723
a.	Recoverable Costs Allocated to Energy		2,510	3,428	5,780	9,834	12,820	13,702	14,224	14,586	14,786	14,962	15,034	15,057	136,723
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (E)		2,434	3,335	5,540	9,518	12,394	13,286	13,795	14,157	14,339	14,535	14,605	14,646	132,584
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,434	\$3,335	\$5,540	\$9,518	\$12,394	\$13,286	\$13,795	\$14,157	\$14,339	\$14,535	\$14,605	\$14,646	\$132,584

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
 Calculation of the Actual Amount for the Period
January 2003 to December 2003

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

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$50,000	\$9,611	\$283,454	\$17,573	\$303,904	\$82,605	\$594,137	\$133,285	\$776,149	\$2,250,718
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	50,000	59,611	343,065	360,638	664,542	747,147	1,341,284	1,474,569	2,250,718	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	50,000	59,611	343,065	360,638	664,542	747,147	1,341,284	1,474,569	2,250,718	
6	Average Net Investment		0	0	0	25,000	54,806	201,338	351,852	512,590	705,845	1,044,216	1,407,927	1,862,644	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	184	403	1,480	2,587	3,769	5,190	7,678	10,353	13,696	\$45,340
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	59	129	473	827	1,205	1,659	2,454	3,309	4,377	14,492
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	243	532	1,953	3,414	4,974	6,849	10,132	13,662	18,073	59,832
a.	Recoverable Costs Allocated to Energy		0	0	0	243	532	1,953	3,414	4,974	6,849	10,132	13,662	18,073	59,832
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	235	514	1,894	3,311	4,828	6,642	9,843	13,272	17,580	58,119
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$235	\$514	\$1,894	\$3,311	\$4,828	\$6,642	\$9,843	\$13,272	\$17,580	\$58,119

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
Calculation of the Actual Amount for the Period
January 2003 to December 2003

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-03	Actual Feb-03	Actual Mar-03	Actual Apr-03	Actual May-03	Actual Jun-03	Actual Jul-03	Actual Aug-03	Actual Sep-03	Actual Oct-03	Actual Nov-03	Actual Dec-03	End of Period Total
1	Investments														
a	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
a	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses:														
a	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c	SO ₂ Allowance Expense		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(15,714)	(6,410)	(52,802)	(14,501)	(1,510)	24,500	(214,949)
8	Net Expenses		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(15,714)	(6,410)	(52,802)	(14,501)	(1,510)	24,500	(214,949)
9	Total System Recoverable Expenses (Lines 6 + 7)		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(15,714)	(6,410)	(52,802)	(14,501)	(1,510)	24,500	(214,949)
a	Recoverable Costs Allocated to Energy		(159,799)	(22,333)	(141,032)	(83,796)	288,456	(30,008)	(15,714)	(6,410)	(52,802)	(14,501)	(1,510)	24,500	(214,949)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9696995	0.9728192	0.9585524	0.9678975	0.9667681	0.9696262	0.9698203	0.9706006	0.9697610	0.9714652	0.9714603	0.9727357	
11	Demand Jurisdictional Factor		0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	0.9543611	
12	Retail Energy-Related Recoverable Costs (B)		(154,957)	(21,726)	(135,187)	(81,106)	278,870	(29,097)	(15,240)	(6,222)	(51,205)	(14,087)	(1,467)	23,832	(207,592)
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$154,957)	(\$21,726)	(\$135,187)	(\$81,106)	\$278,870	(\$29,097)	(\$15,240)	(\$6,222)	(\$51,205)	(\$14,087)	(\$1,467)	\$23,832	(\$207,592)

Notes:

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

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EXHIBIT NO. _____
DOCKET NO. 040007-EI
TAMPA ELECTRIC COMPANY
(HTB-1)
DOCUMENT NO. 8
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FORM 42-8A
FILED: APRIL 1, 2004