

# AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

April 1, 2005

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. 050007-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 2004 through December 2004.

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

Thank you for your assistance in connection with this matter.

Sincerely,

  
James D. Beasley

JDB/pp  
Enclosure

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

DOCUMENT NUMBER-DATE

03194 APR-1 2005

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 1<sup>st</sup> day of April 2005 to the following:

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

Ms. Patricia Ann Christensen  
Associate Public Counsel  
Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison Street – Room 812  
Tallahassee, FL 32399-1400

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

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

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


Mr. R. Wade Litchfield  
Senior Attorney  
Florida Power & Light Company  
700 Universe Boulevard  
Juno Beach, FL 33408-0420

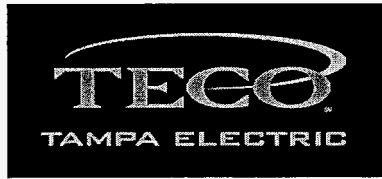
Mr. Gary V. Perko  
Hopping Green & Sams, P.A.  
P. O. Box 6525  
Tallahassee, FL 32314

Mr. James A. McGee  
Associate General Counsel  
Progress Energy Florida, Inc.  
Post Office Box 14042  
St. Petersburg, FL 33733

Ms. Susan Ritenour  
Gulf Power Company  
One Energy Place  
Pensacola, FL 32520-0780

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

  
\_\_\_\_\_  
ATTORNEY



BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 050007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

FINAL TRUE-UP

JANUARY 2004 THROUGH DECEMBER 2004

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

03194 APR-13

FPSC-COMMISSION CLERK



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

3

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

6

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

11

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

13

14 A. The purpose of my testimony is to present, for Commission  
15 review and approval, the actual true-up amount for the  
16 ECRC and the calculations associated with the  
17 environmental compliance activities for the January 2004  
18 through December 2004 period.

19

20 Q. Did you prepare any exhibits in support of your  
21 testimony?

22

23 A. Yes. Exhibit No. \_\_\_\_\_ (HTB-1) consists of eight forms  
24 prepared under my direction and supervision. Form 42-1A,  
25 Document No. 1, presents the final true-up for the

1 January 2004 through December 2004 period; Form 42-2A,  
2 Document No. 2, provides the detailed calculation of the  
3 actual true-up for the period; Form 42-3A, Document No.  
4 3, details the calculation of the interest provision for  
5 the period; Form 42-4A, Document No. 4, reflects the  
6 calculation of variances between actual and  
7 actual/estimated costs for O&M activities; Form 42-5A,  
8 Document No. 5, provides a summary of actual monthly O&M  
9 activity costs for the period; Form 42-6A, Document No.  
10 6, provides details of the calculation of variances  
11 between actual and actual/estimated costs for capital  
12 investment projects; Form 42-7A, Document No. 7, presents  
13 a summary of actual monthly costs for capital investment  
14 projects for the period; Form 42-8A, Document No. 8,  
15 pages 1 through 23, consists of the calculation of  
16 depreciation expenses and return on capital investment  
17 for each project that is being recovered through the  
18 ECRC, and page 24 calculates the costs associated with  
19 maintaining an SO<sub>2</sub> allowance inventory.

20  
21 **Q.** What is the source of the data presented by way of your  
22 testimony or exhibits in this process?

23  
24 **A.** Unless otherwise indicated, the actual data is taken from  
25 the books and records of Tampa Electric. The books and

1 records are kept in the regular course of business in  
2 accordance with generally accepted accounting principles  
3 and practices, and provisions of the Uniform System of  
4 Accounts as prescribed by this Commission.

5  
6 **Q.** What is the actual true-up amount Tampa Electric is  
7 requesting for the January 2004 through December 2004  
8 period?

9  
10 **A.** Tampa Electric has calculated and is requesting approval  
11 of an over-recovery of \$7,364,860 as the actual true-up  
12 amount for the January 2004 through December 2004 period.

13  
14 **Q.** What is the adjusted net true-up amount Tampa Electric is  
15 requesting for the January 2004 through December 2004  
16 period which is to be applied in the calculation of the  
17 environmental cost recovery factors to be  
18 refunded/(recovered) in the next projection period?

19  
20 **A.** Tampa Electric has calculated and is requesting approval  
21 of an over-recovery of \$38,849 reflected on Form 42-1A,  
22 as the adjusted net true-up amount for the January 2004  
23 through December 2004 period. This adjusted net true-up  
24 amount is the difference between the actual over-recovery  
25 and the actual/estimated over-recovery for the January

1 2004 through December 2004 period as depicted on Form 42-  
2 1A. The actual true-up amount for the January 2004  
3 through December 2004 period is an over-recovery of  
4 \$7,364,860 as compared to the \$7,329,011 actual/estimated  
5 over-recovery amount approved in FPSC Order No. PSC-04-  
6 1187-FOF-EI issued December 1, 2004.

7  
8 **Q.** Are all costs listed in Forms 42-4A through 42-8A  
9 attributable to environmental compliance projects  
10 approved by the Commission?

11  
12 **A.** All costs listed in Forms 42-4A through 42-8A for which  
13 Tampa Electric is seeking recovery are attributable to  
14 environmental compliance projects approved by the  
15 Commission. However, Form 42-8A, pages 20 - 23, provides  
16 expenditures associated with Big Bend Units 1 - 4  
17 Selective Catalytic Reduction ("SCR") projects and are  
18 only included at this time for identification and  
19 tracking purposes. Recovery of these expenditures is not  
20 included in the 2004 ECRC True-Up. Consistent with the  
21 Commission's decisions in Docket Nos. 980693-EI, 040007-  
22 EI, 040750-EI and Tampa Electric's position in Docket No.  
23 041376-EI, the company will not seek recovery of the  
24 costs associated with these environmental compliance  
25 projects until each project is both approved and placed



1 in-service. Big Bend Unit 4 SCR was approved in Docket  
2 No. 040750-EI, Order No. PSC-04-0986-PAA-EI and is  
3 projected to be in-service June 2007. Tampa Electric's  
4 Petition for Approval of Big Bend Units 1-3 SCRs is  
5 currently before the Commission in Docket No. 041376-EI  
6 and is scheduled for the April 5, 2004 Agenda Conference.  
7 The anticipated in-service dates for these SCR projects  
8 are June 2008, June 2009 and June 2010 for Big Bend Unit  
9 3, Unit 2 and Unit 1, respectively. Therefore, recovery  
10 of project costs will not begin until Commission approval  
11 and in-service dates have occurred.

12  
13 **Q.** Please explain the one-time adjustment of \$936,288  
14 contained on Form 42-2A, line 10.

15  
16 **A.** During the 2004 Commission audit of Tampa Electric's 2003  
17 ECRC True-Up, an inadvertent error in cost allocation  
18 between two projects was discovered in the 2003 data.  
19 The initial adjustment was a \$194,350 over-recovery.  
20 This adjustment amount was included in the company's 2004  
21 ECRC Actual/Estimated True-Up filed August 4, 2004.  
22 After additional review, it was determined that the error  
23 in allocation of expenses began in 2000 and occurred  
24 intermittently through 2002. Therefore, an additional  
25 adjustment of \$741,938 was necessary. As a result, the

1 total one-time adjustment on Form 42-2A, line 10 is an  
2 over-recovery of \$936,288, including interest.

3  
4 **Q.** How did actual expenditures for the January 2004 through  
5 December 2004 period compare with Tampa Electric's  
6 actual/estimated projections as presented in previous  
7 testimony and exhibits?

8  
9 **A.** As shown on Form 42-4A, total O&M activities costs were  
10 \$1,584,888 or 64.7 percent greater than actual/estimated  
11 projections. Form 42-6A shows the total capital  
12 investment costs were \$18,344,415 or 0.4 percent lower  
13 than actual/estimated projections. O&M and capital  
14 investment projects with material variances from the 2004  
15 Actual/Estimated True-Up filing are explained below.

16  
17 **O&M Project Variances**

- 18 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The  
19 Big Bend Unit 3 Flue Gas Desulfurization Integration  
20 project variance was \$158,560 or 8.1 percent greater than  
21 projected due to increased maintenance work which was not  
22 originally planned in 2004.
- 23 • **SO<sub>2</sub> Emissions Allowances:** The SO<sub>2</sub> Emission Allowances  
24 project variance was \$310,935 or 4.1 percent greater than  
25 projected due to higher payments to cogenerators and

1 greater allowance costs than projected.

2 • **Big Bend Unit 1 & 2 Flue Gas Desulfurization:** The Big  
3 Bend Units 1 & 2 Flue Gas Desulfurization project  
4 variance was \$445,364 or 9.3 percent higher than  
5 projected due to an outage schedule change to allow for  
6 the replacement of an oxidation air compressor on Big  
7 Bend Unit 2. This maintenance activity was not  
8 originally planned for 2004.

9 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM  
10 Minimization and Monitoring project variance was \$96,000  
11 or 9.6 percent lower than projected due to lower than  
12 anticipated maintenance in 2004.

13 • **Big Bend NO<sub>x</sub> Emissions Reduction:** The Big Bend NO<sub>x</sub>  
14 Emissions Reduction project variance was \$28,847 or 5.8  
15 percent lower than projected due to less testing and  
16 maintenance related to coal fineness.

17 • **Gannon Thermal Discharge Study:** The Gannon Thermal  
18 Discharge Study project variance was \$109,793 or 72.0  
19 percent lower than projected. The variance was due to  
20 the unanticipated delay in receiving the Florida  
21 Department of Environmental Protection's approval of the  
22 final sampling plan. Ultimately, the study activities  
23 commenced in the fourth quarter of 2004.

24 • **Polk NO<sub>x</sub> Emissions Reduction:** The Polk NO<sub>x</sub> Emissions  
25 Reduction project variance was \$7,979 or 34.4 percent

1 higher than projected. The variance was due to a greater  
2 than projected amount of maintenance to the reverse  
3 osmosis system and saturator.

- 4 • **Bayside SCR Consumables:** The Bayside SCR Consumables  
5 project variance was \$15,343 or 22.1 percent lower than  
6 projected due to lower than anticipated running rates for  
7 the units. Additionally, the units are operating much  
8 cleaner than projected; therefore, lower amounts of  
9 ammonia are required.
- 10 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project  
11 variance was \$50,000 or 100.0 percent lower than  
12 projected due to the equipment not requiring the  
13 maintenance originally anticipated.

14  
15 **Capital Investment Project Variances**

- 16 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project  
17 variance was \$17,881 or 5.9 percent lower than projected  
18 due a reduction in capital expenditures achieved through  
19 strong management of construction activities and costs.
- 20 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR  
21 project variance was \$9,548 or 84.1 percent lower than  
22 projected due to the project being deferred to coincide  
23 with a scheduled outage in the fall of 2005.
- 24 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR  
25 project variance was \$1,000 or 6.1 percent lower than

1 projected due to less work associated with the secondary  
2 air controllers and lower than anticipated subcontracted  
3 installation costs.

4 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR  
5 project variance was \$12,713 or 100.0 percent lower than  
6 projected due to the project being deferred to coincide  
7 with a scheduled outage in the fall of 2005.

8

9 **Q.** Does this conclude your testimony?

10

11 **A.** Yes, it does.

12

13

14

15

16

17

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24

25

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 050007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-1)  
FILED: APRIL 1, 2005

**TAMPA ELECTRIC COMPANY  
ENVIRONMENTAL COST RECOVERY CLAUSE**

**FINAL TRUE-UP AMOUNT FOR THE PERIOD OF  
JANUARY 2004 THROUGH DECEMBER 2004**

**FORMS 42-1A THROUGH 42-8A**

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 050007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-1)  
FILED: APRIL 1, 2005

## INDEX

### TAMPA ELECTRIC COMPANY ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF  
JANUARY 2004 THROUGH DECEMBER 2004

#### FORMS 42-1A THROUGH 42-8A

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7	Form 42-7A	19
8	Form 42-8A	20

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2004 to December 2004**  
(in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1 End of Period Actual True-Up for the Period January 2004 to December 2004 (Form 42-2A, Lines 5 + 6 +10)	\$7,364,860
2 Estimated/Actual True-Up Amount Approved for the Period January 2004 to December 2004 (Order No. PSC-04-1187-FOF-EI)	<u>7,329,011</u>
3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2006 to December 2006 (Line 1 - 2)	<u>\$35,849</u>

13



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

Form 42 - 2A

Current Period True-Up Amount  
 (In Dollars)

Line	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$2,120,241	\$1,894,996	\$1,913,250	\$1,858,683	\$2,097,564	\$2,504,121	\$2,585,072	\$2,452,909	\$2,457,641	\$2,292,334	\$2,060,397	\$2,071,824	\$26,309,032
2. True-Up Provision	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(620,371)
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,068,543	1,843,298	1,861,552	1,806,985	2,045,866	2,452,423	2,533,374	2,401,211	2,405,943	2,240,636	2,008,699	2,020,126	25,688,661
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	679,094	619,098	780,776	596,692	647,001	483,702	607,269	(5,071,295)	(734,669)	976,439	801,866	1,137,609	1,523,582
b. *Capital Investment Projects (Form 42-7A, Line 9)	1,503,117	1,506,259	1,486,408	1,475,526	1,478,948	1,483,914	1,478,953	1,479,413	1,473,633	1,466,284	1,479,008	1,476,401	17,787,864
c. Total Jurisdictional ECRC Costs	2,182,211	2,125,357	2,267,184	2,072,218	2,125,949	1,967,616	2,086,222	(3,591,882)	738,964	2,442,723	2,280,874	2,614,010	19,311,446
5. Over/Under Recovery (Line 3 - Line 4c)	(113,668)	(282,059)	(405,632)	(265,233)	(80,083)	484,807	447,152	5,993,093	1,666,979	(202,087)	(272,175)	(593,884)	6,377,215
6. Interest Provision (Form 42-3A, Line 10)	21	(102)	(339)	(586)	(705)	(560)	(57)	4,125	9,952	12,249	13,372	13,987	51,357
7. Beginning Balance True-Up & Interest Provision	(620,371)	253,968	23,505	(330,768)	(544,889)	(573,979)	(38,034)	460,759	6,509,675	8,238,304	8,100,164	7,893,059	(620,371)
a. Deferred True-Up from January to December 2003 (Order No. PSC-04-1187-FOF-EI)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)	(260,351)
8. True-Up Collected/(Refunded) (see Line 2)	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	51,698	620,371
9. End of Period Total True-Up (Lines 5 + 6 + 7 +7a + 8)	(942,671)	(236,846)	(591,119)	(805,240)	(834,330)	(298,385)	200,408	6,249,324	7,977,953	7,839,813	7,632,708	7,104,509	6,168,221
10. Adjustment to Period True-Up Including Interest	936,288												936,288
11. End of Period Total Net True-Up (Lines 9 + 10)	(\$6,383)	(\$236,846)	(\$591,119)	(\$805,240)	(\$834,330)	(\$298,385)	\$200,408	\$6,249,324	\$7,977,953	\$7,839,813	\$7,632,708	\$7,104,509	\$7,104,509

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-1)  
 DOCUMENT NO. 2  
 PAGE 1 OF 1  
 FORM 42-2A  
 FILED: APRIL 1, 2005

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

Form 42 - 3A

**Interest Provision**  
 (in Dollars)

Line	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2A, Line 7 +7a + 10)	\$55,566	(\$6,383)	(\$236,846)	(\$591,119)	(\$805,240)	(\$834,330)	(\$298,385)	\$200,408	\$6,249,324	\$7,977,953	\$7,839,813	\$7,632,708	
2. Ending True-Up Amount Before Interest	(6,404)	(236,744)	(590,780)	(804,654)	(833,625)	(297,825)	200,465	6,245,199	7,968,001	7,827,564	7,619,336	7,090,522	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	49,162	(243,127)	(827,626)	(1,395,773)	(1,638,865)	(1,132,155)	(97,920)	6,445,607	14,217,325	15,805,517	15,459,149	14,723,230	
4. Average True-Up Amount (Line 3 x 1/2)	24,581	(121,564)	(413,813)	(697,887)	(819,433)	(566,078)	(48,960)	3,222,804	7,108,663	7,902,759	7,729,575	7,361,615	
5. Interest Rate (First Day of Reporting Business Month)	1.06%	1.03%	0.98%	0.98%	1.03%	1.04%	1.33%	1.47%	1.60%	1.77%	1.94%	2.22%	
6. Interest Rate (First Day of Subsequent Business Month)	1.03%	0.98%	0.98%	1.03%	1.04%	1.33%	1.47%	1.60%	1.77%	1.94%	2.22%	2.34%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	2.09%	2.01%	1.96%	2.01%	2.07%	2.37%	2.80%	3.07%	3.37%	3.71%	4.16%	4.56%	
8. Average Interest Rate (Line 7 x 1/2)	1.045%	1.005%	0.980%	1.005%	1.035%	1.185%	1.400%	1.535%	1.685%	1.855%	2.080%	2.280%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.087%	0.084%	0.082%	0.084%	0.086%	0.099%	0.117%	0.128%	0.140%	0.155%	0.173%	0.190%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$21	(\$102)	(\$339)	(\$586)	(\$705)	(\$560)	(\$57)	\$4,125	\$9,952	\$12,249	\$13,372	\$13,987	\$51,357

45

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-1)  
 DOCUMENT NO. 3  
 PAGE 1 OF 1  
 FORM 42-3A  
 FILED: APRIL 1, 2005

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2004 to December 2004**

**Variance Report of O & M Activities**  
(In Dollars)

Line No.	(1) Actual	(2) Actual/Estimated Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,124,236	\$1,965,676	\$158,560	8.1%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
1c SO <sub>2</sub> Emissions Allowances	(7,297,150)	(7,608,085)	310,935	4.1%
1d Big Bend Units 1 & 2 FGD	5,219,520	4,774,156	445,364	9.3%
1e Big Bend PM Minimization and Monitoring	904,484	1,000,484	(96,000)	-9.6%
1f Big Bend NO <sub>x</sub> Emissions Reduction	471,187	500,034	(28,847)	-5.8%
1g NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
1h Gannon Thermal Discharge Study	42,733	152,526	(109,793)	-72.0%
1i Polk NO <sub>x</sub> Emissions Reduction	31,180	23,201	7,979	34.4%
1j Bayside SCR Consumables	54,198	69,541	(15,343)	-22.1%
1k Big Bend Unit 4 SOFA	0	50,000	(50,000)	-100.0%
2. Total Investment Projects - Recoverable Costs	\$1,584,888	\$962,033	\$622,855	64.7%
3. Recoverable Costs Allocated to Energy	\$1,507,655	\$775,007	\$732,648	94.5%
4. Recoverable Costs Allocated to Demand	\$77,233	\$187,026	(\$109,793)	-58.7%

**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-04-1187-FOF-EI.

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

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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

Form 42 - 5A

**O&M Activities**  
(in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan 04	Feb 04	Mar 04	Apr 04	May 04	Jun 04	Jul 04	Aug 04	Sep 04	Oct 04	Nov 04	Dec 04	Period Total	Demand	Energy
1. Description of O&M Activities															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	121,619	86,128	209,791	134,154	184,901	155,445	190,385	248,326	163,580	155,071	231,086	243,750	2,124,236		\$2,124,236
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1c SO <sub>2</sub> Emissions Allowances	6,211	(98)	2,574	(8,318)	2,456	4,679	(6,684)	(5,970,328)	(1,379,076)	13,078	13,083	25,273	(7,297,150)		(7,297,150)
1d Big Bend Units 1 & 2 FGD	431,437	387,565	441,747	346,459	422,552	316,657	382,274	468,560	377,893	549,044	418,292	677,040	5,219,520		5,219,520
1e Big Bend PM Minimization and Monitoring	77,885	109,800	101,294	77,406	19,539	7,102	16,178	11,433	59,785	215,348	112,197	96,516	904,484		904,484
1f Big Bend NO <sub>x</sub> Emissions Reduction	21,103	38,852	36,022	68,036	32,279	8,742	41,504	13,746	13,061	72,962	42,218	82,662	471,187		471,187
1g NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
1h Gannon Thermal Discharge Study	0	0	791	0	0	2,842	411	308	(65)	82	4,806	33,558	42,733	42,733	
1i Polk NO <sub>x</sub> Reduction	1,584	2,662	1,580	1,717	1,582	2,933	2,457	2,701	623	3,536	5,517	4,288	31,180		31,180
1j Bayside SCR and Ammonia	0	6,458	12,068	0	6,293	0	0	5,533	5,533	5,533	0	12,780	54,198		54,198
1k Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2. Total of O&M Activities	694,339	631,367	805,867	619,454	669,603	498,400	626,525	(5,219,721)	(758,666)	1,014,654	827,199	1,175,867	1,584,888	77,233	1,507,655
3. Recoverable Costs Allocated to Energy	659,839	631,367	805,076	619,454	669,603	495,558	626,114	(5,220,029)	(758,601)	1,014,572	822,393	1,142,309	1,507,655		
4. Recoverable Costs Allocated to Demand	34,500	0	791	0	0	2,842	411	308	(65)	82	4,806	33,558	77,233		
5. Retail Energy Jurisdictional Factor	0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9663704	0.9623377	0.9694623	0.9678493			
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 (A)	646,169	619,098	780,021	596,692	647,001	480,990	606,877	(5,071,589)	(734,607)	976,361	797,279	1,105,583	1,449,875		
8. Jurisdictional Demand Recoverable Costs (B)	32,925	0	755	0	0	2,712	392	294	(62)	78	4,587	32,026	73,707		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$679,094	\$619,098	\$780,776	\$596,692	\$647,001	\$483,702	\$607,269	(\$5,071,295)	(\$734,669)	\$976,439	\$801,866	\$1,137,609	\$1,523,582		

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

**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	\$949,565	\$949,565	\$0	0.0%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	580,305	580,305	0	0.0%
1c Big Bend Unit 4 Continuous Emissions Monitors	97,884	97,884	0	0.0%
1d Big Bend Fuel Oil Tank #1 Upgrade	62,567	62,567	0	0.0%
1e Big Bend Fuel Oil Tank #2 Upgrade	102,893	102,893	0	0.0%
1f Phillips Upgrade Tank #1 for FDEP	7,350	7,350	0	0.0%
1g Phillips Upgrade Tank #4 for FDEP	11,563	11,563	0	0.0%
1h Big Bend Unit 1 Classifier Replacement	175,064	175,064	0	0.0%
1i Big Bend Unit 2 Classifier Replacement	128,202	128,202	0	0.0%
1j Big Bend Section 114 Mercury Testing Platform	15,559	15,559	0	0.0%
1k Big Bend Units 1 & 2 FGD	11,271,732	11,271,732	0	0.0%
1l Big Bend FGD Optimization and Utilization	2,963,665	2,963,665	0	0.0%
1m Big Bend PM Minimization and Monitoring	838,617	848,091	(9,474)	-1.1%
1n Big Bend NO <sub>x</sub> Emissions Reduction	605,404	620,346	(14,942)	-2.4%
1o Polk NO <sub>x</sub> Emissions Reduction	229,846	229,846	0	0.0%
1p Big Bend Unit 4 SOFA	287,068	304,949	(17,881)	-5.9%
1q Big Bend Unit 1 Pre-SCR	1,806	11,354	(9,548)	-84.1%
1r Big Bend Unit 2 Pre-SCR	15,325	16,325	(1,000)	-6.1%
1s Big Bend Unit 3 Pre-SCR	0	12,713	(12,713)	-100.0%
1t Big Bend Unit 1 SCR	0	0	0	0.0%
1u Big Bend Unit 2 SCR	0	0	0	0.0%
1v Big Bend Unit 3 SCR	0	0	0	0.0%
1w Big Bend Unit 4 SCR	0	0	0	0.0%
2. Total Investment Projects - Recoverable Costs	\$18,344,415	\$18,409,973	(\$65,558)	-0.4%
3. Recoverable Costs Allocated to Energy	\$18,160,042	\$18,225,600	(\$65,558)	-0.4%
4. Recoverable Costs Allocated to Demand	\$184,373	\$184,373	\$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-04-1187-FOF-EI.

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

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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

**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 04	Feb 04	Mar 04	Apr 04	May 04	Jun 04	Jul 04	Aug 04	Sep 04	Oct 04	Nov 04	Dec 04	Total	Demand	Energy	
<b>1. Description of Investment Projects (A)</b>																
1a	\$80,157	\$79,969	\$79,783	\$79,597	\$79,410	\$79,224	\$79,038	\$78,850	\$78,664	\$78,477	\$78,291	\$78,105	\$949,565		\$949,565	
1b	49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305		580,305	
1c	8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884		97,884	
1d	5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	62,567	\$62,567		
1e	8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	102,893		102,893	
1f	622	620	619	617	615	614	611	610	608	606	605	603	7,350		7,350	
1g	979	976	973	971	968	965	963	959	956	954	951	948	11,563		11,563	
1h	14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064		175,064	
1i	10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	128,202		128,202	
1j	1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	15,559		15,559	
1k	954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	11,271,732		11,271,732	
1l	249,677	249,186	248,694	248,202	247,710	247,218	246,726	246,234	245,742	245,250	244,759	244,267	2,963,665		2,963,665	
1m	64,407	66,822	67,949	68,081	68,452	68,817	69,391	69,952	71,436	73,446	74,618	75,246	838,617		838,617	
1n	47,033	47,787	48,701	49,940	50,872	51,237	51,415	51,527	51,740	52,542	51,869	50,741	605,404		605,404	
1o	17,336	19,549	19,490	19,446	19,404	19,360	19,318	19,275	19,231	19,189	19,145	19,103	229,846		229,846	
1p	21,841	21,460	21,124	21,158	22,531	23,940	23,976	23,998	24,027	24,429	27,677	30,907	287,068		287,068	
1q	0	0	0	0	0	0	0	0	0	29	562	1,215	1,806		1,806	
1r	0	0	0	0	0	0	0	53	1,160	3,556	5,142	5,414	15,325		15,325	
1s	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1t	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1u	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1v	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1w	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
<b>2. Total Investment Projects - Recoverable Costs</b>	<b>1,535,312</b>	<b>1,536,523</b>	<b>1,534,385</b>	<b>1,531,956</b>	<b>1,530,802</b>	<b>1,529,113</b>	<b>1,526,067</b>	<b>1,522,985</b>	<b>1,521,987</b>	<b>1,523,795</b>	<b>1,525,833</b>	<b>1,525,657</b>	<b>18,344,415</b>	<b>\$184,373</b>	<b>\$18,160,042</b>	
<b>3. Recoverable Costs Allocated to Energy</b>	<b>1,519,764</b>	<b>1,521,010</b>	<b>1,518,904</b>	<b>1,516,508</b>	<b>1,515,388</b>	<b>1,513,731</b>	<b>1,510,719</b>	<b>1,507,671</b>	<b>1,506,706</b>	<b>1,508,547</b>	<b>1,510,618</b>	<b>1,510,476</b>	<b>18,160,042</b>			
<b>4. Recoverable Costs Allocated to Demand</b>	<b>15,548</b>	<b>15,513</b>	<b>15,481</b>	<b>15,448</b>	<b>15,414</b>	<b>15,382</b>	<b>15,348</b>	<b>15,314</b>	<b>15,281</b>	<b>15,248</b>	<b>15,215</b>	<b>15,181</b>	<b>184,373</b>			
<b>5. Retail Energy Jurisdictional Factor</b>	<b>0.9792832</b>	<b>0.9805679</b>	<b>0.9688786</b>	<b>0.9632544</b>	<b>0.9662456</b>	<b>0.9706043</b>	<b>0.9692767</b>	<b>0.9715634</b>	<b>0.9683704</b>	<b>0.9623377</b>	<b>0.9694623</b>	<b>0.9678493</b>				
<b>6. Retail Demand Jurisdictional Factor</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>	<b>0.9543611</b>				
<b>7. Jurisdictional Energy Recoverable Costs (B)</b>	<b>1,488,279</b>	<b>1,491,454</b>	<b>1,471,634</b>	<b>1,460,783</b>	<b>1,464,237</b>	<b>1,469,234</b>	<b>1,464,305</b>	<b>1,464,798</b>	<b>1,459,049</b>	<b>1,451,732</b>	<b>1,464,487</b>	<b>1,461,913</b>	<b>17,611,905</b>			
<b>8. Jurisdictional Demand Recoverable Costs (C)</b>	<b>14,838</b>	<b>14,805</b>	<b>14,774</b>	<b>14,743</b>	<b>14,711</b>	<b>14,680</b>	<b>14,648</b>	<b>14,615</b>	<b>14,584</b>	<b>14,552</b>	<b>14,521</b>	<b>14,488</b>	<b>175,959</b>			
<b>9. Total Jurisdictional Recoverable Costs for</b>	<b>\$1,503,117</b>	<b>\$1,506,259</b>	<b>\$1,486,408</b>	<b>\$1,475,526</b>	<b>\$1,478,948</b>	<b>\$1,483,914</b>	<b>\$1,478,953</b>	<b>\$1,479,413</b>	<b>\$1,473,633</b>	<b>\$1,466,284</b>	<b>\$1,479,008</b>	<b>\$1,476,401</b>	<b>\$17,787,864</b>			

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

Form 42 - 8A  
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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 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(1,950,609)	(1,969,835)	(1,989,061)	(2,008,287)	(2,027,513)	(2,046,739)	(2,065,965)	(2,085,191)	(2,104,417)	(2,123,643)	(2,142,869)	(2,162,095)	(2,181,321)	(2,181,321)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	<u>\$6,289,049</u>	<u>6,269,823</u>	<u>6,250,597</u>	<u>6,231,371</u>	<u>6,212,145</u>	<u>6,192,919</u>	<u>6,173,693</u>	<u>6,154,467</u>	<u>6,135,241</u>	<u>6,116,015</u>	<u>6,096,789</u>	<u>6,077,563</u>	<u>6,058,337</u>	
6.	Average Net Investment		6,279,436	6,260,210	6,240,984	6,221,758	6,202,532	6,183,306	6,164,080	6,144,854	6,125,628	6,106,402	6,087,176	6,067,950	
7.	Return on Average Net Investment														
a.	Equity Component: Grossed Up For Taxes (B)		46,174	46,032	45,891	45,750	45,608	45,467	45,326	45,184	45,043	44,901	44,760	44,619	544,755
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,757	14,711	14,666	14,621	14,576	14,531	14,486	14,440	14,395	14,350	14,305	14,260	174,098
8.	Investment Expenses														
a.	Depreciation (C)		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		80,157	79,969	79,783	79,597	79,410	79,224	79,038	78,850	78,664	78,477	78,291	78,105	949,565
a.	Recoverable Costs Allocated to Energy		80,157	79,969	79,783	79,597	79,410	79,224	79,038	78,850	78,664	78,477	78,291	78,105	949,565
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		78,496	78,415	77,300	76,672	76,730	76,895	76,610	76,608	76,176	75,521	75,900	75,594	920,917
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)		<u>\$78,496</u>	<u>\$78,415</u>	<u>\$77,300</u>	<u>\$76,672</u>	<u>\$76,730</u>	<u>\$76,895</u>	<u>\$76,610</u>	<u>\$76,608</u>	<u>\$76,176</u>	<u>\$75,521</u>	<u>\$75,900</u>	<u>\$75,594</u>	<u>\$920,917</u>

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

Form 42 - 8A  
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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 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	
3.	Less: Accumulated Depreciation	(1,619,486)	(1,635,822)	(1,652,158)	(1,668,494)	(1,684,830)	(1,701,166)	(1,717,502)	(1,733,838)	(1,750,174)	(1,766,510)	(1,782,846)	(1,799,182)	(1,815,518)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$3,398,248	3,381,912	3,365,576	3,349,240	3,332,904	3,316,568	3,300,232	3,283,896	3,267,560	3,251,224	3,234,888	3,218,552	3,202,216	
6.	Average Net Investment		3,390,080	3,373,744	3,357,408	3,341,072	3,324,736	3,308,400	3,292,064	3,275,728	3,259,392	3,243,056	3,226,720	3,210,384	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		24,928	24,808	24,688	24,567	24,447	24,327	24,207	24,087	23,967	23,847	23,727	23,606	291,206
b.	Debt Component (Line 6 x 2.82% x 1/12)		7,967	7,928	7,890	7,852	7,813	7,775	7,736	7,698	7,660	7,621	7,583	7,544	93,067
8.	Investment Expenses														
a.	Depreciation (C)		16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	16,336	196,032
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305
a.	Recoverable Costs Allocated to Energy		49,231	49,072	48,914	48,755	48,596	48,438	48,279	48,121	47,963	47,804	47,646	47,486	580,305
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		48,211	48,118	47,392	46,963	46,956	47,014	46,796	46,753	46,446	46,004	46,191	45,959	562,803
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)		\$48,211	\$48,118	\$47,392	\$46,963	\$46,956	\$47,014	\$46,796	\$46,753	\$46,446	\$46,004	\$46,191	\$45,959	\$562,803

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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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMP A ELECTRIC COMPANY  
 (HTB-1)  
 DOCUMENT NO. 8  
 PAGE 2 OF 24  
 FORM 42-8A  
 FILED: APRIL 1, 2005



**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

Form 42 - 8A  
 Page 3 of 24

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 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	
3.	Less: Accumulated Depreciation	(214,721)	(216,670)	(218,619)	(220,568)	(222,517)	(224,466)	(226,415)	(228,364)	(230,313)	(232,262)	(234,211)	(236,160)	(238,109)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$651,490	649,541	647,592	645,643	643,694	641,745	639,796	637,847	635,898	633,949	632,000	630,051	628,102	
6.	Average Net Investment		650,516	648,567	646,618	644,669	642,720	640,771	638,822	636,873	634,924	632,975	631,026	629,077	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,783	4,769	4,755	4,740	4,726	4,712	4,697	4,683	4,669	4,654	4,640	4,626	56,454
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,529	1,524	1,520	1,515	1,510	1,506	1,501	1,497	1,492	1,487	1,483	1,478	18,042
8.	Investment Expenses														
a.	Depreciation (C)		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,368
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884
a.	Recoverable Costs Allocated to Energy		8,261	8,242	8,224	8,204	8,185	8,167	8,147	8,129	8,110	8,090	8,072	8,053	97,884
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9792832	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679	0.9805679
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	0.9543611
12.	Retail Energy-Related Recoverable Costs (D)		8,090	8,082	7,968	7,903	7,909	7,927	7,897	7,898	7,853	7,785	7,825	7,794	94,931
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)		\$8,090	\$8,082	\$7,968	\$7,903	\$7,909	\$7,927	\$7,897	\$7,898	\$7,853	\$7,785	\$7,825	\$7,794	\$94,931

Notes:

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

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EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-1)  
 DOCUMENT NO. 8  
 PAGE 3 OF 24  
 FORM 42-9A  
 FILED: APRIL 1, 2005

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(68,944)	(70,064)	(71,184)	(72,304)	(73,424)	(74,544)	(75,664)	(76,784)	(77,904)	(79,024)	(80,144)	(81,264)	(82,384)	
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)	\$428,634	427,514	426,394	425,274	424,154	423,034	421,914	420,794	419,674	418,554	417,434	416,314	415,194	
6.	Average Net Investment		428,074	426,954	425,834	424,714	423,594	422,474	421,354	420,234	419,114	417,994	416,874	415,754	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,148	3,139	3,131	3,123	3,115	3,107	3,098	3,090	3,082	3,074	3,065	3,057	37,229
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,006	1,003	1,001	998	995	993	990	988	985	982	980	977	11,898
8.	Investment Expenses														
a.	Depreciation (C)		1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	62,567
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,274	5,262	5,252	5,241	5,230	5,220	5,208	5,198	5,187	5,176	5,165	5,154	62,567
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		5,033	5,022	5,012	5,002	4,991	4,982	4,970	4,961	4,950	4,940	4,929	4,919	59,711
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,033	\$5,022	\$5,012	\$5,002	\$4,991	\$4,982	\$4,970	\$4,961	\$4,950	\$4,940	\$4,929	\$4,919	\$59,711

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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401
3.	Less: Accumulated Depreciation	(113,416)	(115,257)	(117,098)	(118,939)	(120,780)	(122,621)	(124,462)	(126,303)	(128,144)	(129,985)	(131,826)	(133,667)	(135,508)	(135,508)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$704,985	703,144	701,303	699,462	697,621	695,780	693,939	692,098	690,257	688,416	686,575	684,734	682,893	
6.	Average Net Investment		704,065	702,224	700,383	698,542	696,701	694,860	693,019	691,178	689,337	687,496	685,655	683,814	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,177	5,164	5,150	5,136	5,123	5,109	5,096	5,082	5,069	5,055	5,042	5,028	61,231
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,655	1,650	1,646	1,642	1,637	1,633	1,629	1,624	1,620	1,616	1,611	1,607	19,570
8.	Investment Expenses														
a.	Depreciation (C)		1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	1,841	22,092
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	102,893
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,673	8,655	8,637	8,619	8,601	8,583	8,566	8,547	8,530	8,512	8,494	8,476	102,893
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		8,277	8,260	8,243	8,226	8,208	8,191	8,175	8,157	8,141	8,124	8,106	8,089	98,197
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,277	\$8,260	\$8,243	\$8,226	\$8,208	\$8,191	\$8,175	\$8,157	\$8,141	\$8,124	\$8,106	\$8,089	\$98,197

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	
3.	Less: Accumulated Depreciation	(11,700)	(11,881)	(12,062)	(12,243)	(12,424)	(12,605)	(12,786)	(12,967)	(13,148)	(13,329)	(13,510)	(13,691)	(13,872)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$45,577	45,396	45,215	45,034	44,853	44,672	44,491	44,310	44,129	43,948	43,767	43,586	43,405	
6.	Average Net Investment		45,487	45,306	45,125	44,944	44,763	44,582	44,401	44,220	44,039	43,858	43,677	43,496	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		334	333	332	330	329	328	326	325	324	322	321	320	3,924
b.	Debt Component (Line 6 x 2.82% x 1/12)		107	106	106	106	105	105	104	104	103	103	103	102	1,254
8.	Investment Expenses														
a.	Depreciation (C)		181	181	181	181	181	181	181	181	181	181	181	181	2,172
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other								0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		622	620	619	617	615	614	611	610	608	606	605	603	7,350
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		622	620	619	617	615	614	611	610	608	606	605	603	7,350
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		594	592	591	589	587	586	583	582	580	578	577	575	7,014
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$594	\$592	\$591	\$589	\$587	\$586	\$583	\$582	\$580	\$578	\$577	\$575	\$7,014

- 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 (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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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 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(18,911)	(19,197)	(19,483)	(19,769)	(20,055)	(20,341)	(20,627)	(20,913)	(21,199)	(21,485)	(21,771)	(22,057)	(22,343)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$71,561	71,275	70,989	70,703	70,417	70,131	69,845	69,559	69,273	68,987	68,701	68,415	68,129	
6.	Average Net Investment		71,418	71,132	70,846	70,560	70,274	69,988	69,702	69,416	69,130	68,844	68,558	68,272	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		525	523	521	519	517	515	513	510	508	506	504	502	6,163
b.	Debt Component (Line 6 x 2.82% x 1/12)		168	167	166	166	165	164	164	163	162	162	161	160	1,968
8.	Investment Expenses														
a.	Depreciation (C)		286	286	286	286	286	286	286	286	286	286	286	286	3,432
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		979	976	973	971	968	965	963	959	956	954	951	948	11,563
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		979	976	973	971	968	965	963	959	956	954	951	948	11,563
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		934	931	929	927	924	921	919	915	912	910	908	905	11,035
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$934	\$931	\$929	\$927	\$924	\$921	\$919	\$915	\$912	\$910	\$908	\$905	\$11,035

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMPA ELECTRIC COMPANY  
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	
3	Less: Accumulated Depreciation	(238,664)	(243,052)	(247,440)	(251,828)	(256,216)	(260,604)	(264,992)	(269,380)	(273,768)	(278,156)	(282,544)	(286,932)	(291,320)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,077,593	1,073,205	1,068,817	1,064,429	1,060,041	1,055,653	1,051,265	1,046,877	1,042,489	1,038,101	1,033,713	1,029,325	1,024,937	
6	Average Net Investment		1,075,399	1,071,011	1,066,623	1,062,235	1,057,847	1,053,459	1,049,071	1,044,683	1,040,295	1,035,907	1,031,519	1,027,131	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,908	7,875	7,843	7,811	7,779	7,746	7,714	7,682	7,649	7,617	7,585	7,553	92,762
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,527	2,517	2,507	2,496	2,486	2,476	2,465	2,455	2,445	2,434	2,424	2,414	29,646
8	Investment Expenses														
a.	Depreciation (C)		4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	4,388	52,656
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064
a.	Recoverable Costs Allocated to Energy		14,823	14,780	14,738	14,695	14,653	14,610	14,567	14,525	14,482	14,439	14,397	14,355	175,064
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		14,516	14,493	14,279	14,155	14,158	14,181	14,119	14,112	14,024	13,895	13,957	13,893	169,782
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)		\$14,516	\$14,493	\$14,279	\$14,155	\$14,158	\$14,181	\$14,119	\$14,112	\$14,024	\$13,895	\$13,957	\$13,893	\$169,782

Notes:

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

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
January 2004 to December 2004

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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 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	
3	Less: Accumulated Depreciation	(186,498)	(189,617)	(192,736)	(195,855)	(198,974)	(202,093)	(205,212)	(208,331)	(211,450)	(214,569)	(217,688)	(220,807)	(223,926)	
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$798,296	795,177	792,058	788,939	785,820	782,701	779,582	776,463	773,344	770,225	767,106	763,987	760,868	
6	Average Net Investment		796,737	793,618	790,499	787,380	784,261	781,142	778,023	774,904	771,785	768,666	765,547	762,428	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,859	5,836	5,813	5,790	5,767	5,744	5,721	5,698	5,675	5,652	5,629	5,606	68,790
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,872	1,865	1,858	1,850	1,843	1,836	1,828	1,821	1,814	1,806	1,799	1,792	21,984
8	Investment Expenses														
a.	Depreciation (C)		3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	37,428
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	128,202
a.	Recoverable Costs Allocated to Energy		10,850	10,820	10,790	10,759	10,729	10,699	10,668	10,638	10,608	10,577	10,547	10,517	128,202
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		10,625	10,610	10,454	10,364	10,367	10,384	10,340	10,335	10,272	10,179	10,225	10,179	124,334
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)		\$10,625	\$10,610	\$10,454	\$10,364	\$10,367	\$10,384	\$10,340	\$10,335	\$10,272	\$10,179	\$10,225	\$10,179	\$124,334

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 050007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-1)  
DOCUMENT NO. 8  
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FILED: APRIL 1, 2005

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2004 to December 2004**

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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-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3.	Less: Accumulated Depreciation	(10,507)	(10,748)	(10,989)	(11,230)	(11,471)	(11,712)	(11,953)	(12,194)	(12,435)	(12,676)	(12,917)	(13,158)	(13,399)	
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)	\$110,230	109,989	109,748	109,507	109,266	109,025	108,784	108,543	108,302	108,061	107,820	107,579	107,338	
6.	Average Net Investment		110,110	109,869	109,628	109,387	109,146	108,905	108,664	108,423	108,182	107,941	107,700	107,459	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		810	808	806	804	803	801	799	797	795	794	792	790	9,599
b.	Debt Component (Line 6 x 2.82% x 1/12)		259	258	258	257	256	256	255	255	254	254	253	253	3,068
8.	Investment Expenses														
a.	Depreciation (C)		241	241	241	241	241	241	241	241	241	241	241	241	2,892
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	15,559
a.	Recoverable Costs Allocated to Energy		1,310	1,307	1,305	1,302	1,300	1,298	1,295	1,293	1,290	1,289	1,286	1,284	15,559
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		1,283	1,282	1,264	1,254	1,256	1,260	1,255	1,256	1,249	1,240	1,247	1,243	15,089
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)		\$1,283	\$1,282	\$1,264	\$1,254	\$1,256	\$1,260	\$1,255	\$1,256	\$1,249	\$1,240	\$1,247	\$1,243	\$15,089

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

EXHIBIT NO. \_\_\_\_\_  
DOCKET NO. 050007-EI  
TAMPA ELECTRIC COMPANY  
(HTB-1)  
DOCUMENT NO. 8  
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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,129,721
3	Less: Accumulated Depreciation	(14,564,883)	(14,855,837)	(15,146,791)	(15,437,745)	(15,728,699)	(16,019,653)	(16,310,607)	(16,601,561)	(16,892,515)	(17,183,469)	(17,474,423)	(17,765,377)	(18,056,331)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$68,564,838	68,273,884	67,982,930	67,691,976	67,401,022	67,110,068	66,819,114	66,528,160	66,237,206	65,946,252	65,655,298	65,364,344	65,073,390	
6	Average Net Investment		68,419,361	68,128,407	67,837,453	67,546,499	67,255,545	66,964,591	66,673,637	66,382,683	66,091,729	65,800,775	65,509,821	65,218,867	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		503,099	500,960	498,820	496,681	494,541	492,402	490,262	488,123	485,983	483,844	481,705	479,565	5,895,985
b.	Debt Component (Line 6 x 2.82% x 1/12)		160,785	160,102	159,418	158,734	158,051	157,367	156,683	155,999	155,316	154,632	153,948	153,264	1,884,299
8	Investment Expenses														
a.	Depreciation (C)		290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	290,954	3,491,448
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	11,271,732
a.	Recoverable Costs Allocated to Energy		954,838	952,016	949,192	946,369	943,546	940,723	937,899	935,076	932,253	929,430	926,607	923,783	11,271,732
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		935,057	933,516	919,652	911,594	911,697	913,070	909,084	908,486	902,766	894,426	898,311	894,083	10,931,742
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)		\$935,057	\$933,516	\$919,652	\$911,594	\$911,697	\$913,070	\$909,084	\$908,486	\$902,766	\$894,426	\$898,311	\$894,083	\$10,931,742

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

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-1)  
 DOCUMENT NO. 8  
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 FORM 42-8A  
 FILED: APRIL 1, 2005

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$21,739,737	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	(1,207,513)	(1,258,209)	(1,308,905)	(1,359,601)	(1,410,297)	(1,460,993)	(1,511,689)	(1,562,385)	(1,613,081)	(1,663,777)	(1,714,473)	(1,765,169)	(1,815,865)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$20,532,224	20,481,528	20,430,832	20,380,136	20,329,440	20,278,744	20,228,048	20,177,352	20,126,656	20,075,960	20,025,264	19,974,568	19,923,872	
6	Average Net Investment		20,506,876	20,456,180	20,405,484	20,354,788	20,304,092	20,253,396	20,202,700	20,152,004	20,101,308	20,050,612	19,999,916	19,949,220	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (C)		150,790	150,418	150,045	149,672	149,299	148,927	148,554	148,181	147,808	147,435	147,063	146,690	1,784,882
b.	Debt Component (Line 6 x 2.82% x 1/12)		48,191	48,072	47,953	47,834	47,715	47,595	47,476	47,357	47,238	47,119	47,000	46,881	570,431
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)		249,677	249,186	248,694	248,202	247,710	247,218	246,726	246,234	245,742	245,250	244,759	244,267	2,963,665
a.	Recoverable Costs Allocated to Energy		249,677	249,186	248,694	248,202	247,710	247,218	246,726	246,234	245,742	245,250	244,759	244,267	2,963,665
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		244,504	244,344	240,954	239,082	239,349	239,951	239,146	239,232	237,969	236,013	237,285	236,414	2,874,243
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)		\$244,504	\$244,344	\$240,954	\$239,082	\$239,349	\$239,951	\$239,146	\$239,232	\$237,969	\$236,013	\$237,285	\$236,414	\$2,874,243

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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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$242,438	\$256,897	(\$23,106)	\$51,778	\$26,223	\$50,664	\$69,158	\$47,686	\$257,977	\$154,044	\$86,018	\$44,047	\$1,263,824
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	254,011	261,014	263,548	264,682	
3	Less: Accumulated Depreciation	(20,162)	(20,908)	(21,654)	(22,400)	(23,146)	(23,892)	(24,638)	(25,384)	(26,130)	(26,885)	(27,659)	(28,447)	(29,240)	
4	CWIP - Non-Interest Bearing	6,212,926	6,455,364	6,712,261	6,689,155	6,740,933	6,767,156	6,817,820	6,886,978	6,934,664	7,185,808	7,332,849	7,416,333	7,459,246	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$6,439,942	6,681,634	6,937,785	6,913,933	6,964,965	6,990,442	7,040,360	7,108,772	7,155,712	7,412,934	7,566,204	7,651,434	7,694,688	
6	Average Net Investment		6,560,788	6,809,709	6,925,859	6,939,449	6,977,703	7,015,401	7,074,566	7,132,242	7,284,323	7,489,569	7,608,819	7,673,061	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		48,243	50,073	50,927	51,027	51,308	51,585	52,020	52,445	53,563	55,072	55,949	56,421	628,633
b.	Debt Component (Line 6 x 2.82% x 1/12)		15,418	16,003	16,276	16,308	16,398	16,486	16,625	16,761	17,118	17,600	17,881	18,032	200,906
8	Investment Expenses														
a.	Depreciation (D)		746	746	746	746	746	746	746	746	755	774	788	793	9,078
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)		64,407	66,822	67,949	68,081	68,452	68,817	69,391	69,952	71,436	73,446	74,618	75,246	838,617
a.	Recoverable Costs Allocated to Energy		64,407	66,822	67,949	68,081	68,452	68,817	69,391	69,952	71,436	73,446	74,618	75,246	838,617
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		63,073	65,524	65,834	65,579	66,141	66,794	67,259	67,963	69,177	70,680	72,339	72,827	813,190
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)		\$63,073	\$65,524	\$65,834	\$65,579	\$66,141	\$66,794	\$67,259	\$67,963	\$69,177	\$70,680	\$72,339	\$72,827	\$813,190

- 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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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$68,065	\$87,463	\$100,925	\$154,500	\$37,516	\$37,658	(\$689)	\$23,720	\$20,075	\$145,355	(\$284,246)	\$51,691	\$442,033
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	4,813,089	4,881,154	4,968,617	5,069,542	5,224,042	5,261,558	5,299,216	5,298,527	5,322,247	5,342,322	5,487,677	5,203,431	5,255,122	
5	Net Investment (Lines 2 + 3 + 4)	\$4,813,089	4,881,154	4,968,617	5,069,542	5,224,042	5,261,558	5,299,216	5,298,527	5,322,247	5,342,322	5,487,677	5,203,431	5,255,122	
6	Average Net Investment		4,847,122	4,924,886	5,019,080	5,146,792	5,242,800	5,280,387	5,298,872	5,310,387	5,332,285	5,415,000	5,345,554	5,229,277	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		35,642	36,214	36,906	37,845	38,551	38,828	38,963	39,048	39,209	39,817	39,307	38,452	458,782
b.	Debt Component (Line 6 x 2.82% x 1/12)		11,391	11,573	11,795	12,095	12,321	12,409	12,452	12,479	12,531	12,725	12,562	12,289	146,622
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)		47,033	47,787	48,701	49,940	50,872	51,237	51,415	51,527	51,740	52,542	51,869	50,741	605,404
a.	Recoverable Costs Allocated to Energy		47,033	47,787	48,701	49,940	50,872	51,237	51,415	51,527	51,740	52,542	51,869	50,741	605,404
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		46,059	46,858	47,185	48,105	49,155	49,731	49,835	50,062	50,103	50,563	50,285	49,110	587,051
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)		\$46,059	\$46,858	\$47,185	\$48,105	\$49,155	\$49,731	\$49,835	\$50,062	\$50,103	\$50,563	\$50,285	\$49,110	\$587,051

- 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 Final True-Up Amount for the Period  
**January 2004 to December 2004**

Form 42-8A  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Polk NO<sub>x</sub> Emissions Reduction  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$11,494	(\$3,504)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,990
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$0	1,564,977	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	
3	Less: Accumulated Depreciation	0	(2,217)	(6,641)	(11,065)	(15,489)	(19,913)	(24,337)	(28,761)	(33,185)	(37,609)	(42,033)	(46,457)	(50,881)	
4	CWIP - Non-Interest Bearing	1,553,483	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	<b>\$1,553,483</b>	<b>1,562,760</b>	<b>1,554,832</b>	<b>1,550,408</b>	<b>1,545,984</b>	<b>1,541,560</b>	<b>1,537,136</b>	<b>1,532,712</b>	<b>1,528,288</b>	<b>1,523,864</b>	<b>1,519,440</b>	<b>1,515,016</b>	<b>1,510,592</b>	
6	Average Net Investment		1,558,122	1,558,796	1,552,620	1,548,196	1,543,772	1,539,348	1,534,924	1,530,500	1,526,076	1,521,652	1,517,228	1,512,804	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,457	11,462	11,417	11,384	11,352	11,319	11,287	11,254	11,221	11,189	11,156	11,124	135,622
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,662	3,663	3,649	3,638	3,628	3,617	3,607	3,597	3,586	3,576	3,565	3,555	43,343
8	Investment Expenses														
a.	Depreciation (C)		2,217	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	50,881
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)		<b>17,336</b>	<b>19,549</b>	<b>19,490</b>	<b>19,446</b>	<b>19,404</b>	19,360	19,318	19,275	19,231	19,189	19,145	19,103	229,846
a.	Recoverable Costs Allocated to Energy		<b>17,336</b>	<b>19,549</b>	<b>19,490</b>	<b>19,446</b>	<b>19,404</b>	19,360	19,318	19,275	19,231	19,189	19,145	19,103	229,846
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		16,977	19,169	18,883	18,731	18,749	18,791	18,724	18,727	18,623	18,466	18,560	18,489	222,889
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)		<b>\$16,977</b>	<b>\$19,169</b>	<b>\$18,883</b>	<b>\$18,731</b>	<b>\$18,749</b>	<b>\$18,791</b>	<b>\$18,724</b>	<b>\$18,727</b>	<b>\$18,623</b>	<b>\$18,466</b>	<b>\$18,560</b>	<b>\$18,489</b>	<b>\$222,889</b>

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

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

Line	Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$324	(\$78,813)	\$9,555	(\$2,547)	\$285,435	\$5,047	\$2,488	\$2,006	\$4,033	\$78,782	\$680	\$65,353	\$372,343
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	2,557,708	2,623,061	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(2,877)	(8,705)	
4	CWIP - Non-Interest Bearing	2,250,718	2,251,042	2,172,229	2,181,784	2,179,237	2,464,672	2,469,719	2,472,207	2,474,213	2,478,246	2,557,028	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,250,718	2,251,042	2,172,229	2,181,784	2,179,237	2,464,672	2,469,719	2,472,207	2,474,213	2,478,246	2,557,028	2,554,831	2,614,356	
6	Average Net Investment		2,250,880	2,211,636	2,177,007	2,180,511	2,321,955	2,467,195	2,470,963	2,473,210	2,476,230	2,517,637	2,555,930	2,584,594	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		16,551	16,263	16,008	16,034	17,074	18,142	18,169	18,186	18,208	18,513	18,794	19,005	210,947
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,290	5,197	5,116	5,124	5,457	5,798	5,807	5,812	5,819	5,916	6,006	6,074	67,416
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	2,877	5,828	8,705
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)		21,841	21,460	21,124	21,158	22,531	23,940	23,976	23,998	24,027	24,429	27,677	30,907	287,068
a.	Recoverable Costs Allocated to Energy		21,841	21,460	21,124	21,158	22,531	23,940	23,976	23,998	24,027	24,429	27,677	30,907	287,068
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		21,389	21,043	20,467	20,381	21,770	23,236	23,239	23,316	23,267	23,509	26,832	29,913	278,362
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)		\$21,389	\$21,043	\$20,467	\$20,381	\$21,770	\$23,236	\$23,239	\$23,316	\$23,267	\$23,509	\$26,832	\$29,913	\$278,362

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2004 to December 2004

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 1 Pre-SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,898	\$103,967	\$30,713	\$140,578
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	0	0	0	0	0	0	5,898	109,865	140,578	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	5,898	109,865	140,578	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	2,949	57,882	125,222	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	22	426	921	1,369
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	7	136	294	437
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	0	0	0	0	0	0	29	562	1,215	1,806
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	29	562	1,215	1,806
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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	28	545	1,176	1,749
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	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$545	\$1,176	\$1,749

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 2 Pre-SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,011	\$217,102	\$276,731	\$50,150	\$5,920	\$560,914
b.	Clearings to Plant:		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	11,011	228,113	504,844	554,994	560,914	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	11,011	228,113	504,844	554,994	560,914	
6.	Average Net Investment		0	0	0	0	0	0	0	5,506	119,562	366,479	529,919	557,954	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	40	879	2,695	3,897	4,103	11,614
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	13	281	861	1,245	1,311	3,711
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	0	0	0	0	53	1,160	3,556	5,142	5,414	15,325
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	53	1,160	3,556	5,142	5,414	15,325
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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	51	1,123	3,422	4,985	5,240	14,821
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	\$0	\$0	\$0	\$0	\$51	\$1,123	\$3,422	\$4,985	\$5,240	\$14,821

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 4.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 3 Pre-SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	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	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
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 (B)		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 (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														
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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

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

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558,306	\$558,306
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	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	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		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 (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														
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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

Form 42-8A  
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Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 2 SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$558,306	\$558,306
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	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
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 (B)		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 (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	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. \_\_\_\_\_  
 DOCKET NO. 050007-EI  
 TAMPA ELECTRIC COMPANY  
 (HTB-1)  
 DOCUMENT NO. 8  
 PAGE 21 OF 24  
 FORM 42-8A  
 FILED: APRIL 1, 2005

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

Return on Capital Investments, Depreciation and Taxes  
 For Project: Big Bend Unit 3 SCR  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$602,598	\$602,598
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	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
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 (B)		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 (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	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (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 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

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

Line	Description	Beginning of Period Amount	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$853,973	\$518,439	\$702,884	\$2,075,297
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	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
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 (B)		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 (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	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- 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 3.2%
  - (D) Line 9a x Line 10
  - (E) Line 9b x Line 11
  - (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2004 to December 2004**

For Project: SO<sub>2</sub> Emissions Allowances  
 (in Dollars)

Line Description	Beginning of Period Amount	Actual Jan 04	Actual Feb 04	Actual Mar 04	Actual Apr 04	Actual May 04	Actual Jun 04	Actual Jul 04	Actual Aug 04	Actual Sep 04	Actual Oct 04	Actual Nov 04	Actual Dec 04	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 <sub>2</sub> Allowance Expense		6,211	(98)	2,574	(8,318)	2,456	4,679	(6,684)	(5,970,328)	(1,379,076)	13,078	13,083	25,273	(7,297,150)
8 Net Expenses		6,211	(98)	2,574	(8,318)	2,456	4,679	(6,684)	(5,970,328)	(1,379,076)	13,078	13,083	25,273	(7,297,150)
9 Total System Recoverable Expenses (Lines 6 + 7)		6,211	(98)	2,574	(8,318)	2,456	4,679	(6,684)	(5,970,328)	(1,379,076)	13,078	13,083	25,273	(7,297,150)
a Recoverable Costs Allocated to Energy		6,211	(98)	2,574	(8,318)	2,456	4,679	(6,684)	(5,970,328)	(1,379,076)	13,078	13,083	25,273	(7,297,150)
b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10 Energy Jurisdictional Factor		0.9792832	0.9805679	0.9688786	0.9632544	0.9662456	0.9706043	0.9692767	0.9715634	0.9683704	0.9623377	0.9694623	0.9678493	
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)		6,082	(96)	2,494	(8,013)	2,374	4,541	(6,479)	(5,800,552)	(1,335,456)	12,585	12,684	24,460	(7,085,376)
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)		\$6,082	(\$96)	\$2,494	(\$8,013)	\$2,374	\$4,541	(\$6,479)	(\$5,800,552)	(\$1,335,456)	\$12,585	\$12,684	\$24,460	(\$7,085,376)

**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