

ORIGINAL
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041743- E1

September 24, 2004

BY HAND DELIVERY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RECEIVED - FPSC
SEP 24 PM 3:17
COMMISSION
CLERK

Re: Petition of Tampa Electric Company for Approval of Depreciation Rate Changes for Big Bend Combustion Turbines Numbers 2 and 3 and Polk Units 2 and 3

Dear Ms. Bayo:

Enclosed for filing in the above-styled docket are the original and 15 copies of Tampa Electric's Petition for Approval of Depreciation Rate Changes for Big Bend Combustion Turbines Numbers 2 and 3 and Polk Units 2 and 3.

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


Thank your for your assistance in this matter.

Sincerely,


James D. Beasley

JDB/pp
Enclosures

cc: Betty Gardner (w/o enclosures)

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Tampa Electric) DOCKET NO. _____
Company for Approval of Depreciation Rate) FILED: September 24, 2004
Changes for Big Bend Combustion Turbines)
Numbers 2 and 3 and Polk Units 2 and 3)
_____)

PETITION

Tampa Electric Company (“Tampa Electric” or the “Company”) in accordance with Rule 25-6.0436(2)(a), Florida Administrative Code, files this its Petition for Approval of depreciation rate changes for Big Bend Combustion Turbine Numbers 2 and 3 (“Big Bend CT’s 2 and 3”) and Polk Units 2 and 3, for interim implementation effective January 1, 2004 and in support thereof says:

1. The name of the Company and the address of its principal business office are as follows:

Tampa Electric Company
702 North Franklin Street
Post Office Box 111
Tampa, Florida 33601-0111

2. The name and address of the persons authorized to receive notices and communications for Tampa Electric in respect to this Petition are:

Lee L. Willis	Angela L. Llewellyn
James D. Beasley	Administrator, Regulatory Coordination
Ausley & McMullen	Tampa Electric Company
Post Office Box 391	Post Office Box 111
Tallahassee, FL 32302	Tampa, FL 33601-0111

Big Bend Combustion Turbines 2 and 3

3. The 2004 Tampa Electric Company Ten Year Site Plan identified the addition of 225MW of peaking capacity in May of 2005 and return to service of existing

Big Bend CT 2 in May of 2006 as the short-term economic expansion additions for the system.

4. The Company also issued a Request for Proposal during the fall of 2003 to procure the peaking capacity identified to commence in the fall of 2005. As the Request for Proposal continued into the summer of 2004, it became apparent that a reliable and economical source of purchased power for 2005 was not available and that new capacity to meet this requirement could not be constructed in a timely manner.

5. To compensate for the lack of purchased power and to ensure reliability, the Company accelerated the planned work on Big Bend CT 2. The Company also performed similar work on Big Bend CT 3. The remaining needed capacity will be provided through a capacity purchase. This combined capacity is less than the purchase power originally identified in the Ten Year Site Plan for 2005 due to a reduction in load projections in the most recent load forecast.

6. After extensive engineering analysis, it has been determined that the most cost effective scenario for ratepayers is to replace damaged turbine blades with turbine blades that serve the same purpose and meet the original design, and other replacement activities. The units are not being redesigned, and will continue to operate as originally designed. The Company estimates that the total cost will be approximately \$4.1 million. The Company is therefore requesting a change in depreciation rates effective January 1, 2004.

Polk Units 2 and 3

7. Tampa Electric also requests Commission approval of unit specific depreciation rates for Polk Units 2 and 3. Previously, the Company had requested the use

of a generic plantwide depreciation rate for these units pending completion of the property records and subcategorizations pertaining to the individual units after completion of their construction. That work has been completed and the appropriate unit specific depreciation rates for Polk Units 2 and 3 are being proposed.

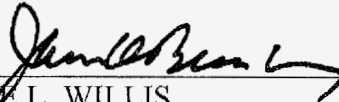
8. Enclosed as Exhibit A are the supporting depreciation schedules related to the Big Bend CT's 2 and 3 and Polk Units 2 and 3 for your review. In addition, enclosed is a diskette containing the associated dismantling calculations.

9. Tampa Electric is not aware of any disputed issues of material fact relating to the approval requested herein.

WHEREFORE, Tampa Electric requests that the Commission approve the depreciation rates proposed herein for the Company's Big Bend CT's 2 and 3 and Polk Units 2 and 3, set forth in Attachment A. In addition, Tampa Electric requests interim implementation of these proposed rates effective January 1, 2004.

DATED this 24th day of September 2004.

Respectfully submitted,



LEE L. WILLIS
JAMES D. BEASLEY
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115

ATTORNEYS FOR TAMPA ELECTRIC COMPANY

Exhibit A

Tampa Electric Company
Summary of Change in Depreciation

The proposed changes in depreciation rates, dismantling accruals and recovery schedules indicate the following Functional Changes in annual depreciation:

Production Plant	(746)
Dismantling	<u>(2)</u>
Total Depreciation and Dismantling	(748)

The following schedules detail the changes in depreciation rate components, annual depreciation expense, and the adequacy of the reserve for each depreciable category of plant based on Tampa Electric Company's and industry's expectations and recent experience. The study is organized by generating unit, plant account, and life category. The proposed depreciation rates are at the account or sub-account for all functions.

TAMPA ELECTRIC COMPANY
 2004 Depreciation Rate Review
 Comparison of Rates and Components

- Current Rates - Effective 1/1/04 -

-----Company Proposed - Effective 1/1/04-----
 -----Remaining Life-----
 -----Total Plant-----

Account Number	Account Title	Average Remaining Life (yrs)	Future Net Salvage (%)	A/D Ratio (%)	Composite Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio (%)	Future Net Salvage (%)	Depreciation Rate (%)
<u>OTHER PRODUCTION</u>										
<u>BIG BEND STATION</u>										
341420	COMBUSTION TURBINE No. 2 & 3		Recovery Schedule			29.1	9.3	98.81	0	0.1
342420	COMBUSTION TURBINE No. 2 & 3		Recovery Schedule			18.9	8.7	69.66	(1)	3.6
344420	COMBUSTION TURBINE No. 2 & 3		Recovery Schedule			18.2	8.8	75.21	(3)	3.2
345420	COMBUSTION TURBINE No. 2 & 3		Recovery Schedule			23.3	8.1	97.24	(3)	0.7
346420	COMBUSTION TURBINE No. 2 & 3		Recovery Schedule			29.5	10.2	100.00	0	0.0
<u>POLK POWER STATION</u>										
341820	UNIT No. 2	26.0	(11)	4.1		3.5	34.0	9.20	(1)	2.7
342820	UNIT No. 2	26.0	(11)	4.1		3.5	31.0	10.29	(3)	3.0
343820	UNIT No. 2	26.0	(11)	4.1		3.5	17.4	17.85	(10)	5.3
345820	UNIT No. 2	26.0	(11)	4.1		3.5	32.0	9.94	(2)	2.9
346820	UNIT No. 2	26.0	(11)	4.1		3.5	33.0	9.59	(2)	2.8
341830	UNIT No. 3	26.0	(11)	4.1		1.5	38.0	4.47	(1)	2.5
342830	UNIT No. 3	26.0	(11)	4.1		1.5	33.0	5.16	(3)	3.0
343830	UNIT No. 3	26.0	(11)	4.1		1.5	19.8	8.92	(10)	5.1
345830	UNIT No. 3	26.0	(11)	4.1		1.5	32.0	5.38	(3)	3.1
346830	UNIT No. 3	26.0	(11)	4.1		1.5	36.0	4.81	(2)	2.7

TAMPA ELECTRIC COMPANY
2004 Depreciation Rate Review - Change in Annual Accruals

Account Title	Total Plant 12/03 (\$)	Accumulated Depreciation 12/03 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)	----- Current Rates -----	----- Company Proposed -----
								----- Effective 1/1/04 -----	----- Effective 1/1/04 -----
OTHER PRODUCTION									
<u>BIG BEND STATION</u>									
COMBUSTION TURBINE No. 2 & 3	1,611,600.88	1,592,346.50	N/A	19,254	0.1	1,612	(17,642)		
COMBUSTION TURBINE No. 2 & 3	1,814,488.41	1,263,928.13	N/A	550,560	3.6	65,322	(485,238)		
COMBUSTION TURBINE No. 2 & 3	20,499,383.40	15,417,991.17	N/A	981,392	3.2	655,980	(325,412)		
COMBUSTION TURBINE No. 2 & 3	2,584,913.63	2,513,610.17	N/A	71,303	0.7	18,094	(53,209)		
COMBUSTION TURBINE No. 2 & 3	27,718.00	27,718.00	N/A	0	0.0	0	0		
TOTAL BB CT 2 & 3	26,538,104.12	20,815,593.97	6.1	1,622,510.15	2.8	741,008.00	(881,502.15)		
<u>POLK POWER STATION</u>									
UNIT No. 2	2,088,135.63	192,147.19	4.1	85,614	2.7	56,380	(29,234)		
UNIT No. 2	986,712.87	101,507.04	4.1	40,455	3.0	29,601	(10,854)		
UNIT No. 2	28,983,893.84	5,172,806.24	4.1	1,188,340	5.3	1,536,146	347,806		
UNIT No. 2	16,535,361.54	1,643,947.43	4.1	677,950	2.9	479,525	(198,425)		
UNIT No. 2	173,209.91	16,605.35	4.1	7,102	2.8	4,850	(2,252)		
TOTAL POLK 2	48,767,313.79	7,127,013.25	4.1	1,999,461.00	4.3	2,106,502.00	107,041.00		
UNIT No. 3	10,337,092.03	461,677.60	4.1	423,821	2.5	258,427	(165,394)		
UNIT No. 3	1,162,799.73	60,003.18	4.1	47,675	3.0	34,884	(12,791)		
UNIT No. 3	30,316,637.56	2,702,987.11	4.1	1,242,982	5.1	1,546,149	303,167		
UNIT No. 3	9,064,702.67	487,717.19	4.1	371,653	3.1	281,006	(90,647)		
UNIT No. 3	432,910.42	20,803.49	4.1	17,749	2.7	11,669	(6,060)		
TOTAL POLK 3	51,314,142.41	3,733,188.57	4.1	2,103,880.00	4.2	2,132,155.00	28,275.00		
TOTAL OTHER PRODUCTION	126,619,560.32	31,675,795.79	4.5	5,725,851.15	3.9	4,979,665.00	(746,186.15)		

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TAMPA ELECTRIC COMPANY
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/03 (\$)	Actual Accumulated Depreciation 12/03 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/03 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
OTHER PRODUCTION								
BIG BEND STATION								
341420	COMBUSTION TURBINE No. 2 & 3	1,611,600.68	1,592,346.50	98.81	1,208,334.93	74.98	384,011.57	132
342420	COMBUSTION TURBINE No. 2 & 3	1,814,488.41	1,263,928.13	69.66	1,054,184.57	58.10	209,743.56	120
344420	COMBUSTION TURBINE No. 2 & 3	20,499,383.40	15,417,991.17	75.21	11,725,244.85	57.20	3,692,746.32	131
345420	COMBUSTION TURBINE No. 2 & 3	2,584,913.63	2,513,510.17	97.24	1,842,320.39	71.27	671,289.78	136
346420	COMBUSTION TURBINE No. 2 & 3	27,718.00	27,718.00	100.00	20,203.51	72.89	7,514.49	137
		26,538,104.12	20,815,593.97	78.44	15,850,288.25	59.73	4,965,305.72	131
POLK POWER STATION								
341820	UNIT No. 2	2,088,135.63	192,147.19	9.20	196,570.37	9.41	(4,423.18)	98
342820	UNIT No. 2	986,712.87	101,507.04	10.29	103,843.71	10.52	(2,336.67)	98
343820	UNIT No. 2	28,983,893.84	5,172,606.24	17.85	5,291,882.98	18.26	(119,076.74)	98
345820	UNIT No. 2	16,535,361.54	1,643,947.43	9.94	1,681,790.70	10.17	(37,843.27)	98
346820	UNIT No. 2	173,209.91	16,605.35	9.59	16,987.60	9.81	(382.25)	98
		48,767,313.79	7,127,013.25	14.61	7,291,075.36	14.95	(164,062.11)	98
341830	UNIT No. 3	10,337,092.03	461,677.60	4.47	398,422.36	3.85	63,255.24	116
342830	UNIT No. 3	1,162,799.73	60,003.18	5.16	51,782.04	4.45	8,221.14	116
343830	UNIT No. 3	30,316,637.56	2,702,987.11	8.92	2,332,646.21	7.69	370,340.90	116
345830	UNIT No. 3	9,064,702.67	487,717.19	5.38	420,894.22	4.64	66,822.97	116
346830	UNIT No. 3	432,910.42	20,803.49	4.81	17,953.17	4.15	2,850.32	116
		51,314,142.41	3,733,188.57	7.28	3,221,698.00	6.28	511,490.57	116
		126,619,560.32	31,675,795.79	25.02	26,363,061.61	20.82	5,312,734.18	120

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2003

Polk Power Station Unit No. 2

Life Category	Age At 12/31/2003	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
40 Year Life	3.5	6,900,858.97	1,971,673.99	39.4	50,042.49	35.9	1,796,525.29	176,018.00	0.089273	8,281.03	
25 Year Life	3.5	202,956.81	57,987.66	25.0	2,319.51	21.5	49,869.39	9,092.36	0.156798	6,957.75	
20 Year Life	3.5	204,856.93	58,473.98	20.0	2,923.70	16.5	48,241.03	11,480.01	0.195985	7,016.67	
	3.5	7,308,474.71	2,088,135.63	37.8	55,285.69	34.3	1,894,635.71	196,570.37	0.094137	22,255.45	-1%
342 - Boiler Plant Equipment											
40 Year Life	3.5	2,967,000.86	847,714.53	37.9	22,367.14	34.4	769,429.55	79,325.94	0.093576	11,749.32	
25 Year Life	3.5	243,278.56	69,508.16	25.0	2,780.33	21.5	59,777.02	10,898.75	0.156798	8,340.06	
20 Year Life	3.5	243,215.63	69,490.18	20.0	3,474.51	16.5	57,329.40	13,619.02	0.195985	8,338.57	
	3.5	3,453,495.05	986,712.87	34.5	28,621.97	31.0	886,535.96	103,843.71	0.105242	28,427.95	-3%
344 - Turbogenerator Units											
40 Year Life	3.5	15,022,578.55	4,292,165.30	37.8	113,549.35	34.3	3,894,742.59	403,318.86	0.093966	63,094.83	
25 Year Life	3.5	52,514,348.18	15,004,099.48	25.0	600,163.98	21.5	12,903,525.55	2,352,615.07	0.156798	1,800,293.88	
20 Year Life	3.5	29,480,995.39	8,423,141.54	20.0	421,157.08	16.5	6,949,091.77	1,650,807.79	0.195985	1,010,746.66	
5 Year Life	3.5	4,425,706.32	1,264,487.52	5.0	252,897.50	1.5	379,346.26	885,141.26	0.700000	0.00	
	3.5	101,443,628.44	28,983,893.84	20.9	1,387,787.91	17.4	24,128,706.17	5,291,882.98	0.182580	2,874,135.37	-10%
345 - Accessory Electric Equipment											
40 Year Life	3.5	53,481,580.15	15,280,451.47	37.8	404,244.75	34.3	13,865,594.85	1,435,847.39	0.093966	224,622.64	
20 Year Life	3.5	4,382,185.25	1,254,910.07	20.0	62,745.50	16.5	1,035,300.81	245,943.31	0.195985	150,584.69	
	3.5	57,873,765.40	16,535,361.54	35.4	466,990.25	31.9	14,900,895.66	1,681,790.70	0.101709	375,207.33	-2%
346 - Misc. Power Plant Equipment											
40 Year Life	3.5	585,108.20	167,173.77	37.2	4,493.92	33.7	151,445.06	16,041.14	0.095955	3,159.59	
25 Year Life	3.5	21,126.49	6,036.14	25.0	241.45	21.5	5,191.08	946.46	0.156799	724.26	
	3.5	606,234.69	173,209.91	36.6	4,735.38	33.1	156,636.14	16,987.60	0.098075	3,883.85	-2%

48,767,313.79

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #2: Structures & Improvements												
2003	40	0.5	0.00	0.00	36.5	0.00	36.0	0.00	0.013709	0.00	3.2	0.00
2002	40	1.5	0.00	0.00	37.4	0.00	35.9	0.00	0.040065	0.00	3.3	0.00
2001	40	2.5	0.00	0.00	38.4	0.00	35.9	0.00	0.065096	0.00	3.4	0.00
2000	40	3.5	6,900,858.97	1,971,673.99	39.4	77,683,955.21	35.9	70,783,096.24	0.088900	175,281.82	3.5	69,008.59
		3.5	6,900,858.97	1,971,673.99	39.4	77,683,955.21	35.9	70,783,096.24	0.025400	175,281.82	3.5	69,008.59
				Net Salvage:	0%					736.18		
									0.089273	176,018.00		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Structures & Improvements												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020001	0.00	99.7	0.00
2002	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060001	0.00	99.9	0.00
2001	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100001	0.00	100.0	0.00
2000	25	3.5	202,956.81	57,987.66	25.0	1,449,691.50	21.5	1,246,734.69	0.140000	8,118.27	100.0	57,981.28
		3.5	202,956.81	57,987.66	25.0	1,449,691.50	21.5	1,246,734.69	0.040000	8,118.27	100.0	57,981.28
				Net Salvage:	-12%					974.09		
									0.156798	9,092.36		

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements	
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)			
Polk Power Station Unit #2: Structures & Improvements													
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00	
2002	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.0	0.00	
2001	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00	
2000	20	3.5	204,658.93	58,473.98	20.0	1,169,479.60	16.5	964,820.67	0.174987	10,232.19	100.0	58,472.23	
			3.5	204,658.93	58,473.98	20.0	1,169,479.60	16.5	964,820.67	0.049996	10,232.19	100.0	58,472.23
					Net Salvage:	-12%				1,227.63			
									0.195985	11,460.01			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Fuel Holders, Producers, and Accessories												
2003	40	0.5	0.00	0.00	35.3	0.00	34.8	0.00	0.014181	0.00	10.6	0.00
2002	40	1.5	0.00	0.00	36.1	0.00	34.6	0.00	0.041485	0.00	10.9	0.00
2001	40	2.5	0.00	0.00	37.0	0.00	34.5	0.00	0.067501	0.00	11.2	0.00
2000	40	3.5	2,987,000.86	847,714.53	37.9	32,128,380.69	34.4	29,161,379.83	0.092297	78,241.51	11.6	97,911.03
		3.5	<u>2,987,000.86</u>	<u>847,714.53</u>	<u>37.9</u>	<u>32,128,380.69</u>	<u>34.4</u>	<u>29,161,379.83</u>	<u>0.026371</u>	<u>78,241.51</u>	<u>11.6</u>	<u>97,911.03</u>
				Net Salvage: -1%						<u>1,084.43</u>		
									0.093576	<u>79,325.94</u>		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Fuel Holders, Producers, and Accessories												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020001	0.00	99.7	0.00
2002	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060001	0.00	99.9	0.00
2001	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100001	0.00	100.0	0.00
2000	25	3.5	243,278.56	69,508.16	25.0	1,737,704.00	21.5	1,494,425.44	0.140000	9,731.14	100.0	69,500.51
		3.5	243,278.56	69,508.16	25.0	1,737,704.00	21.5	1,494,425.44	0.040000	9,731.14	100.0	69,500.51
				Net Salvage:		-12%				1,167.61	15.0	
									0.156798	10,898.75		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Fuel Holders, Producers, and Accessories												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.0	0.00
2001	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00
2000	20	3.5	243,215.63	69,490.18	20.0	1,389,803.60	16.5	1,146,587.97	0.174987	12,159.88	100.0	69,488.10
		3.5	243,215.63	69,490.18	20.0	1,389,803.60	16.5	1,146,587.97	0.049996	12,159.88	100.0	69,488.10
				Net Salvage:	-12%					<u>1,459.14</u>		
									0.195965	<u>13,619.02</u>		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #2: Turbogenerator Units												
2003	40	0.5	0.00	0.00	35.2	0.00	34.7	0.00	0.014224	0.00	11.2	0.00
2002	40	1.5	0.00	0.00	36.0	0.00	34.5	0.00	0.041624	0.00	11.6	0.00
2001	40	2.5	0.00	0.00	36.9	0.00	34.4	0.00	0.067719	0.00	11.9	0.00
2000	40	3.5	15,022,578.55	4,292,165.30	37.8	162,243,848.34	34.3	147,221,269.79	0.092605	397,475.97	12.3	525,790.25
		3.5	15,022,578.55	4,292,165.30	37.8	162,243,848.34	34.3	147,221,269.79	0.026459	397,475.97	12.3	525,790.25
				Net Salvage:	-1%					5,842.90		
									0.093966	403,318.86		

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars	Average Remaining Life (yrs)	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Turbogenerator Units												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020001	0.00	99.7	0.00
2002	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060001	0.00	99.9	0.00
2001	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100001	0.00	100.0	0.00
2000	25	3.5	52,514,348.18	15,004,099.48	25.0	375,102,487.00	21.5	322,588,138.82	0.140000	2,100,573.93	100.0	15,002,449.03
		3.5	52,514,348.18	15,004,099.48	25.0	375,102,487.00	21.5	322,588,138.82	0.040000	2,100,573.93	100.0	15,002,449.03
				Net Salvage:		-12%				252,041.14		
									0.156798	2,352,615.07		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #2: Turbogenerator Units												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.0	0.00
2001	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00
2000	20	3.5	29,480,995.39	8,423,141.54	20.0	168,462,830.80	16.5	138,981,835.41	0.174987	1,473,940.27	100.0	8,422,888.85
		3.5	29,480,995.39	8,423,141.54	20.0	168,462,830.80	16.5	138,981,835.41	0.049996	1,473,940.27	100.0	8,422,888.85
				Net Salvage:	-12%					176,867.53		
									0.195985	1,650,807.79		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #2: Turbogenerator Units												
2003	5	0.5	0.00	0.00	5.0	0.00	4.5	0.00	0.100000	0.00	0.0	0.00
2002	5	1.5	0.00	0.00	5.0	0.00	3.5	0.00	0.300000	0.00	0.0	0.00
2001	5	2.5	0.00	0.00	5.0	0.00	2.5	0.00	0.500000	0.00	0.0	0.00
2000	5	3.5	4,425,706.32	1,264,487.52	5.0	6,322,437.60	1.5	1,896,731.28	0.700000	885,141.26	0.0	0.00
		3.5	4,425,706.32	1,264,487.52	5.0	6,322,437.60	1.5	1,896,731.28	0.200000	885,141.26	0.0	0.00
				Net Salvage:	0%					0.00		
									0.700000	885,141.26		

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Accessory Electric Equipment												
2003	40	0.5	0.00	0.00	35.2	0.00	34.7	0.00	0.014224	0.00	11.2	0.00
2002	40	1.5	0.00	0.00	36.0	0.00	34.5	0.00	0.041624	0.00	11.6	0.00
2001	40	2.5	0.00	0.00	36.9	0.00	34.4	0.00	0.067719	0.00	11.9	0.00
2000	40	3.5	53,481,580.15	15,280,451.47	37.8	577,601,065.57	34.3	524,119,485.42	0.092605	1,415,046.21	12.3	1,871,855.31
		3.5	53,481,580.15	15,280,451.47	37.8	577,601,065.57	34.3	524,119,485.42	0.026459	1,415,046.21	12.3	1,871,855.31
				Net Salvage:	-1%					20,801.18		
									0.093966	1,435,847.39		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars	Average Remaining Life (yrs)	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #2: Accessory Electric Equipment												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	0.00	0.00	20.0	0.00	18.5	0.00	0.075000	0.00	100.0	0.00
2001	20	2.5	0.00	0.00	20.0	0.00	17.5	0.00	0.125000	0.00	100.0	0.00
2000	20	3.5	4,392,185.25	1,254,910.07	20.0	25,098,201.40	16.5	20,706,016.16	0.174987	219,592.95	100.0	1,254,872.42
		3.5	4,392,185.25	1,254,910.07	20.0	25,098,201.40	16.5	20,706,016.16	0.049996	219,592.95	100.0	1,254,872.42
				Net Salvage:	-12%					26,350.36		
									0.195985	245,943.31		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
	(yrs)	(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #2: Misc. Power Plant Equipment												
2003	40	0.5	0.00	0.00	34.6	0.00	34.1	0.00	0.014441	0.00	14.4	0.00
2002	40	1.5	0.00	0.00	35.5	0.00	34.0	0.00	0.042283	0.00	14.9	0.00
2001	40	2.5	0.00	0.00	36.3	0.00	33.8	0.00	0.068828	0.00	15.3	0.00
2000	40	3.5	585,108.20	167,173.77	37.2	6,218,864.24	33.7	5,633,756.05	0.094175	15,743.59	15.8	26,329.87
		3.5	585,108.20	167,173.77	37.2	6,218,864.24	33.7	5,633,756.05	0.026907	15,743.59	15.8	26,329.87
				Net Salvage:	-2%					297.55		
									0.095955	16,041.14		

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #2: Misc. Power Plant Equipment												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020001	0.00	99.7	0.00
2002	25	1.5	0.00	0.00	25.0	0.00	23.5	0.00	0.060001	0.00	99.9	0.00
2001	25	2.5	0.00	0.00	25.0	0.00	22.5	0.00	0.100001	0.00	100.0	0.00
2000	25	3.5	21,126.49	6,036.14	25.0	150,903.50	21.5	129,777.01	0.140000	845.06	100.0	6,035.48
		3.5	21,126.49	6,036.14	25.0	150,903.50	21.5	129,777.01	0.040000	845.06	100.0	6,035.48
				Net Salvage:	-12%					101.40		
									0.156798	946.46		

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2003

Polk Power Station Unit No. 3

Life Category	Age At 12/31/2003	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
40 Year Life	1.5	15,391,327.85	10,260,885.23	39.4	260,428.56	37.9	9,870,242.39	392,581.67	0.038260	43,095.72	
25 Year Life	1.5	50,058.21	33,372.14	25.0	1,334.89	23.5	31,369.81	2,242.58	0.067199	4,004.22	
20 Year Life	1.5	64,251.99	42,834.66	20.0	2,141.73	18.5	39,622.06	3,598.11	0.084000	5,140.08	
	1.5	15,505,638.05	10,337,092.03	39.2	263,905.18	37.7	9,941,234.26	398,422.36	0.038543	52,240.02	-1%
342 - Boiler Plant Equipment											
40 Year Life	1.5	1,527,018.54	1,018,012.36	37.9	26,860.48	36.4	977,721.63	40,826.62	0.040104	14,109.65	
25 Year Life	1.5	107,740.65	71,827.10	25.0	2,873.08	23.5	67,517.47	4,826.77	0.067200	8,618.99	
20 Year Life	1.5	109,440.41	72,960.27	20.0	3,648.01	18.5	67,488.25	6,128.65	0.084000	8,755.10	
	1.5	1,744,199.60	1,162,799.73	34.8	33,381.58	33.3	1,112,727.36	51,782.04	0.044532	31,483.74	-3%
343 - Turbogenerator Units											
40 Year Life	1.5	6,508,706.42	4,339,137.61	37.8	114,792.00	36.3	4,166,949.61	174,743.21	0.040271	63,785.32	
25 Year Life	1.5	23,305,480.37	15,536,986.91	25.0	621,479.48	23.5	14,604,767.70	1,044,082.16	0.067200	1,864,382.50	
20 Year Life	1.5	14,016,193.17	9,344,128.78	20.0	467,206.44	18.5	8,643,319.12	784,905.56	0.084000	1,121,278.63	
5 Year Life	1.5	1,644,576.39	1,096,384.26	5.0	219,276.85	3.5	767,468.98	328,915.28	0.300000	0.00	
	1.5	45,474,956.35	30,316,637.56	21.3	1,422,754.77	19.8	28,182,505.41	2,332,646.21	0.076943	3,049,446.45	-10%
345 - Accessory Electric Equipment											
40 Year Life	1.5	11,681,396.28	7,787,597.52	37.8	206,021.10	36.3	7,478,565.87	313,617.56	0.040271	114,477.68	
20 Year Life	1.5	1,915,657.73	1,277,105.15	20.0	63,855.26	18.5	1,181,322.26	107,276.66	0.084000	153,250.32	
	1.5	13,597,054.01	9,064,702.67	33.6	269,876.36	32.1	8,659,888.14	420,894.22	0.046432	267,728.00	-3%
346 - Misc. Power Plant Equipment											
40 Year Life	1.5	640,723.38	427,148.92	37.2	11,482.50	35.7	409,925.17	17,566.00	0.041124	8,073.11	
25 Year Life	1.5	8,642.25	5,761.50	25.0	230.46	23.5	5,415.81	387.17	0.067200	691.36	
	1.5	649,365.63	432,910.42	37.0	11,712.96	35.5	415,340.98	17,953.17	0.041471	8,764.47	-2%

51,314,142.41

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Structures & Improvements												
2003	40	0.5	0.00	0.00	38.4	0.00	37.9	0.00	0.013019	0.00	3.4	0.00
2002	40	1.5	15,391,327.85	10,260,885.23	39.4	404,278,878.06	37.9	388,887,550.22	0.038100	390,939.73	3.5	359,130.98
		1.5	15,391,327.85	10,260,885.23	39.4	404,278,878.06	37.9	388,887,550.22	0.025400	390,939.73	3.50	359,130.98
				Net Salvage:	0%					1,641.95		
									0.038260	392,581.67		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Structures & Improvements												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020000	0.00	100.0	0.00
2002	25	1.5	50,058.21	33,372.14	25.0	834,303.50	23.5	784,245.29	0.060000	2,002.33	100.0	33,368.47
		1.5	50,058.21	33,372.14	25.0	834,303.50	23.5	784,245.29	0.040000	2,002.33	99.99	33,368.47
				Net Salvage:	-12%					240.25		
									0.067199	2,242.58		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Structures & Improvements												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	64,251.99	42,834.66	20.0	856,693.20	18.5	792,441.21	0.075000	3,212.60	100.0	42,834.02
		1.5	64,251.99	42,834.66	20.0	856,693.20	18.5	792,441.21	0.050000	3,212.60	100.00	42,834.02
				Net Salvage:	-12%					385.51		
									0.084000	3,598.11		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)		(yrs)	(\$)	(yrs)	(\$)		(\$)		
Polk Power Station Unit #3: Fuel Holders, Producers, and Accessories												
2003	40	0.5	0.00	0.00	37.0	0.00	36.5	0.00	0.013500	0.00	11.2	0.00
2002	40	1.5	1,527,018.54	1,018,012.36	37.9	38,582,668.44	36.4	37,055,649.90	0.039556	40,268.50	11.6	117,580.43
		1.5	1,527,018.54	1,018,012.36	37.9	38,582,668.44	36.4	37,055,649.90	0.026371	40,268.50	11.55	117,580.43
				Net Salvage:	-1%					558.12		
									0.040104	40,826.62		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Fuel Holders, Producers, and Accessories												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020000	0.00	100.0	0.00
2002	25	1.5	107,740.65	71,827.10	25.0	1,795,677.50	23.5	1,687,936.85	0.060000	4,309.63	100.0	71,824.95
		1.5	107,740.65	71,827.10	25.0	1,795,677.50	23.5	1,687,936.85	0.040000	4,309.63	100.00	71,824.95
				Net Salvage:	-12%					517.14		
									0.067200	4,826.77		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Fuel Holders, Producers, and Accessories												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	109,440.41	72,960.27	20.0	1,459,205.40	18.5	1,349,765.00	0.075000	5,472.02	100.0	72,959.18
		1.5	109,440.41	72,960.27	20.0	1,459,205.40	18.5	1,349,765.00	0.050000	5,472.02	100.00	72,959.18
				Net Salvage:		-12%				656.63		
									0.084000	6,128.65		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Turbogenerator Units												
2003	40	0.5	0.00	0.00	36.9	0.00	36.4	0.00	0.013544	0.00	11.9	0.00
2002	40	1.5	6,508,706.42	4,339,137.61	37.8	164,019,401.66	36.3	157,510,695.24	0.039688	172,211.69	12.3	531,544.36
		1.5	6,508,706.42	4,339,137.61	37.8	164,019,401.66	36.3	157,510,695.24	0.028459	172,211.69	12.25	531,544.36
				Net Salvage:	-1%					2,531.51		
									0.040271	174,743.21		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life (yrs)	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Turbogenerator Units												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020000	0.00	100.0	0.00
2002	25	1.5	23,305,480.37	15,536,986.91	25.0	388,424,672.75	23.5	365,119,192.39	0.060000	932,219.21	100.0	15,536,520.80
		1.5	23,305,480.37	15,536,986.91	25.0	388,424,672.75	23.5	365,119,192.39	0.040000	932,219.21	100.00	15,536,520.80
				Net Salvage:		-12%				111,862.95		
									0.067200	1,044,082.16		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Turbogenerator Units												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	14,016,193.17	9,344,128.78	20.0	186,882,575.60	18.5	172,866,382.43	0.075000	700,809.66	100.0	9,343,988.62
		1.5	14,016,193.17	9,344,128.78	20.0	186,882,575.60	18.5	172,866,382.43	0.050000	700,809.66	100.00	9,343,988.62
				Net Salvage:		-12%				64,095.90		
									0.084000	784,905.56		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Average Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Turbogenerator Units												
2003	5	0.5	0.00	0.00	5.0	0.00	4.5	0.00	0.100000	0.00	0.0	0.00
2002	5	1.5	1,644,576.39	1,096,384.26	5.0	5,481,921.30	3.5	3,837,344.91	0.300000	328,915.28	0.0	0.00
		1.5	1,644,576.39	1,096,384.26	5.0	5,481,921.30	3.5	3,837,344.91	0.200000	328,915.28	0.00	0.00
				Net Salvage:	0%					0.00		
									0.300000	328,915.28		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Accessory Electric Equipment												
2003	40	0.5	0.00	0.00	36.9	0.00	36.4	0.00	0.013544	0.00	11.9	0.00
2002	40	1.5	11,681,396.28	7,787,597.52	37.8	294,371,186.26	36.3	282,689,789.98	0.039688	309,074.17	12.3	953,980.70
		1.5	11,681,396.28	7,787,597.52	37.8	294,371,186.26	36.3	282,689,789.98	0.026459	309,074.17	12.25	953,980.70
				Net Salvage:	-1%					4,543.39		
									0.040271	313,617.56		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Accessory Electric Equipment												
2003	20	0.5	0.00	0.00	20.0	0.00	19.5	0.00	0.025000	0.00	100.0	0.00
2002	20	1.5	1,915,657.73	1,277,105.15	20.0	25,542,103.00	18.5	23,626,445.28	0.075000	95,782.89	100.0	1,277,085.99
		1.5	1,915,657.73	1,277,105.15	20.0	25,542,103.00	18.5	23,626,445.28	0.050000	95,782.89	100.00	1,277,085.99
				Net Salvage:	-12%					11,493.77		
									0.084000	107,276.66		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Misc. Power Plant Equipment												
2003	40	0.5	0.00	0.00	36.3	0.00	35.8	0.00	0.013766	0.00	15.3	0.00
2002	40	1.5	640,723.38	427,148.92	37.2	15,889,939.82	35.7	15,249,216.44	0.040361	17,240.16	15.8	67,275.95
		1.5	640,723.38	427,148.92	37.2	15,889,939.82	35.7	15,249,216.44	0.026907	17,240.16	15.75	67,275.95
				Net Salvage:	-2%					325.84		
									0.041124	17,566.00		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Polk Power Station Unit #3: Misc. Power Plant Equipment												
2003	25	0.5	0.00	0.00	25.0	0.00	24.5	0.00	0.020000	0.00	100.0	0.00
2002	25	1.5	8,642.25	5,761.50	25.0	144,037.50	23.5	135,395.25	0.060000	345.69	100.0	5,761.33
		1.5	8,642.25	5,761.50	25.0	144,037.50	23.5	135,395.25	0.040000	345.69	100.00	5,761.33
				Net Salvage:	-12%					41.48		
									0.067200	387.17		

Tampa Electric Company
Determination of Average Remaining Life at
December 31, 2003

Big Bend CT 2 & 3

Life Category	Age At 12/31/2003	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Calculated Depreciation Reserve	Depreciation Reserve Ratio	Future Estimated Net Salvage	Future Net Salvage Rate
341 - Structures and Improvements											
40 Year Life	29.5	42,858,480.27	1,452,977.97	39.4	36,877.61	10.4	383,527.18	1,068,797.97	0.735591	1,743.57	
25 Year Life	29.5	2,774,180.00	94,040.00	25.0	3,761.60	2.2	8,275.52	89,049.19	0.946929	3,626.18	
20 Year Life	20.5	1,321,758.05	64,582.71	19.5	3,311.93	4.7	15,566.09	50,487.77	0.781754	2,134.05	
	29.1	46,954,418.32	1,611,600.68	36.7	43,951.15	9.3	407,368.79	1,208,334.93	0.749773	7,503.80	0%
342 - Boiler Plant Equipment											
40 Year Life	16.4	23,415,611.73	1,428,710.78	25.8	55,376.39	10.4	575,914.42	700,517.93	0.490315	5,372.40	
25 Year Life	28.4	10,960,600.67	385,777.63	24.5	15,746.03	2.5	39,365.06	353,666.64	0.916763	14,264.15	
	18.9	34,376,212.40	1,814,488.41	25.5	71,122.41	8.7	615,279.49	1,054,184.57	0.580982	19,636.55	-1%
344 - Turbogenerator Units											
40 Year Life	28.1	207,540,797.55	7,387,411.68	36.5	202,394.84	10.3	2,084,666.86	5,270,674.09	0.713467	31,027.13	
25 Year Life	18.1	162,399,085.92	8,981,095.04	22.0	408,231.59	6.6	2,694,328.51	6,238,678.32	0.694646	488,877.32	
20 Year Life	0.7	2,920,959.34	4,130,876.68	11.1	372,151.05	10.4	3,870,370.94	215,892.44	0.052263	10,990.06	
	18.2	372,860,842.81	20,499,383.40	20.9	982,777.49	8.8	8,849,366.31	11,725,244.85	0.571980	530,894.51	-3%
345 - Accessory Electric Equipment											
40 Year Life	27.7	37,316,110.06	1,345,271.16	36.2	37,162.19	10.3	382,770.52	946,335.83	0.703454	5,650.14	
25 Year Life	19.5	20,374,878.76	1,046,455.27	23.0	45,498.06	6.5	295,737.36	770,798.39	0.736580	49,182.16	
20 Year Life	12.6	2,426,884.73	193,187.20	18.9	10,221.54	7.3	74,617.28	125,186.17	0.648004	11,667.09	
	23.3	60,117,873.55	2,584,913.63	27.8	92,881.79	8.1	753,125.16	1,842,320.39	0.712720	66,499.39	-3%
346 - Misc. Power Plant Equipment											
40 Year Life	29.5	817,681.00	27,718.00	37.2	745.11	10.2	7,600.10	20,203.51	0.728895	149.68	
25 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000	0.00	
20 Year Life	0.0	0.00	0.00	0.0	0.00	0.0	0.00	0.00	0.000000	0.00	
	29.5	817,681.00	27,718.00	37.2	745.11	10.2	7,600.10	20,203.51	0.728895	149.68	-1%
26,538,104.12											

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 2 & 3: Structures & Improvements												
2003	25	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.01	0.00
2002	25	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125005	0.00	0.04	0.00
2001	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
2000	25	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250079	0.00	0.28	0.00
1999	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1998	25	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.344254	0.00	1.28	0.00
1997	25	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.383423	0.00	2.40	0.00
1996	25	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.418744	0.00	4.19	0.00
1995	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1994	25	9.5	0.00	0.00	19.7	0.00	10.2	0.00	0.481321	0.00	10.55	0.00
1993	25	10.5	0.00	0.00	20.6	0.00	10.1	0.00	0.510088	0.00	15.42	0.00
1992	25	11.5	0.00	0.00	21.4	0.00	9.9	0.00	0.538019	0.00	21.48	0.00
1991	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1990	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1989	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1988	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1987	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1986	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1985	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1984	25	19.5	0.00	0.00	24.7	0.00	6.1	0.00	0.753808	0.00	74.01	0.00
1983	25	20.5	0.00	0.00	24.8	0.00	5.5	0.00	0.777097	0.00	74.01	0.00
1982	25	21.5	0.00	0.00	24.9	0.00	5.0	0.00	0.798672	0.00	71.63	0.00
1981	25	22.5	0.00	0.00	25.0	0.00	4.5	0.00	0.818447	0.00	67.09	0.00
1980	25	23.5	0.00	0.00	25.0	0.00	4.1	0.00	0.836416	0.00	60.77	0.00
1979	25	24.5	0.00	0.00	25.0	0.00	3.7	0.00	0.852633	0.00	53.18	0.00
1978	25	25.5	0.00	0.00	25.0	0.00	3.3	0.00	0.867200	0.00	44.92	0.00
1977	25	26.5	0.00	0.00	25.0	0.00	3.0	0.00	0.880252	0.00	36.56	0.00
1976	25	27.5	0.00	0.00	25.0	0.00	2.7	0.00	0.891934	0.00	28.61	0.00
1975	25	28.5	0.00	0.00	25.0	0.00	2.4	0.00	0.902394	0.00	21.48	0.00
1974	25	29.5	2,774,180.00	94,040.00	25.0	2,351,000.00	2.2	206,888.00	0.911771	85,742.94	15.42	14,504.73
		29.5	2,774,180.00	94,040.00	25.0	2,351,000.00	2.2	206,888.00	0.911771	85,742.94	15.42	14,504.73
				Net Salvage:	-4%					3,306.25		
									0.946929	89,049.19		

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TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Combustion Turbine No. 2 & 3: Structures & Improvements												
2003	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.39	0.00
2002	20	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125929	0.00	4.04	0.00
2001	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00
2000	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00
1999	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.62	0.00
1998	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00
1997	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.40	0.00
1996	20	7.5	0.00	0.00	16.9	0.00	9.4	0.00	0.442686	0.00	30.88	0.00
1995	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00
1994	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	44.79	0.00
1993	20	10.5	0.00	0.00	18.5	0.00	8.2	0.00	0.555335	0.00	51.50	0.00
1992	20	11.5	369,630.59	32,141.79	18.9	607,479.83	7.8	250,705.96	0.589144	18,936.14	57.52	18,488.12
1991	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00
1990	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00
1989	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00
1988	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00
1987	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1986	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1985	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00
1984	20	19.5	0.00	0.00	20.0	0.00	4.1	0.00	0.793986	0.00	51.50	0.00
1983	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.812157	0.00	44.79	0.00
1982	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828941	0.00	37.79	0.00
1981	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844432	0.00	30.88	0.00
1980	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858720	0.00	24.40	0.00
1979	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871892	0.00	18.59	0.00
1978	20	25.5	31,107.96	1,219.92	20.0	24,398.40	2.3	2,805.82	0.884046	1,078.47	13.62	166.14
1977	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1976	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1975	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1974	20	29.5	921,019.50	31,221.00	20.0	624,420.00	1.5	46,831.50	0.924321	28,858.23	2.39	746.18
		20.5	1,321,758.05	64,582.71	19.5	1,256,298.23	4.7	300,343.28	0.756748	48,872.83	30.04	19,400.44
										1,614.94		
					Net Salvage:	-3%			0.781754	50,487.77		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 2 & 3: Fuel Holders, Producers and Accessories												
2003	40	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045743	0.00	1.98	0.00
2002	40	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125970	0.00	2.31	0.00
2001	40	2.5	0.00	0.00	12.9	0.00	10.4	0.00	0.194081	0.00	2.64	0.00
2000	40	3.5	2,521,528.73	720,436.78	13.9	10,014,071.24	10.4	7,492,542.51	0.252680	182,039.97	2.97	21,396.97
1999	40	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.303674	0.00	3.30	0.00
1998	40	5.5	0.00	0.00	15.8	0.00	10.3	0.00	0.346232	0.00	3.30	0.00
1997	40	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383770	0.00	3.30	0.00
1996	40	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417127	0.00	3.30	0.00
1995	40	8.5	0.00	0.00	18.7	0.00	10.3	0.00	0.446963	0.00	3.30	0.00
1994	40	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473809	0.00	3.30	0.00
1993	40	10.5	0.00	0.00	20.6	0.00	10.3	0.00	0.498091	0.00	3.30	0.00
1992	40	11.5	0.00	0.00	21.5	0.00	10.3	0.00	0.520160	0.00	3.30	0.00
1991	40	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540305	0.00	3.30	0.00
1990	40	13.5	0.00	0.00	23.4	0.00	10.3	0.00	0.558767	0.00	3.30	0.00
1989	40	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575747	0.00	3.30	0.00
1988	40	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591418	0.00	3.30	0.00
1987	40	16.5	0.00	0.00	26.2	0.00	10.3	0.00	0.605925	0.00	3.30	0.00
1986	40	17.5	0.00	0.00	27.1	0.00	10.3	0.00	0.619392	0.00	3.30	0.00
1985	40	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631928	0.00	3.30	0.00
1984	40	19.5	0.00	0.00	28.9	0.00	10.3	0.00	0.643625	0.00	3.30	0.00
1983	40	20.5	0.00	0.00	29.8	0.00	10.3	0.00	0.654564	0.00	3.30	0.00
1982	40	21.5	0.00	0.00	30.8	0.00	10.3	0.00	0.664818	0.00	3.30	0.00
1981	40	22.5	0.00	0.00	31.7	0.00	10.3	0.00	0.674448	0.00	3.30	0.00
1980	40	23.5	0.00	0.00	32.6	0.00	10.3	0.00	0.683509	0.00	3.30	0.00
1979	40	24.5	0.00	0.00	33.5	0.00	10.3	0.00	0.692051	0.00	3.30	0.00
1978	40	25.5	0.00	0.00	34.4	0.00	10.3	0.00	0.700116	0.00	3.30	0.00
1977	40	26.5	0.00	0.00	35.3	0.00	10.3	0.00	0.707743	0.00	3.30	0.00
1976	40	27.5	0.00	0.00	36.1	0.00	10.3	0.00	0.714966	0.00	3.30	0.00
1975	40	28.5	0.00	0.00	37.0	0.00	10.3	0.00	0.721818	0.00	3.30	0.00
1974	40	29.5	20,894,083.00	708,274.00	37.9	26,843,584.60	10.3	7,295,222.20	0.728325	515,853.66	3.30	23,373.04
		16.4	23,415,611.73	1,428,710.78	25.8	36,857,655.84	10.4	14,787,764.71	0.488478	697,893.63	3.13	44,770.01
				Net Salvage:	0%					2,624.30		
									0.490315	700,517.93		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
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Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Combustion Turbine No. 2 & 3: Turbogenerator Units												
2003	40	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045760	0.00	2.10	0.00
2002	40	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.126029	0.00	2.45	0.00
2001	40	2.5	0.00	0.00	12.9	0.00	10.4	0.00	0.194190	0.00	2.80	0.00
2000	40	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.252845	0.00	3.15	0.00
1999	40	4.5	0.00	0.00	14.8	0.00	10.3	0.00	0.303900	0.00	3.50	0.00
1998	40	5.5	0.00	0.00	15.8	0.00	10.3	0.00	0.346387	0.00	3.50	0.00
1997	40	6.5	1,086,237.75	167,113.50	16.7	2,790,795.45	10.3	1,721,269.05	0.383862	64,148.52	3.50	5,848.97
1996	40	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417162	0.00	3.50	0.00
1995	40	8.5	1,364,828.17	160,568.02	18.6	2,986,565.17	10.3	1,653,850.61	0.446947	71,765.39	3.50	5,619.88
1994	40	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473745	0.00	3.50	0.00
1993	40	10.5	0.00	0.00	20.5	0.00	10.3	0.00	0.497984	0.00	3.50	0.00
1992	40	11.5	0.00	0.00	21.5	0.00	10.3	0.00	0.520014	0.00	3.50	0.00
1991	40	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540122	0.00	3.50	0.00
1990	40	13.5	0.00	0.00	23.3	0.00	10.3	0.00	0.558550	0.00	3.50	0.00
1989	40	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575499	0.00	3.50	0.00
1988	40	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591140	0.00	3.50	0.00
1987	40	16.5	0.00	0.00	26.1	0.00	10.3	0.00	0.606619	0.00	3.50	0.00
1986	40	17.5	0.00	0.00	27.0	0.00	10.3	0.00	0.619060	0.00	3.50	0.00
1985	40	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631571	0.00	3.50	0.00
1984	40	19.5	0.00	0.00	28.9	0.00	10.3	0.00	0.643245	0.00	3.50	0.00
1983	40	20.5	0.00	0.00	29.8	0.00	10.3	0.00	0.654163	0.00	3.50	0.00
1982	40	21.5	8,503,375.99	395,505.86	30.7	12,142,029.90	10.3	4,073,710.36	0.664396	262,772.51	3.50	13,842.71
1981	40	22.5	0.00	0.00	31.6	0.00	10.3	0.00	0.674006	0.00	3.50	0.00
1980	40	23.5	0.00	0.00	32.5	0.00	10.3	0.00	0.683049	0.00	3.50	0.00
1979	40	24.5	23,652.55	965.41	33.4	32,244.69	10.3	9,943.72	0.691572	667.65	3.50	33.79
1978	40	25.5	21,892.77	858.54	34.3	29,447.92	10.3	8,842.96	0.699620	600.65	3.50	30.05
1977	40	26.5	0.00	0.00	35.2	0.00	10.3	0.00	0.707230	0.00	3.50	0.00
1976	40	27.5	0.00	0.00	36.0	0.00	10.3	0.00	0.714438	0.00	3.50	0.00
1975	40	28.5	0.00	0.00	36.9	0.00	10.3	0.00	0.721275	0.00	3.50	0.00
1974	40	29.5	196,540,810.33	6,662,400.35	37.8	251,838,733.23	10.3	68,622,723.61	0.727767	4,848,675.12	3.50	233,184.01
		28.1	207,540,797.55	7,387,411.68	36.5	269,619,816.37	10.3	76,090,340.30	0.710483	5,248,629.85	3.50	258,559.41
				Net Salvage:	0%					22,044.25		
									0.713467	5,270,674.09		

TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 2 & 3: Turbogenerator Units												
2003	25	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.01	0.00
2002	25	1.5	327,629.81	218,419.87	12.0	2,621,038.44	10.5	2,293,408.64	0.125005	27,303.58	0.04	83.00
2001	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
2000	25	3.5	4,664,602.74	1,332,743.64	14.0	18,658,410.96	10.5	13,993,808.22	0.250079	333,291.20	0.28	3,705.03
1999	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1998	25	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.344254	0.00	1.28	0.00
1997	25	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.383423	0.00	2.40	0.00
1996	25	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.418744	0.00	4.19	0.00
1995	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1994	25	9.5	0.00	0.00	19.7	0.00	10.2	0.00	0.481321	0.00	10.55	0.00
1993	25	10.5	0.00	0.00	20.6	0.00	10.1	0.00	0.510088	0.00	15.42	0.00
1992	25	11.5	4,096,481.01	356,215.74	21.4	7,623,016.84	9.9	3,526,535.83	0.538019	191,650.84	21.48	76,522.27
1991	25	12.5	20,742,985.00	1,659,438.80	22.1	36,673,597.48	9.6	15,930,612.48	0.565599	938,576.93	28.61	474,798.63
1990	25	13.5	20,029,936.37	1,483,698.99	22.7	33,679,967.07	9.2	13,650,030.71	0.593147	880,051.60	36.56	542,381.00
1989	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1988	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1987	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1986	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1985	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1984	25	19.5	0.00	0.00	24.7	0.00	6.1	0.00	0.753808	0.00	74.01	0.00
1983	25	20.5	0.00	0.00	24.8	0.00	5.5	0.00	0.777097	0.00	74.01	0.00
1982	25	21.5	0.00	0.00	24.9	0.00	5.0	0.00	0.798672	0.00	71.63	0.00
1981	25	22.5	0.00	0.00	25.0	0.00	4.5	0.00	0.818447	0.00	67.09	0.00
1980	25	23.5	0.00	0.00	25.0	0.00	4.1	0.00	0.836416	0.00	60.77	0.00
1979	25	24.5	0.00	0.00	25.0	0.00	3.7	0.00	0.852633	0.00	53.18	0.00
1978	25	25.5	21,768,075.00	853,650.00	25.0	21,341,250.00	3.3	2,817,045.00	0.867200	740,285.28	44.92	383,433.97
1977	25	26.5	0.00	0.00	25.0	0.00	3.0	0.00	0.880252	0.00	36.56	0.00
1976	25	27.5	0.00	0.00	25.0	0.00	2.7	0.00	0.891934	0.00	28.61	0.00
1975	25	28.5	0.00	0.00	25.0	0.00	2.4	0.00	0.902394	0.00	21.48	0.00
1974	25	29.5	90,769,376.00	3,076,928.00	25.0	76,923,200.00	2.2	6,769,241.60	0.911771	2,805,453.72	15.42	474,585.37
		18.1	162,399,085.92	8,981,095.04	22.0	197,520,480.79	6.6	58,980,682.47	0.658785	5,916,613.14	21.77	1,955,509.27
				Net Salvage:	-5%					322,065.18		
									0.694646	6,238,678.32		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Combustion Turbine No. 2 & 3: Turbogenerator Units												
2003	20	0.5	2,050,000.00	4,100,000.00	11.0	45,100,000.00	10.5	43,050,000.00	0.045654	187,181.40	2.39	98,051.50
2002	20	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125929	0.00	4.04	0.00
2001	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00
2000	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00
1999	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.62	0.00
1998	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00
1997	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.40	0.00
1996	20	7.5	0.00	0.00	16.9	0.00	9.4	0.00	0.442686	0.00	30.88	0.00
1995	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00
1994	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	44.79	0.00
1993	20	10.5	0.00	0.00	18.5	0.00	8.2	0.00	0.555335	0.00	51.50	0.00
1992	20	11.5	0.00	0.00	18.9	0.00	7.8	0.00	0.589144	0.00	57.52	0.00
1991	20	12.5	0.00	0.00	19.2	0.00	7.3	0.00	0.621100	0.00	62.44	0.00
1990	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651186	0.00	65.94	0.00
1989	20	14.5	0.00	0.00	19.6	0.00	6.3	0.00	0.679397	0.00	67.75	0.00
1988	20	15.5	0.00	0.00	19.8	0.00	5.8	0.00	0.705758	0.00	67.75	0.00
1987	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1986	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1985	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00
1984	20	19.5	0.00	0.00	20.0	0.00	4.1	0.00	0.793986	0.00	51.50	0.00
1983	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.812157	0.00	44.79	0.00
1982	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828941	0.00	37.79	0.00
1981	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844432	0.00	30.88	0.00
1980	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858720	0.00	24.40	0.00
1979	20	24.5	0.00	0.00	20.0	0.00	2.6	0.00	0.871892	0.00	18.59	0.00
1978	20	25.5	254,379.84	9,975.68	20.0	199,513.60	2.3	22,944.06	0.884046	8,818.96	13.62	1,358.59
1977	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1976	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1975	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1974	20	29.5	616,579.50	20,901.00	20.0	418,020.00	1.5	31,351.50	0.924321	19,319.23	2.39	499.53
		0.7	2,920,959.34	4,130,876.68	11.1	45,717,533.60	10.4	43,104,295.56	0.052124	215,319.59	2.42	99,909.62
										572.85		
					Net Salvage:	0%				0.052263		215,892.44

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TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 2003

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Estimated Future Retirements	Estimated Future Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		
Big Bend Combustion Turbine No. 2 & 3: Accessory Electric Equipment												
2003	40	0.5	0.00	0.00	10.9	0.00	10.4	0.00	0.045760	0.00	2.10	0.00
2002	40	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.126029	0.00	2.45	0.00
2001	40	2.5	0.00	0.00	12.9	0.00	10.4	0.00	0.194190	0.00	2.80	0.00
2000	40	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.252845	0.00	3.15	0.00
1999	40	4.5	181,453.32	40,322.96	14.8	596,779.81	10.3	415,326.49	0.303900	12,254.15	3.50	1,411.30
1998	40	5.5	203,529.48	37,005.36	15.8	584,684.69	10.3	381,155.21	0.346387	12,818.18	3.50	1,295.19
1997	40	6.5	0.00	0.00	16.7	0.00	10.3	0.00	0.383862	0.00	3.50	0.00
1996	40	7.5	0.00	0.00	17.7	0.00	10.3	0.00	0.417162	0.00	3.50	0.00
1995	40	8.5	0.00	0.00	18.6	0.00	10.3	0.00	0.446947	0.00	3.50	0.00
1994	40	9.5	0.00	0.00	19.6	0.00	10.3	0.00	0.473745	0.00	3.50	0.00
1993	40	10.5	0.00	0.00	20.5	0.00	10.3	0.00	0.497984	0.00	3.50	0.00
1992	40	11.5	302,313.61	26,288.14	21.5	565,195.01	10.3	270,767.84	0.520014	13,670.20	3.50	920.08
1991	40	12.5	0.00	0.00	22.4	0.00	10.3	0.00	0.540122	0.00	3.50	0.00
1990	40	13.5	0.00	0.00	23.3	0.00	10.3	0.00	0.558550	0.00	3.50	0.00
1989	40	14.5	0.00	0.00	24.3	0.00	10.3	0.00	0.575499	0.00	3.50	0.00
1988	40	15.5	0.00	0.00	25.2	0.00	10.3	0.00	0.591140	0.00	3.50	0.00
1987	40	16.5	0.00	0.00	26.1	0.00	10.3	0.00	0.605619	0.00	3.50	0.00
1986	40	17.5	0.00	0.00	27.0	0.00	10.3	0.00	0.619060	0.00	3.50	0.00
1985	40	18.5	0.00	0.00	28.0	0.00	10.3	0.00	0.631571	0.00	3.50	0.00
1984	40	19.5	0.00	0.00	28.9	0.00	10.3	0.00	0.643245	0.00	3.50	0.00
1983	40	20.5	0.00	0.00	29.8	0.00	10.3	0.00	0.654163	0.00	3.50	0.00
1982	40	21.5	0.00	0.00	30.7	0.00	10.3	0.00	0.664396	0.00	3.50	0.00
1981	40	22.5	0.00	0.00	31.6	0.00	10.3	0.00	0.674006	0.00	3.50	0.00
1980	40	23.5	0.00	0.00	32.5	0.00	10.3	0.00	0.683049	0.00	3.50	0.00
1979	40	24.5	0.00	0.00	33.4	0.00	10.3	0.00	0.691572	0.00	3.50	0.00
1978	40	25.5	0.00	0.00	34.3	0.00	10.3	0.00	0.699620	0.00	3.50	0.00
1977	40	26.5	0.00	0.00	35.2	0.00	10.3	0.00	0.707230	0.00	3.50	0.00
1976	40	27.5	0.00	0.00	36.0	0.00	10.3	0.00	0.714438	0.00	3.50	0.00
1975	40	28.5	0.00	0.00	36.9	0.00	10.3	0.00	0.721275	0.00	3.50	0.00
1974	40	29.5	36,628,813.65	1,241,654.70	37.8	46,934,547.66	10.3	12,789,043.41	0.727767	903,635.32	3.50	43,457.91
		27.7	37,316,110.06	1,345,271.16	36.2	48,681,207.17	10.3	13,856,292.95	0.700611	942,377.84	3.50	47,084.49
					Net Salvage:	0%				3,957.99		
									0.703454	946,335.83		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2003

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Estimated Future Retirements	Estimated Future Retirements
Big Bend Combustion Turbine No. 2 & 3: Accessory Electric Equipment												
2003	25	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045455	0.00	0.01	0.00
2002	25	1.5	0.00	0.00	12.0	0.00	10.5	0.00	0.125005	0.00	0.04	0.00
2001	25	2.5	0.00	0.00	13.0	0.00	10.5	0.00	0.192332	0.00	0.11	0.00
2000	25	3.5	0.00	0.00	14.0	0.00	10.5	0.00	0.250079	0.00	0.28	0.00
1999	25	4.5	0.00	0.00	15.0	0.00	10.5	0.00	0.300213	0.00	0.63	0.00
1998	25	5.5	0.00	0.00	16.0	0.00	10.5	0.00	0.344254	0.00	1.28	0.00
1997	25	6.5	0.00	0.00	17.0	0.00	10.5	0.00	0.383423	0.00	2.40	0.00
1996	25	7.5	0.00	0.00	17.9	0.00	10.4	0.00	0.418744	0.00	4.19	0.00
1995	25	8.5	0.00	0.00	18.8	0.00	10.3	0.00	0.451114	0.00	6.85	0.00
1994	25	9.5	0.00	0.00	19.7	0.00	10.2	0.00	0.481321	0.00	10.55	0.00
1993	25	10.5	0.00	0.00	20.6	0.00	10.1	0.00	0.510088	0.00	15.42	0.00
1992	25	11.5	6,705,493.26	583,086.37	21.4	12,478,048.32	9.9	5,772,555.06	0.538019	313,711.55	21.48	125,258.61
1991	25	12.5	0.00	0.00	22.1	0.00	9.6	0.00	0.565599	0.00	28.61	0.00
1990	25	13.5	0.00	0.00	22.7	0.00	9.2	0.00	0.593147	0.00	36.56	0.00
1989	25	14.5	0.00	0.00	23.3	0.00	8.8	0.00	0.620797	0.00	44.92	0.00
1988	25	15.5	0.00	0.00	23.7	0.00	8.3	0.00	0.648478	0.00	53.18	0.00
1987	25	16.5	0.00	0.00	24.1	0.00	7.8	0.00	0.675970	0.00	60.77	0.00
1986	25	17.5	0.00	0.00	24.4	0.00	7.2	0.00	0.702933	0.00	67.09	0.00
1985	25	18.5	0.00	0.00	24.6	0.00	6.7	0.00	0.728994	0.00	71.63	0.00
1984	25	19.5	0.00	0.00	24.7	0.00	6.1	0.00	0.753808	0.00	74.01	0.00
1983	25	20.5	0.00	0.00	24.8	0.00	5.5	0.00	0.777097	0.00	74.01	0.00
1982	25	21.5	0.00	0.00	24.9	0.00	5.0	0.00	0.798672	0.00	71.63	0.00
1981	25	22.5	0.00	0.00	25.0	0.00	4.5	0.00	0.818447	0.00	67.09	0.00
1980	25	23.5	0.00	0.00	25.0	0.00	4.1	0.00	0.836416	0.00	60.77	0.00
1979	25	24.5	0.00	0.00	25.0	0.00	3.7	0.00	0.852633	0.00	53.18	0.00
1978	25	25.5	0.00	0.00	25.0	0.00	3.3	0.00	0.867200	0.00	44.92	0.00
1977	25	26.5	0.00	0.00	25.0	0.00	3.0	0.00	0.880252	0.00	36.56	0.00
1976	25	27.5	0.00	0.00	25.0	0.00	2.7	0.00	0.891934	0.00	28.61	0.00
1975	25	28.5	0.00	0.00	25.0	0.00	2.4	0.00	0.902394	0.00	21.48	0.00
1974	25	29.5	13,669,385.50	463,369.00	25.0	11,584,225.00	2.2	1,019,411.80	0.911771	422,486.42	15.42	71,470.03
		19.5	20,374,878.76	1,046,455.37	23.0	24,062,273.32	6.5	6,791,966.86	0.703516	736,197.96	18.80	196,728.65
				Net Salvage:	-5%					34,600.43		
									0.736580	770,798.39		

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TAMPA ELECTRIC COMPANY
 Determination of Average Remaining Life
 and Average Service Life at
 December 31, 2003

Year Installed	Life	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Estimated	Estimated		
		Weighted	Cost	Service	Service Life	Remaining	Reserve	Depreciation	Future	Future		
		Dollars	(\$)	Life	Weighted	Life	Ratio	Reserve	Retirements	Retirements		
		(\$)		(yrs)	Dollars	(yrs)		(\$)				
		(yrs)			(\$)							
Big Bend Combustion Turbine No. 2 & 3: Accessory Electric Equipment												
2003	20	0.5	0.00	0.00	11.0	0.00	10.5	0.00	0.045654	0.00	2.39	0.00
2002	20	1.5	0.00	0.00	11.9	0.00	10.4	0.00	0.125929	0.00	4.04	0.00
2001	20	2.5	0.00	0.00	12.8	0.00	10.3	0.00	0.194588	0.00	6.38	0.00
2000	20	3.5	0.00	0.00	13.8	0.00	10.3	0.00	0.254495	0.00	9.55	0.00
1999	20	4.5	0.00	0.00	14.6	0.00	10.1	0.00	0.307823	0.00	13.62	0.00
1998	20	5.5	0.00	0.00	15.4	0.00	9.9	0.00	0.356205	0.00	18.59	0.00
1997	20	6.5	0.00	0.00	16.2	0.00	9.7	0.00	0.400876	0.00	24.40	0.00
1996	20	7.5	165,349.35	22,046.58	16.9	372,587.20	9.4	207,237.85	0.442666	9,759.71	30.88	6,807.65
1995	20	8.5	0.00	0.00	17.5	0.00	9.1	0.00	0.482187	0.00	37.79	0.00
1994	20	9.5	0.00	0.00	18.0	0.00	8.7	0.00	0.519693	0.00	44.79	0.00
1993	20	10.5	0.00	0.00	18.5	0.00	8.2	0.00	0.555335	0.00	51.50	0.00
1992	20	11.5	989,565.49	86,049.26	18.9	1,626,331.01	7.8	671,184.23	0.589144	50,695.41	57.52	49,495.96
1991	20	12.5	591,445.25	47,315.62	19.2	908,459.90	7.3	345,404.03	0.621100	29,387.73	62.44	29,545.53
1990	20	13.5	0.00	0.00	19.4	0.00	6.8	0.00	0.651185	0.00	65.94	0.00
1989	20	14.5	141,281.04	9,743.52	19.6	190,972.99	6.3	61,384.18	0.679397	6,619.72	67.75	6,600.94
1988	20	15.5	280,802.81	18,116.31	19.8	358,702.94	5.8	105,074.60	0.705758	12,785.73	67.75	12,273.26
1987	20	16.5	0.00	0.00	19.8	0.00	5.4	0.00	0.730320	0.00	65.94	0.00
1986	20	17.5	0.00	0.00	19.9	0.00	4.9	0.00	0.753158	0.00	62.44	0.00
1985	20	18.5	0.00	0.00	20.0	0.00	4.5	0.00	0.774351	0.00	57.52	0.00
1984	20	19.5	0.00	0.00	20.0	0.00	4.1	0.00	0.793986	0.00	51.50	0.00
1983	20	20.5	0.00	0.00	20.0	0.00	3.8	0.00	0.812157	0.00	44.79	0.00
1982	20	21.5	0.00	0.00	20.0	0.00	3.4	0.00	0.828941	0.00	37.79	0.00
1981	20	22.5	0.00	0.00	20.0	0.00	3.1	0.00	0.844432	0.00	30.88	0.00
1980	20	23.5	0.00	0.00	20.0	0.00	2.8	0.00	0.858720	0.00	24.40	0.00
1979	20	24.5	166,989.80	6,815.91	20.0	136,318.20	2.6	17,721.37	0.871892	5,942.74	18.59	1,267.01
1978	20	25.5	0.00	0.00	20.0	0.00	2.3	0.00	0.884046	0.00	13.62	0.00
1977	20	26.5	0.00	0.00	20.0	0.00	2.1	0.00	0.895279	0.00	9.55	0.00
1976	20	27.5	0.00	0.00	20.0	0.00	1.9	0.00	0.905684	0.00	6.38	0.00
1975	20	28.5	0.00	0.00	20.0	0.00	1.7	0.00	0.915336	0.00	4.03	0.00
1974	20	29.5	91,450.00	3,100.00	20.0	62,000.00	1.5	4,650.00	0.924321	2,865.40	2.39	74.09
		12.6	2,426,884.73	193,187.20	18.9	3,655,372.25	7.3	1,412,656.25	0.611099	118,056.43	54.90	106,064.45
				Net Salvage:	-6%					7,129.74		
								0.648004		125,186.17		

