

AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

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

August 8, 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:

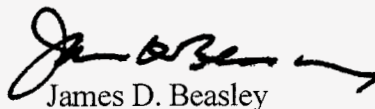
Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and ten (10) copies of Prepared Direct Testimony and Exhibit (HTB-2) of Howard T. Bryant regarding Environmental Cost Recovery Factors Actual/Estimated True-up for the period January 2005 through December 2005.

Consistent with Order No. 13694 issued September 20, 1984 in the fuel adjustment docket, Tampa Electric notifies the Commission that its estimated Environmental Cost Recovery revenues for the period January 2005 through December 2005 are expected to exceed the previously projected costs for that period by approximately \$98 million with the preponderance of that overrecovery attributable to unanticipated proceeds from the sale of SO₂ allowances. Rather than pursuing a mid-course correction at this time, Tampa Electric believes that it would be more appropriate, less confusing and consistent with the goal of rate stability to incorporate this expected overrecovery in the projection filing due to be submitted September 8, 2005 with the overrecovery applying over all rate class factors in 2006.

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

07656 AUG-8 05

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit, filed on behalf of Tampa Electric Company has been furnished by U. S. Mail or hand delivery (*) on this 8th day of August 2005 to the following:

Ms. Marlene Stern*
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Room 301H – Gunter Building
Tallahassee, FL 32399-0850

Mr. Harold McLean
Ms. Patricia Christensen
Office of Public Counsel
111 West Madison Street – Suite 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

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

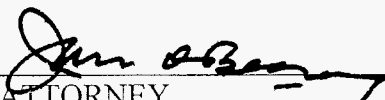
Mr. Gary V. Perko
Hopping Green & Sams, P.A.
Post Office Box 6526
Tallahassee, FL 32314

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

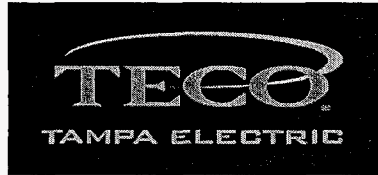
Ms. Susan Ritenour
Gulf Power Company
One Energy Place
Pensacola, FL 32520

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

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



ATTORNEY



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 050007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

ACTUAL / ESTIMATED TRUE-UP

JANUARY 2005 THROUGH DECEMBER 2005

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

07656 AUG 8 9

FPSC-COMMISSION CLERK

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 HOWARD T. BRYANT

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

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

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

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

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

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

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

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, the calculation of the January 2005
16 through December 2005 true-up amount to be refunded or
17 recovered through the ECRC in the projection period
18 January 2006 through December 2006. My testimony
19 addresses the recovery of capital and operating and
20 maintenance ("O&M") costs associated with environmental
21 compliance activities for 2005, based on six months of
22 actual data and six months of estimated data. This
23 information will be used to determine the environmental
24 cost recovery factors for 2006.

25

1 Q. Have you prepared an exhibit that shows the determination
2 of the recoverable environmental costs for the period
3 January 2005 through December 2005?
4

5 A. Yes. Exhibit No. _____ (HTB-2), containing one document,
6 was prepared under my direction and supervision. It
7 includes Forms 42-1E through 42-8E which show the current
8 period true-up amount to be used in calculating the cost
9 recovery factors for 2006.
10

11 Q. Please explain the two adjustments of \$11,089 and \$78,494
12 contained on Form 42-2E, line 10.
13

14 A. The adjustment for \$11,089 represents SO₂ allowance
15 revenue from economy sales made from Tampa Electric's
16 generating system during 2004. This revenue is an offset
17 to SO₂ allowance costs collected through the ECRC;
18 however, the company discovered the inadvertent omission
19 of this revenue subsequent to filing the 2004 ECRC true-
20 up. With this adjustment and its associated interest,
21 customers have been made whole.
22

23 During the 2005 Commission audit of Tampa Electric's 2004
24 ECRC true-up, it was determined that the company had not
25 updated depreciation rates for certain capital projects

1 to be consistent with the rates approved in Docket No.
2 030409-EI, Order No. PSC-04-0815-PAA-EI, issued August
3 20, 2004. The adjustment for \$78,494 represents an over-
4 recovery of depreciation expense with associated interest
5 resulting from the revised depreciation rates being
6 applied to the appropriate projects for 2004.

7
8 **Q.** What has Tampa Electric calculated as the estimated true-
9 up for the current period to be applied in the January
10 2006 through December 2006 ECRC factors?

11
12 **A.** The estimated true-up applicable for the current period,
13 January 2005 through December 2005, is an over-recovery
14 of \$98,819,162. A detailed calculation supporting the
15 estimated true-up is shown on Forms 42-1E through 42-8E
16 of my exhibit.

17
18 **Q.** Is Tampa Electric including costs in this estimated ECRC
19 true-up filing for any environmental projects that were
20 not anticipated and included in its 2005 factors?

21
22 **A.** Yes. On November 10, 2004, Tampa Electric filed a
23 petition for approval of cost recovery for the Clean
24 Water Act Section 316(b) Phase II Study project. In
25 Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI,

1 issued February 10, 2005, the Commission granted cost
2 recovery approval for prudent costs associated with the
3 project. The project costs anticipated for 2005 are
4 included in this estimated ECRC true-up filing.

5
6 **Q.** How did the actual/estimated project expenditures for
7 January 2005 through December 2005 period compare with
8 the company's original projection?

9
10 **A.** As shown on Form 42-4E, total O&M activities were
11 \$99,588,876 lower than projected costs. Total capital
12 expenditures itemized on Form 42-6E, were \$554,770 or
13 three percent lower than originally projected. O&M and
14 capital investment projects with material variances are
15 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 is estimated to be \$284,625 or 12.7
21 percent greater than originally projected due to an
22 increase in the use of consumables, principally limestone
23 and chemicals, stemming from greater unit output than
24 originally projected.
- 25 • **SO₂ Emission Allowances:** The SO₂ Emission Allowances

1 project variance is estimated to be \$99,892,088 less than
2 originally projected. The significant variance is due to
3 the optimization and use of Tampa Electric's allocated
4 allowances on a system wide basis, while continuing to
5 comply with the requirements of the Consent Decree.
6 Tampa Electric was able to take advantage of favorable
7 pricing in the SO₂ allowance market and thereby pass the
8 revenue from the allowance sales directly to customers as
9 an offset to the otherwise projected allowance expenses
10 for 2005.

- 11 • **Big Bend Unit 1 & 2 Flue Gas Desulfurization:** The Big
12 Bend Unit 1 & 2 Flue Gas Desulfurization project variance
13 is estimated to be \$553,659 or 12.6 percent greater than
14 originally projected due to an increase in consumables
15 from a higher unit output than originally projected.
16 Additionally, repairs are necessary on the oxidation air
17 piping header; these repairs will occur during the fall
18 outage.
- 19 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
20 Minimization and Monitoring project variance is estimated
21 to be \$657,988 or 62.7 percent less than originally
22 projected due to continuous emissions monitoring activity
23 that will be delayed until 2006. Also, contracted labor
24 for maintenance has been reduced for the year through the
25 utilization of internal labor resources not recovered

1 through the clause.

- 2 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
3 Emissions Reduction project variance is estimated to be
4 \$87,273 or 18 percent greater than originally projected
5 due to the unanticipated weld overlay protection utilized
6 in conjunction with other low NO_x measures installed on
7 Big Bend Unit 4.
- 8 • **Gannon Thermal Discharge Study:** The Gannon Thermal
9 Discharge Study project variance is estimated to be
10 \$62,914 or 12.6 percent less than originally projected.
11 The variance is due to unusually wet season conditions
12 which limited dry season sampling. Dry season sampling
13 is now expected to continue into early 2006.
- 14 • **Bayside SCR Consumables:** The Bayside SCR Consumables
15 project variance is estimated to be \$51,000 or 44.3
16 percent less than originally projected. This variance is
17 due to a lower running rate for the units than originally
18 projected. Additionally, the units continue to operate
19 much cleaner than originally anticipated; therefore, a
20 lower amount of ammonia is projected to be consumed.
- 21 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project
22 variance is estimated to be \$44,000 or 88 percent less
23 than originally projected due to the newness of the
24 equipment and it requiring less maintenance than
25 originally anticipated.

- 1 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
2 project variance is estimated to be \$27,000 or 100
3 percent less than originally projected due to the capital
4 project not being placed in-service in 2005.
- 5 • **Big Bend Unit 2 Pre-SCR:** The Big Bend Unit 2 Pre-SCR
6 project variance is estimated to be \$23,000 or 100
7 percent less than originally projected due to the capital
8 project not being placed in-service in 2005.
- 9 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
10 project variance is estimated to be \$66,000 or 100
11 percent less than originally projected due to the capital
12 project not being placed in-service in 2005.
- 13 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
14 Water Act Section 316(b) Phase II Study project variance
15 is estimated to be \$310,172 greater due to the project
16 not being filed at the time of the submission of the 2005
17 projection filing.

18

19 **Capital Investment Project Variances**

- 20 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
21 Emissions Reduction project variance is estimated to be
22 \$160,978 or 19.9 percent less than the original
23 projection due to the in-service date for the project
24 moving from mid-2005 to early 2006; therefore, the
25 recovery of depreciation expenses has been delayed.

- 1 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
2 Minimization and Monitoring project variance is estimated
3 to be \$213,766 or 17.8 percent less than the original
4 projection due to the in-service date for the project
5 moving from January to July of 2005; therefore, the
6 recovery of depreciation expenses has been delayed.
- 7 • **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR
8 project variance is estimated to be \$39,862 or 38.3
9 percent less than the original projection due to one
10 component of the project, windbox modifications, being
11 postponed until a later unit outage.
- 12 • **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR
13 project variance is estimated to be \$121,146 or 99.5
14 percent less than the original projection due to a shift
15 in coal air flow monitoring activity until early 2006 and
16 the postponement of secondary air control, neural network
17 soothblowing and windbox modification activities until a
18 planned unit outage in 2008.

19
20 **Q.** Does this conclude your testimony?

21
22 **A.** Yes, it does.

23
24
25

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 8, 2005

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2005 THROUGH DECEMBER 2005**

FORMS 42-1E THROUGH 42-8E

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-2)
FILED: AUGUST 8, 2005

INDEX

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**ACTUAL / ESTIMATED TRUE-UP AMOUNT
FOR THE PERIOD OF
JANUARY 2005 THROUGH DECEMBER 2005**

FORMS 42-1E THROUGH 42-8E

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6	Form 42-6E	17
7	Form 42-7E	18
8	Form 42-8E	19

Tampa Electric Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Current Period Actual/Estimated Amount

January 2005 to December 2005

(in Dollars)

<u>Line</u>	<u>Period Amount</u>
1. Over/(Under) Recovery for the Current Period (Form 42-2E, Line 5)	\$97,098,758
2. Interest Provision (Form 42-2E, Line 6)	1,630,821
3. Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>89,583</u>
4. Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2005 to December 2005 (Lines 1 + 2 + 3)	<u>\$98,819,162</u>

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

Current Period True-Up Amount
 (in Dollars)

Line	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$1,516,756	\$1,385,091	\$1,344,565	\$1,420,799	\$1,452,915	\$1,765,826	\$1,905,468	\$1,875,827	\$1,929,988	\$1,742,671	\$1,506,797	\$1,520,771	\$19,367,474
2. True-Up Provision	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	7,068,660
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	\$2,105,811	\$1,974,146	\$1,933,620	\$2,009,854	\$2,041,970	\$2,354,881	\$2,494,523	\$2,464,882	\$2,519,043	\$2,331,726	\$2,095,852	\$2,109,826	\$26,436,134
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5E, Line 9)	616,375	783,220	844,379	748,591	731,229	732,997	(14,607,166)	(73,269,160)	798,836	793,809	(7,137,184)	683,219	(88,280,855)
b. Capital Investment Projects (Form 42-7E, Line 9)	1,461,239	1,465,056	1,447,892	1,451,151	1,448,006	1,456,219	1,440,129	1,449,873	1,494,754	1,496,774	1,502,624	1,504,514	17,618,231
c. Total Jurisdictional ECRC Costs	\$2,077,614	\$2,248,276	\$2,292,271	\$2,199,742	\$2,179,235	\$2,189,216	(\$13,167,037)	(\$71,819,287)	\$2,293,590	\$2,290,583	(\$5,634,560)	\$2,187,733	(\$70,662,624)
5. Over/Under Recovery (Line 3 - Line 4c)	28,197	(274,130)	(358,651)	(189,888)	(137,265)	165,665	15,661,560	74,284,169	225,453	41,143	7,730,412	(77,907)	97,098,758
6. Interest Provision (Form 42-3E, Line 10)	13,807	13,194	11,853	10,544	9,399	8,353	32,856	194,395	324,880	324,416	337,235	349,889	1,630,821
7. Beginning Balance True-Up & Interest Provision	7,068,660	6,532,698	5,682,707	4,746,854	3,978,455	3,340,028	2,924,991	18,030,352	91,919,861	91,881,139	91,657,643	99,136,235	7,068,660
a. Deferred True-Up from January to December 2004 (Order No. PSC-XX-XXXX-FOF-EI)	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849
8. True-Up Collected/(Refunded) (see Line 2)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(7,068,660)
9. End of Period Total True-Up (Lines 5 + 6 + 7 +7a + 8)	6,557,458	5,718,556	4,782,703	4,014,304	3,297,383	2,960,840	18,066,201	91,955,710	91,916,988	91,693,492	99,172,084	98,855,011	98,765,428
10. Adjustment to Period True-Up Including Interest	11,089	0	0	0	78,494	0	0	0	0	0	0	0	89,583
11. End of Period Total Net True-Up (Lines 9 + 10)	\$6,568,547	\$5,718,556	\$4,782,703	\$4,014,304	\$3,375,877	\$2,960,840	\$18,066,201	\$91,955,710	\$91,916,988	\$91,693,492	\$99,172,084	\$98,855,011	\$98,855,011

13

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 2
 PAGE 1 OF 1
 FORM 42-2E
 FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

Interest Provision
 (in Dollars)

Line	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2E, Line 7 +7a + 10)	\$7,115,598	\$6,568,547	\$5,718,556	\$4,782,703	\$4,092,798	\$3,375,877	\$2,960,840	\$18,066,201	\$91,955,710	\$91,916,988	\$91,693,492	\$99,172,084	
2. Ending True-Up Amount Before Interest	6,554,740	5,705,362	4,770,850	4,003,760	3,366,478	2,952,487	18,033,345	91,761,315	91,592,108	91,369,076	98,834,849	98,505,122	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	\$13,670,338	\$12,273,909	\$10,489,406	\$8,786,463	\$7,459,276	\$6,328,364	\$20,994,185	\$109,827,516	\$183,547,818	\$183,286,064	\$190,528,341	\$197,677,206	
4. Average True-Up Amount (Line 3 x 1/2)	\$6,835,169	\$6,136,955	\$5,244,703	\$4,393,232	\$3,729,638	\$3,164,182	\$10,497,093	\$54,913,758	\$91,773,909	\$91,643,032	\$95,264,171	\$98,838,603	
5. Interest Rate (First Day of Reporting Business Month)	2.34%	2.50%	2.65%	2.78%	2.98%	3.06%	3.27%	4.25%	4.25%	4.25%	4.25%	4.25%	
6. Interest Rate (First Day of Subsequent Business Month)	2.50%	2.65%	2.78%	2.98%	3.06%	3.27%	4.25%	4.25%	4.25%	4.25%	4.25%	4.25%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	4.84%	5.15%	5.43%	5.76%	6.04%	6.33%	7.52%	8.50%	8.50%	8.50%	8.50%	8.50%	
8. Average Interest Rate (Line 7 x 1/2)	2.420%	2.575%	2.715%	2.880%	3.020%	3.165%	3.760%	4.250%	4.250%	4.250%	4.250%	4.250%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.202%	0.215%	0.226%	0.240%	0.252%	0.264%	0.313%	0.354%	0.354%	0.354%	0.354%	0.354%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$13,807	\$13,194	\$11,853	\$10,544	\$9,399	\$8,353	\$32,856	\$194,395	\$324,880	\$324,416	\$337,235	\$349,889	\$1,630,821

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EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 3
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 FORM 42-3E
 FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

Variance Report of O & M Activities
 (In Dollars)

Line	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent
1. Description of O&M Activities				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,524,625	\$2,240,000	\$284,625	12.7%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	\$0	0	0.0%
1c SO ₂ Emissions Allowances	(100,068,905)	(\$176,817)	(99,892,088)	56494.6%
1d Big Bend Units 1 & 2 FGD	4,936,709	4,383,050	553,659	12.6%
1e Big Bend PM Minimization and Monitoring	392,012	1,050,000	(657,988)	-62.7%
1f Big Bend NO _x Emissions Reduction	571,273	484,000	87,273	18.0%
1g NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
1h Gannon Thermal Discharge Study	437,086	500,000	(62,914)	-12.6%
1i Polk NO _x Emissions Reduction	32,985	33,600	(615)	-1.8%
1j Bayside SCR Consumables	64,000	115,000	(51,000)	-44.3%
1k Big Bend Unit 4 SOFA	6,000	50,000	(44,000)	-88.0%
1l Big Bend Unit 1 Pre SCR	0	27,000	(27,000)	-100.0%
1m Big Bend Unit 2 Pre SCR	0	23,000	(23,000)	-100.0%
1n Big Bend Unit 3 Pre SCR	0	66,000	(66,000)	-100.0%
1o Clean Water Act Section 316(b) Phase II Study	310,172	0	310,172	0.0%
2. Total Investment Projects - Recoverable Costs	(\$90,759,542)	\$8,829,333	(\$99,588,876)	-1127.9%
3. Recoverable Costs Allocated to Energy	(\$91,541,300)	\$8,294,833	(\$99,836,134)	-1203.6%
4. Recoverable Costs Allocated to Demand	\$781,758	\$534,500	\$247,258	46.3%

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-04-1187-FOF-EI.

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

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

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 4
 PAGE 1 OF 1
 FORM 42-4E
 FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

O&M Activities
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of	Method of Classification		
	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Total	Demand	Energy	
1. Description of O&M Activities																
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$213,450	\$298,358	\$221,647	\$207,267	\$226,608	\$215,775	\$195,575	\$195,575	\$190,975	\$187,525	\$186,375	\$185,495	\$2,524,625		\$2,524,625	
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 ₂ Emissions Allowances	11,372	17,982	34,000	21,831	54,840	61,524	(15,819,105)	(76,143,063)	(47,666)	(39,082)	(8,158,018)	(63,519)	(100,068,905)		(100,068,905)	
1d Big Bend Units 1 & 2 FGD (Less Gypsum Revenues)	396,054	454,302	404,193	334,512	413,631	434,867	364,630	367,240	492,658	463,462	441,816	369,344	4,936,709		4,936,709	
1e Big Bend PM Minimization and Monitoring	16,709	15,843	11,945	69,700	20,339	15,476	34,000	34,000	34,000	56,000	54,000	30,000	392,012		392,012	
1f Big Bend NO _x Emissions Reduction	(33,209)	9,613	205,683	95,683	23,884	2,619	45,000	42,500	41,500	40,000	49,000	49,000	571,273		571,273	
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	80	0	(314)	0	0	17,320	70,000	70,000	70,000	70,000	70,000	70,000	437,086	437,086		
1i Polk NO _x Emissions Reduction	579	2,376	2,785	7,197	1,653	1,385	2,000	2,000	2,000	2,000	7,010	2,000	32,985		32,985	
1j Bayside SCR Consumables	0	0	0	19,786	5,926	0	6,000	6,288	7,000	7,000	6,000	6,000	64,000		64,000	
1k Big Bend Unit 4 SOFA	0	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	1,000	6,000		6,000	
1l Big Bend Unit 1 Pre SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1m Big Bend Unit 2 Pre SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1n Big Bend Unit 3 Pre SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0	
1o Clean Water Act Section 316(b) Phase II Study	0	10,010	0	20,906	13,781	9,975	80,500	30,000	30,000	30,000	35,000	50,000	310,172	310,172		
2. Total of O&M Activities	\$639,535	\$808,484	\$879,939	\$776,882	\$760,662	\$758,941	(\$15,020,400)	(\$75,394,460)	\$821,467	\$817,905	(\$7,307,817)	\$699,320	(\$90,759,542)	\$781,758	(\$91,541,300)	
3. Recoverable Costs Allocated to Energy	604,955	798,474	880,253	755,976	746,881	731,646	(15,170,900)	(75,494,460)	721,467	717,905	(7,412,817)	579,320	(91,541,300)			
4. Recoverable Costs Allocated to Demand	34,580	10,010	(314)	20,906	13,781	27,295	150,500	100,000	100,000	100,000	105,000	120,000	781,758			
5. Retail Energy Jurisdictional Factor	0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279				
6. Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722				
7. Jurisdictional Energy Recoverable Costs (A)	583,034	773,569	844,682	728,434	717,942	706,680	(14,752,274)	(73,365,577)	702,419	697,392	(7,238,422)	567,518	(89,034,603)			
8. Jurisdictional Demand Recoverable Costs (B)	33,341	9,651	(303)	20,157	13,287	26,317	145,108	96,417	96,417	96,417	101,238	115,701	753,748			
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$616,375	\$783,220	\$844,379	\$748,591	\$731,229	\$732,997	(\$14,607,166)	(\$73,269,160)	\$798,836	\$793,809	(\$7,137,184)	\$683,219	(\$88,280,855)			

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

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EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 5
 PAGE 1 OF 1
 FORM 42-5E
 FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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

Line	(1) Actual/ Estimated	(2) Original Projection	(3) Variance Amount	(4) Percent	
1. Description of Investment Projects					
1a	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$922,702	\$922,702	\$0	0.0%
1b	Big Bend Units 1 & 2 Flue Gas Conditioning	558,854	557,479	1,375	0.2%
1c	Big Bend Unit 4 Continuous Emissions Monitors	95,161	95,161	0	0.0%
1d	Big Bend Fuel Oil Tank #1 Upgrade	60,585	61,001	(416)	-0.7%
1e	Big Bend Fuel Oil Tank #2 Upgrade	99,650	100,321	(671)	-0.7%
1f	Phillips Upgrade Tank #1 for FDEP	6,870	7,102	(232)	-3.3%
1g	Phillips Upgrade Tank #4 for FDEP	10,799	11,165	(366)	-3.3%
1h	Big Bend Unit 1 Classifier Replacement	166,753	168,932	(2,179)	-1.3%
1i	Big Bend Unit 2 Classifier Replacement	126,280	123,843	2,437	2.0%
1j	Big Bend Section 114 Mercury Testing Platform	15,123	15,222	(99)	-0.7%
1k	Big Bend Units 1 & 2 FGD	10,842,540	10,865,194	(22,654)	-0.2%
1l	Big Bend FGD Optimization and Utilization	2,892,859	2,892,830	29	0.0%
1m	Big Bend NO _x Emissions Reduction	648,144	809,122	(160,978)	-19.9%
1n	Big Bend PM Minimization and Monitoring	986,735	1,200,501	(213,766)	-17.8%
1o	Polk NO _x Emissions Reduction	224,593	225,889	(1,296)	-0.6%
1p	Big Bend Unit 4 SOFA	359,951	357,820	2,131	0.6%
1q	Big Bend Unit 1 Pre-SCR	64,083	103,945	(39,862)	-38.3%
1r	Big Bend Unit 2 Pre-SCR	99,567	96,644	2,923	3.0%
1s	Big Bend Unit 3 Pre-SCR	605	121,751	(121,146)	-99.5%
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					
		\$18,181,854	\$18,736,624	(\$554,770)	-3.0%
3. Recoverable Costs Allocated to Energy					
		\$18,003,950	\$18,557,035	(\$553,085)	-3.0%
4. Recoverable Costs Allocated to Demand					
		\$177,904	\$179,589	(\$1,685)	-0.9%

Notes:

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

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-04-1187-FOF-EI.

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

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

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6E
 FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of Investment Projects (A)															
1a	\$77,918	\$77,731	\$77,545	\$77,358	\$77,172	\$76,985	\$76,798	\$76,612	\$76,425	\$76,239	\$76,053	\$75,866	\$922,702		\$922,702
1b	47,451	47,290	47,130	46,971	46,811	46,651	46,492	46,332	46,171	46,011	45,852	45,692	558,854		558,854
1c	8,034	8,015	7,997	7,977	7,958	7,940	7,920	7,902	7,883	7,864	7,845	7,826	95,161		95,161
1d	5,107	5,096	5,086	5,075	5,064	5,054	5,043	5,033	5,022	5,012	5,001	4,992	60,585	\$60,585	
1e	8,399	8,381	8,364	8,347	8,330	8,313	8,296	8,278	8,261	8,244	8,227	8,210	99,650		99,650
1f	581	579	578	576	575	574	572	570	568	567	566	564	6,870		6,870
1g	913	910	909	906	904	901	898	897	894	892	889	886	10,799		10,799
1h	14,119	14,078	14,037	13,998	13,957	13,916	13,876	13,835	13,795	13,755	13,714	13,673	166,753		166,753
1i	10,703	10,670	10,637	10,604	10,573	10,540	10,507	10,475	10,442	10,409	10,376	10,344	126,280		126,280
1j	1,272	1,271	1,268	1,266	1,264	1,262	1,259	1,256	1,255	1,252	1,250	1,248	15,123		15,123
1k	914,873	912,118	909,361	906,606	906,898	907,214	904,484	901,725	898,961	896,198	893,433	890,669	10,842,540		10,842,540
1l	243,777	243,285	242,793	242,301	241,810	241,318	240,826	240,333	239,842	239,350	238,858	238,366	2,892,859		2,892,859
1m	50,997	51,005	51,017	51,038	51,205	51,529	51,741	53,392	56,826	59,272	60,002	60,120	648,144		648,144
1n	75,603	75,915	76,218	77,174	77,963	77,942	52,867	65,142	102,351	102,103	101,853	101,604	986,735		986,735
1o	18,945	18,903	18,862	18,820	18,779	18,737	18,695	18,654	18,612	18,571	18,528	18,487	224,593		224,593
1p	30,640	30,206	30,153	30,099	30,045	29,991	29,937	29,884	29,830	29,776	29,722	29,668	359,951		359,951
1q	1,366	1,380	1,415	1,455	1,578	3,383	5,462	6,279	7,927	10,104	11,461	12,273	64,083		64,083
1r	5,475	5,462	5,424	5,437	5,441	5,442	5,441	5,441	10,332	15,224	15,224	15,224	99,567		99,567
1s	0	0	0	0	0	0	7	20	33	66	158	321	605		605
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
2. Total Investment Projects - Recoverable Costs	\$1,516,173	\$1,512,295	\$1,508,794	\$1,506,008	\$1,506,327	\$1,507,692	\$1,481,121	\$1,492,060	\$1,535,430	\$1,540,909	\$1,539,012	\$1,536,033	\$18,181,854	\$177,904	\$18,003,950
3. Recoverable Costs Allocated to Energy	1,501,173	1,497,329	1,493,857	1,491,104	1,491,454	1,492,850	1,466,312	1,477,282	1,520,685	1,526,194	1,524,329	1,521,381	\$18,003,950		
4. Recoverable Costs Allocated to Demand	15,000	14,966	14,937	14,904	14,873	14,842	14,809	14,778	14,745	14,715	14,683	14,652	177,904		
5. Retail Energy Jurisdictional Factor	0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279			
6. Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722			
7. Jurisdictional Energy Recoverable Costs (B)	1,446,776	1,450,626	1,433,490	1,436,781	1,433,666	1,441,909	1,425,851	1,435,624	1,480,537	1,482,586	1,488,467	1,490,387	17,446,700		
8. Jurisdictional Demand Recoverable Costs (C)	14,463	14,430	14,402	14,370	14,340	14,310	14,278	14,249	14,217	14,188	14,157	14,127	171,531		
9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,461,239	\$1,465,056	\$1,447,892	\$1,451,151	\$1,448,006	\$1,456,219	\$1,440,129	\$1,449,873	\$1,494,754	\$1,496,774	\$1,502,624	\$1,504,514	\$17,618,231		

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

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EXHIBIT NO. _____
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 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 7
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 FORM 42-7E
 FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

For Project: Big Bend Unit 3 Flue Gas Desulfurization Integration
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3.	Less: Accumulated Depreciation	(2,181,321)	(2,200,547)	(2,219,773)	(2,238,999)	(2,258,225)	(2,277,451)	(2,296,677)	(2,315,903)	(2,335,129)	(2,354,355)	(2,373,581)	(2,392,807)	(2,412,033)	
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)	\$6,058,337	\$6,039,111	\$6,019,885	\$6,000,659	\$5,981,433	\$5,962,207	\$5,942,981	\$5,923,755	\$5,904,529	\$5,885,303	\$5,866,077	\$5,846,851	\$5,827,625	
6.	Average Net Investment		\$6,048,724	\$6,029,498	\$6,010,272	\$5,991,046	\$5,971,820	\$5,952,594	\$5,933,368	\$5,914,142	\$5,894,916	\$5,875,690	\$5,856,464	\$5,837,238	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		44,477	44,336	44,195	44,053	43,912	43,770	43,629	43,488	43,346	43,205	43,064	42,922	524,397
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,215	14,169	14,124	14,079	14,034	13,989	13,943	13,898	13,853	13,808	13,763	13,718	167,593
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)		\$77,918	\$77,731	\$77,545	\$77,358	\$77,172	\$76,985	\$76,798	\$76,612	\$76,425	\$76,239	\$76,053	\$75,866	\$922,702
a.	Recoverable Costs Allocated to Energy		77,918	77,731	77,545	77,358	77,172	76,985	76,798	76,612	76,425	76,239	76,053	75,866	922,702
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		75,095	75,306	74,411	74,540	74,182	74,358	74,679	74,452	74,407	74,061	74,264	74,320	894,075
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)		\$75,095	\$75,306	\$74,411	\$74,540	\$74,182	\$74,358	\$74,679	\$74,452	\$74,407	\$74,061	\$74,264	\$74,320	\$894,075

Notes:

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

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-2)
 DOCUMENT NO. 8
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 FORM 42-8E
 FILED: AUGUST 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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	(1,817,186)	(1,833,661)	(1,850,136)	(1,866,611)	(1,883,086)	(1,899,561)	(1,916,036)	(1,932,511)	(1,948,986)	(1,965,461)	(1,981,936)	(1,998,411)	(2,014,886)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$3,200,548	\$3,184,073	\$3,167,598	\$3,151,123	\$3,134,648	\$3,118,173	\$3,101,698	\$3,085,223	\$3,068,748	\$3,052,273	\$3,035,798	\$3,019,323	\$3,002,848	
6.	Average Net Investment		\$3,192,311	\$3,175,836	\$3,159,361	\$3,142,886	\$3,126,411	\$3,109,936	\$3,093,461	\$3,076,986	\$3,060,511	\$3,044,036	\$3,027,561	\$3,011,086	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		23,474	23,352	23,231	23,110	22,989	22,868	22,747	22,626	22,504	22,383	22,262	22,141	273,687
b.	Debt Component (Line 6 x 2.82% x 1/12)		7,502	7,463	7,424	7,386	7,347	7,308	7,270	7,231	7,192	7,153	7,115	7,076	87,467
8.	Investment Expenses														
a.	Depreciation (C)		16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	197,700
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)		\$47,451	\$47,290	\$47,130	\$46,971	\$46,811	\$46,651	\$46,492	\$46,332	\$46,171	\$46,011	\$45,852	\$45,692	\$558,854
a.	Recoverable Costs Allocated to Energy		47,451	47,290	47,130	46,971	46,811	46,651	46,492	46,332	46,171	46,011	45,852	45,692	558,854
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		45,732	45,815	45,225	45,260	44,997	45,059	45,209	45,025	44,952	44,696	44,773	44,761	541,504
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)		\$45,732	\$45,815	\$45,225	\$45,260	\$44,997	\$45,059	\$45,209	\$45,025	\$44,952	\$44,696	\$44,773	\$44,761	\$541,504

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 3.8% and 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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	(238,109)	(240,058)	(242,007)	(243,956)	(245,905)	(247,854)	(249,803)	(251,752)	(253,701)	(255,650)	(257,599)	(259,548)	(261,497)	
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)	\$628,102	\$626,153	\$624,204	\$622,255	\$620,306	\$618,357	\$616,408	\$614,459	\$612,510	\$610,561	\$608,612	\$606,663	\$604,714	
6.	Average Net Investment		\$627,128	\$625,179	\$623,230	\$621,281	\$619,332	\$617,383	\$615,434	\$613,485	\$611,536	\$609,587	\$607,638	\$605,689	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,611	4,597	4,583	4,568	4,554	4,540	4,525	4,511	4,497	4,482	4,468	4,454	54,390
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,474	1,469	1,465	1,460	1,455	1,451	1,446	1,442	1,437	1,433	1,428	1,423	17,383
8.	Investment Expenses														
a.	Depreciation (C)		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$8,034	\$8,015	\$7,997	\$7,977	\$7,958	\$7,940	\$7,920	\$7,902	\$7,883	\$7,864	\$7,864	\$7,845	\$7,826	\$95,161
a.	Recoverable Costs Allocated to Energy	8,034	8,015	7,997	7,977	7,958	7,940	7,920	7,902	7,883	7,864	7,864	7,845	7,826	95,161
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		7,743	7,765	7,674	7,686	7,650	7,669	7,701	7,679	7,675	7,639	7,660	7,667	92,208
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)		\$7,743	\$7,765	\$7,674	\$7,686	\$7,650	\$7,669	\$7,701	\$7,679	\$7,675	\$7,639	\$7,660	\$7,667	\$92,208

Notes:

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578
3.	Less: Accumulated Depreciation	(81,880)	(82,958)	(84,036)	(85,114)	(86,192)	(87,270)	(88,348)	(89,426)	(90,504)	(91,582)	(92,660)	(93,738)	(94,816)	(94,816)
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)	\$415,698	\$414,620	\$413,542	\$412,464	\$411,386	\$410,308	\$409,230	\$408,152	\$407,074	\$405,996	\$404,918	\$403,840	\$402,762	\$402,762
6.	Average Net Investment		\$415,159	\$414,081	\$413,003	\$411,925	\$410,847	\$409,769	\$408,691	\$407,613	\$406,535	\$405,457	\$404,379	\$403,301	\$403,301
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		3,053	3,045	3,037	3,029	3,021	3,013	3,005	2,997	2,989	2,981	2,973	2,966	36,109
	b. Debt Component (Line 6 x 2.82% x 1/12)		976	973	971	968	965	963	960	958	955	953	950	948	11,540
8.	Investment Expenses														
	a. Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
	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)		\$5,107	\$5,096	\$5,086	\$5,075	\$5,064	\$5,054	\$5,043	\$5,033	\$5,022	\$5,012	\$5,001	\$4,992	\$60,585
	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		5,107	5,096	5,086	5,075	5,064	5,054	5,043	5,033	5,022	5,012	5,001	4,992	60,585
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	0.9796279
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
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)		4,924	4,913	4,904	4,893	4,883	4,873	4,862	4,853	4,842	4,832	4,822	4,813	58,414
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,924	\$4,913	\$4,904	\$4,893	\$4,883	\$4,873	\$4,862	\$4,853	\$4,842	\$4,832	\$4,822	\$4,813	\$58,414

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 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
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FILED: AUGUST 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(134,692)	(136,465)	(138,238)	(140,011)	(141,784)	(143,557)	(145,330)	(147,103)	(148,876)	(150,649)	(152,422)	(154,195)	(155,968)	(155,968)
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)	\$683,709	\$681,936	\$680,163	\$678,390	\$676,617	\$674,844	\$673,071	\$671,298	\$669,525	\$667,752	\$665,979	\$664,206	\$662,433	\$662,433
6.	Average Net Investment		\$682,823	\$681,050	\$679,277	\$677,504	\$675,731	\$673,958	\$672,185	\$670,412	\$668,639	\$666,866	\$665,093	\$663,320	\$663,320
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,021	5,008	4,995	4,982	4,969	4,956	4,943	4,930	4,917	4,904	4,891	4,878	59,394
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,605	1,600	1,596	1,592	1,588	1,584	1,580	1,575	1,571	1,567	1,563	1,559	18,980
8.	Investment Expenses		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
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)		\$8,399	\$8,381	\$8,364	\$8,347	\$8,330	\$8,313	\$8,296	\$8,278	\$8,261	\$8,244	\$8,227	\$8,210	\$99,650
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		8,399	8,381	8,364	8,347	8,330	8,313	8,296	8,278	8,261	8,244	8,227	8,210	99,650
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	0.9796279
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
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)		8,098	8,081	8,064	8,048	8,032	8,015	7,999	7,981	7,965	7,949	7,932	7,916	96,080
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,098	\$8,081	\$8,064	\$8,048	\$8,032	\$8,015	\$7,999	\$7,981	\$7,965	\$7,949	\$7,932	\$7,916	\$96,080

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 2.6%
- (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 Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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	(13,596)	(13,754)	(13,912)	(14,070)	(14,228)	(14,386)	(14,544)	(14,702)	(14,860)	(15,018)	(15,176)	(15,334)	(15,492)	
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)	\$43,681	\$43,523	\$43,365	\$43,207	\$43,049	\$42,891	\$42,733	\$42,575	\$42,417	\$42,259	\$42,101	\$41,943	\$41,785	
6.	Average Net Investment		\$43,602	\$43,444	\$43,286	\$43,128	\$42,970	\$42,812	\$42,654	\$42,496	\$42,338	\$42,180	\$42,022	\$41,864	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		321	319	318	317	316	315	314	312	311	310	309	308	3,770
b.	Debt Component (Line 6 x 2.82% x 1/12)		102	102	102	101	101	101	100	100	99	99	99	98	1,204
8.	Investment Expenses														
a.	Depreciation (C)		158	158	158	158	158	158	158	158	158	158	158	158	1,896
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)		\$581	\$579	\$578	\$576	\$575	\$574	\$572	\$570	\$568	\$567	\$566	\$564	\$6,870
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		581	579	578	576	575	574	572	570	568	567	566	564	6,870
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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)		560	558	557	555	554	553	552	550	548	547	546	544	6,624
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$560	\$558	\$557	\$555	\$554	\$553	\$552	\$550	\$548	\$547	\$546	\$544	\$6,624

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 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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	90,472
3.	Less: Accumulated Depreciation	(21,899)	(22,148)	(22,397)	(22,646)	(22,895)	(23,144)	(23,393)	(23,642)	(23,891)	(24,140)	(24,389)	(24,638)	(24,887)	(24,887)
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)	\$68,573	\$68,324	\$68,075	\$67,826	\$67,577	\$67,328	\$67,079	\$66,830	\$66,581	\$66,332	\$66,083	\$65,834	\$65,585	\$65,585
6.	Average Net Investment		\$68,449	\$68,200	\$67,951	\$67,702	\$67,453	\$67,204	\$66,955	\$66,706	\$66,457	\$66,208	\$65,959	\$65,710	\$65,710
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		503	501	500	498	496	494	492	491	489	487	485	483	5,919
b.	Debt Component (Line 6 x 2.82% x 1/12)		161	160	160	159	159	158	157	157	156	156	155	154	1,892
8.	Investment Expenses														
a.	Depreciation (C)		249	249	249	249	249	249	249	249	249	249	249	249	2,988
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)		\$913	\$910	\$909	\$906	\$904	\$901	\$898	\$897	\$894	\$892	\$889	\$886	\$10,799
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		913	910	909	906	904	901	898	897	894	892	889	886	10,799
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	0.9796279
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
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)		880	877	876	874	872	869	866	865	862	860	857	854	10,412
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$880	\$877	\$876	\$874	\$872	\$869	\$866	\$865	\$862	\$860	\$857	\$854	\$10,412

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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 3.3%
(D) Line 9a x Line 10
(E) Line 9b x Line 11

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257
3.	Less: Accumulated Depreciation	(288,680)	(292,848)	(297,016)	(301,184)	(305,352)	(309,520)	(313,688)	(317,856)	(322,024)	(326,192)	(330,360)	(334,528)	(338,696)	(338,696)
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)	\$1,027,577	\$1,023,409	\$1,019,241	\$1,015,073	\$1,010,905	\$1,006,737	\$1,002,569	\$998,401	\$994,233	\$990,065	\$985,897	\$981,729	\$977,561	\$977,561
6.	Average Net Investment		\$1,025,493	\$1,021,325	\$1,017,157	\$1,012,989	\$1,008,821	\$1,004,653	\$1,000,485	\$996,317	\$992,149	\$987,981	\$983,813	\$979,645	\$979,645
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,541	7,510	7,479	7,449	7,418	7,387	7,357	7,326	7,295	7,265	7,234	7,203	88,464
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,410	2,400	2,390	2,381	2,371	2,361	2,351	2,341	2,332	2,322	2,312	2,302	28,273
8.	Investment Expenses														
a.	Depreciation (C)		4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	50,016
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)		\$14,119	\$14,078	\$14,037	\$13,998	\$13,957	\$13,916	\$13,876	\$13,835	\$13,795	\$13,755	\$13,714	\$13,673	\$166,753
a.	Recoverable Costs Allocated to Energy		14,119	14,078	14,037	13,998	13,957	13,916	13,876	13,835	13,795	13,755	13,714	13,673	166,753
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	0.9796279
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
12.	Retail Energy-Related Recoverable Costs (D)		13,607	13,639	13,470	13,488	13,416	13,441	13,493	13,445	13,431	13,362	13,391	13,394	161,577
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)		\$13,607	\$13,639	\$13,470	\$13,488	\$13,416	\$13,441	\$13,493	\$13,445	\$13,431	\$13,362	\$13,391	\$13,394	\$161,577

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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	984,794
3.	Less: Accumulated Depreciation	(226,878)	(230,243)	(233,608)	(236,973)	(240,338)	(243,703)	(247,068)	(250,433)	(253,798)	(257,163)	(260,528)	(263,893)	(267,258)	
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)	\$757,916	\$754,551	\$751,186	\$747,821	\$744,456	\$741,091	\$737,726	\$734,361	\$730,996	\$727,631	\$724,266	\$720,901	\$717,536	
6.	Average Net Investment		\$756,234	\$752,869	\$749,504	\$746,139	\$742,774	\$739,409	\$736,044	\$732,679	\$729,314	\$725,949	\$722,584	\$719,219	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,561	5,536	5,511	5,486	5,462	5,437	5,412	5,388	5,363	5,338	5,313	5,289	65,096
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,777	1,769	1,761	1,753	1,746	1,738	1,730	1,722	1,714	1,706	1,698	1,690	20,804
8.	Investment Expenses														
a.	Depreciation (C)		3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	40,380
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)		\$10,703	\$10,670	\$10,637	\$10,604	\$10,573	\$10,540	\$10,507	\$10,475	\$10,442	\$10,409	\$10,376	\$10,344	\$126,280
a.	Recoverable Costs Allocated to Energy		10,703	10,670	10,637	10,604	10,573	10,540	10,507	10,475	10,442	10,409	10,376	10,344	126,280
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		10,315	10,337	10,207	10,218	10,163	10,180	10,217	10,180	10,166	10,112	10,132	10,133	122,360
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)		\$10,315	\$10,337	\$10,207	\$10,218	\$10,163	\$10,180	\$10,217	\$10,180	\$10,166	\$10,112	\$10,132	\$10,133	\$122,360

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Actual Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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	(13,279)	(13,510)	(13,741)	(13,972)	(14,203)	(14,434)	(14,665)	(14,896)	(15,127)	(15,358)	(15,589)	(15,820)	(16,051)	
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)	\$107,458	\$107,227	\$106,996	\$106,765	\$106,534	\$106,303	\$106,072	\$105,841	\$105,610	\$105,379	\$105,148	\$104,917	\$104,686	
6.	Average Net Investment		\$107,343	\$107,112	\$106,881	\$106,650	\$106,419	\$106,188	\$105,957	\$105,726	\$105,495	\$105,264	\$105,033	\$104,802	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		789	788	786	784	783	781	779	777	776	774	772	771	9,360
b.	Debt Component (Line 6 x 2.82% x 1/12)		252	252	251	251	250	250	249	248	248	247	247	246	2,991
8.	Investment Expenses														
a.	Depreciation (C)		231	231	231	231	231	231	231	231	231	231	231	231	2,772
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)		\$1,272	\$1,271	\$1,268	\$1,266	\$1,264	\$1,262	\$1,259	\$1,256	\$1,255	\$1,252	\$1,250	\$1,248	\$15,123
a.	Recoverable Costs Allocated to Energy		1,272	1,271	1,268	1,266	1,264	1,262	1,259	1,256	1,255	1,252	1,250	1,248	15,123
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		1,226	1,231	1,217	1,220	1,215	1,219	1,224	1,221	1,222	1,216	1,221	1,223	14,655
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)		\$1,226	\$1,231	\$1,217	\$1,220	\$1,215	\$1,219	\$1,224	\$1,221	\$1,222	\$1,216	\$1,221	\$1,223	\$14,655

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 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$525,819	\$4,200	\$1,140	\$0	\$0	\$0	\$0	\$0	\$531,159
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	286,812	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	18,810	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	83,368,728	83,372,928	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	
3.	Less: Accumulated Depreciation	(17,973,207)	(18,257,234)	(18,541,261)	(18,825,288)	(19,109,315)	(19,088,128)	(19,372,978)	(19,657,836)	(19,942,694)	(20,227,552)	(20,512,410)	(20,797,268)	(21,082,126)	
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)	\$65,156,514	\$64,872,487	\$64,588,460	\$64,304,433	\$64,020,406	\$64,280,600	\$63,999,950	\$63,716,232	\$63,431,374	\$63,146,516	\$62,861,658	\$62,576,800	\$62,291,942	
6.	Average Net Investment		\$65,014,501	\$64,730,474	\$64,446,447	\$64,162,420	\$64,150,503	\$64,140,275	\$63,858,091	\$63,573,803	\$63,288,945	\$63,004,087	\$62,719,229	\$62,434,371	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		478,062	475,974	473,885	471,797	471,709	471,634	469,559	467,469	465,374	463,280	461,185	459,090	5,629,018
b.	Debt Component (Line 6 x 2.82% x 1/12)		152,784	152,117	151,449	150,782	150,754	150,730	150,067	149,398	148,729	148,060	147,390	146,721	1,798,981
8.	Investment Expenses														
a.	Depreciation (C)		284,027	284,027	284,027	284,027	284,435	284,850	284,858	284,858	284,858	284,858	284,858	284,858	3,414,541
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)		\$914,873	\$912,118	\$909,361	\$906,606	\$906,898	\$907,214	\$904,484	\$901,725	\$898,961	\$896,198	\$893,433	\$890,669	\$10,842,540
a.	Recoverable Costs Allocated to Energy		914,873	912,118	909,361	906,606	906,898	907,214	904,484	901,725	898,961	896,198	893,433	890,669	10,842,540
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		881,721	883,668	872,614	873,577	871,759	876,257	879,526	876,297	875,227	870,591	872,414	872,524	10,506,175
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)		\$881,721	\$883,668	\$872,614	\$873,577	\$871,759	\$876,257	\$879,526	\$876,297	\$875,227	\$870,591	\$872,414	\$872,524	\$10,506,175

Notes:
 (A) Applicable depreciable base for Big Bend; account 312.46
 (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Applicable depreciation rate 4.1%
 (D) Line 9a x Line 10
 (E) Line 9b x Line 11

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 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	21,739,737
3.	Less: Accumulated Depreciation	(1,815,901)	(1,866,600)	(1,917,299)	(1,967,998)	(2,018,697)	(2,069,396)	(2,120,095)	(2,170,794)	(2,221,493)	(2,272,192)	(2,322,891)	(2,373,590)	(2,424,289)	(2,424,289)
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) (B)	\$19,923,836	\$19,873,137	\$19,822,438	\$19,771,739	\$19,721,040	\$19,670,341	\$19,619,642	\$19,568,943	\$19,518,244	\$19,467,545	\$19,416,846	\$19,366,147	\$19,315,448	\$19,315,448
6.	Average Net Investment		\$19,898,487	\$19,847,788	\$19,797,089	\$19,746,390	\$19,695,691	\$19,644,992	\$19,594,293	\$19,543,594	\$19,492,895	\$19,442,196	\$19,391,497	\$19,340,798	\$19,340,798
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		146,317	145,944	145,571	145,198	144,826	144,453	144,080	143,707	143,335	142,962	142,589	142,216	1,731,198
b.	Debt Component (Line 6 x 2.82% x 1/12)		46,761	46,642	46,523	46,404	46,285	46,166	46,047	45,927	45,808	45,689	45,570	45,451	553,273
8.	Investment Expenses		50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	50,699	608,388
a.	Depreciation (D)		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)		\$243,777	\$243,285	\$242,793	\$242,301	\$241,810	\$241,318	\$240,826	\$240,333	\$239,842	\$239,350	\$238,858	\$238,366	\$2,892,859
a.	Recoverable Costs Allocated to Energy		243,777	243,285	242,793	242,301	241,810	241,318	240,826	240,333	239,842	239,350	238,858	238,366	2,892,859
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	0.9796279
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
12.	Retail Energy-Related Recoverable Costs (E)		234,943	235,697	232,982	233,474	232,441	233,083	234,181	233,556	233,510	233,511	233,239	233,510	2,803,127
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)		\$234,943	\$235,697	\$232,982	\$233,474	\$232,441	\$233,083	\$234,181	\$233,556	\$233,510	\$232,511	\$233,239	\$233,510	\$2,803,127

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 and 312.45
- (B) Net investment is comprised of several projects having various depreciation rates
- (C) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Applicable depreciation rates are 2.0% and 2.8%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

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DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
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FORM 42-8E
FILED: AUGUST 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,260	\$242	\$2,326	\$1,998	\$32,504	\$34,131	\$9,520	\$330,920	\$376,842	\$127,269	\$23,117	\$1,360	\$941,489
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	5,255,122	5,256,382	5,256,624	5,258,950	5,260,948	5,293,452	5,327,583	5,337,103	5,668,023	6,044,865	6,172,134	6,195,251	6,196,611	
5.	Net Investment (Lines 2 + 3 + 4)	5,255,122	5,256,382	5,256,624	5,258,950	5,260,948	5,293,452	5,327,583	5,337,103	5,668,023	6,044,865	6,172,134	6,195,251	6,196,611	
6.	Average Net Investment		\$5,255,752	\$5,256,503	\$5,257,787	\$5,259,949	\$5,277,200	\$5,310,518	\$5,332,343	\$5,502,563	\$5,856,444	\$6,108,500	\$6,183,693	\$6,195,931	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		38,646	38,652	38,661	38,677	38,804	39,049	39,210	40,461	43,063	44,917	45,470	45,560	491,170
b.	Debt Component (Line 6 x 2.82% x 1/12)		12,351	12,353	12,356	12,361	12,401	12,480	12,531	12,931	13,763	14,355	14,532	14,560	156,974
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)		\$50,997	\$51,005	\$51,017	\$51,038	\$51,205	\$51,529	\$51,741	\$53,392	\$56,826	\$59,272	\$60,002	\$60,120	\$648,144
a.	Recoverable Costs Allocated to Energy		50,997	51,005	51,017	51,038	51,205	51,529	51,741	53,392	56,826	59,272	60,002	60,120	648,144
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		49,149	49,414	48,955	49,179	49,221	49,771	50,313	51,886	55,326	57,578	58,590	58,895	628,277
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$49,149	\$49,414	\$48,955	\$49,179	\$49,221	\$49,771	\$50,313	\$51,886	\$55,326	\$57,578	\$58,590	\$58,895	\$628,277

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 3.8% and 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$36,598	\$29,409	\$34,524	\$164,000	\$357	(\$3,161)	\$0	\$0	\$0	\$0	\$0	\$0	\$261,727
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)	\$264,682	\$264,682	\$264,682	\$264,682	\$264,682	\$264,682	\$264,682	\$264,682	\$7,985,658	\$7,985,658	\$7,985,658	\$7,985,658	\$7,985,658	
3.	Less: Accumulated Depreciation	(28,856)	(29,618)	(30,380)	(31,142)	(31,904)	(32,666)	(33,428)	(46,656)	(72,348)	(98,040)	(123,732)	(149,424)	(175,116)	
4.	CWIP - Non-Interest Bearing	7,459,246	7,495,844	7,525,253	7,559,777	7,723,777	7,724,134	7,720,973	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$7,695,072	\$7,730,908	\$7,759,555	\$7,793,317	\$7,956,555	\$7,956,150	\$7,952,227	\$218,026	\$7,913,310	\$7,887,618	\$7,861,926	\$7,836,234	\$7,810,542	
6.	Average Net Investment		\$7,712,990	\$7,745,231	\$7,776,436	\$7,874,936	\$7,956,352	\$7,954,188	\$4,085,126	\$4,065,668	\$7,900,464	\$7,874,772	\$7,849,080	\$7,823,388	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		56,715	56,952	57,181	57,906	58,504	58,488	30,039	29,896	58,093	57,905	57,716	57,527	636,922
b.	Debt Component (Line 6 x 2.82% x 1/12)		18,126	18,201	18,275	18,506	18,697	18,692	9,600	9,554	18,566	18,506	18,445	18,385	203,553
8.	Investment Expenses														
a.	Depreciation (D)		762	762	762	762	762	762	13,228	25,692	25,692	25,692	25,692	25,692	146,260
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)		\$75,603	\$75,915	\$76,218	\$77,174	\$77,963	\$77,942	\$52,867	\$65,142	\$102,351	\$102,103	\$101,853	\$101,604	\$986,735
a.	Recoverable Costs Allocated to Energy		75,603	75,915	76,218	77,174	77,963	77,942	52,867	65,142	102,351	102,103	101,853	101,604	986,735
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (E)		72,863	73,547	73,138	74,362	74,942	75,282	51,408	63,305	99,649	99,186	99,457	99,534	956,673
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)		\$72,863	\$73,547	\$73,138	\$74,362	\$74,942	\$75,282	\$51,408	\$63,305	\$99,649	\$99,186	\$99,457	\$99,534	\$956,673

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41, 312.42, 312.43, 315.41 & 315.44
- (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 3.8%, 4.1%, 3.1%, 3.3% & 2.7%
- (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 Current Period Actual/Estimated Amount
 January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	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)	\$1,561,473	\$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	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(49,386)	(53,680)	(57,974)	(62,268)	(66,562)	(70,856)	(75,150)	(79,444)	(83,738)	(88,032)	(92,326)	(96,620)	(100,914)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,512,087	\$1,507,793	\$1,503,499	\$1,499,205	\$1,494,911	\$1,490,617	\$1,486,323	\$1,482,029	\$1,477,735	\$1,473,441	\$1,469,147	\$1,464,853	\$1,460,559	
6.	Average Net Investment		\$1,509,940	\$1,505,646	\$1,501,352	\$1,497,058	\$1,492,764	\$1,488,470	\$1,484,176	\$1,479,882	\$1,475,588	\$1,471,294	\$1,467,000	\$1,462,706	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,103	11,071	11,040	11,008	10,977	10,945	10,913	10,882	10,850	10,819	10,787	10,756	131,151
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,548	3,538	3,528	3,518	3,508	3,498	3,488	3,478	3,468	3,458	3,447	3,437	41,914
8.	Investment Expenses														
a.	Depreciation (C)		4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	51,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		\$18,945	\$18,903	\$18,862	\$18,820	\$18,779	\$18,737	\$18,695	\$18,654	\$18,612	\$18,571	\$18,528	\$18,487	\$224,593
a.	Recoverable Costs Allocated to Energy		18,945	18,903	18,862	18,820	18,779	18,737	18,695	18,654	18,612	18,571	18,528	18,487	224,593
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		18,258	18,313	18,100	18,134	18,051	18,098	18,179	18,128	18,121	18,040	18,092	18,110	217,624
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)		\$18,258	\$18,313	\$18,100	\$18,134	\$18,051	\$18,098	\$18,179	\$18,128	\$18,121	\$18,040	\$18,092	\$18,110	\$217,624

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 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$64,532)	\$350	(\$149)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$64,331)
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)	\$2,623,061	2,558,529	2,558,879	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	
3.	Less: Accumulated Depreciation	(8,705)	(14,318)	(19,862)	(25,406)	(30,950)	(36,494)	(42,038)	(47,582)	(53,126)	(58,670)	(64,214)	(69,758)	(75,302)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,614,356	\$2,544,211	\$2,539,017	\$2,533,324	\$2,527,780	\$2,522,236	\$2,516,692	\$2,511,148	\$2,505,604	\$2,500,060	\$2,494,516	\$2,488,972	\$2,483,428	
6.	Average Net Investment		\$2,579,284	\$2,541,614	\$2,536,171	\$2,530,552	\$2,525,008	\$2,519,464	\$2,513,920	\$2,508,376	\$2,502,832	\$2,497,288	\$2,491,744	\$2,486,200	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,966	18,689	18,649	18,608	18,567	18,526	18,485	18,445	18,404	18,363	18,322	18,281	222,305
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,061	5,973	5,960	5,947	5,934	5,921	5,908	5,895	5,882	5,869	5,856	5,843	71,049
8.	Investment Expenses														
a.	Depreciation (C)		5,613	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	66,597
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)		\$30,640	\$30,206	\$30,153	\$30,099	\$30,045	\$29,991	\$29,937	\$29,884	\$29,830	\$29,776	\$29,722	\$29,668	\$359,951
a.	Recoverable Costs Allocated to Energy		30,640	30,206	30,153	30,099	30,045	29,991	29,937	29,884	29,830	29,776	29,722	29,668	359,951
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		29,530	29,264	28,935	29,002	28,881	28,968	29,111	29,041	29,042	28,925	29,023	29,064	348,786
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)		\$29,530	\$29,264	\$28,935	\$29,002	\$28,881	\$28,968	\$29,111	\$29,041	\$29,042	\$28,925	\$29,023	\$29,064	\$348,786

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 Current Period Actual/Estimated Amount
 January 2005 to December 2005

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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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$267	\$2,925	\$4,116	\$4,136	\$21,308	\$350,727	\$77,690	\$90,689	\$248,909	\$200,011	\$79,551	\$87,928	\$1,168,257
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	140,578	140,845	143,770	147,886	152,022	173,330	524,057	601,747	692,436	941,345	1,141,356	1,220,907	1,308,835	
5.	Net Investment (Lines 2 + 3 + 4)	\$140,578	\$140,845	\$143,770	\$147,886	\$152,022	\$173,330	\$524,057	\$601,747	\$692,436	\$941,345	\$1,141,356	\$1,220,907	\$1,308,835	
6.	Average Net Investment		\$140,712	\$142,308	\$145,828	\$149,954	\$162,676	\$348,694	\$562,902	\$647,092	\$816,891	\$1,041,351	\$1,181,132	\$1,264,871	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,035	1,046	1,072	1,103	1,196	2,564	4,139	4,758	6,007	7,657	8,685	9,301	48,563
b.	Debt Component (Line 6 x 2.82% x 1/12)		331	334	343	352	382	819	1,323	1,521	1,920	2,447	2,776	2,972	15,520
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)		\$1,366	\$1,380	\$1,415	\$1,455	\$1,578	\$3,383	\$5,462	\$6,279	\$7,927	\$10,104	\$11,461	\$12,273	\$64,083
a.	Recoverable Costs Allocated to Energy		1,366	1,380	1,415	1,455	1,578	3,383	5,462	6,279	7,927	10,104	11,461	12,273	64,083
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		1,317	1,337	1,358	1,402	1,517	3,268	5,311	6,102	7,718	9,815	11,191	12,023	62,359
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)		\$1,317	\$1,337	\$1,358	\$1,402	\$1,517	\$3,268	\$5,311	\$6,102	\$7,718	\$9,815	\$11,191	\$12,023	\$62,359

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

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments		\$6,757	(\$9,595)	\$1,831	\$669	\$358	(\$215)	\$0	\$0	\$1,008,300	\$0	\$0	\$0	\$1,008,105
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	560,914	567,671	538,076	559,907	560,576	560,934	560,719	560,719	560,719	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019
5.	Net Investment (Lines 2 + 3 + 4)	\$560,914	\$567,671	\$538,076	\$559,907	\$560,576	\$560,934	\$560,719	\$560,719	\$560,719	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019
6.	Average Net Investment		\$564,293	\$562,874	\$558,992	\$560,242	\$560,755	\$560,827	\$560,719	\$560,719	\$1,064,869	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019
7.	Return on Average Net Investment		4,149	4,139	4,110	4,120	4,123	4,124	4,123	4,123	7,830	11,537	11,537	11,537	75,452
a.	Equity Component Grossed Up For Taxes (B)		1,326	1,323	1,314	1,317	1,318	1,318	1,318	1,318	2,502	3,687	3,687	3,687	24,115
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		0	0	0	0	0	0	0	0	0	0	0	0	0
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)		\$5,475	\$5,462	\$5,424	\$5,437	\$5,441	\$5,442	\$5,441	\$5,441	\$10,332	\$15,224	\$15,224	\$15,224	\$99,567
a.	Recoverable Costs Allocated to Energy		5,475	5,462	5,424	5,437	5,441	5,442	5,441	5,441	10,332	15,224	15,224	15,224	99,567
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	0.9796279
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
12.	Retail Energy-Related Recoverable Costs (D)		5,277	5,292	5,205	5,239	5,230	5,256	5,291	5,288	10,059	14,789	14,866	14,914	96,706
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)		\$5,277	\$5,292	\$5,205	\$5,239	\$5,230	\$5,256	\$5,291	\$5,288	\$10,059	\$14,789	\$14,866	\$14,914	\$96,706

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$1,360	\$1,360	\$1,360	\$5,440	\$13,600	\$19,929	\$43,049
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	1,360	2,720	4,080	9,520	23,120	43,049	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,360	\$2,720	\$4,080	\$9,520	\$23,120	\$43,049	
6.	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$680	\$2,040	\$3,400	\$6,800	\$16,320	\$33,085	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	5	15	25	50	120	243	458
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	2	5	8	16	38	78	147
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	\$7	\$20	\$33	\$66	\$158	\$321	\$605
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	7	20	33	66	158	321	605
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	7	19	32	64	154	314	590
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	\$7	\$19	\$32	\$64	\$154	\$314	\$590

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

Form 42-8E
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,656	\$2,745	\$10,084	\$13,364	\$17,955	\$31,841	\$45,130	\$46,400	\$47,170	\$10,940	\$11,210	\$11,480	\$249,975
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		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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.

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 DOCKET NO. 050007-EI
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

Form 42-8E
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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-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,515	\$1,880	\$7,558	\$10,624	\$22,047	\$48,901	\$70,130	\$71,400	\$72,170	\$55,440	\$38,210	\$38,480	\$438,355
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		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Actual/Estimated Amount
January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$34,307	\$197,038	\$394,392	\$293,681	\$347,061	\$358,661	\$576,022	\$953,412	\$745,802	\$767,512	\$729,902	\$1,072,292	\$6,470,082
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		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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DOCKET NO. 050007-EI
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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$867,972	\$833,973	\$1,413,251	\$947,542	\$1,364,295	\$1,286,138	\$1,437,413	\$2,049,348	\$1,896,705	\$2,950,613	\$3,771,340	\$3,545,777	\$22,364,367
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	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		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
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 2.6%
- (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.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Actual/Estimated Amount
 January 2005 to December 2005

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Estimated Jul-05	Estimated Aug-05	Estimated Sep-05	Estimated Oct-05	Estimated Nov-05	Estimated Dec-05	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Total Working Capital Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.	Average Net Working Capital Balance		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6.	Total Return Component		0	0	0	0	0	0	0	0	0	0	0	0	0
7.	Expenses:														
a.	Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		11,372	17,982	34,000	21,831	54,840	61,524	(15,819,105)	(76,143,063)	(47,666)	(39,082)	(8,158,018)	(63,519)	(100,068,905)
8.	Net Expenses (B)		11,372	17,982	34,000	21,831	54,840	61,524	(15,819,105)	(76,143,063)	(47,666)	(39,082)	(8,158,018)	(63,519)	(100,068,905)
9.	Total System Recoverable Expenses (Lines 6 + 7)		\$11,372	\$17,982	\$34,000	\$21,831	\$54,840	\$61,524	(\$15,819,105)	(\$76,143,063)	(\$47,666)	(\$39,082)	(\$8,158,018)	(\$63,519)	(\$100,068,905)
a.	Recoverable Costs Allocated to Energy		11,372	17,982	34,000	21,831	54,840	61,524	(15,819,105)	(76,143,063)	(47,666)	(39,082)	(8,158,018)	(63,519)	(100,068,905)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9724060	0.9718008	0.9735989	0.9714272	0.9764738	0.9796279	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (C)		10,960	17,421	32,626	21,035	52,715	59,424	(15,382,592)	(73,995,890)	(46,408)	(37,966)	(7,966,091)	(62,225)	(97,296,989)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		\$10,960	\$17,421	\$32,626	\$21,035	\$52,715	\$59,424	(\$15,382,592)	(\$73,995,890)	(\$46,408)	(\$37,966)	(\$7,966,091)	(\$62,225)	(\$97,296,989)

Notes:

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

EXHIBIT NO. _____
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