



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 050007-EI
IN RE:
ENVIRONMENTAL COST RECOVERY FACTORS
PROJECTIONS
JANUARY 2006 THROUGH DECEMBER 2006
TESTIMONY AND EXHIBITS
OF
HOWARD T. BRYANT

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, both the calculation of the revenue
16 requirements and the projected ECRC factors for January
17 2006 through December 2006. In support of the projected
18 ECRC factors, my testimony identifies the capital and
19 operating and maintenance ("O&M") costs associated with
20 environmental compliance activities for the year 2006.

21
22 Q. Have you prepared an exhibit that shows the determination
23 of recoverable environmental costs for the period of
24 January 2006 through December 2006?

1 **A.** Yes. Exhibit No. ____ (HTB-3), containing one document,
2 was prepared under my direction and supervision. It
3 includes Forms 42-1P through 42-7P which show the
4 calculation and summary of O&M and capital expenditures
5 that support the development of the environmental cost
6 recovery factors for 2006.

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

11
12 **A.** The net true-up applicable for this period is an over-
13 recovery of \$101,097,291. This consists of the final
14 true-up over-recovery of \$35,849 for the period of
15 January 2004 through December 2004 and an estimated true-
16 up over-recovery of \$101,061,442 for the current period
17 of January 2005 through December 2005. The detailed
18 calculation supporting the estimated net true-up was
19 provided on revised Forms 42-1E through 42-8E of Exhibit
20 No. ____ (HTB-2) filed with the Commission on September 6,
21 2005.

22
23 **Q.** What is the major contributing factor that has created
24 the significant over-recovery to be applied to the
25 company's ECRC rates for the period January 2006 through

1 December 2006?

2
3 **A.** The major contributing factor that has created the
4 significant over-recovery is the sale of approximately
5 \$100 million worth of surplus SO₂ emission allowances
6 during 2005.

7
8 Subsequent to the repowering project at Bayside Power
9 Station, Tampa Electric conducted a thorough evaluation
10 of its SO₂ emission allowance needs for a 20 year horizon.
11 The evaluation indicated two key facts: 1) the company
12 would have a significant surplus of allowances, and 2)
13 the allowance needs for the company's generation fleet
14 would be adequately covered by the remaining allowance
15 inventory after the sale of the surplus. Enhancing the
16 decision to sell the surplus was the high allowance
17 prices available in the marketplace. Additional details
18 associated with the sale are provided by Tampa Electric
19 witness Gregory M. Nelson.

20
21 The revenues from the allowance sales have an immediate,
22 direct benefit to Tampa Electric customers since they
23 offset environmental expenses. Form 42-7P of my attached
24 exhibit provides the proposed 2006 ECRC factors by rate
25 class. As demonstrated, the average ECRC factor is a

1 credit of 0.373 cents per kilowatt hour ("kWh") or \$3.73
2 per 1,000 kWh.
3

4 Q. Has Tampa Electric proposed any new environmental
5 compliance projects for ECRC cost recovery for the period
6 from January 2006 through December 2006?
7

8 A. Yes. On November 10, 2004, Tampa Electric filed a
9 petition for approval of cost recovery for the Clean
10 Water Act Section 316(b) Phase II Study project. In
11 Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI,
12 issued February 10, 2005, the Commission granted cost
13 recovery approval for prudent costs associated with the
14 project. The O&M project costs anticipated for 2006 are
15 included in this ECRC projection filing.
16

17 On December 7, 2004, Tampa Electric filed a petition for
18 approval of cost recovery for the Big Bend Units 1
19 through 3 Selective Catalytic Reduction ("SCR") projects.
20 In Docket No. 041376-EI, Order No. PSC-05-0502-PAA-EI,
21 issued May 9, 2005, the Commission granted cost recovery
22 approval for prudent costs associated with the projects.
23 However, consistent with the Commission's decisions in
24 Docket Nos. 980693-EI, 040007-EI, 040750-EI and 041376-
25 EI, the company will not seek recovery of the costs

1 associated with these environmental compliance projects
2 until each project is placed in-service. The anticipated
3 in-service dates for these SCR projects are June 2008,
4 June 2009 and June 2010 for Big Bend Unit 3, Unit 2 and
5 Unit 1, respectively. Therefore, recovery of these
6 project costs, as well as costs associated with the
7 previously approved Big Bend Unit 4 SCR project, will not
8 begin until the in-service dates have occurred. At that
9 time, the associated depreciation expenses and allowance
10 for funds used during construction for the projects will
11 be requested for ECRC recovery.

12
13 **Q.** What are the existing capital projects included in the
14 calculation of the ECRC factors for 2006?

15
16 **A.** Tampa Electric proposes to include for ECRC recovery the
17 20 previously approved capital projects and their
18 projected costs in the calculation of the ECRC factors
19 for 2006. These projects are: 1) Big Bend Unit 3 Flue
20 Gas Desulfurization ("FGD") Integration, 2) Big Bend
21 Units 1 and 2 Flue Gas Conditioning, 3) Big Bend Unit 4
22 Continuous Emissions Monitors, 4) Big Bend Unit 1
23 Classifier Replacement, 5) Big Bend Unit 2 Classifier
24 Replacement, 6) Big Bend Section 114 Mercury Testing
25 Platform, 7) Big Bend Units 1 and 2 FGD, 8) Big Bend FGD

1 Optimization and Utilization, 9) Big Bend Particulate
2 Matter ("PM") Minimization and Monitoring, 10) Big Bend
3 NO_x Emissions Reduction, 11) Polk NO_x Emissions Reduction,
4 12) Big Bend Unit 4 SOFA, 13) Big Bend Fuel Oil Tank No.
5 1 Upgrade, 14) Big Bend Fuel Oil Tank No. 2 Upgrade, 15)
6 Phillips Tank No. 1 Upgrade, 16) Phillips Tank No. 4
7 Upgrade, 17) Big Bend Unit 1 Pre-SCR, 18) Big Bend Unit 2
8 Pre-SCR, 19) Big Bend Unit 3 Pre-SCR, and 20) SO₂ Emission
9 Allowances. Some of these projects will be described in
10 more detail by Tampa Electric witness Gregory M. Nelson.
11

12 **Q.** Have you prepared schedules showing the calculation of
13 the recoverable capital project costs for 2006?
14

15 **A.** Yes. Form 42-3P contained in Exhibit No. ____ (HTB-3)
16 summarizes the cost estimates projected for these
17 projects. Form 42-4P, pages 1 through 24, provides the
18 calculations of the costs which result in recoverable
19 jurisdictional capital costs of \$17,859,088.
20

21 **Q.** What are the existing O&M projects included in the
22 calculation of the ECRC factors for 2006?
23

24 **A.** Tampa Electric proposes to include for ECRC recovery the
25 14 previously approved O&M projects and their projected

1 costs in the calculation of the ECRC factors for 2006.
2 These projects are: 1) Big Bend Unit 3 FGD Integration,
3 2) Big Bend Units 1 and 2 Flue Gas Conditioning, 3) Big
4 Bend Units 1 and 2 FGD, 4) Big Bend PM Minimization and
5 Monitoring, 5) Big Bend NO_x Emissions Reduction, 6) Polk
6 NO_x Emissions Reduction, 7) Bayside SCR Consumables, 8)
7 Big Bend Unit 4 SOFA, 9) SO₂ Emissions Allowances
8 (purchases and sales), 10) NPDES Annual Surveillance
9 Fees, 11) Gannon Thermal Discharge Study, 12) Big Bend
10 Unit 1 Pre-SCR, 13) Big Bend Unit 2 Pre-SCR, and 14) and
11 Big Bend Unit 3 Pre-SCR. Some of these projects will be
12 described in more detail by Tampa Electric witness
13 Gregory M. Nelson.

14
15 **Q.** Have you prepared schedules showing the calculation of
16 the recoverable O&M project costs for 2006?

17
18 **A.** Yes. Form 42-2P contained in Exhibit No. ____ (HTB-3)
19 summarizes the recoverable jurisdictional O&M costs for
20 these projects which total \$9,895,708 for 2006.

21
22 **Q.** Do you have a schedule providing the description and
23 progress reports for all environmental compliance
24 activities and projects?

- 1 **A.** Yes. Project descriptions and progress reports, as well
2 as the projected recoverable cost estimates, are provided
3 in Form 42-5P, pages 1 through 28.
4
- 5 **Q.** What are the total projected jurisdictional costs for
6 environmental compliance in the year 2006?
7
- 8 **A.** The total jurisdictional O&M and capital expenditures to
9 be recovered through the ECRC are calculated on Form 42-
10 1P. These expenditures total \$27,754,796.
11
- 12 **Q.** How were environmental cost recovery factors calculated?
13
- 14 **A.** The environmental cost recovery factors were calculated
15 as shown on Schedules 42-6P and 42-7P. The demand
16 allocation factors were calculated by determining the
17 percentage each rate class contributes to the monthly
18 system peaks and then adjusted for losses for each rate
19 class. The energy allocation factors were determined by
20 calculating the percentage that each rate class
21 contributes to total kWh sales and then adjusted for
22 losses for each rate class. This information was
23 obtained from Tampa Electric's 2003 load research study.
24 Form 42-7P presents the calculation of the proposed ECRC
25 factors by rate class.

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Q. What are the 2006 ECRC billing factors by rate class for which Tampa Electric is seeking approval?

A. The computation of the billing factors is shown on Form 42-7P. In summary, the 2006 proposed ECRC billing factors are credits as follows:

<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
Average Factor	(0.373)
RS, RST	(0.372)
GS, GST, TS	(0.374)
GSD, GSDT	(0.376)
GSLD, GSLDT, SBF	(0.373)
IS1, IST1, SBI1, IS3, IST3, SBI3	(0.368)
SL, OL	(0.384)

Q. When does Tampa Electric propose to begin applying these environmental cost recovery credits?

A. The environmental cost recovery credits will be effective concurrent with the first billing cycle for January 2006.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2006 through

1 December 2006 consistent with criteria established for
2 ECRC recovery in Order No. PSC-94-0044-FOF-EI?
3

4 **A.** Yes. The costs for which ECRC treatment is requested
5 meet the following criteria:
6

- 7 1. such costs were prudently incurred after April 13,
8 1993;
- 9 2. the activities are legally required to comply with a
10 governmentally imposed environmental regulation
11 enacted, became effective or whose effect was
12 triggered after the company's last test year upon
13 which rates are based; and
- 14 3. such costs are not recovered through some other cost
15 recovery mechanism or through base rates.
16

17 **Q.** Please summarize your testimony.
18

19 **A.** My testimony supports the approval of a final average
20 environmental billing factor credit of (0.373) cents per
21 kWh which includes projected capital and O&M revenue
22 requirements of \$27,754,796 associated with a total of 28
23 environmental projects and a true-up over-recovery
24 provision of \$101,097,291 primarily driven by SO₂
25 allowance sales. My testimony also explains that the

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projected environmental expenditures for 2006 are appropriate for recovery through the ECRC.

Q. Does this conclude your testimony?

A. Yes, it does.

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
FILED: SEPTEMBER 8, 2005

**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2006 THROUGH DECEMBER 2006

42-1P THROUGH 42-7P

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
FILED: SEPTEMBER 8, 2005

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**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2006 THROUGH DECEMBER 2006

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

For the Projected Period
January 2006 to December 2006

<u>Line</u>	<u>Energy</u> (\$)	<u>Demand</u> (\$)	<u>Total</u> (\$)
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	\$9,080,552	\$815,156	\$9,895,708
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	17,691,951	167,137	17,859,088
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	<u>26,772,503</u>	<u>982,293</u>	<u>27,754,796</u>
2. True-up for Estimated Over/(Under) Recovery for the current period January 2005 December 2005 (Form 42-2E, Line 5 + 6 + 10)	102,344,915	(1,283,473)	101,061,442
3. Final True-up for the period January 2004 to December 2004 (Form 42-1A, Line 3)	<u>35,386</u>	<u>463</u>	<u>35,849</u>
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2006 to December 2006 (Line 1 - Line 2- Line 3)	<u>(75,607,798)</u>	<u>2,265,303</u>	<u>(73,342,495)</u>
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	<u>(\$75,662,236)</u>	<u>\$2,266,934</u>	<u>(\$73,395,302)</u>

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

15

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 1
PAGE 1 OF 1
FORM 42-1P
FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

O & M Activities
 (in Dollars)

Line	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total	Demand	Energy
1. Description of O&M Activities															
Section															
(1) AIR QUALITY															
1a.	\$204,886	\$214,013	\$234,871	\$217,101	\$221,806	\$214,507	\$215,038	\$216,730	\$204,955	\$215,002	\$211,783	\$214,308	\$2,585,000		\$2,585,000
1b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1c.	(20,284)	(17,015)	(15,214)	(19,594)	(21,469)	(21,609)	(21,748)	(21,864)	(18,607)	(15,493)	(19,187)	(19,629)	(231,713)		(231,713)
1d.	391,614	379,621	412,671	400,418	414,959	401,450	403,641	406,595	460,448	541,767	456,539	478,129	5,147,852		5,147,852
1e.	50,400	75,200	97,600	63,200	50,400	48,800	50,400	50,400	73,600	100,800	64,800	74,400	800,000		800,000
1f.	44,100	65,800	85,400	55,300	44,100	42,700	44,100	44,100	64,400	88,200	56,700	65,100	700,000		700,000
1g.	1,500	1,500	1,500	4,500	1,500	1,500	1,500	1,500	1,500	1,500	4,500	1,500	24,000		24,000
1h.	5,000	5,000	6,000	5,000	5,000	6,000	5,000	5,000	6,000	5,000	5,000	7,000	65,000		65,000
1i.	6,000	5,475	8,325	7,575	6,000	5,850	6,000	6,000	5,850	6,000	5,850	6,075	75,000		75,000
1j.	3,700	3,350	3,700	3,550	3,700	3,550	3,700	3,700	5,350	7,350	4,750	3,600	50,000		50,000
1k.	6,150	5,550	6,150	5,925	6,150	5,925	6,150	6,150	5,925	6,150	5,925	8,850	75,000		75,000
1l.	1,950	2,875	3,000	1,875	1,950	1,875	1,950	1,950	1,875	1,950	1,875	1,875	25,000		25,000
(2) LAND															
(3) WATER															
3a.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500		34,500
3b.	10,000	10,000	10,000	10,000	0	0	0	0	0	5,000	5,000	0	50,000		50,000
3c.	39,410	46,976	54,456	57,456	57,456	62,456	63,456	60,456	77,456	82,456	80,456	78,456	760,946		760,946
2.	\$778,926	\$798,345	\$908,459	\$812,306	\$791,552	\$773,004	\$779,187	\$780,717	\$888,752	\$1,045,682	\$883,991	\$919,664	\$10,160,585	\$845,446	\$9,315,139
3.	695,016	741,369	844,003	744,850	734,096	710,548	715,731	720,261	811,296	958,226	798,535	841,208	9,315,139		
4.	83,910	56,976	64,456	67,456	57,456	62,456	63,456	60,456	77,456	87,456	85,456	78,456	845,446		
5.	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621			
6.	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.	682,956	727,737	819,080	724,806	710,811	691,134	696,311	700,506	790,276	931,846	780,569	824,520	9,080,552		
8.	80,904	54,935	62,147	65,039	55,397	60,218	61,183	58,290	74,681	84,323	82,394	75,645	815,156		
9.	\$763,860	\$782,672	\$881,227	\$789,845	\$766,208	\$751,352	\$757,494	\$758,796	\$864,957	\$1,016,169	\$862,963	\$900,165	\$9,895,708		

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

16

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line

Section	Description of Investment Projects (A)												End of Period Total	Method of Classification	
	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06		Demand	Energy
(1) AIR QUALITY															
1a.	Big Bend Unit 3 Flue Gas Desulfurization Integration	\$75,679	\$75,492	\$75,306	\$75,120	\$74,933	\$74,746	\$74,560	\$74,373	\$74,187	\$74,000	\$73,814	\$73,627	\$895,837	\$895,837
1b.	Big Bend Units 1 and 2 Flue Gas Conditioning	45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	535,835	535,835
1c.	Big Bend Unit 4 Continuous Emissions Monitors	7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	92,437	92,437
1d.	Big Bend Unit 1 Classifier Replacement	13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930	160,930
1e.	Big Bend Unit 2 Classifier Replacement	10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578	121,578
1f.	Big Bend Section 114 Mercury Testing Platform	1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800	14,800
1g.	Big Bend Units 1 & 2 FGD	887,908	885,144	882,380	879,616	876,852	874,088	871,324	868,559	865,796	863,032	860,267	857,504	10,472,470	10,472,470
1h.	Big Bend FGD Optimization and Utilization	237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	2,822,021	2,822,021
1i.	Big Bend NO _x Emissions Reduction	70,329	80,431	80,232	80,032	79,834	79,635	79,436	79,237	79,039	78,839	78,640	78,441	944,125	944,125
1j.	Big Bend PM Minimization and Monitoring	101,355	101,105	100,856	100,606	100,357	100,108	99,858	99,609	99,360	99,111	98,862	98,612	1,199,799	1,199,799
1k.	Polk NO _x Emissions Reduction	18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592	218,592
1l.	Big Bend Unit 4 SOFA	29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	29,022	351,818	351,818
1m.	Big Bend Unit 1 Pre-SCR	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	152,400	152,400
1n.	Big Bend Unit 2 Pre-SCR	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	182,688	182,688
1o.	Big Bend Unit 3 Pre-SCR	856	3,844	7,139	7,910	7,940	7,947	7,947	7,947	7,947	7,947	7,947	7,947	83,318	83,318
1p.	Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1q.	Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1r.	Big Bend Unit 3 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1s.	Big Bend Unit 4 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1t.	SO ₂ Emissions Allowances	(8,438)	(9,314)	(9,157)	(8,987)	(8,786)	(8,575)	(8,363)	(8,150)	(7,952)	(7,785)	(7,616)	(7,427)	(100,550)	(100,550)
(2) LAND															
2a.	Big Bend Fuel Oil Tank #1 Upgrade	4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079	59,079
2b.	Big Bend Fuel Oil Tank #2 Upgrade	8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166	97,166
2c.	Phillips Upgrade Tank #1 for FDEP	563	562	559	558	557	555	554	552	550	549	547	546	6,652	6,652
2d.	Phillips Upgrade Tank #4 for FDEP	884	882	880	877	874	872	869	868	865	863	860	857	10,451	10,451
2.	Total Investment Projects - Recoverable Costs	\$1,534,696	\$1,542,837	\$1,542,017	\$1,538,683	\$1,534,643	\$1,530,590	\$1,526,529	\$1,522,470	\$1,518,399	\$1,514,292	\$1,510,185	\$1,506,105	\$18,321,446	\$18,148,098
3.	Recoverable Costs Allocated to Energy	1,520,076	1,528,248	1,527,461	1,524,158	1,520,150	1,516,128	1,512,099	1,508,072	1,504,033	1,499,957	1,495,882	1,491,834	18,148,098	
4.	Recoverable Costs Allocated to Demand	14,620	14,589	14,556	14,525	14,493	14,462	14,430	14,398	14,366	14,335	14,303	14,271	173,348	
5.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621		
6.	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.	Energy Jurisdictional Recoverable Costs (B)	1,493,699	1,500,147	1,482,355	1,483,143	1,471,932	1,474,703	1,471,070	1,466,709	1,465,064	1,458,664	1,462,226	1,462,239	17,691,951	
8.	Energy Jurisdictional Recoverable Costs (C)	14,096	14,066	14,034	14,005	13,974	13,944	13,913	13,882	13,851	13,821	13,791	13,760	167,137	
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,507,795	\$1,514,213	\$1,496,389	\$1,497,148	\$1,485,906	\$1,488,647	\$1,484,983	\$1,480,591	\$1,478,915	\$1,472,485	\$1,476,017	\$1,475,999	\$17,859,088	

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

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EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 3
 PAGE 1 OF 1
 FORM 42-3P
 FILED: SEPTEMBER 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	
3.	Less: Accumulated Depreciation (A)	(2,412,033)	(2,431,259)	(2,450,485)	(2,469,711)	(2,488,937)	(2,508,163)	(2,527,389)	(2,546,615)	(2,565,841)	(2,585,067)	(2,604,293)	(2,623,519)	(2,642,745)	
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)	\$5,827,625	\$5,808,399	\$5,789,173	\$5,769,947	\$5,750,721	\$5,731,495	\$5,712,269	\$5,693,043	\$5,673,817	\$5,654,591	\$5,635,365	\$5,616,139	\$5,596,913	
6.	Average Net Investment		\$5,818,012	\$5,798,786	\$5,779,560	\$5,760,334	\$5,741,108	\$5,721,882	\$5,702,656	\$5,683,430	\$5,664,204	\$5,644,978	\$5,625,752	\$5,606,526	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		42,781	42,639	42,498	42,357	42,215	42,074	41,933	41,791	41,650	41,508	41,367	41,226	504,039
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,672	13,627	13,582	13,537	13,492	13,446	13,401	13,356	13,311	13,266	13,221	13,175	161,086
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)		\$75,679	\$75,492	\$75,306	\$75,120	\$74,933	\$74,746	\$74,560	\$74,373	\$74,187	\$74,000	\$73,814	\$73,627	\$895,837
a.	Recoverable Costs Allocated to Energy		75,679	75,492	75,306	75,120	74,933	74,746	74,560	74,373	74,187	74,000	73,814	73,627	895,837
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621		
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.	Energy Jurisdictional Recoverable Costs (D)		74,366	74,104	73,082	73,099	72,556	72,704	72,537	72,333	72,265	71,963	72,153	72,166	873,328
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$74,366	\$74,104	\$73,082	\$73,099	\$72,556	\$72,704	\$72,537	\$72,333	\$72,265	\$71,963	\$72,153	\$72,166	\$873,328

Notes:

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

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EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
PAGE 1 OF 24
FORM 42-4P
FILED: SEPTEMBER 8, 2005

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

Line	Description	Beginning of Period	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
1.	Investments	\$0	\$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	0
	b. Clearings to Plant	0	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	0
	d. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734
3.	Less: Accumulated Depreciation	(2,014,886)	(2,031,361)	(2,047,836)	(2,064,311)	(2,080,786)	(2,097,261)	(2,113,736)	(2,130,211)	(2,146,686)	(2,163,161)	(2,179,636)	(2,196,111)	(2,212,586)	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)	\$3,002,848	\$2,986,373	\$2,969,898	\$2,953,423	\$2,936,948	\$2,920,473	\$2,903,998	\$2,887,523	\$2,871,048	\$2,854,573	\$2,838,098	\$2,821,623	\$2,805,148	0
6.	Average Net Investment	\$2,994,611	\$2,978,136	\$2,961,661	\$2,945,186	\$2,928,711	\$2,912,236	\$2,895,761	\$2,879,286	\$2,862,811	\$2,846,336	\$2,829,861	\$2,813,386		
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	22,020	21,899	21,778	21,656	21,535	21,414	21,293	21,172	21,051	20,930	20,808	20,687	20,566	20,445
	b. Debt Component (Line 6 x 2.82% x 1/12)	7,037	6,999	6,960	6,921	6,882	6,844	6,805	6,766	6,728	6,689	6,650	6,611	6,573	6,534
8.	Investment Expenses	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475
	a. Depreciation (C)	0	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	0
	c. Dismantlement	0	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	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$45,532	\$45,373	\$45,213	\$45,052	\$44,892	\$44,733	\$44,573	\$44,413	\$44,254	\$44,094	\$43,933	\$43,773	\$43,613	\$43,454
	a. Recoverable Costs Allocated to Energy	45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	43,613	43,454
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
11.	Demand Jurisdictional Factor	0.9826474	0.9816123	0.9740700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	0.9841722	0.9881831
12.	Energy Jurisdictional Recoverable Costs (D)	44,742	44,539	43,878	43,840	43,468	43,511	43,364	43,195	43,107	42,880	42,945	42,905	42,865	42,825
13.	Demand Jurisdictional Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$44,742	\$44,539	\$43,878	\$43,840	\$43,468	\$43,511	\$43,364	\$43,195	\$43,107	\$42,880	\$42,945	\$42,905	\$42,865	\$42,825

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211
3.	Less: Accumulated Depreciation	(261,497)	(263,446)	(265,395)	(267,344)	(269,293)	(271,242)	(273,191)	(275,140)	(277,089)	(279,038)	(280,987)	(282,936)	(284,885)	(284,885)
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)	\$604,714	\$602,765	\$600,816	\$598,867	\$596,918	\$594,969	\$593,020	\$591,071	\$589,122	\$587,173	\$585,224	\$583,275	\$581,326	\$581,326
6.	Average Net Investment	\$603,740	\$601,791	\$599,842	\$597,893	\$595,944	\$593,995	\$592,046	\$590,097	\$588,148	\$586,199	\$584,250	\$582,301	\$580,352	\$582,301
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)	4,439	4,425	4,411	4,396	4,382	4,368	4,353	4,339	4,325	4,310	4,296	4,282	4,268	4,282
b.	Debt Component (Line 6 x 2.82% x 1/12)	1,419	1,414	1,410	1,405	1,400	1,396	1,391	1,387	1,382	1,378	1,373	1,368	1,363	1,373
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	1,949	1,949
b.	Amortization	0	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	0
d.	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$7,807	\$7,788	\$7,770	\$7,750	\$7,731	\$7,713	\$7,693	\$7,675	\$7,656	\$7,637	\$7,618	\$7,599	\$7,580	\$7,599
a.	Recoverable Costs Allocated to Energy	7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	7,580	7,599
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9641722	0.9641722	0.9801621
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	0.9641722
12.	Energy Jurisdictional Recoverable Costs (D)	7,672	7,645	7,541	7,541	7,486	7,502	7,484	7,484	7,464	7,458	7,427	7,447	7,448	7,448
13.	Demand Jurisdictional Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$7,672	\$7,645	\$7,541	\$7,541	\$7,486	\$7,502	\$7,484	\$7,484	\$7,464	\$7,458	\$7,427	\$7,447	\$7,448	\$7,448

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
PAGE 3 OF 24
FORM 42-4P
FILED: SEPTEMBER 8, 2005

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
Investments															
1.	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	
3.	Less: Accumulated Depreciation	(94,816)	(95,894)	(96,972)	(98,050)	(99,128)	(100,206)	(101,284)	(102,362)	(103,440)	(104,518)	(105,596)	(106,674)	(107,752)	
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)	\$402,762	\$401,684	\$400,606	\$399,528	\$398,450	\$397,372	\$396,294	\$395,216	\$394,138	\$393,060	\$391,982	\$390,904	\$389,826	
6.	Average Net Investment		\$402,223	\$401,145	\$400,067	\$398,989	\$397,911	\$396,833	\$395,755	\$394,677	\$393,599	\$392,521	\$391,443	\$390,365	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		2,958	2,950	2,942	2,934	2,926	2,918	2,910	2,902	2,894	2,886	2,878	2,870	34,968
	b. Debt Component (Line 6 x 2.82% x 1/12)		945	943	940	938	935	933	930	927	925	922	920	917	11,175
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)		\$4,981	\$4,971	\$4,960	\$4,950	\$4,939	\$4,929	\$4,918	\$4,907	\$4,897	\$4,886	\$4,876	\$4,865	59,079
	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		4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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)		4,803	4,793	4,782	4,773	4,762	4,752	4,742	4,731	4,722	4,711	4,701	4,691	56,963
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,803	\$4,793	\$4,782	\$4,773	\$4,762	\$4,752	\$4,742	\$4,731	\$4,722	\$4,711	\$4,701	\$4,691	\$ 56,963

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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EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
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 FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	
3.	Less: Accumulated Depreciation	(155,968)	(157,741)	(159,514)	(161,287)	(163,060)	(164,833)	(166,606)	(168,379)	(170,152)	(171,925)	(173,698)	(175,471)	(177,244)	
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)	\$662,433	\$660,660	\$658,887	\$657,114	\$655,341	\$653,568	\$651,795	\$650,022	\$648,249	\$646,476	\$644,703	\$642,930	\$641,157	
6.	Average Net Investment		\$661,547	\$659,774	\$658,001	\$656,228	\$654,455	\$652,682	\$650,909	\$649,136	\$647,363	\$645,590	\$643,817	\$642,044	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,864	4,851	4,838	4,825	4,812	4,799	4,786	4,773	4,760	4,747	4,734	4,721	57,510
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,555	1,550	1,546	1,542	1,538	1,534	1,530	1,525	1,521	1,517	1,513	1,509	18,380
8.	Investment Expenses														
a.	Depreciation (C)		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
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)		\$8,192	\$8,174	\$8,157	\$8,140	\$8,123	\$8,106	\$8,089	\$8,071	\$8,054	\$8,037	\$8,020	\$8,003	\$97,166
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		8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Demand Jurisdictional Recoverable Costs (E)		7,898	7,881	7,865	7,848	7,832	7,816	7,799	7,782	7,765	7,749	7,733	7,716	93,685
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,898	\$7,881	\$7,865	\$7,848	\$7,832	\$7,816	\$7,799	\$7,782	\$7,765	\$7,749	\$7,733	\$7,716	\$93,685

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 Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277	57,277
3.	Less: Accumulated Depreciation	(15,492)	(15,650)	(15,808)	(15,966)	(16,124)	(16,282)	(16,440)	(16,598)	(16,756)	(16,914)	(17,072)	(17,230)	(17,388)	(17,388)
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)	\$41,785	\$41,627	\$41,469	\$41,311	\$41,153	\$40,995	\$40,837	\$40,679	\$40,521	\$40,363	\$40,205	\$40,047	\$39,889	
6.	Average Net Investment		\$41,706	\$41,548	\$41,390	\$41,232	\$41,074	\$40,916	\$40,758	\$40,600	\$40,442	\$40,284	\$40,126	\$39,968	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		307	306	304	303	302	301	300	299	297	296	295	294	3,604
b.	Debt Component (Line 6 x 2.82% x 1/12)		98	98	97	97	97	96	96	95	95	95	94	94	1,152
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)		\$563	\$562	\$559	\$558	\$557	\$555	\$554	\$552	\$550	\$549	\$547	\$546	\$6,652
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		563	562	559	558	557	555	554	552	550	549	547	546	6,652
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Demand Jurisdictional Recoverable Costs (E)		543	542	539	538	537	535	534	532	530	529	527	526	6,414
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$543	\$542	\$539	\$538	\$537	\$535	\$534	\$532	\$530	\$529	\$527	\$526	\$6,414

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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EXHIBIT NO. _____
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	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	(24,887)	(25,136)	(25,385)	(25,634)	(25,883)	(26,132)	(26,381)	(26,630)	(26,879)	(27,128)	(27,377)	(27,626)	(27,875)	
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)	\$65,585	\$65,336	\$65,087	\$64,838	\$64,589	\$64,340	\$64,091	\$63,842	\$63,593	\$63,344	\$63,095	\$62,846	\$62,597	
6.	Average Net Investment		\$65,461	\$65,212	\$64,963	\$64,714	\$64,465	\$64,216	\$63,967	\$63,718	\$63,469	\$63,220	\$62,971	\$62,722	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		481	480	478	476	474	472	470	469	467	465	463	461	5,656
b.	Debt Component (Line 6 x 2.82% x 1/12)		154	153	153	152	151	151	150	150	149	149	148	147	1,807
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)		\$884	\$882	\$880	\$877	\$874	\$872	\$869	\$868	\$865	\$863	\$860	\$857	\$10,451
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		884	882	880	877	874	872	869	868	865	863	860	857	10,451
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	0
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
12.	Energy Jurisdictional Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Demand Jurisdictional Recoverable Costs (E)		852	850	848	846	843	841	838	837	834	832	829	826	10,077
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$852	\$850	\$848	\$846	\$843	\$841	\$838	\$837	\$834	\$832	\$829	\$826	\$10,077

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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EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
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FORM 42-4P
FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	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	(338,696)	(342,864)	(347,032)	(351,200)	(355,368)	(359,536)	(363,704)	(367,872)	(372,040)	(376,208)	(380,376)	(384,544)	(388,712)	(388,712)
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)	\$977,561	\$973,393	\$969,225	\$965,057	\$960,889	\$956,721	\$952,553	\$948,385	\$944,217	\$940,049	\$935,881	\$931,713	\$927,545	
6.	Average Net Investment		\$975,477	\$971,309	\$967,141	\$962,973	\$958,805	\$954,637	\$950,469	\$946,301	\$942,133	\$937,965	\$933,797	\$929,629	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		7,173	7,142	7,112	7,081	7,050	7,020	6,989	6,958	6,928	6,897	6,866	6,836	84,052
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,292	2,283	2,273	2,263	2,253	2,243	2,234	2,224	2,214	2,204	2,194	2,185	26,862
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)		\$13,633	\$13,593	\$13,553	\$13,512	\$13,471	\$13,431	\$13,391	\$13,350	\$13,310	\$13,269	\$13,228	\$13,189	\$160,930
a.	Recoverable Costs Allocated to Energy		13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		13,396	13,343	13,153	13,148	13,044	13,064	13,028	12,984	12,965	12,904	12,930	12,927	156,886
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$13,396	\$13,343	\$13,153	\$13,148	\$13,044	\$13,064	\$13,028	\$12,984	\$12,965	\$12,904	\$12,930	\$12,927	\$156,886

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 Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	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	(267,258)	(270,623)	(273,988)	(277,353)	(280,718)	(284,083)	(287,448)	(290,813)	(294,178)	(297,543)	(300,908)	(304,273)	(307,638)	
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)	\$717,536	\$714,171	\$710,806	\$707,441	\$704,076	\$700,711	\$697,346	\$693,981	\$690,616	\$687,251	\$683,886	\$680,521	\$677,156	
6.	Average Net Investment		\$715,854	\$712,489	\$709,124	\$705,759	\$702,394	\$699,029	\$695,664	\$692,299	\$688,934	\$685,569	\$682,204	\$678,839	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,264	5,239	5,214	5,190	5,165	5,140	5,115	5,091	5,066	5,041	5,016	4,992	61,533
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,682	1,674	1,666	1,659	1,651	1,643	1,635	1,627	1,619	1,611	1,603	1,595	19,665
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)		\$10,311	\$10,278	\$10,245	\$10,214	\$10,181	\$10,148	\$10,115	\$10,083	\$10,050	\$10,017	\$9,984	\$9,952	\$121,578
a.	Recoverable Costs Allocated to Energy		10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		10,132	10,089	9,942	9,939	9,858	9,871	9,841	9,806	9,790	9,741	9,759	9,755	118,523
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,132	\$10,089	\$9,942	\$9,939	\$9,858	\$9,871	\$9,841	\$9,806	\$9,790	\$9,741	\$9,759	\$9,755	\$118,523

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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EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
PAGE 9 OF 24
FORM 42-4P
FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	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	(16,051)	(16,282)	(16,513)	(16,744)	(16,975)	(17,206)	(17,437)	(17,668)	(17,899)	(18,130)	(18,361)	(18,592)	(18,823)	
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)	\$104,686	\$104,455	\$104,224	\$103,993	\$103,762	\$103,531	\$103,300	\$103,069	\$102,838	\$102,607	\$102,376	\$102,145	\$101,914	
6.	Average Net Investment		\$104,571	\$104,340	\$104,109	\$103,878	\$103,647	\$103,416	\$103,185	\$102,954	\$102,723	\$102,492	\$102,261	\$102,030	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		769	767	766	764	762	760	759	757	755	754	752	750	9,115
b.	Debt Component (Line 6 x 2.82% x 1/12)		246	245	245	244	244	243	242	242	241	241	240	240	2,913
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)		\$1,246	\$1,243	\$1,242	\$1,239	\$1,237	\$1,234	\$1,232	\$1,230	\$1,227	\$1,226	\$1,223	\$1,221	\$14,800
a.	Recoverable Costs Allocated to Energy		1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		1,224	1,220	1,205	1,206	1,198	1,200	1,199	1,196	1,195	1,192	1,195	1,197	14,427
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,224	\$1,220	\$1,205	\$1,206	\$1,198	\$1,200	\$1,199	\$1,196	\$1,195	\$1,192	\$1,195	\$1,197	\$14,427

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Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
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 FORM 42-4P
 FILED: SEPTEMBER 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	83,374,068	
3.	Less: Accumulated Depreciation	(21,082,126)	(21,366,987)	(21,651,848)	(21,936,709)	(22,221,570)	(22,506,431)	(22,791,292)	(23,076,153)	(23,361,014)	(23,645,875)	(23,930,736)	(24,215,597)	(24,500,458)	
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)	\$62,291,942	\$62,007,081	\$61,722,220	\$61,437,359	\$61,152,498	\$60,867,637	\$60,582,776	\$60,297,915	\$60,013,054	\$59,728,193	\$59,443,332	\$59,158,471	\$58,873,610	
6.	Average Net Investment		\$62,149,512	\$61,864,651	\$61,579,790	\$61,294,929	\$61,010,068	\$60,725,207	\$60,440,346	\$60,155,485	\$59,870,624	\$59,585,763	\$59,300,902	\$59,016,041	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		456,996	454,901	452,806	450,712	448,617	446,523	444,428	442,333	440,239	438,144	436,049	433,955	5,345,703
b.	Debt Component (Line 6 x 2.82% x 1/12)		146,051	145,382	144,713	144,043	143,374	142,704	142,035	141,365	140,696	140,027	139,357	138,688	1,708,435
8.	Investment Expenses														
a.	Depreciation (C)		284,861	284,861	284,861	284,861	284,861	284,861	284,861	284,861	284,861	284,861	284,861	284,861	3,418,332
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)	\$887,908	\$885,144	\$882,380	\$879,616	\$876,852	\$874,088	\$871,324	\$868,559	\$865,796	\$863,032	\$860,267	\$857,504	\$854,740	\$10,472,470
a.	Recoverable Costs Allocated to Energy	887,908	885,144	882,380	879,616	876,852	874,088	871,324	868,559	865,796	863,032	860,267	857,504	854,740	10,472,470
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621		
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.	Energy Jurisdictional Recoverable Costs (D)	872,500	868,868	856,323	855,946	849,039	850,206	847,682	844,736	843,364	839,273	840,912	840,493	840,493	10,209,342
13.	Demand Jurisdictional Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$872,500	\$868,868	\$856,323	\$855,946	\$849,039	\$850,206	\$847,682	\$844,736	\$843,364	\$839,273	\$840,912	\$840,493	\$840,493	\$10,209,342

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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EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
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FORM 42-4P
FILED: SEPTEMBER 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737
3.	Less: Accumulated Depreciation	(2,424,289)	(2,474,988)	(2,525,687)	(2,576,386)	(2,627,085)	(2,677,784)	(2,728,483)	(2,779,182)	(2,829,881)	(2,880,580)	(2,931,279)	(2,981,978)	(3,032,677)	
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)	\$19,315,448	\$19,264,749	\$19,214,050	\$19,163,351	\$19,112,652	\$19,061,953	\$19,011,254	\$18,960,555	\$18,909,856	\$18,859,157	\$18,808,458	\$18,757,759	\$18,707,060	
6.	Average Net Investment		\$19,290,099	\$19,239,400	\$19,188,701	\$19,138,002	\$19,087,303	\$19,036,604	\$18,985,905	\$18,935,206	\$18,884,507	\$18,833,808	\$18,783,109	\$18,732,410	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		141,843	141,471	141,098	140,725	140,352	139,979	139,607	139,234	138,861	138,488	138,115	137,743	1,677,516
b.	Debt Component (Line 6 x 2.82% x 1/12)		45,332	45,213	45,093	44,974	44,855	44,736	44,617	44,498	44,379	44,259	44,140	44,021	536,117
8.	Investment Expenses														
a.	Depreciation (C)		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
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)	\$237,874	\$237,383	\$236,890	\$236,398	\$235,906	\$235,414	\$234,923	\$234,431	\$233,939	\$233,446	\$232,954	\$232,463	\$232,463	\$2,822,021
a.	Recoverable Costs Allocated to Energy	237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	232,463	2,822,021
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)	233,746	233,018	229,895	230,037	228,423	228,982	228,549	228,001	227,878	227,019	227,713	227,851	227,851	2,751,112
13.	Demand Jurisdictional Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$233,746	\$233,018	\$229,895	\$230,037	\$228,423	\$228,982	\$228,549	\$228,001	\$227,878	\$227,019	\$227,713	\$227,851	\$227,851	\$2,751,112

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 and 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 rates are 2.0% and 2.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611	6,196,611
3.	Less: Accumulated Depreciation	0	(10,252)	(30,755)	(51,258)	(71,761)	(92,264)	(112,767)	(133,270)	(153,773)	(174,276)	(194,779)	(215,282)	(235,785)	
4.	CWIP - Non-Interest Bearing	6,196,611	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,196,611	\$6,186,359	\$6,165,856	\$6,145,353	\$6,124,850	\$6,104,347	\$6,083,844	\$6,063,341	\$6,042,838	\$6,022,335	\$6,001,832	\$5,981,329	\$5,960,826	
6.	Average Net Investment		\$6,191,485	\$6,176,107	\$6,155,604	\$6,135,101	\$6,114,598	\$6,094,095	\$6,073,592	\$6,053,089	\$6,032,586	\$6,012,083	\$5,991,580	\$5,971,077	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		45,527	45,414	45,263	45,112	44,962	44,811	44,660	44,509	44,359	44,208	44,057	43,906	536,788
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,550	14,514	14,466	14,417	14,369	14,321	14,273	14,225	14,177	14,128	14,080	14,032	171,552
8.	Investment Expenses														
a.	Depreciation (C)		10,252	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	20,503	235,785
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)		\$70,329	\$80,431	\$80,232	\$80,032	\$79,834	\$79,635	\$79,436	\$79,237	\$79,039	\$78,839	\$78,640	\$78,441	\$944,125
a.	Recoverable Costs Allocated to Energy		70,329	80,431	80,232	80,032	79,834	79,635	79,436	79,237	79,039	78,839	78,640	78,441	944,125
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		69,109	78,952	77,863	77,878	77,302	77,459	77,281	77,064	76,991	76,669	76,871	76,885	920,324
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$69,109	\$78,952	\$77,863	\$77,878	\$77,302	\$77,459	\$77,281	\$77,064	\$76,991	\$76,669	\$76,871	\$76,885	\$920,324

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42 and 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 rates are 3.8%, 4.1% and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
PAGE 13 OF 24
FORM 42-4P
FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	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)	\$7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	7,985,658	
3.	Less: Accumulated Depreciation	(175,116)	(200,808)	(226,500)	(252,192)	(277,884)	(303,576)	(329,268)	(354,960)	(380,652)	(406,344)	(432,036)	(457,728)	(483,420)	
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)	\$7,810,542	\$7,784,850	\$7,759,158	\$7,733,466	\$7,707,774	\$7,682,082	\$7,656,390	\$7,630,698	\$7,605,006	\$7,579,314	\$7,553,622	\$7,527,930	\$7,502,238	
6.	Average Net Investment		\$7,797,696	\$7,772,004	\$7,746,312	\$7,720,620	\$7,694,928	\$7,669,236	\$7,643,544	\$7,617,852	\$7,592,160	\$7,566,468	\$7,540,776	\$7,515,084	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		57,338	57,149	56,960	56,771	56,582	56,393	56,204	56,015	55,826	55,638	55,449	55,260	675,585
b.	Debt Component (Line 6 x 2.82% x 1/12)		18,325	18,264	18,204	18,143	18,083	18,023	17,962	17,902	17,842	17,781	17,721	17,660	215,910
8.	Investment Expenses														
a.	Depreciation (C)		25,692	25,692	25,692	25,692	25,692	25,692	25,692	25,692	25,692	25,692	25,692	25,692	308,304
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)		\$101,355	\$101,105	\$100,856	\$100,606	\$100,357	\$100,108	\$99,858	\$99,609	\$99,360	\$99,111	\$98,862	\$98,612	\$1,199,799
a.	Recoverable Costs Allocated to Energy		101,355	101,105	100,856	100,606	100,357	100,108	99,858	99,609	99,360	99,111	98,862	98,612	1,199,799
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		99,596	99,246	97,878	97,899	97,174	97,373	97,148	96,877	96,786	96,383	96,638	96,656	1,169,654
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$99,596	\$99,246	\$97,878	\$97,899	\$97,174	\$97,373	\$97,148	\$96,877	\$96,786	\$96,383	\$96,638	\$96,656	\$1,169,654

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41, 312.42, 312.43, 315.41 and 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 rates are 3.8%, 4.1%, 3.1%, 3.3% and 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 4
 PAGE 14 OF 24
 FORM 42-4P
 FILED: SEPTEMBER 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	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	(100,914)	(105,208)	(109,502)	(113,796)	(118,090)	(122,384)	(126,678)	(130,972)	(135,266)	(139,560)	(143,854)	(148,148)	(152,442)	
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)	\$1,460,559	\$1,456,265	\$1,451,971	\$1,447,677	\$1,443,383	\$1,439,089	\$1,434,795	\$1,430,501	\$1,426,207	\$1,421,913	\$1,417,619	\$1,413,325	\$1,409,031	
6.	Average Net Investment		\$1,458,412	\$1,454,118	\$1,449,824	\$1,445,530	\$1,441,236	\$1,436,942	\$1,432,648	\$1,428,354	\$1,424,060	\$1,419,766	\$1,415,472	\$1,411,178	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,724	10,692	10,661	10,629	10,598	10,566	10,534	10,503	10,471	10,440	10,408	10,377	126,603
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,427	3,417	3,407	3,397	3,387	3,377	3,367	3,357	3,347	3,336	3,326	3,316	40,461
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)		\$18,445	\$18,403	\$18,362	\$18,320	\$18,279	\$18,237	\$18,195	\$18,154	\$18,112	\$18,070	\$18,028	\$17,987	\$218,592
a.	Recoverable Costs Allocated to Energy		18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		18,125	18,065	17,820	17,827	17,699	17,739	17,701	17,656	17,643	17,573	17,622	17,630	213,100
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,125	\$18,065	\$17,820	\$17,827	\$17,699	\$17,739	\$17,701	\$17,656	\$17,643	\$17,573	\$17,622	\$17,630	\$213,100

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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EXHIBIT NO. _____
DOCKET NO. 050007-1E1
TAMPA ELECTRIC COMPANY
(HTB-3)
DOCUMENT NO. 4
PAGE 15 OF 24
FORM 42-4P
FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006
 Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Total
1.	Investments	\$0	\$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	0
	b. Clearings to Plant	0	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	0
	d. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	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	2,558,730	2,558,730	2,558,730	2,558,730
3.	Less: Accumulated Depreciation	(75,302)	(80,846)	(86,390)	(91,934)	(97,478)	(103,022)	(108,566)	(114,110)	(119,654)	(125,198)	(130,742)	(136,286)	(141,830)	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)	\$2,483,428	\$2,477,884	\$2,472,340	\$2,466,796	\$2,461,252	\$2,455,708	\$2,450,164	\$2,444,620	\$2,439,076	\$2,433,532	\$2,427,988	\$2,422,444	\$2,416,900	
6.	Average Net Investment	\$2,480,656	\$2,475,112	\$2,469,568	\$2,464,024	\$2,458,480	\$2,452,936	\$2,447,392	\$2,441,848	\$2,436,304	\$2,430,760	\$2,425,216	\$2,419,672		
7.	Return on Average Net Investment	18,241	18,200	18,159	18,118	18,078	18,037	17,996	17,955	17,915	17,874	17,833	17,792	17,751	
	a. Equity Component (Crossed Up For Taxes (B))	5,830	5,817	5,803	5,790	5,777	5,764	5,751	5,738	5,725	5,712	5,699	5,686	5,673	
	b. Debt Component (Line 6 x 2.82% x 1/12)	12,411	12,383	12,356	12,329	12,302	12,275	12,248	12,221	12,194	12,167	12,140	12,113	12,086	
8.	Investment Expenses	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544
	a. Depreciation (C)	0	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	0
	c. Dismantlement	0	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	0
	e. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)	\$29,615	\$29,561	\$29,506	\$29,452	\$29,399	\$29,345	\$29,291	\$29,237	\$29,184	\$29,130	\$29,076	\$29,022	\$29,022	\$351,818
	a. Recoverable Costs Allocated to Energy	29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	29,022	29,022	351,818
	b. Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9794700	0.9773285	0.9751870	0.9730455	0.9709040	0.9687625	0.9666210	0.9644795	0.9623380	0.9601965	0.9580550	0.9801621
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	0.9641722
12.	Energy Jurisdictional Recoverable Costs (D)	29,101	29,017	28,635	28,659	28,466	28,543	28,496	28,435	28,428	28,422	28,422	28,446	28,446	342,976
13.	Demand Jurisdictional Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$29,101	\$29,017	\$28,635	\$28,659	\$28,466	\$28,543	\$28,496	\$28,435	\$28,428	\$28,422	\$28,422	\$28,446	\$28,446	\$342,976

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835	1,308,835
5.	Net Investment (Lines 2 + 3 + 4)	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835
6.	Average Net Investment		\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835	\$1,308,835
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	115,488
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	3,076	36,912
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)		\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$12,700	\$152,400
a.	Recoverable Costs Allocated to Energy		12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700	152,400
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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)		12,480	12,466	12,325	12,358	12,297	12,353	12,355	12,352	12,371	12,350	12,414	12,448	148,569
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)		\$12,480	\$12,466	\$12,325	\$12,358	\$12,297	\$12,353	\$12,355	\$12,352	\$12,371	\$12,350	\$12,414	\$12,448	\$148,569

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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

EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
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 FILED: SEPTEMBER 8, 2005

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019	1,569,019
5.	Net Investment (Lines 2 + 3 + 4)	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019
6.	Average Net Investment		\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019	\$1,569,019
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	11,537	138,444
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	3,687	44,244
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)		\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$15,224	\$182,688
a.	Recoverable Costs Allocated to Energy		15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	15,224	182,688
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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)		14,960	14,944	14,774	14,814	14,741	14,808	14,811	14,806	14,830	14,805	14,881	14,922	178,096
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,960	\$14,944	\$14,774	\$14,814	\$14,741	\$14,808	\$14,811	\$14,806	\$14,830	\$14,805	\$14,881	\$14,922	\$178,096

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 Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$90,400	\$525,300	\$153,894	\$5,005	\$1,384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$775,983
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	43,049	133,449	658,749	812,643	817,648	819,032	819,032	819,032	819,032	819,032	819,032	819,032	819,032	819,032
5.	Net Investment (Lines 2 + 3 + 4)	\$43,049	\$133,449	\$658,749	\$812,643	\$817,648	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032
6.	Average Net Investment		\$88,249	\$396,099	\$735,696	\$815,146	\$818,340	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032	\$819,032
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		649	2,913	5,410	5,994	6,017	6,022	6,022	6,022	6,022	6,022	6,022	6,022	63,137
b.	Debt Component (Line 6 x 2.82% x 1/12)		207	931	1,729	1,916	1,923	1,925	1,925	1,925	1,925	1,925	1,925	1,925	20,181
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)		\$856	\$3,844	\$7,139	\$7,910	\$7,940	\$7,947	\$7,947	\$7,947	\$7,947	\$7,947	\$7,947	\$7,947	\$83,318
a.	Recoverable Costs Allocated to Energy		856	3,844	7,139	7,910	7,940	7,947	7,947	7,947	7,947	7,947	7,947	7,947	83,318
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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)		841	3,773	6,928	7,697	7,688	7,730	7,731	7,729	7,741	7,728	7,768	7,789	81,143
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)		\$841	\$3,773	\$6,928	\$7,697	\$7,688	\$7,730	\$7,731	\$7,729	\$7,741	\$7,728	\$7,768	\$7,789	\$81,143

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

EXHIBIT NO. _____
DOCKET NO. 050007-EI
TAMPA ELECTRIC COMPANY
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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$15,630	\$16,880	\$16,380	\$15,630	\$390,630	\$16,380	\$416,880	\$15,630	\$391,380	\$16,130	\$16,130	\$1,069,580	\$2,397,260
b.	Clearings to Plant	0	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	0
d.	Other	0	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	\$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	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	0
8.	Investment Expenses														
a.	Depreciation (C)	0	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	0
c.	Dismantlement	0	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	0
e.	Other	0	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	\$0
a.	Recoverable Costs Allocated to Energy	0	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	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9724704	0.9775012	0.9801621	0.9641722
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	0.9641722
12.	Retail Energy-Related Recoverable Costs (D)	0	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:
 (A) Applicable depreciable base for Big Bend; account 312.41
 (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (C) Applicable depreciation rate is 3.8%
 (D) Line 9a x Line 10
 (E) Line 9b x Line 11
 (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments	\$196,763	\$198,013	\$204,793	\$206,003	\$204,043	\$446,643	\$480,293	\$454,043	\$454,793	\$915,443	\$802,163	\$1,566,963	\$6,129,960
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
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.	Average Net Investment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.	Return on Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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)	\$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	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	0.9641722
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)	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.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$2,482,969	\$1,800,492	\$1,890,572	\$1,373,257	\$1,496,534	\$2,309,796	\$1,611,382	\$1,702,419	\$3,406,955	\$3,195,921	\$2,736,797	\$4,196,411	\$28,203,504
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	\$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	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	0
8.	Investment Expenses														
a.	Depreciation (C)	0	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	0
c.	Dismantlement	0	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	0
e.	Other	0	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	\$0
a.	Recoverable Costs Allocated to Energy	0	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	0
10.	Energy Jurisdictional Factor	0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9724704	0.9740905	0.9724704	0.9775012	0.9801621	0.9641722
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	0.9641722
12.	Retail Energy-Related Recoverable Costs (D)	0	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	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)	\$0	\$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.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$4,481,120	\$2,751,474	\$3,205,618	\$2,451,241	\$2,086,917	\$4,916,108	\$4,217,419	\$3,677,502	\$2,152,002	\$2,991,357	\$2,180,851	\$4,493,967	\$39,605,575
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	\$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		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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	\$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 Projected Period Amount
January 2006 to December 2006

For Project: SO₂ Emissions Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected Jan-06	Projected Feb-06	Projected Mar-06	Projected Apr-06	Projected May-06	Projected Jun-06	Projected Jul-06	Projected Aug-06	Projected Sep-06	Projected Oct-06	Projected Nov-06	Projected Dec-06	End of Period Amount
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Auction Proceeds/Other		218,195	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 254.01 Regulatory Liabilities - Gains	(770,741)	(968,452)	(951,337)	(936,023)	(916,329)	(894,660)	(872,851)	(850,903)	(828,839)	(810,132)	(794,539)	(775,252)	(755,523)	
3.	Total Working Capital Balance	(770,741)	(968,452)	(951,337)	(936,023)	(916,329)	(894,660)	(872,851)	(850,903)	(828,839)	(810,132)	(794,539)	(775,252)	(755,523)	
4.	Average Net Working Capital Balance		(869,597)	(959,895)	(943,680)	(926,176)	(905,495)	(883,756)	(861,877)	(839,871)	(819,486)	(802,336)	(784,896)	(765,388)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(\$6,394)	(\$7,058)	(\$6,939)	(\$6,810)	(\$6,658)	(\$6,498)	(\$6,338)	(\$6,176)	(\$6,026)	(\$5,900)	(\$5,771)	(\$5,628)	(76,196)
b.	Debt Component (Line 4 x 2.82% x 1/12)		(\$2,044)	(\$2,256)	(\$2,218)	(\$2,177)	(\$2,128)	(\$2,077)	(\$2,025)	(\$1,974)	(\$1,926)	(\$1,885)	(\$1,845)	(\$1,799)	(24,354)
6.	Total Return Component (B)		(8,438)	(9,314)	(9,157)	(8,987)	(8,786)	(8,575)	(8,363)	(8,150)	(7,952)	(7,785)	(7,616)	(7,427)	(100,550)
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		(20,284)	(17,015)	(15,214)	(19,594)	(21,469)	(21,609)	(21,748)	(21,864)	(18,607)	(15,493)	(19,187)	(19,629)	(231,713)
8.	Net Expenses (C)		(20,284)	(17,015)	(15,214)	(19,594)	(21,469)	(21,609)	(21,748)	(21,864)	(18,607)	(15,493)	(19,187)	(19,629)	(231,713)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(\$28,722)	(\$26,329)	(\$24,371)	(\$28,581)	(\$30,255)	(\$30,184)	(\$30,111)	(\$30,014)	(\$26,559)	(\$23,278)	(\$26,803)	(\$27,056)	(\$332,263)
a.	Recoverable Costs Allocated to Energy		(28,722)	(26,329)	(24,371)	(28,581)	(30,255)	(30,184)	(30,111)	(30,014)	(26,559)	(23,278)	(26,803)	(27,056)	(332,263)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9826474	0.9816123	0.9704700	0.9730900	0.9682805	0.9726774	0.9728664	0.9725720	0.9740905	0.9724704	0.9775012	0.9801621	
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.	Energy Jurisdictional Recoverable Costs (D)		(28,224)	(25,845)	(23,651)	(27,812)	(29,295)	(29,359)	(29,294)	(29,191)	(25,871)	(22,637)	(26,200)	(26,519)	(323,898)
13.	Demand Jurisdictional Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$28,224)	(\$25,845)	(\$23,651)	(\$27,812)	(\$29,295)	(\$29,359)	(\$29,294)	(\$29,191)	(\$25,871)	(\$22,637)	(\$26,200)	(\$26,519)	(\$323,898)

Notes: (A) Lines 4 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(B) Line 6 is reported on Schedule 3P
(C) Line 8 is reported on Schedule 2P
(D) Line 9a x Line 10
(E) Line 9b x Line 11
• Totals on this schedule may not foot due to rounding.

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Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$922,702 compared to the original projection of \$922,702 representing no variance.

The actual/estimated O&M expense for the period January 2005 through December 2005 is \$2,524,625 compared to the original projection of \$2,240,000 representing a variance of 12.7%. This variance is due primarily to an increase in the use of consumables, principally limestone and chemicals, stemming from greater unit output than originally projected.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is expected to be \$895,837.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$2,585,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$558,854 compared to the original projection of \$557,479 representing a 0.2% variance.

The actual/estimated O&M expense for this project for the period January 2005 through December 2005 is \$0 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$535,835.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$95,161 and did not vary from the original projection.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$92,437.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$166,753 compared to the original projection of \$168,932 representing a variance of -1.3%.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$160,930.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project Accomplishments:

- Project Fiscal Expenditures:** The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$126,280 compared to the original projection of \$123,843 representing a variance of 2%.
- Progress Summary:** The project is complete and was placed in service May 1998.
- Project Projections:** Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$121,578.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Units 1 & 2 FGD

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$10,842,540 compared to the original projection of \$10,865,194 representing a variance of -0.2%.

The actual/estimated O&M expense for the period January 2005 through December 2005 is \$4,936,709 as compared to the original estimate of \$4,383,050 resulting in a variance of 12.6%. This variance is primarily due to an increase in consumables from a higher unit output than originally projected. Additionally, repairs are necessary on the oxidation air piping header; these repairs will occur during the fall outage.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is expected to be \$10,472,470.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$5,147,852.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$15,123 compared to the original projection of \$15,222 representing a variance of -0.7%.

Project Progress Summary: The project was placed in service in December 1999 and was completed in May 2000.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is expected to be \$14,800.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend FGD Optimization and Utilization

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$2,892,859 as compared to the original projection of \$2,892,830 resulting in an insignificant variance.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is expected to be \$2,822,021.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend PM Minimization and Monitoring

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$1,061,651 as compared to the original projection of \$1,200,501 resulting in a variance of -11.6%. This variance is primarily due to the in-service date for the project moving from January to July of 2005; therefore, the recovery of depreciation expenses has been delayed.

The actual/estimated O&M expense the period January 2005 through December 2005 is \$392,012 as compared to the original projection of \$1,050,000 resulting in a variance of -62.7%. This variance is primarily due to continuous emissions monitoring activity that will be delayed until 2006. Also, contracted labor for maintenance has been reduced for the year through the utilization of internal labor resources not recovered through the clause.

Project Progress Summary: This project was placed in service July 2005.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is expected to be \$1,199,799.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$800,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend NO_x Emissions Reduction

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$648,144 as compared to the original projection of \$809,122 resulting in a variance of -19.9%. This variance is due to the in-service date for the project moving from mid-2005 to early 2006; therefore, the recovery of depreciation expenses has been delayed.

The actual/estimated O&M expense the period January 2005 through December 2005 is \$571,273 as compared to the original projection of \$484,000 resulting in a variance of 18%. This variance is due to the unanticipated weld overlay protection utilized in conjunction with other low NO_x measures installed on Big Bend Unit 4.

Project Progress Summary: The anticipated in service date for this project is January 2006.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is expected to be \$944,125.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$700,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Fuel Oil Tank No. 1 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$60,585 compared to the original projection of \$61,001 representing a -0.7% variance.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$59,079.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$99,650 compared to the original projection of \$100,321 representing a -0.7% variance.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$97,166.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$6,870 compared to the original projection of \$7,102 representing a -3.3% variance.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$6,652.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$10,799 compared to the original projection of \$11,165 representing a -3.3% variance.

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

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$10,451.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: SO₂ Emission Allowances

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2005 through December 2005 is (\$181,600) compared to the original projection of \$0. This variance is due to the inclusion of the return on net working capital that was omitted from the original projection.

The actual/estimated O&M for the period January 2005 through December 2005 is (\$102,234,329) compared to the original projection of (\$176,817) representing a variance of 57,719%. The significant variance is due to the optimization and use of Tampa Electric's allocated allowances on a system wide basis, while continuing to comply with the requirements of the Consent Decree. Tampa Electric was able to take advantage of favorable pricing in the SO₂ emission allowances market and thereby pass the revenue from the allowance sales directly to customers as an offset to the otherwise projected allowance expenses for 2005.

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

Project Projections: Estimated return on average net working capital for the period January 2006 through December 2006 is projected to be (\$100,550).

Estimated O&M costs for the period January 2006 through December 2006 are projected to be (\$231,713).

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2005 through December 2005 is \$34,500 compared to the original projection of \$34,500 representing no variance.

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

Project Projections: Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$34,500.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Gannon Thermal Discharge Study

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2005 through December 2005 is \$437,086 compared to the original projection of \$500,000 which represents a variance of -12.6%. The variance is due to unusually wet season conditions which limited dry season sampling. Dry season sampling is now expected to continue into early 2006.

Project Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. Work commenced during the 3rd quarter of 2001, however, unanticipated delays associated with the sample plan approval have occurred with FDEP. The project is expected to continue through at least 2006.

Project Projections: Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$50,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Polk NO_x Emissions Reduction

Project Description:

This project is designed to meet a lower NO_x emissions limit established by the FDEP for Polk Unit 1 by July 1, 2005. The lower limit of 15 parts per million by volume dry basis at 15 percent O₂ is specified in FDEP Permit No. PSD-FL-194F issued February 5, 2002. The project will consist of two phases: 1) the humidification of syngas through the installation of a syngas saturator; and 2) the modification of controls and the installation of additional guide vanes to the diluent nitrogen compressor.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$224,593 as compared to the original projection of \$225,889 resulting in a variance of -0.6%.

The actual/estimated O&M for the period January 2005 through December 2005 is \$32,985 compared to the original projection of \$33,600 which represents a variance of -1.8%.

Project Summary: The project was placed in service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$218,592.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$24,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Bayside SCR Consumables

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M expense for the period January 2005 through December 2005 is \$64,000 compared to the original projection of \$115,000 resulting in a variance of -44.3%. This variance is due to a lower running rate for the units than originally projected. Additionally, the units continue to operate much cleaner than originally anticipated; therefore, a lower amount of ammonia is projected to be consumed.

Project Summary: This project was approved by the Commission in Docket No. 021255-EI, Order No. PSC-03-0469-PAA-EI, issued April 4, 2003. As an O&M project, expenses are ongoing annually.

Project Projections: Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$65,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SOFA

Project Description:

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

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$359,951 compared to the original projection of \$357,820 resulting in a variance of 0.6%.

The actual/estimated O&M for the period January 2005 through December 2005 is \$6,000 compared to the original projection of \$50,000 which represents a variance of -88%. This variance is due to the newness of the equipment and it requiring less maintenance than originally anticipated.

Project Summary: This project was approved by the Commission in Docket No. 030226-EI, Order No. PSC-03-0684-PAA-EI, issued June 6, 2005. This project is projected to be placed in service August 2005.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$351,818.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$75,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$64,083 compared to the original projection of \$103,945 resulting in a variance of -38.3%. This variance is due to one component of the project, windbox modifications, being postponed until a later unit outage.

The actual/estimated O&M for the period January 2005 through December 2005 is \$0 compared to the original projection of \$27,000 which represents a variance of -100%. This variance is due to the components of the project not being placed in-service in 2005.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$152,400.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$50,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$99,567 compared to the original projection of \$96,644 resulting in a variance of 3%.

The actual/estimated O&M for the period January 2005 through December 2005 is \$0 compared to the original projection of \$23,000 which represents a variance of -100%. This variance is due to the components of the project not being placed in-service in 2005.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$182,688.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$75,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies include a neural network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2005 through December 2005 is \$605 compared to the original projection of \$121,751 resulting in a variance of -99.5%. This variance is due to a shift in coal air flow monitoring activity until early 2006 and the postponement of secondary air control, neural network system and windbox modification activities until a planned unit outage in 2008.

The actual/estimated O&M for the period January 2005 through December 2005 is \$0 compared to the original projection of \$66,000 which represents a variance of -100%. This variance is due to the components of the project not being placed in-service in 2005. These components have been postponed until 2006 and 2008.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$83,318.

Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$25,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Water Act Section 316(b) Phase II Study

Project Description:

This project is a direct requirement from the EPA to reduce impingement and entrainment of aquatic organisms related to the withdrawal of waters for cooling purposes through cooling water intake structures. The Phase II Rule requires that power plants meeting certain criteria to comply with national performance standards for impingement and entrainment. Accordingly, Tampa Electric must develop its compliance strategies for its H. L. Culbreath Bayside Power and the Big Bend Power Stations and then submit these strategies for approval through a Comprehensive Demonstration Study to the FDEP.

Project Accomplishments:

Project Fiscal Expenditures: The actual/estimated O&M for the period January 2005 through December 2005 is \$310,172. There was no original projection. The variance exists due to the project not being filed at the time of the submission of the 2005 Projection Filing.

Project Summary: This project was approved by the Commission in Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI, issued February 10, 2005.

Project Projections: Estimated O&M costs for the period January 2006 through December 2006 are projected to be \$760,946.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 1 and is scheduled to go in-service May 2010.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2010, the expected in service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 2 and is scheduled to go in-service May 2009.

Project Accomplishments:

- Project Fiscal Expenditures:** Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2009, the expected in service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.
- Project Summary:** This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.
- Project Projections:** Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 3 and is scheduled to go in-service May 2008.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2008, the expected in service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project was approved by the Commission in Docket No. 041376-EI, Order No. PSC-05-0616-CO-EI, issued June 3, 2005.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2006 through December 2006
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2007 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 4 and is scheduled to go in-service June 2007.

Project Accomplishments:

Project Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until June 2007, the expected in service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

Project Summary: This project was approved by the Commission in Docket No. 040750-EI, Order No. PSC-04-1080-CO-EI, issued November 4, 2004.

Project Projections: Estimated depreciation plus return for the period January 2006 through December 2006 is projected to be \$0.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2006 to December 2006

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	55.19%	9,151,915,000	1,892,986	1.0576287	1.0472374	9,584,227,670	2,002,076	46.69%	56.13%	55.40%
GS, GST, TS	61.70%	1,064,099,000	196,876	1.0576287	1.0472374	1,114,364,270	208,222	5.43%	5.84%	5.81%
GSD, GSdT	76.55%	5,425,120,000	809,021	1.0565215	1.0466330	5,678,109,621	854,748	27.66%	23.96%	24.25%
GSLD, GSLDT, SBF	83.61%	2,405,640,000	328,449	1.0444011	1.0358878	2,491,973,127	343,032	12.14%	9.62%	9.81%
IS1, IST1, SBII, SBIT1, IS3, IST3, SBI3	106.24%	1,417,988,000	152,363	1.0205430	1.0173252	1,442,554,926	155,493	7.03%	4.36%	4.57%
SL/OL	781.26%	205,736,000	3,006	1.0576287	1.0472374	215,454,434	3,179	1.05%	0.09%	0.16%
TOTAL		19,670,498,000	3,382,701			20,526,684,048	3,566,750	100.00%	100.00%	100.00%

- Notes:
- (1) Average 12 CP load factor based on actual 2003 load research data
 - (2) Projected kWh sales for the period January 2006 to December 2006
 - (3) Calculated: (Column 2) / (8,760 hours x Column 1)
 - (4) Based on actual 2003 load research data
 - (5) Based on actual 2003 load research data
 - (6) Column 2 x Column 5
 - (7) Column 3 x Column 4
 - (8) Column 6 / Total Column 6
 - (9) Column 7 / Total Column 7
 - (10) Column 8 x 1/13 + Column 9 x 12/13

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EXHIBIT NO. _____
 DOCKET NO. 050007-EI
 TAMPA ELECTRIC COMPANY
 (HTB-3)
 DOCUMENT NO. 6
 PAGE 1 OF 1
 FORM 42-6P
 FILED: SEPTEMBER 8, 2005

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2006 to December 2006

Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rate Class	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy- Related Costs (\$)	Demand- Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (¢/kWh)
RS, RST	46.69%	55.40%	(35,326,698)	1,255,881	(34,070,817)	9,151,915,000	(0.372)
GS, GST, TS	5.43%	5.81%	(4,108,459)	131,709	(3,976,750)	1,064,099,000	(0.374)
GSD, GSDT	27.66%	24.25%	(20,928,174)	549,731	(20,378,443)	5,425,120,000	(0.376)
GSLD, GSLDT, SBF	12.14%	9.81%	(9,185,395)	222,386	(8,963,009)	2,405,640,000	(0.373)
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3	7.03%	4.57%	(5,319,055)	103,599	(5,215,456)	1,417,988,000	(0.368)
SL/OL	1.05%	0.16%	(794,453)	3,627	(790,826)	205,736,000	(0.384)
TOTAL	100.00%	100.00%	(75,662,236)	2,266,934	(73,395,302)	19,670,498,000	(0.373)

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

* Totals on this schedule may not foot due to rounding

EXHIBIT NO. _____
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