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April 3, 2006

HAND DELIVERED

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

Re: Environmental Cost Recovery Clause  
FPSC Docket No. 060007-EI

Dear Ms. Bayo:

Enclosed for filing in the above docket, on behalf of Tampa Electric Company, are the original and fifteen (15) copies of Prepared Direct Testimony and Exhibit HTB-1 of Howard T. Bryant regarding Environmental Cost Recovery Factors Final True-Up for the period January 2005 through December 2005.

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

Thank you for your assistance in connection with this matter.

Sincerely,



James D. Beasley

JDB/pp  
Enclosure

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

DOCUMENT NUMBER-DATE

02978 APR-3 06

FPSC-COMMISSION CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibit of Howard T. Bryant has been furnished by U. S. Mail or hand delivery (\*) on this 3<sup>rd</sup> day of April 2006 to the following:

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310 West College Avenue  
Tallahassee, FL 32301

  
\_\_\_\_\_  
ATTORNEY



**BEFORE THE**

**FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 060007-EI**

**IN RE:**

**ENVIRONMENTAL COST RECOVERY FACTORS**

**FINAL TRUE-UP**

**JANUARY 2005 THROUGH DECEMBER 2005**

**TESTIMONY AND EXHIBITS**

**OF**

**HOWARD T. BRYANT**

DOCUMENT NUMBER-DATE

02978 APR-3 8

FPSC-COMMISSION OF FRK

1                                    **BEFORE THE PUBLIC SERVICE COMMISSION**

2                                    **PREPARED DIRECT TESTIMONY**

3                                    **OF**

4                                    **HOWARD T. BRYANT**

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

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

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

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

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

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

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

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

**A.** The purpose of my testimony is to present, for Commission review and approval, the actual true-up amount for the ECRC and the calculations associated with the environmental compliance activities for the January 2005 through December 2005 period.

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

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

1 January 2005 through December 2005 period; Form 42-2A,  
2 Document No. 2, provides the detailed calculation of the  
3 actual true-up for the period; Form 42-3A, Document No.  
4 3, details the calculation of the interest provision for  
5 the period; Form 42-4A, Document No. 4, reflects the  
6 calculation of variances between actual and  
7 actual/estimated costs for O&M activities; Form 42-5A,  
8 Document No. 5, provides a summary of actual monthly O&M  
9 activity costs for the period; Form 42-6A, Document No.  
10 6, provides details of the calculation of variances  
11 between actual and actual/estimated costs for capital  
12 investment projects; Form 42-7A, Document No. 7, presents  
13 a summary of actual monthly costs for capital investment  
14 projects for the period; Form 42-8A, Document No. 8,  
15 pages 1 through 23, consists of the calculation of  
16 depreciation expenses and return on capital investment  
17 for each project that is being recovered through the  
18 ECRC, and page 24 calculates the net expenses associated  
19 with maintaining an SO<sub>2</sub> allowance inventory.

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

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

1 records are kept in the regular course of business in  
2 accordance with generally accepted accounting principles  
3 and practices, and provisions of the Uniform System of  
4 Accounts as prescribed by this Commission.  
5

6 **Q.** What is the actual true-up amount Tampa Electric is  
7 requesting for the January 2005 through December 2005  
8 period?  
9

10 **A.** Tampa Electric has calculated and is requesting approval  
11 of an over-recovery of \$77,452,269 as the actual true-up  
12 amount for the January 2005 through December 2005 period.  
13

14 **Q.** What is the adjusted net true-up amount Tampa Electric is  
15 requesting for the January 2005 through December 2005  
16 period which is to be applied in the calculation of the  
17 environmental cost recovery factors to be  
18 refunded/(recovered) in the 2007 projection period?  
19

20 **A.** Tampa Electric has calculated and is requesting approval  
21 of an under-recovery of \$23,609,173 reflected on Form 42-  
22 1A, as the adjusted net true-up amount for the January  
23 2005 through December 2005 period. This adjusted net  
24 true-up amount is the difference between the actual over-  
25 recovery and the actual/estimated over-recovery for the

1 January 2005 through December 2005 period as depicted on  
2 Form 42-1A. The actual true-up amount for the January  
3 2005 through December 2005 period is an over-recovery of  
4 \$77,452,269 as compared to the \$101,061,442  
5 actual/estimated over-recovery amount approved in FPSC  
6 Order No. PSC-05-1251-FOF-EI issued December 22, 2005.  
7

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

12 **A.** All costs listed in Forms 42-4A through 42-8A for which  
13 Tampa Electric is seeking recovery are attributable to  
14 environmental compliance projects approved by the  
15 Commission. However, Form 42-8A, pages 20 - 23, provides  
16 expenditures associated with Big Bend Units 1 - 4  
17 Selective Catalytic Reduction ("SCR") projects and are  
18 only included at this time for identification and  
19 tracking purposes. Recovery of these expenditures is not  
20 included in the 2005 ECRC True-Up. Consistent with the  
21 Commission's decisions in Docket Nos. 980693-EI, 040007-  
22 EI, 040750-EI and 041376-EI, the company will not seek  
23 recovery of the SCR project costs associated with these  
24 environmental compliance projects until each project is  
25 both approved and placed in-service. Big Bend Unit 4 SCR



1 was approved in Docket No. 040750-EI, Order No. PSC-04-  
2 0986-PAA-EI and is projected to be in-service June 2007.  
3 Big Bend Units 1-3 SCRs were approved in Docket No.  
4 041376-EI, Order No. PSC-05-0502-PAA-EI and are projected  
5 to be in-service May 2008, May 2009 and May 2010,  
6 respectively.

7  
8 **Q.** Please explain the two adjustments of \$11,089 and \$78,494  
9 contained on Form 42-2A, line 10.

10  
11 **A.** The adjustment for \$11,089 represents SO<sub>2</sub> allowance  
12 revenue from economy sales made from Tampa Electric's  
13 generating system during 2004. This revenue is an offset  
14 to SO<sub>2</sub> allowance costs collected through the ECRC;  
15 however, the company discovered the inadvertent omission  
16 of this revenue subsequent to filing the 2004 ECRC true-  
17 up. With this adjustment and its associated interest,  
18 customers have been made whole.

19  
20 During the 2005 Commission audit of Tampa Electric's 2004  
21 ECRC true-up, it was determined that the company had not  
22 updated depreciation rates for certain capital projects  
23 to be consistent with the rates approved in Docket No.  
24 030409-EI, Order No. PSC-04-0815-PAA-EI, issued August  
25 20, 2004. The adjustment for \$78,494 represents an over-

1 recovery of depreciation expense with associated interest  
2 resulting from the revised depreciation rates being  
3 applied to the appropriate projects for 2004.  
4

5 **Q.** Is Tampa Electric including costs in this ECRC true-up  
6 filing for any environmental projects that were not  
7 anticipated and included in its 2005 factors?  
8

9 **A.** Yes. On November 10, 2004, Tampa Electric filed a  
10 petition for approval of cost recovery for the Clean  
11 Water Act Section 316(b) Phase II Study project. In  
12 Docket No. 041300-EI, Order No. PSC-05-0164-PAA-EI,  
13 issued February 10, 2005, the Commission granted cost  
14 recovery approval for prudent costs associated with the  
15 project. This project was identified in the  
16 actual/estimated projection filing and was included in  
17 the 2006 projection filing.  
18

19 In addition, On September 29, 2005, Tampa Electric filed  
20 a petition for approval of cost recovery for the Arsenic  
21 Ground Water Standard Program project. In Docket No.  
22 050683-EI Order No. PSC-06-0138-PAA-EI, issued February  
23 23, 2006, the Commission granted cost recovery approval  
24 for prudent costs associated with the project.  
25

1 The actual 2005 costs for both projects are included in  
2 this ECRC true-up filing.

3  
4 **Q.** How did actual expenditures for the January 2005 through  
5 December 2005 period compare with Tampa Electric's  
6 actual/estimated projections as presented in previous  
7 testimony and exhibits?

8  
9 **A.** As shown on Form 42-4A, total O&M activities costs were  
10 \$23,254,673 or 25.0 percent greater than actual/estimated  
11 projections. Form 42-6A shows the total capital  
12 investment costs were \$23,213 or 0.1 percent lower than  
13 actual/estimated projections. O&M and capital investment  
14 projects with material variances from the 2005  
15 Actual/Estimated True-Up filing are explained below.

16  
17 **O&M Project Variances**

- 18 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The  
19 Big Bend Unit 3 Flue Gas Desulfurization Integration  
20 project variance was \$177,745 or 7.0 percent greater than  
21 projected due to an increase in consumables, principally  
22 limestone and maintenance stemming from greater unit  
23 output than originally projected.
- 24 • **SO<sub>2</sub> Emissions Allowances:** The SO<sub>2</sub> Emission Allowances  
25 project variance was \$22,912,238 or 22.4 percent greater

1 than projected. The variance is due to the delayed sale  
2 of a small portion of SO<sub>2</sub> allowances originally projected  
3 to occur in late 2005 that actually transpired in early  
4 2006.

5 • **Bend Unit 1 & 2 Flue Gas Desulfurization:** The Big Bend  
6 Units 1 & 2 Flue Gas Desulfurization project variance was  
7 \$544,573 or 11.0 percent greater than projected. This  
8 variance is due to an increase in consumables from a  
9 higher unit output than originally projected.

10 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM  
11 Minimization and Monitoring project variance was \$45,427  
12 or 11.6 percent lower than projected due to continuous  
13 emissions monitoring activity that was delayed until  
14 2006. Also, contracted labor for maintenance was reduced  
15 for the year through the utilization of internal labor  
16 resources not recovered through the clause.

17 • **Big Bend NO<sub>x</sub> Emissions Reduction:** The Big Bend NO<sub>x</sub>  
18 Emissions Reduction project variance was \$84,683 or 14.8  
19 percent lower than projected due to less than anticipated  
20 maintenance and testing activities.

21 • **Gannon Thermal Discharge Study:** The Gannon Thermal  
22 Discharge Study project variance was \$243,366 or 55.7  
23 percent lower than projected. The variance was due to an  
24 unusually wet seasonal condition which limited dry season  
25 sampling. Dry sampling is expected to continue in early

1 2006.

- 2 • **Polk NO<sub>x</sub> Emissions Reduction:** The Polk NO<sub>x</sub> Emissions  
3 Reduction project variance was \$3,736 or 11.3 percent  
4 lower than projected. The variance was due to lower than  
5 anticipated maintenance as well as lower than expected  
6 saturator expense as a result of a combustion turbine  
7 outage.
- 8 • **Big Bend Unit 4 SOFA:** The Big Bend Unit 4 SOFA project  
9 variance was \$5,842 or 97.4 percent lower than projected  
10 due to the newness of the equipment and it requiring less  
11 maintenance than originally anticipated.
- 12 • **Clean Water Act Section 316(b) Phase II Study:** The Clean  
13 Water Act Section 316(b) Phase II Study was \$15,456 or  
14 5.0 percent less than projected due to lower than  
15 anticipated project costs and timing of invoices.
- 16 • **Arsenic Groundwater Standard Program:** The Arsenic  
17 Groundwater Standard Program was \$21,752 greater than  
18 projected due to the project not being filed at the time  
19 of the submission of the 2005 actual/estimated true-up  
20 filing. The Petition seeking cost recovery for this  
21 project was filed with the Florida Public Service  
22 Commission on September 29, 2005.

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**Capital Investment Project Variances**

- **Big Bend Unit 1 Pre-SCR:** The Big Bend Unit 1 Pre-SCR project variance was \$12,096 or 18.9 percent less than projected due to lower than anticipated installation costs.
- **Big Bend Unit 3 Pre-SCR:** The Big Bend Unit 3 Pre-SCR project variance was \$483 or 79.8 percent higher than projected due to the early payment of invoices in 2005 that were originally projected to be paid in 2006.

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

**A.** Yes, it does.

DOCKET NO. 060007-EI  
FINAL ECRC 2005 TRUE-UP  
EXHIBIT HTB-1

**TAMPA ELECTRIC COMPANY  
ENVIRONMENTAL COST RECOVERY CLAUSE**

**FINAL TRUE-UP AMOUNT FOR THE PERIOD OF  
JANUARY 2005 THROUGH DECEMBER 2005**

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

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TAMPA ELECTRIC COMPANY  
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF  
JANUARY 2005 THROUGH DECEMBER 2005

FORMS 42-1A THROUGH 42-8A

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8	Form 42-8A	21



**Tampa Electric Company**

Form 42 - 1A

**Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
January 2005 to December 2005  
(in Dollars)**

<u>Line</u>	<u>Period Amount</u>
1 End of Period Actual True-Up for the Period January 2005 to December 2005 (Form 42-2A, Lines 5 + 6 +10)	\$77,452,269
2 Estimated/Actual True-Up Amount Approved for the Period January 2005 to December 2005 (Order No. PSC-05-1251-FOF-EI)	<u>101,061,442</u>
3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2007 to December 2007 (Line 1 - 2)	<u>(\$23,609,173)</u>

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

Form 42 - 2A

**Current Period True-Up Amount**  
**(in Dollars)**

Line	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	\$1,516,756	\$1,385,091	\$1,344,565	\$1,420,799	\$1,452,915	\$1,765,826	\$1,921,157	\$1,978,551	\$1,990,191	\$1,747,704	\$1,473,800	\$1,467,875	\$19,465,230
2. True-Up Provision	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	589,055	7,068,660
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,105,811	1,974,146	1,933,620	2,009,854	2,041,970	2,354,881	2,510,212	2,567,606	2,579,246	2,336,759	2,062,855	2,056,930	26,533,890
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	616,375	765,327	844,429	748,680	(427,631)	737,188	(14,566,770)	(59,339,908)	858,756	1,072,121	702,618	1,042,817	(66,945,998)
b. Capital Investment Projects (Form 42-7A, Line 9)	1,442,740	1,445,963	1,429,057	1,432,312	1,429,316	1,437,527	1,445,921	1,456,027	1,468,494	1,465,496	1,471,870	1,490,552	17,415,275
c. Total Jurisdictional ECRC Costs	2,059,115	2,211,290	2,273,486	2,180,992	1,001,685	2,174,715	(13,120,849)	(57,883,881)	2,327,250	2,537,617	2,174,488	2,533,369	(49,530,723)
5. Over/Under Recovery (Line 3 - Line 4c)	46,696	(237,144)	(339,866)	(171,138)	1,040,285	180,166	15,631,061	60,451,487	251,996	(200,858)	(111,633)	(476,439)	76,064,613
6. Interest Provision (Form 42-3A, Line 10)	13,826	13,274	12,000	10,745	11,118	11,733	32,845	145,310	245,413	257,043	268,772	275,994	1,298,073
7. Beginning Balance True-Up & Interest Provision	7,068,660	6,551,216	5,738,291	4,821,370	4,071,922	4,612,764	4,215,608	19,290,459	79,298,201	79,206,555	78,673,685	78,241,769	7,068,660
a. Deferred True-Up from January to December 2004 (Order No. PSC-05-1251-FOF-EI)	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849	35,849
8. True-Up Collected/(Refunded) (see Line 2)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(589,055)	(7,068,660)
9. End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	6,575,976	5,774,140	4,857,219	4,107,771	4,570,119	4,251,457	19,326,308	79,334,050	79,242,404	78,709,534	78,277,618	77,488,118	77,398,535
10. Adjustment to Period True-Up Including Interest	11,089	0	0	0	78,494	0	0	0	0	0	0	0	89,583
11. End of Period Total Net True-Up (Lines 9 + 10)	\$6,587,065	\$5,774,140	\$4,857,219	\$4,107,771	\$4,648,613	\$4,251,457	\$19,326,308	\$79,334,050	\$79,242,404	\$78,709,534	\$78,277,618	\$77,488,118	\$77,488,118

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

**Interest Provision**  
 (in Dollars)

Line	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1. Beginning Balance True-Up Amount (Form 42-2A, Line 7 +7a + 10)	\$7,115,598	\$6,587,065	\$5,774,140	\$4,857,219	\$4,186,265	\$4,648,613	\$4,251,457	\$19,326,308	\$79,334,050	\$79,242,404	\$78,709,534	\$78,277,618	
2. Ending True-Up Amount Before Interest	6,573,239	5,760,866	4,845,219	4,097,026	4,637,495	4,239,724	19,293,463	79,188,740	78,996,991	78,452,491	78,008,846	77,212,124	
3. Total of Beginning & Ending True-Up (Lines 1 & 2)	13,688,837	12,347,931	10,619,359	8,954,245	8,823,760	8,888,337	23,544,920	98,515,048	158,331,041	157,694,895	156,718,380	155,489,742	
4. Average True-Up Amount (Line 3 x 1/2)	6,844,419	6,173,966	5,309,680	4,477,123	4,411,880	4,444,169	11,772,460	49,257,524	79,165,521	78,847,448	78,359,190	77,744,871	
5. Interest Rate (First Day of Reporting Business Month)	2.34%	2.50%	2.65%	2.78%	2.98%	3.06%	3.27%	3.43%	3.64%	3.79%	4.03%	4.21%	
6. Interest Rate (First Day of Subsequent Business Month)	2.50%	2.65%	2.78%	2.98%	3.06%	3.27%	3.43%	3.64%	3.79%	4.03%	4.21%	4.30%	
7. Total of Beginning & Ending Interest Rates (Lines 5 & 6)	4.84%	5.15%	5.43%	5.76%	6.04%	6.33%	6.70%	7.07%	7.43%	7.82%	8.24%	8.51%	
8. Average Interest Rate (Line 7 x 1/2)	2.420%	2.575%	2.715%	2.880%	3.020%	3.165%	3.350%	3.535%	3.715%	3.910%	4.120%	4.255%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.202%	0.215%	0.226%	0.240%	0.252%	0.264%	0.279%	0.295%	0.310%	0.326%	0.343%	0.355%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$13,826	\$13,274	\$12,000	\$10,745	\$11,118	\$11,733	\$32,845	\$145,310	\$245,413	\$257,043	\$268,772	\$275,994	\$1,298,073

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Variance Percent
1. Description of O&M Activities				
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$2,702,370	\$2,524,625	\$177,745	7.0%
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
1c SO <sub>2</sub> Emissions Allowances	(79,322,091)	(102,234,329)	22,912,238	22.4%
1d Big Bend Units 1 & 2 FGD	5,481,282	4,936,709	544,573	11.0%
1e Big Bend PM Minimization and Monitoring	346,585	392,012	(45,427)	-11.6%
1f Big Bend NO <sub>x</sub> Emissions Reduction	486,590	571,273	(84,683)	-14.8%
1g NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
1h Gannon Thermal Discharge Study	193,720	437,086	(243,366)	-55.7%
1i Polk NO <sub>x</sub> Emissions Reduction	29,249	32,985	(3,736)	-11.3%
1j Bayside SCR Consumables	60,875	64,000	(3,125)	-4.9%
1k Big Bend Unit 4 SOFA	158	6,000	(5,842)	-97.4%
1l Big Bend Unit 1 Pre-SCR	0	0	0	NA
1m Big Bend Unit 2 Pre-SCR	0	0	0	NA
1n Big Bend Unit 3 Pre-SCR	0	0	0	NA
1o Clean Water Act Section 316(b) Phase II Study	294,716	310,172	(15,456)	-5.0%
1p Arsenic Groundwater Standard Program	21,752	0	21,752	NA
2. Total Investment Projects - Recoverable Costs	(\$69,670,294)	(\$92,924,967)	\$23,254,673	25.0%
3. Recoverable Costs Allocated to Energy	(\$70,214,982)	(\$93,706,725)	\$23,491,743	25.1%
4. Recoverable Costs Allocated to Demand	\$544,688	\$781,758	(\$237,070)	-30.3%

**Notes:**

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-05-1251-FOF-EI.

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

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2005 to December 2005

Form 42 - 5A

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

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05	Period Total	Demand	Energy
<b>1. Description of O&amp;M Activities</b>															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration	\$213,450	\$298,358	\$221,647	\$207,267	\$226,608	\$215,775	\$250,461	\$210,317	\$277,935	\$146,588	\$193,711	\$240,253	\$2,702,370		\$2,702,370
1b Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1c SO <sub>2</sub> Emissions Allowances	11,372	(487)	34,052	21,923	(1,150,731)	65,863	(15,914,172)	(62,519,991)	28,806	31,919	30,636	38,720	(79,322,091)		(79,322,091)
1d Big Bend Units 1 & 2 FGD	396,054	454,302	404,193	334,512	413,631	434,867	454,684	521,197	507,976	705,464	425,661	428,741	5,481,282		5,481,282
1e Big Bend PM Minimization and Monitoring	16,709	15,843	11,945	69,700	20,339	15,476	12,445	20,887	17,680	27,661	50,360	67,540	346,585		346,585
1f Big Bend NO <sub>x</sub> Emissions Reduction	(33,209)	9,613	205,683	95,683	23,884	2,619	68	854	136	138,784	7,318	35,157	486,590		486,590
1g NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	\$34,500	
1h Gannon Thermal Discharge Study	80	0	(314)	0	0	17,320	11,344	0	9,865	38,392	0	117,033	193,720	193,720	
1i Polk NO <sub>x</sub> Reduction	579	2,376	2,785	7,197	1,653	1,385	2,034	1,646	1,478	1,577	4,800	1,739	29,249		29,249
1j Bayside SCR and Ammonia	0	0	0	19,786	5,926	0	12,937	0	6,729	6,595	8,902	0	60,875		60,875
1k Big Bend Unit 4 SOFA	0	0	0	0	0	0	0	0	0	0	0	158	158		158
1l Big Bend Unit 1 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1m Big Bend Unit 2 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1n Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1o Clean Water Act Section 316(b) Phase II Study	0	10,010	0	20,906	13,781	9,975	56,492	0	40,340	19,145	5,904	118,163	294,716	294,716	
1p Arsenic Groundwater Standard Program	0	0	0	0	0	0	0	0	0	607	0	21,145	21,752	21,752	
<b>2. Total of O&amp;M Activities</b>	<b>639,535</b>	<b>790,015</b>	<b>879,991</b>	<b>776,974</b>	<b>(444,909)</b>	<b>763,280</b>	<b>(15,113,707)</b>	<b>(61,765,090)</b>	<b>890,945</b>	<b>1,116,732</b>	<b>727,292</b>	<b>1,068,649</b>	<b>(69,670,294)</b>	<b>\$544,688</b>	<b>(\$70,214,982)</b>
<b>3. Recoverable Costs Allocated to Energy</b>	<b>604,955</b>	<b>780,005</b>	<b>880,305</b>	<b>756,068</b>	<b>(458,690)</b>	<b>735,985</b>	<b>(15,181,543)</b>	<b>(61,765,090)</b>	<b>840,740</b>	<b>1,058,588</b>	<b>721,388</b>	<b>812,308</b>	<b>(70,214,982)</b>		
<b>4. Recoverable Costs Allocated to Demand</b>	<b>34,580</b>	<b>10,010</b>	<b>(314)</b>	<b>20,906</b>	<b>13,781</b>	<b>27,295</b>	<b>67,836</b>	<b>0</b>	<b>50,205</b>	<b>58,144</b>	<b>5,904</b>	<b>256,341</b>	<b>544,688</b>		
<b>5. Retail Energy Jurisdictional Factor</b>	<b>0.9637635</b>	<b>0.9688090</b>	<b>0.9595898</b>	<b>0.9635683</b>	<b>0.9612539</b>	<b>0.9658764</b>	<b>0.9638135</b>	<b>0.9607354</b>	<b>0.9638530</b>	<b>0.9598259</b>	<b>0.9660905</b>	<b>0.9795053</b>			
<b>6. Retail Demand Jurisdictional Factor</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>	<b>0.9641722</b>			
<b>7. Jurisdictional Energy Recoverable Costs (A)</b>	<b>583,034</b>	<b>755,676</b>	<b>844,732</b>	<b>728,523</b>	<b>(440,918)</b>	<b>710,871</b>	<b>(14,632,176)</b>	<b>(59,339,908)</b>	<b>810,350</b>	<b>1,016,060</b>	<b>696,926</b>	<b>795,660</b>	<b>(67,471,170)</b>		
<b>8. Jurisdictional Demand Recoverable Costs (B)</b>	<b>33,341</b>	<b>9,651</b>	<b>(303)</b>	<b>20,157</b>	<b>13,287</b>	<b>26,317</b>	<b>65,406</b>	<b>0</b>	<b>48,406</b>	<b>56,061</b>	<b>5,692</b>	<b>247,157</b>	<b>525,172</b>		
<b>9. Total Jurisdictional Recoverable Costs for O&amp;M Activities (Lines 7 + 8)</b>	<b>\$616,375</b>	<b>\$765,327</b>	<b>\$844,429</b>	<b>\$748,680</b>	<b>(\$427,631)</b>	<b>\$737,188</b>	<b>(\$14,566,770)</b>	<b>(\$59,339,908)</b>	<b>\$858,756</b>	<b>\$1,072,121</b>	<b>\$702,618</b>	<b>\$1,042,817</b>	<b>(\$66,945,998)</b>		

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line No.	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Percent
<b>1. Description of Investment Projects</b>				
1a	\$922,702	\$922,702	\$0	0.0%
1b	558,854	558,854	0	0.0%
1c	95,161	95,161	0	0.0%
1d	60,585	60,585	0	0.0%
1e	99,650	99,650	0	0.0%
1f	6,870	6,870	0	0.0%
1g	10,799	10,799	0	0.0%
1h	166,753	166,753	0	0.0%
1i	126,280	126,280	0	0.0%
1j	15,123	15,123	0	0.0%
1k	10,842,286	10,842,540	(254)	0.0%
1l	2,892,859	2,892,859	0	0.0%
1m	644,533	648,144	(3,611)	-0.3%
1n	1,061,899	1,061,651	248	0.0%
1o	224,593	224,593	0	0.0%
1p	359,951	359,951	0	0.0%
1q	51,987	64,083	(12,096)	-18.9%
1r	100,512	99,567	945	0.9%
1s	1,088	605	483	79.8%
1t	0	0	0	0.0%
1u	0	0	0	0.0%
1v	0	0	0	0.0%
1w	0	0	0	0.0%
1x	(190,528)	(181,600)	(8,928)	4.9%
<b>2. Total Investment Projects - Recoverable Costs</b>				
	\$18,051,957	\$18,075,170	(\$23,213)	-0.1%
<b>3. Recoverable Costs Allocated to Energy</b>				
	\$17,874,053	\$17,897,266	(\$23,213)	-0.1%
<b>4. Recoverable Costs Allocated to Demand</b>				
	\$177,904	\$177,904	\$0	0.0%

Notes:

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

Column (2) is the approved projected amount in accordance with FPSC Order No. PSC-05-1251-FOF-EI.

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

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

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2005 to December 2005

**Capital Investment Projects-Recoverable Costs**  
 (in Dollars)

Line	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	End of	Method of Classification	
	Jan 05	Feb 05	Mar 05	Apr 05	May 05	Jun 05	Jul 05	Aug 05	Sep 05	Oct 05	Nov 05	Dec 05	Period Total	Demand	Energy
<b>1. Description of Investment Projects</b>															
1a Big Bend Unit 3 Flue Gas Desulfurization Integration (A)	\$77,918	\$77,731	\$77,545	\$77,358	\$77,172	\$76,985	\$76,798	\$76,612	\$76,425	\$76,239	\$76,053	\$75,866	\$922,702		\$922,702
1b Big Bend Units 1 and 2 Flue Gas Conditioning (A)	47,451	47,290	47,130	46,971	46,811	46,651	46,492	46,332	46,171	46,011	45,852	45,692	558,854		558,854
1c Big Bend Unit 4 Continuous Emissions Monitors (A)	8,034	8,015	7,997	7,977	7,958	7,940	7,920	7,902	7,883	7,864	7,845	7,826	95,161		95,161
1d Big Bend Fuel Oil Tank #1 Upgrade (A)	5,107	5,096	5,086	5,075	5,064	5,054	5,043	5,033	5,022	5,012	5,001	4,992	60,585	\$60,585	
1e Big Bend Fuel Oil Tank #2 Upgrade (A)	8,399	8,381	8,364	8,347	8,330	8,313	8,296	8,278	8,261	8,244	8,227	8,210	99,650		99,650
1f Phillips Upgrade Tank #1 for FDEP (A)	581	579	578	576	575	574	572	570	568	567	566	564	6,870		6,870
1g Phillips Upgrade Tank #4 for FDEP (A)	913	910	909	906	904	901	898	897	894	892	889	886	10,799		10,799
1h Big Bend Unit 1 Classifier Replacement (A)	14,119	14,078	14,037	13,998	13,957	13,916	13,876	13,835	13,795	13,755	13,714	13,673	166,753		166,753
1i Big Bend Unit 2 Classifier Replacement (A)	10,703	10,670	10,637	10,604	10,573	10,540	10,507	10,475	10,442	10,409	10,376	10,344	126,280		126,280
1j Big Bend Section 114 Mercury Testing Platform (A)	1,272	1,271	1,268	1,266	1,264	1,262	1,259	1,256	1,255	1,252	1,250	1,248	15,123		15,123
1k Big Bend Units 1 & 2 FGD (A)	914,873	912,118	909,361	906,606	906,898	907,214	904,474	901,706	898,943	896,221	893,515	890,357	10,842,286		10,842,286
1l Big Bend FGD Optimization and Utilization (A)	243,777	243,285	242,793	242,301	241,810	241,318	240,826	240,333	239,842	239,350	238,858	238,366	2,892,859		2,892,859
1m Big Bend NOx Emissions Reduction (A)	50,997	51,005	51,017	51,038	51,205	51,529	51,731	53,597	56,593	58,100	58,584	59,137	644,533		644,533
1n Big Bend PM Minimization and Monitoring (A)	75,603	75,915	76,218	77,174	77,963	77,942	90,328	102,608	102,391	102,168	101,919	101,670	1,061,899		1,061,899
1o Polk NOx Emissions Reduction (A)	18,945	18,903	18,862	18,820	18,779	18,737	18,695	18,654	18,612	18,571	18,528	18,487	224,593		224,593
1p Big Bend Unit 4 SOFA (A)	30,640	30,206	30,153	30,099	30,045	29,991	29,937	29,884	29,830	29,776	29,722	29,668	359,951		359,951
1q Big Bend Unit 1 Pre-SCR (A)	1,366	1,380	1,415	1,455	1,578	3,383	5,467	6,023	6,697	7,282	7,460	8,481	51,987		51,987
1r Big Bend Unit 2 Pre-SCR (A)	5,475	5,462	5,424	5,437	5,441	5,442	5,441	5,441	10,405	15,422	15,476	15,646	100,512		100,512
1s Big Bend Unit 3 Pre-SCR (A)	0	0	0	0	0	0	0	0	0	0	7	1,081	1,088		1,088
1t Big Bend Unit 1 SCR (A)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1u Big Bend Unit 2 SCR (A)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1v Big Bend Unit 3 SCR (A)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1w Big Bend Unit 4 SCR (A)	0	0	0	0	0	0	0	0	0	0	0	0	0		0
1x SO <sub>2</sub> Emissions Allowances (B)	(19,194)	(19,707)	(19,628)	(19,551)	(19,443)	(19,352)	(18,357)	(13,955)	(10,468)	(10,367)	(10,281)	(10,225)	(190,528)		(190,528)
<b>2. Total Investment Projects - Recoverable Costs</b>	<b>1,496,979</b>	<b>1,492,588</b>	<b>1,489,166</b>	<b>1,486,457</b>	<b>1,486,884</b>	<b>1,488,340</b>	<b>1,500,203</b>	<b>1,515,481</b>	<b>1,523,561</b>	<b>1,526,768</b>	<b>1,523,561</b>	<b>1,521,969</b>	<b>18,051,957</b>	<b>\$177,904</b>	<b>\$17,874,053</b>
<b>3. Recoverable Costs Allocated to Energy</b>	<b>1,481,979</b>	<b>1,477,622</b>	<b>1,474,229</b>	<b>1,471,553</b>	<b>1,472,011</b>	<b>1,473,498</b>	<b>1,485,394</b>	<b>1,500,703</b>	<b>1,508,816</b>	<b>1,512,053</b>	<b>1,508,878</b>	<b>1,507,317</b>	<b>17,874,053</b>		
<b>4. Recoverable Costs Allocated to Demand</b>	<b>15,000</b>	<b>14,966</b>	<b>14,937</b>	<b>14,904</b>	<b>14,873</b>	<b>14,842</b>	<b>14,809</b>	<b>14,778</b>	<b>14,745</b>	<b>14,715</b>	<b>14,683</b>	<b>14,652</b>	<b>177,904</b>		
5. Retail Energy Jurisdictional Factor	0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053			
6. Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722			
<b>7. Jurisdictional Energy Recoverable Costs (C)</b>	<b>1,428,277</b>	<b>1,431,533</b>	<b>1,414,655</b>	<b>1,417,942</b>	<b>1,414,976</b>	<b>1,423,217</b>	<b>1,431,643</b>	<b>1,441,778</b>	<b>1,454,277</b>	<b>1,451,308</b>	<b>1,457,713</b>	<b>1,476,425</b>	<b>17,243,744</b>		
<b>8. Jurisdictional Demand Recoverable Costs (D)</b>	<b>14,463</b>	<b>14,430</b>	<b>14,402</b>	<b>14,370</b>	<b>14,340</b>	<b>14,310</b>	<b>14,278</b>	<b>14,249</b>	<b>14,217</b>	<b>14,188</b>	<b>14,157</b>	<b>14,127</b>	<b>171,531</b>		
<b>9. Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)</b>	<b>\$1,442,740</b>	<b>\$1,445,963</b>	<b>\$1,429,057</b>	<b>\$1,432,312</b>	<b>\$1,429,316</b>	<b>\$1,437,527</b>	<b>\$1,445,921</b>	<b>\$1,456,027</b>	<b>\$1,468,494</b>	<b>\$1,465,496</b>	<b>\$1,471,870</b>	<b>\$1,490,552</b>	<b>\$17,415,275</b>		

- Notes:
- (A) Each projects Total System Recoverable Expenses on Form 42-8A, Line 9
  - (B) Projects Total Return Component on Form 42-8A, Line 6
  - (C) Line 3 x Line 5
  - (D) Line 4 x Line 6

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658	8,239,658
3.	Less: Accumulated Depreciation	(2,181,321)	(2,200,547)	(2,219,773)	(2,238,999)	(2,258,225)	(2,277,451)	(2,296,677)	(2,315,903)	(2,335,129)	(2,354,355)	(2,373,581)	(2,392,807)	(2,412,033)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,058,337	6,039,111	6,019,885	6,000,659	5,981,433	5,962,207	5,942,981	5,923,755	5,904,529	5,885,303	5,866,077	5,846,851	5,827,625	
6.	Average Net Investment		6,048,724	6,029,498	6,010,272	5,991,046	5,971,820	5,952,594	5,933,368	5,914,142	5,894,916	5,875,690	5,856,464	5,837,238	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		44,477	44,336	44,195	44,053	43,912	43,770	43,629	43,488	43,346	43,205	43,064	42,922	524,397
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,215	14,169	14,124	14,079	14,034	13,989	13,943	13,898	13,853	13,808	13,763	13,718	167,593
8.	Investment Expenses														
a.	Depreciation (C)		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		77,918	77,731	77,545	77,358	77,172	76,985	76,798	76,612	76,425	76,239	76,053	75,866	922,702
a.	Recoverable Costs Allocated to Energy		77,918	77,731	77,545	77,358	77,172	76,985	76,798	76,612	76,425	76,239	76,053	75,866	922,702
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		75,095	75,306	74,411	74,540	74,182	74,358	74,019	73,604	73,662	73,176	73,474	74,311	890,138
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$75,095	\$75,306	\$74,411	\$74,540	\$74,182	\$74,358	\$74,019	\$73,604	\$73,662	\$73,176	\$73,474	\$74,311	\$890,138

Notes:

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

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734	5,017,734
3.	Less: Accumulated Depreciation	(1,817,186)	(1,833,661)	(1,850,136)	(1,866,611)	(1,883,086)	(1,899,561)	(1,916,036)	(1,932,511)	(1,948,986)	(1,965,461)	(1,981,936)	(1,998,411)	(2,014,886)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$3,200,548	3,184,073	3,167,598	3,151,123	3,134,648	3,118,173	3,101,698	3,085,223	3,068,748	3,052,273	3,035,798	3,019,323	3,002,848	
6.	Average Net Investment		3,192,311	3,175,836	3,159,361	3,142,886	3,126,411	3,109,936	3,093,461	3,076,986	3,060,511	3,044,036	3,027,561	3,011,086	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		23,474	23,352	23,231	23,110	22,989	22,868	22,747	22,626	22,504	22,383	22,262	22,141	273,687
b.	Debt Component (Line 6 x 2.82% x 1/12)		7,502	7,463	7,424	7,386	7,347	7,308	7,270	7,231	7,192	7,153	7,115	7,076	87,467
8.	Investment Expenses														
a.	Depreciation (C)		16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	16,475	197,700
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		47,451	47,290	47,130	46,971	46,811	46,651	46,492	46,332	46,171	46,011	45,852	45,692	558,854
a.	Recoverable Costs Allocated to Energy		47,451	47,290	47,130	46,971	46,811	46,651	46,492	46,332	46,171	46,011	45,852	45,692	558,854
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		45,732	45,815	45,225	45,260	44,997	45,059	44,810	44,513	44,502	44,163	44,297	44,756	539,129
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$45,732	\$45,815	\$45,225	\$45,260	\$44,997	\$45,059	\$44,810	\$44,513	\$44,502	\$44,163	\$44,297	\$44,756	\$539,129

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 and 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 3.8% and 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211	866,211
3.	Less: Accumulated Depreciation	(238,109)	(240,058)	(242,007)	(243,956)	(245,905)	(247,854)	(249,803)	(251,752)	(253,701)	(255,650)	(257,599)	(259,548)	(261,497)	(261,497)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$628,102	626,153	624,204	622,255	620,306	618,357	616,408	614,459	612,510	610,561	608,612	606,663	604,714	
6.	Average Net Investment		627,128	625,179	623,230	621,281	619,332	617,383	615,434	613,485	611,536	609,587	607,638	605,689	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,611	4,597	4,583	4,568	4,554	4,540	4,525	4,511	4,497	4,482	4,468	4,454	54,390
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,474	1,469	1,465	1,460	1,455	1,451	1,446	1,442	1,437	1,433	1,428	1,423	17,383
8.	Investment Expenses														
a.	Depreciation (C)		1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,388
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,034	8,015	7,997	7,977	7,958	7,940	7,920	7,902	7,883	7,864	7,845	7,826	95,161
a.	Recoverable Costs Allocated to Energy		8,034	8,015	7,997	7,977	7,958	7,940	7,920	7,902	7,883	7,864	7,845	7,826	95,161
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		7,743	7,765	7,674	7,686	7,650	7,669	7,633	7,592	7,598	7,548	7,579	7,666	91,803
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,743	\$7,765	\$7,674	\$7,686	\$7,650	\$7,669	\$7,633	\$7,592	\$7,598	\$7,548	\$7,579	\$7,666	\$91,803

Notes:

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

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578	497,578
3.	Less: Accumulated Depreciation	(81,880)	(82,958)	(84,036)	(85,114)	(86,192)	(87,270)	(88,348)	(89,426)	(90,504)	(91,582)	(92,660)	(93,738)	(94,816)	(94,816)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$415,698	414,620	413,542	412,464	411,386	410,308	409,230	408,152	407,074	405,996	404,918	403,840	402,762	
6.	Average Net Investment		415,159	414,081	413,003	411,925	410,847	409,769	408,691	407,613	406,535	405,457	404,379	403,301	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		3,053	3,045	3,037	3,029	3,021	3,013	3,005	2,997	2,989	2,981	2,973	2,966	36,109
b.	Debt Component (Line 6 x 2.82% x 1/12)		976	973	971	968	965	963	960	958	955	953	950	948	11,540
8.	Investment Expenses														
a.	Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		5,107	5,096	5,086	5,075	5,064	5,054	5,043	5,033	5,022	5,012	5,001	4,992	60,585
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,107	5,096	5,086	5,075	5,064	5,054	5,043	5,033	5,022	5,012	5,001	4,992	60,585
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
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)		4,924	4,913	4,904	4,893	4,883	4,873	4,862	4,853	4,842	4,832	4,822	4,813	58,414
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,924	\$4,913	\$4,904	\$4,893	\$4,883	\$4,873	\$4,862	\$4,853	\$4,842	\$4,832	\$4,822	\$4,813	\$58,414

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401	818,401
3.	Less: Accumulated Depreciation	(134,692)	(136,465)	(138,238)	(140,011)	(141,784)	(143,557)	(145,330)	(147,103)	(148,876)	(150,649)	(152,422)	(154,195)	(155,968)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$683,709	681,936	680,163	678,390	676,617	674,844	673,071	671,298	669,525	667,752	665,979	664,206	662,433	
6.	Average Net Investment		682,823	681,050	679,277	677,504	675,731	673,958	672,185	670,412	668,639	666,866	665,093	663,320	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,021	5,008	4,995	4,982	4,969	4,956	4,943	4,930	4,917	4,904	4,891	4,878	59,394
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,605	1,600	1,596	1,592	1,588	1,584	1,580	1,575	1,571	1,567	1,563	1,559	18,980
8.	Investment Expenses														
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)		8,399	8,381	8,364	8,347	8,330	8,313	8,296	8,278	8,261	8,244	8,227	8,210	99,650
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,399	8,381	8,364	8,347	8,330	8,313	8,296	8,278	8,261	8,244	8,227	8,210	99,650
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
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)		8,098	8,081	8,064	8,048	8,032	8,015	7,999	7,981	7,965	7,949	7,932	7,916	96,080
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,098	\$8,081	\$8,064	\$8,048	\$8,032	\$8,015	\$7,999	\$7,981	\$7,965	\$7,949	\$7,932	\$7,916	\$96,080

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	a. Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$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	(13,596)	(13,754)	(13,912)	(14,070)	(14,228)	(14,386)	(14,544)	(14,702)	(14,860)	(15,018)	(15,176)	(15,334)	(15,492)	(15,492)
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)	\$43,681	43,523	43,365	43,207	43,049	42,891	42,733	42,575	42,417	42,259	42,101	41,943	41,785	41,785
6.	Average Net Investment		43,602	43,444	43,286	43,128	42,970	42,812	42,654	42,496	42,338	42,180	42,022	41,864	41,864
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		321	319	318	317	316	315	314	312	311	310	309	308	3,770
	b. Debt Component (Line 6 x 2.82% x 1/12)		102	102	102	101	101	101	100	100	99	99	99	98	1,204
8.	Investment Expenses		158	158	158	158	158	158	158	158	158	158	158	158	1,896
	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)		581	579	578	576	575	574	572	570	568	567	566	564	6,870
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		581	579	578	576	575	574	572	570	568	567	566	564	6,870
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595888	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	0.9795053
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)		560	558	557	555	554	553	552	550	548	547	546	544	6,624
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$560	\$558	\$557	\$555	\$554	\$553	\$552	\$550	\$548	\$547	\$546	\$544	\$6,624

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.3%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

Form 42 - 8A  
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Return on Capital Investments, Depreciation and Taxes  
For Project: Phillips Upgrade Tank #4 for FDEP  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	90,472	
3.	Less: Accumulated Depreciation	(21,899)	(22,148)	(22,397)	(22,646)	(22,895)	(23,144)	(23,393)	(23,642)	(23,891)	(24,140)	(24,389)	(24,638)	(24,887)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$68,573	68,324	68,075	67,826	67,577	67,328	67,079	66,830	66,581	66,332	66,083	65,834	65,585	
6.	Average Net Investment		68,449	68,200	67,951	67,702	67,453	67,204	66,955	66,706	66,457	66,208	65,959	65,710	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		503	501	500	498	496	494	492	491	489	487	485	483	5,919
b.	Debt Component (Line 6 x 2.82% x 1/12)		161	160	160	159	159	158	157	157	156	156	155	154	1,892
8.	Investment Expenses														
a.	Depreciation (C)		249	249	249	249	249	249	249	249	249	249	249	249	2,988
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		913	910	909	906	904	901	898	897	894	892	889	886	10,799
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		913	910	909	906	904	901	898	897	894	892	889	886	10,799
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
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)		880	877	876	874	872	869	866	865	862	860	857	854	10,412
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$880	\$877	\$876	\$874	\$872	\$869	\$866	\$865	\$862	\$860	\$857	\$854	\$10,412

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257	1,316,257
3	Less: Accumulated Depreciation	(288,680)	(292,848)	(297,016)	(301,184)	(305,352)	(309,520)	(313,688)	(317,856)	(322,024)	(326,192)	(330,360)	(334,528)	(338,696)	(338,696)
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,027,577	1,023,409	1,019,241	1,015,073	1,010,905	1,006,737	1,002,569	998,401	994,233	990,065	985,897	981,729	977,561	
6	Average Net Investment		1,025,493	1,021,325	1,017,157	1,012,989	1,008,821	1,004,653	1,000,485	996,317	992,149	987,981	983,813	979,645	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		7,541	7,510	7,479	7,449	7,418	7,387	7,357	7,326	7,295	7,265	7,234	7,203	88,464
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,410	2,400	2,390	2,381	2,371	2,361	2,351	2,341	2,332	2,322	2,312	2,302	28,273
8	Investment Expenses														
	a. Depreciation (C)		4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	50,016
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		14,119	14,078	14,037	13,998	13,957	13,916	13,876	13,835	13,795	13,755	13,714	13,673	166,753
	a. Recoverable Costs Allocated to Energy		14,119	14,078	14,037	13,998	13,957	13,916	13,876	13,835	13,795	13,755	13,714	13,673	166,753
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
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)		13,607	13,639	13,470	13,488	13,416	13,441	13,374	13,292	13,296	13,202	13,249	13,393	160,867
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$13,607	\$13,639	\$13,470	\$13,488	\$13,416	\$13,441	\$13,374	\$13,292	\$13,296	\$13,202	\$13,249	\$13,393	\$160,867

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 Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794	984,794
3	Less: Accumulated Depreciation	(226,878)	(230,243)	(233,608)	(236,973)	(240,338)	(243,703)	(247,068)	(250,433)	(253,798)	(257,163)	(260,528)	(263,893)	(267,258)	(267,258)
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$757,916	754,551	751,186	747,821	744,456	741,091	737,726	734,361	730,996	727,631	724,266	720,901	717,536	
6	Average Net Investment		756,234	752,869	749,504	746,139	742,774	739,409	736,044	732,679	729,314	725,949	722,584	719,219	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,561	5,536	5,511	5,486	5,462	5,437	5,412	5,388	5,363	5,338	5,313	5,289	65,096
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,777	1,769	1,761	1,753	1,746	1,738	1,730	1,722	1,714	1,706	1,698	1,690	20,804
8	Investment Expenses														
a.	Depreciation (C)		3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	40,380
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		10,703	10,670	10,637	10,604	10,573	10,540	10,507	10,475	10,442	10,409	10,376	10,344	126,280
a.	Recoverable Costs Allocated to Energy		10,703	10,670	10,637	10,604	10,573	10,540	10,507	10,475	10,442	10,409	10,376	10,344	126,280
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		10,315	10,337	10,207	10,218	10,163	10,180	10,127	10,064	10,065	9,991	10,024	10,132	121,823
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$10,315	\$10,337	\$10,207	\$10,218	\$10,163	\$10,180	\$10,127	\$10,064	\$10,065	\$9,991	\$10,024	\$10,132	\$121,823

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 Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	120,737	
3.	Less: Accumulated Depreciation	(13,279)	(13,510)	(13,741)	(13,972)	(14,203)	(14,434)	(14,665)	(14,896)	(15,127)	(15,358)	(15,589)	(15,820)	(16,051)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$107,458	107,227	106,996	106,765	106,534	106,303	106,072	105,841	105,610	105,379	105,148	104,917	104,686	
6.	Average Net Investment		107,343	107,112	106,881	106,650	106,419	106,188	105,957	105,726	105,495	105,264	105,033	104,802	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		789	788	786	784	783	781	779	777	776	774	772	771	9,360
b.	Debt Component (Line 6 x 2.82% x 1/12)		252	252	251	251	250	250	249	248	248	247	247	246	2,991
8.	Investment Expenses														
a.	Depreciation (C)		231	231	231	231	231	231	231	231	231	231	231	231	2,772
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,272	1,271	1,268	1,266	1,264	1,262	1,259	1,256	1,255	1,252	1,250	1,248	15,123
a.	Recoverable Costs Allocated to Energy		1,272	1,271	1,268	1,266	1,264	1,262	1,259	1,256	1,255	1,252	1,250	1,248	15,123
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		1,226	1,231	1,217	1,220	1,215	1,219	1,213	1,207	1,210	1,202	1,208	1,222	14,590
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,226	\$1,231	\$1,217	\$1,220	\$1,215	\$1,219	\$1,213	\$1,207	\$1,210	\$1,202	\$1,208	\$1,222	\$14,590

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$525,819	\$4,200	(\$585)	\$0	\$0	\$6,528	\$2,328	(\$62,267)	\$476,023
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	286,812	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	18,810	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$83,129,721	83,129,721	83,129,721	83,129,721	83,129,721	83,368,728	83,372,928	83,372,343	83,372,343	83,372,343	83,378,871	83,381,199	83,318,932	
3	Less: Accumulated Depreciation	(17,973,207)	(18,257,234)	(18,541,261)	(18,825,288)	(19,109,315)	(19,088,128)	(19,372,978)	(19,657,835)	(19,942,691)	(20,227,547)	(20,512,414)	(20,797,296)	(21,082,075)	
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)	\$65,156,514	64,872,487	64,588,460	64,304,433	64,020,406	64,280,600	63,999,950	63,714,508	63,429,652	63,144,796	62,866,457	62,583,903	62,236,857	
6	Average Net Investment		65,014,501	64,730,474	64,446,447	64,162,420	64,150,503	64,140,275	63,857,229	63,572,080	63,287,224	63,005,627	62,725,180	62,410,380	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		478,062	475,974	473,885	471,797	471,709	471,634	469,553	467,456	465,362	463,291	461,229	458,914	5,628,866
b.	Debt Component (Line 6 x 2.82% x 1/12)		152,784	152,117	151,449	150,782	150,754	150,730	150,064	149,394	148,725	148,063	147,404	146,664	1,798,930
8	Investment Expenses														
a.	Depreciation (C)		284,027	284,027	284,027	284,027	284,435	284,850	284,857	284,856	284,856	284,867	284,882	284,779	3,414,490
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		914,873	912,118	909,361	906,606	906,898	907,214	904,474	901,706	898,943	896,221	893,515	890,357	10,842,286
a.	Recoverable Costs Allocated to Energy		914,873	912,118	909,361	906,606	906,898	907,214	904,474	901,706	898,943	896,221	893,515	890,357	10,842,286
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		881,721	883,668	872,614	873,577	871,759	876,257	871,744	866,301	866,449	860,216	863,216	872,109	10,459,631
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$881,721	\$883,668	\$872,614	\$873,577	\$871,759	\$876,257	\$871,744	\$866,301	\$866,449	\$860,216	\$863,216	\$872,109	\$10,459,631

- Notes:
- (A) Applicable depreciable base for Big Bend; account 312.46
  - (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
  - (C) Applicable depreciation rate is 4.1%
  - (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 Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737	21,739,737
3	Less: Accumulated Depreciation	(1,815,901)	(1,866,600)	(1,917,299)	(1,967,998)	(2,018,697)	(2,069,396)	(2,120,095)	(2,170,794)	(2,221,493)	(2,272,192)	(2,322,891)	(2,373,590)	(2,424,289)	(2,424,289)
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (B)	\$19,923,836	19,873,137	19,822,438	19,771,739	19,721,040	19,670,341	19,619,642	19,568,943	19,518,244	19,467,545	19,416,846	19,366,147	19,315,448	
6	Average Net Investment		19,898,487	19,847,788	19,797,089	19,746,390	19,695,691	19,644,992	19,594,293	19,543,594	19,492,895	19,442,196	19,391,497	19,340,798	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		146,317	145,944	145,571	145,198	144,826	144,453	144,080	143,707	143,335	142,962	142,589	142,216	1,731,198
b.	Debt Component (Line 6 x 2.82% x 1/12)		46,761	46,642	46,523	46,404	46,285	46,166	46,047	45,927	45,808	45,689	45,570	45,451	553,273
8	Investment Expenses														
a.	Depreciation (D)		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)		243,777	243,285	242,793	242,301	241,810	241,318	240,826	240,333	239,842	239,350	238,858	238,366	2,892,859
a.	Recoverable Costs Allocated to Energy		243,777	243,285	242,793	242,301	241,810	241,318	240,826	240,333	239,842	239,350	238,858	238,366	2,892,859
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (E)		234,943	235,697	232,982	233,474	232,441	233,083	232,111	230,896	231,172	229,734	230,758	233,481	2,790,772
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$234,943	\$235,697	\$232,982	\$233,474	\$232,441	\$233,083	\$232,111	\$230,896	\$231,172	\$229,734	\$230,758	\$233,481	\$2,790,772

Notes:

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

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments		\$1,260	\$242	\$2,326	\$1,998	\$32,504	\$34,131	\$7,568	\$376,990	\$240,518	\$70,148	\$29,677	\$84,371	\$881,733
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	5,255,122	5,256,382	5,256,624	5,258,950	5,260,948	5,293,452	5,327,583	5,335,151	5,712,141	5,952,659	6,022,807	6,052,484	6,136,855	
5	Net Investment (Lines 2 + 3 + 4)	\$5,255,122	5,256,382	5,256,624	5,258,950	5,260,948	5,293,452	5,327,583	5,335,151	5,712,141	5,952,659	6,022,807	6,052,484	6,136,855	
6	Average Net Investment		5,255,752	5,256,503	5,257,787	5,259,949	5,277,200	5,310,518	5,331,367	5,523,646	5,832,400	5,987,733	6,037,646	6,094,670	
7	Return on Average Net Investment		38,646	38,652	38,661	38,677	38,804	39,049	39,202	40,616	42,887	44,029	44,396	44,815	488,434
a.	Equity Component Grossed Up For Taxes (B)		12,351	12,353	12,356	12,361	12,401	12,480	12,529	12,981	13,706	14,071	14,188	14,322	156,099
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)		50,997	51,005	51,017	51,038	51,205	51,529	51,731	53,597	56,593	58,100	58,584	59,137	644,533
a.	Recoverable Costs Allocated to Energy		50,997	51,005	51,017	51,038	51,205	51,529	51,731	53,597	56,593	58,100	58,584	59,137	644,533
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		49,149	49,414	48,955	49,179	49,221	49,771	49,859	51,493	54,547	55,766	56,587	57,925	621,876
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$49,149	\$49,414	\$48,955	\$49,179	\$49,221	\$49,771	\$49,859	\$51,493	\$54,547	\$55,766	\$56,587	\$57,925	\$621,876

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 Final True-Up Amount for the Period  
January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	Actual Period Total
1	Investments		\$36,598	\$29,409	\$34,524	\$164,000	\$357	(\$3,161)	\$365	\$612	\$4,583	\$0	\$0	\$0	\$267,287
	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)	\$264,682	264,682	264,682	264,682	264,682	264,682	264,682	7,986,023	7,986,635	7,991,052	7,991,052	7,991,052	7,991,052	7,991,052
3	Less: Accumulated Depreciation	(28,856)	(29,618)	(30,380)	(31,142)	(31,904)	(32,666)	(33,428)	(46,656)	(72,949)	(98,049)	(123,755)	(149,461)	(175,167)	(175,167)
4	CWIP - Non-Interest Bearing	7,459,246	7,495,844	7,525,253	7,559,777	7,594,301	7,628,825	7,663,349	7,697,873	7,732,397	7,766,921	7,801,445	7,835,969	7,870,493	7,870,493
5	Net Investment (Lines 2 + 3 + 4) (B)	\$7,695,072	7,730,908	7,759,535	7,793,317	7,956,555	7,956,150	7,952,227	7,939,367	7,914,286	7,893,003	7,867,297	7,841,591	7,815,885	7,815,885
6	Average Net Investment		7,712,890	7,745,231	7,776,436	7,874,936	7,956,352	7,954,188	7,945,797	7,926,827	7,903,645	7,880,150	7,854,444	7,828,738	7,828,738
7	Return on Average Net Investment		56,715	56,952	57,181	57,906	58,504	58,488	58,427	58,287	58,117	57,944	57,755	57,566	693,842
	a. Equity Component Grossed Up For Taxes (C)		18,126	18,201	18,275	18,506	18,697	18,692	18,673	18,628	18,574	18,518	18,458	18,398	221,746
	b. Debt Component (Line 6 x 2.82% x 1/12)		762	762	762	762	762	762	13,228	25,683	25,700	25,706	25,706	25,706	146,311
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Depreciation (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		75,603	75,915	76,218	77,174	77,963	77,942	90,328	102,608	102,391	102,168	101,919	101,670	1,061,899
	a. Recoverable Costs Allocated to Energy		75,603	75,915	76,218	77,174	77,963	77,942	90,328	102,608	102,391	102,168	101,919	101,670	1,061,899
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	0.9795053
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
12	Retail Energy-Related Recoverable Costs (E)		72,863	73,547	73,138	74,362	74,942	75,282	87,059	98,579	98,690	98,063	98,463	99,596	1,024,574
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$72,863	\$73,547	\$73,138	\$74,362	\$74,942	\$75,282	\$87,059	\$98,579	\$98,690	\$98,063	\$98,463	\$99,596	\$1,024,574

Notes:

- (A) Applicable depreciable base for Big Bend: accounts 312.41, 312.42, 312.43, 315.41 & 315.44
- (B) Net Investment is comprised of several projects having various depreciation rates.
- (C) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (D) Applicable depreciation rates are 3.8%, 4.1%, 3.1%, 3.3% & 2.7%
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473	1,561,473
3	Less: Accumulated Depreciation	(49,386)	(53,680)	(57,974)	(62,268)	(66,562)	(70,856)	(75,150)	(79,444)	(83,738)	(88,032)	(92,326)	(96,620)	(100,914)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,512,087	1,507,793	1,503,499	1,499,205	1,494,911	1,490,617	1,486,323	1,482,029	1,477,735	1,473,441	1,469,147	1,464,853	1,460,559	
6	Average Net Investment		1,509,940	1,505,646	1,501,352	1,497,058	1,492,764	1,488,470	1,484,176	1,479,882	1,475,588	1,471,294	1,467,000	1,462,706	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,103	11,071	11,040	11,008	10,977	10,945	10,913	10,882	10,850	10,819	10,787	10,756	131,151
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,548	3,538	3,528	3,518	3,508	3,498	3,488	3,478	3,468	3,458	3,447	3,437	41,914
8	Investment Expenses														
a.	Depreciation (C)		4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	51,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		18,945	18,903	18,862	18,820	18,779	18,737	18,695	18,654	18,612	18,571	18,528	18,487	224,593
a.	Recoverable Costs Allocated to Energy		18,945	18,903	18,862	18,820	18,779	18,737	18,695	18,654	18,612	18,571	18,528	18,487	224,593
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (E)		18,258	18,313	18,100	18,134	18,051	18,098	18,018	17,922	17,939	17,825	17,900	18,108	216,666
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,258	\$18,313	\$18,100	\$18,134	\$18,051	\$18,098	\$18,018	\$17,922	\$17,939	\$17,825	\$17,900	\$18,108	\$216,666

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		(\$64,532)	\$350	(\$149)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$64,331)
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (A)	\$2,623,061	2,558,529	2,558,879	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	2,558,730	
3	Less: Accumulated Depreciation	(8,705)	(14,318)	(19,862)	(25,406)	(30,950)	(36,494)	(42,038)	(47,582)	(53,126)	(58,670)	(64,214)	(69,758)	(75,302)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,614,356	2,544,211	2,539,017	2,533,324	2,527,780	2,522,236	2,516,692	2,511,148	2,505,604	2,500,060	2,494,516	2,488,972	2,483,428	
6	Average Net Investment		2,579,284	2,541,614	2,536,171	2,530,552	2,525,008	2,519,464	2,513,920	2,508,376	2,502,832	2,497,288	2,491,744	2,486,200	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,966	18,689	18,649	18,608	18,567	18,526	18,485	18,445	18,404	18,363	18,322	18,281	222,305
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,061	5,973	5,960	5,947	5,934	5,921	5,908	5,895	5,882	5,869	5,856	5,843	71,049
8	Investment Expenses														
a.	Depreciation (C)		5,613	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	66,597
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		30,640	30,206	30,153	30,099	30,045	29,991	29,937	29,884	29,830	29,776	29,722	29,668	359,951
a.	Recoverable Costs Allocated to Energy		30,640	30,206	30,153	30,099	30,045	29,991	29,937	29,884	29,830	29,776	29,722	29,668	359,951
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		29,530	29,264	28,935	29,002	28,881	28,968	28,854	28,711	28,752	28,580	28,714	29,060	347,251
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$29,530	\$29,264	\$28,935	\$29,002	\$28,881	\$28,968	\$28,854	\$28,711	\$28,752	\$28,580	\$28,714	\$29,060	\$347,251

Notes:

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

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$267	\$2,925	\$4,116	\$4,136	\$21,308	\$350,727	\$78,696	\$35,938	\$102,870	\$17,775	\$18,903	\$191,620	\$829,281
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	140,578	140,845	143,770	147,886	152,022	173,330	524,057	602,753	638,691	741,561	759,336	778,239	969,859	
5.	Net Investment (Lines 2 + 3 + 4)	\$140,578	140,845	143,770	147,886	152,022	173,330	524,057	602,753	638,691	741,561	759,336	778,239	969,859	
6.	Average Net Investment		140,712	142,308	145,828	149,954	162,676	348,694	563,405	620,722	690,126	750,449	768,788	874,049	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,035	1,046	1,072	1,103	1,196	2,564	4,143	4,564	5,075	5,518	5,653	6,427	39,396
b.	Debt Component (Line 6 x 2.82% x 1/12)		331	334	343	352	382	819	1,324	1,459	1,622	1,764	1,807	2,054	12,591
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,366	1,380	1,415	1,455	1,578	3,383	5,467	6,023	6,697	7,282	7,460	8,481	51,987
a.	Recoverable Costs Allocated to Energy		1,366	1,380	1,415	1,455	1,578	3,383	5,467	6,023	6,697	7,282	7,460	8,481	51,987
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		1,317	1,337	1,358	1,402	1,517	3,268	5,269	5,787	6,455	6,989	7,207	8,307	50,213
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,317	\$1,337	\$1,358	\$1,402	\$1,517	\$3,268	\$5,269	\$5,787	\$6,455	\$6,989	\$7,207	\$8,307	\$50,213

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 Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$6,757	(\$9,595)	\$1,831	\$669	\$358	(\$215)	\$0	\$13	\$1,023,225	\$10,951	\$0	\$35,092	\$1,069,086
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	560,914	567,671	558,076	559,907	560,576	560,934	560,719	560,719	560,732	1,583,957	1,594,908	1,594,908	1,630,000	
5.	Net Investment (Lines 2 + 3 + 4)	560,914	567,671	558,076	559,907	560,576	560,934	560,719	560,719	560,732	1,583,957	1,594,908	1,594,908	1,630,000	
6.	Average Net Investment		564,293	562,874	558,992	560,242	560,755	560,827	560,719	560,726	1,072,345	1,589,433	1,594,908	1,612,454	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,149	4,139	4,110	4,120	4,123	4,124	4,123	4,123	7,885	11,687	11,728	11,857	76,168
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,326	1,323	1,314	1,317	1,318	1,318	1,318	1,318	2,520	3,735	3,748	3,789	24,344
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)		5,475	5,462	5,424	5,437	5,441	5,442	5,441	5,441	10,405	15,422	15,476	15,646	100,512
a.	Recoverable Costs Allocated to Energy		5,475	5,462	5,424	5,437	5,441	5,442	5,441	5,441	10,405	15,422	15,476	15,646	100,512
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
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)		5,277	5,292	5,205	5,239	5,230	5,256	5,244	5,227	10,029	14,802	14,951	15,325	97,077
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$5,277	\$5,292	\$5,205	\$5,239	\$5,230	\$5,256	\$5,244	\$5,227	\$10,029	\$14,802	\$14,951	\$15,325	\$97,077

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 Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,279	\$220,315	\$221,594
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	1,279	221,594	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	1,279	221,594	
6.	Average Net Investment		0	0	0	0	0	0	0	0	0	0	640	111,437	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	5	819	824
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	2	262	264
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	7	1,081	1,088
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	7	1,081	1,088
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
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	7	1,059	1,066
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$1,059	\$1,066

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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**Tampa Electric Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$1,656	\$2,745	\$10,084	\$13,364	\$17,955	\$31,841	\$38,181	\$39,271	\$47,389	\$114,882	\$168,896	\$108,564	\$594,828
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)	\$558,307	559,963	562,708	572,792	586,156	604,111	635,952	674,133	713,404	760,793	875,675	1,044,571	1,153,135	
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)	\$558,307	559,963	562,708	572,792	586,156	604,111	635,952	674,133	713,404	760,793	875,675	1,044,571	1,153,135	
6	Average Net Investment		559,135	561,336	567,750	579,474	595,134	620,032	655,043	693,769	737,099	818,234	960,123	1,098,853	
7	Return on Average Net Investment														
a.	Equity Component Crossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41, 315.41
- (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% and 3.3%
- (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 Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$1,515	\$1,880	\$7,558	\$10,624	\$22,047	\$48,901	\$79,089	\$84,237	\$83,725	\$191,085	\$271,728	\$111,320	\$913,709
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)	\$558,307	559,822	561,702	569,260	579,884	601,931	650,832	729,921	814,158	897,883	1,088,968	1,360,696	1,472,016	
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)	\$558,307	559,822	561,702	569,260	579,884	601,931	650,832	729,921	814,158	897,883	1,088,968	1,360,696	1,472,016	
6	Average Net Investment		559,065	560,762	565,481	574,572	590,908	626,382	690,377	772,040	856,021	993,426	1,224,832	1,416,356	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 4.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$34,307	\$197,038	\$394,392	\$293,681	\$347,061	\$358,661	\$835,655	\$555,441	\$619,895	\$758,104	\$673,643	\$1,045,396	\$6,113,274
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)	\$602,598	636,905	833,943	1,228,335	1,522,016	1,869,077	2,227,738	3,063,393	3,618,834	4,238,729	4,996,833	5,670,476	6,715,872	
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)	\$602,598	636,905	833,943	1,228,335	1,522,016	1,869,077	2,227,738	3,063,393	3,618,834	4,238,729	4,996,833	5,670,476	6,715,872	
6	Average Net Investment		619,752	735,424	1,031,139	1,375,176	1,695,547	2,048,408	2,645,566	3,341,114	3,928,782	4,617,781	5,333,655	6,193,174	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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**Tampa Electric Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**January 2005 to December 2005**

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

Line	Description	Beginning of Period Amount	Actual Jan 05	Actual Feb 05	Actual Mar 05	Actual Apr 05	Actual May 05	Actual Jun 05	Actual Jul 05	Actual Aug 05	Actual Sep 05	Actual Oct 05	Actual Nov 05	Actual Dec 05	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$867,972	\$833,973	\$1,413,251	\$947,542	\$1,364,295	\$1,286,138	\$1,145,921	\$2,655,159	\$1,192,472	\$1,513,195	\$2,140,386	\$1,670,811	\$17,031,115
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,075,296	2,943,268	3,777,241	5,190,492	6,138,034	7,502,329	8,788,467	9,934,388	12,589,547	13,782,019	15,295,214	17,435,600	19,106,411	
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)	\$2,075,296	2,943,268	3,777,241	5,190,492	6,138,034	7,502,329	8,788,467	9,934,388	12,589,547	13,782,019	15,295,214	17,435,600	19,106,411	
6.	Average Net Investment		2,509,282	3,360,255	4,483,867	5,664,263	6,820,182	8,145,398	9,361,428	11,261,968	13,185,783	14,538,617	16,365,407	18,271,006	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 2.6%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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**Tampa Electric Company**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-Up Amount for the Period  
 January 2005 to December 2005

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

Line	Description	Beginning of Period Amount	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Actual May-05	Actual Jun-05	Actual Jul-05	Actual Aug-05	Actual Sep-05	Actual Oct-05	Actual Nov-05	Actual Dec-05	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		0	18,330	0	0	1,212,874	0	15,800,000	61,843,750	0	0	0	0	
c.	Auction Proceeds/Other		134,484	0	0	0	0	0	0	0	0	0	0	0	
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$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	
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	FERC 254.01 Regulatory Liabilities - Gains	(1,919,791)	(2,036,406)	(2,025,625)	(2,019,943)	(2,009,790)	(1,997,869)	(1,990,786)	(1,793,007)	(1,083,184)	(1,074,482)	(1,062,243)	(1,056,853)	(1,050,778)	
3.	Total Working Capital Balance		(\$1,919,791)	(2,036,406)	(2,025,625)	(2,019,943)	(2,009,790)	(1,997,869)	(1,990,786)	(1,793,007)	(1,083,184)	(1,074,482)	(1,062,243)	(1,056,853)	(1,050,778)
4.	Average Net Working Capital Balance		(1,978,098)	(2,031,016)	(2,022,784)	(2,014,867)	(2,003,830)	(1,994,328)	(1,891,896)	(1,438,095)	(1,078,833)	(1,068,362)	(1,059,548)	(1,053,815)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(14,545)	(14,934)	(14,874)	(14,816)	(14,734)	(14,665)	(13,911)	(10,575)	(7,933)	(7,856)	(7,791)	(7,749)	(144,383)
b.	Debt Component (Line 6 x 2.82% x 1/12)		(4,649)	(4,773)	(4,754)	(4,735)	(4,709)	(4,687)	(4,446)	(3,380)	(2,535)	(2,511)	(2,490)	(2,476)	(46,145)
6.	Total Return Component (B)		(19,194)	(19,707)	(19,628)	(19,551)	(19,443)	(19,352)	(18,357)	(13,955)	(10,468)	(10,367)	(10,281)	(10,225)	(190,528)
7.	Expenses:														
a.	Gains		0	(18,565)	0	0	(1,212,874)	0	(15,981,108)	(62,545,542)	0	0	0	0	(79,758,090)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO <sub>2</sub> Allowance Expense		11,372	18,078	34,052	21,923	62,143	65,863	66,936	25,551	28,806	31,919	30,636	38,720	435,999
8.	Net Expenses (C)		11,372	(487)	34,052	21,923	(1,150,731)	65,863	(15,914,172)	(62,519,991)	28,806	31,919	30,636	38,720	(79,322,091)
9.	Total System Recoverable Expenses (Lines 6 + 7)		(7,822)	(20,194)	14,424	2,372	(1,170,174)	46,511	(15,932,529)	(62,533,946)	18,338	21,552	20,355	28,495	245,471
a.	Recoverable Costs Allocated to Energy		(7,822)	(20,194)	14,424	2,372	(1,170,174)	46,511	(15,932,529)	(62,533,946)	18,338	21,552	20,355	28,495	245,471
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9637635	0.9688090	0.9595898	0.9635683	0.9612539	0.9658764	0.9638135	0.9607354	0.9638530	0.9598259	0.9660905	0.9795053	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		(7,538)	(19,564)	13,841	2,285	(1,124,835)	44,924	(15,355,986)	(60,078,576)	17,675	20,686	19,665	27,911	(76,439,512)
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$7,538)	(\$19,564)	\$13,841	\$2,285	(\$1,124,835)	\$44,924	(\$15,355,986)	(\$60,078,576)	\$17,675	\$20,686	\$19,665	\$27,911	(\$76,439,512)

Notes:

- (A) Line 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 6A and 7A
- (C) Line 8 is reported on Schedule 4A and 5A
- (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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