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April 2, 2007

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

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07 APR -2 PM 3:03
COMMISSION
CLERK

Re: Environmental Cost Recovery Clause
FPSC Docket No. 070007-EI

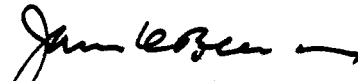
Dear Ms. Bayo:

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 2006 through December 2006.


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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

- CMP _____
- COM 5 _____
- CTR Orig _____
- ECR 1 _____
- GCL 1 _____
- OPC _____
- RCA 1 JDB/pp
Enclosure
- SCR _____
- SGA cc: All Parties of Record (w/enc.)
- SEC _____
- OTH _____

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
02858 APR-25
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 2nd day of April 2007 to the following:

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Florida Public Service Commission
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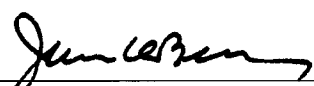
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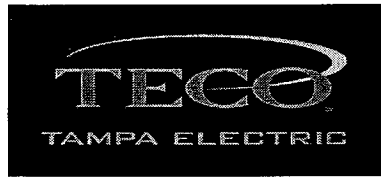
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ATTORNEY

ORIGINAL



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 070007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS

FINAL TRUE-UP

JANUARY 2006 THROUGH DECEMBER 2006

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER-DATE

02858 APR-25

FPSC-COMMISSION CLERK

1 BEFORE THE PUBLIC SERVICE COMMISSION

2 PREPARED DIRECT TESTIMONY

3 OF

4 HOWARD T. BRYANT

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

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

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

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

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

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

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

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

13
14 A. The purpose of my testimony is to present, for Commission
15 review and approval, the actual true-up amount for the
16 ECRC and the calculations associated with the
17 environmental compliance activities for the January 2006
18 through December 2006 period.

19
20 Q. Did you prepare any exhibits in support of your
21 testimony?

22
23 A. Yes. Exhibit No. _____ (HTB-1) consists of eight forms
24 prepared under my direction and supervision. Form 42-1A,
25 Document No. 1, presents the final true-up for the

1 January 2006 through December 2006 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 24, 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 25 calculates the net expenses associated
19 with maintaining an SO₂ 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 2006 through December 2006
8 period?

9
10 **A.** Tampa Electric has calculated and is requesting approval
11 of an over-recovery of \$46,451,725 as the actual true-up
12 amount for the January 2006 through December 2006 period.

13
14 **Q.** What is the adjusted net true-up amount Tampa Electric is
15 requesting for the January 2006 through December 2006
16 period which is to be applied in the calculation of the
17 environmental cost recovery factors to be
18 refunded/(recovered) in the 2008 projection period?

19
20 **A.** Tampa Electric has calculated and is requesting approval
21 of an under-recovery of \$11,895,683 reflected on Form 42-
22 1A, as the adjusted net true-up amount for the January
23 2006 through December 2006 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 2006 through December 2006 period as depicted on
2 Form 42-1A. The actual true-up amount for the January
3 2006 through December 2006 period is an over-recovery of
4 \$46,451,725 as compared to the \$58,347,408
5 actual/estimated over-recovery amount approved in FPSC
6 Order No. PSC-06-0972-FOF-EI issued November 22, 2006.
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 Selective
17 Catalytic Reduction ("SCR") projects and are only
18 included at this time for identification and tracking
19 purposes. Recovery of these expenditures is not included
20 in the 2006 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 Commission approved environmental compliance projects
25 until each project is placed in-service. Big Bend Unit 4

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

7
8 **Q.** Please explain the adjustment of \$41,743 contained on
9 Form 42-2A, line 10.

10
11 **A.** The adjustment of \$41,743, including interest, represents
12 an inadvertent error that occurred when calculating the
13 actual O&M expense for the Big Bend Units 1 and 2 Flue
14 Gas Desulfurization project. The error was discovered
15 and corrected during the 2006 Commission audit of Tampa
16 Electric's 2005 ECRC True-Up. With this adjustment,
17 Tampa Electric customers have been made whole.

18
19 **Q.** Is Tampa Electric including costs in this ECRC true-up
20 filing for any environmental projects that were not
21 anticipated and included in its 2006 factors?

22
23 **A.** Yes. On September 29, 2005, Tampa Electric filed a
24 petition for approval of cost recovery of the Arsenic
25 Groundwater Standard Program that is required by the

1 Environmental Protection Agency and the Florida
2 Department of Environmental Protection. Effective
3 January 1, 2005, regulated entities of the State of
4 Florida are required to monitor the drinking water and
5 groundwater maximum contaminant level for arsenic under
6 the federal rule known as the Safe Drinking Water Act.

7
8 In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI,
9 issued February 23, 2006, the Commission granted Tampa
10 Electric cost recovery approval for prudent costs
11 associated with this project. The new standard applies
12 to Tampa Electric's H.L. Culbreath Bayside, Big Bend and
13 Polk Power Stations.

14
15 Additionally, Tampa Electric filed a petition on December
16 27, 2005, for approval of cost recovery for the Big Bend
17 Flue Gas Desulfurization ("FGD") System Reliability
18 program. This program is necessary for reliable FGD
19 system operations after the 2010 and 2013 deadlines
20 mandated by the Consent Decree.

21
22 In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI,
23 issued July 10, 2006, the Commission granted cost
24 recovery approval for prudent costs associated with this
25 program. The Big Bend FGD System Reliability program

1 will run concurrently with the installation of SCR
2 systems on the generating units.

3
4 On the July 21, 2006, the Office of Public Counsel
5 ("OPC") filed a protest to the aforementioned Commission
6 order. The company has proceeded with the inclusion of
7 the prudently incurred program costs pending the outcome
8 of the March 2007 hearing.

9
10 The 2006 costs associated with both of these programs are
11 included in this ECRC true-up filing.

12
13 **Q.** How did actual expenditures for the January 2006 through
14 December 2006 period compare with Tampa Electric's
15 actual/estimated projections as presented in previous
16 testimony and exhibits?

17
18 **A.** As shown on Form 42-4A, total O&M activities costs were
19 \$13,314,949 or 29.1 percent greater than actual/estimated
20 projections. Form 42-6A shows the total capital
21 investment costs were \$12,664 or 0.1 percent lower than
22 actual/estimated projections. O&M and capital investment
23 projects with material variances from the 2006
24 Actual/Estimated True-Up filing are explained below.

25

1 O&M Project Variances

- 2 • **Big Bend Unit 3 Flue Gas Desulfurization Integration:** The
3 Big Bend Unit 3 Flue Gas Desulfurization Integration
4 project variance was \$309,808 or 7.5 percent greater than
5 projected due to increased maintenance of the limestone
6 handling equipment. Additionally, repairs on structural
7 steel, absorber recycle pumps, the oxidation air
8 compressor and the quencher were necessary.
- 9 • **SO₂ Emissions Allowances:** The SO₂ Emission Allowances
10 project variance was \$13,128,217 or 22.7 percent greater
11 than projected. The variance was due to lower market
12 prices for allowances that resulted in fewer allowances
13 being sold than originally projected.
- 14 • **Big Bend PM Minimization and Monitoring:** The Big Bend PM
15 Minimization and Monitoring project variance was \$108,979
16 or 33.5 percent lower than projected due to decreased
17 outage inspection work stemming from improved
18 precipitator performance.
- 19 • **Big Bend NO_x Emissions Reduction:** The Big Bend NO_x
20 Emissions Reduction project variance was \$46,701 or 5.5
21 percent lower than projected due to lower than forecasted
22 costs for scaffolding used during the boiler tube
23 inspection of Big Bend Unit 1.
- 24 • **Gannon Thermal Discharge Study:** The Gannon Thermal
25 Discharge Study project variance was \$22,745 or 26.7

1 percent higher than projected. The variance was due to
2 unusually wet conditions in 2005, which limited dry
3 season sampling. For that reason, dry sampling was
4 completed in 2006.

5 • **Polk NO_x Emissions Reduction:** The Polk NO_x Emissions
6 Reduction project variance was \$4,096 or 10.2 percent
7 greater than originally projected due to increased
8 maintenance performed on the saturator than originally
9 anticipated.

10 • **Bayside SCR Consumables:** The Bayside SCR Consumables
11 project variance was \$3,445 or 5.3 percent greater than
12 projected due to increased ammonia costs and added fuel
13 surcharges for delivery.

14 • **Clean Water Act Section 316(b) Phase II Study:** The Clean
15 Water Act Section 316(b) Phase II Study was \$142,415 or
16 21.0 percent less than projected due to the slower rate
17 of sampling for the impingement survival study. The
18 sampling activity is expected to resume the normal
19 schedule in 2007.

20 • **Arsenic Groundwater Standard Program:** The Arsenic
21 Groundwater Standard program variance was \$5,811 or 103.9
22 percent greater than projected due to an unplanned
23 request by the Florida Department of Environmental
24 Protection for a soil characterization analysis performed
25 at the Bayside Power Station.

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Capital Investment Project Variances

- **Big Bend FGD System Reliability:** The Big Bend FGD System Reliability program variance was \$5,197 or 13.2 percent less than projected due to the decrease in material costs for the Split Inlet/Outlet Duct project as well as the delay of the Controls Redundancy project. The spending for the Controls Redundancy project commenced in 2007.

Q. Does this conclude your testimony?

A. Yes, it does.

DOCKET NO. 070007-EI
FINAL ECRC 2006 TRUE-UP
EXHIBIT HTB-1

**TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE**

**FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2006 THROUGH DECEMBER 2006**

FORMS 42-1A THROUGH 42-8A

INDEX

TAMPA ELECTRIC COMPANY
ENVIRONMENTAL COST RECOVERY CLAUSE

FINAL TRUE-UP AMOUNT FOR THE PERIOD OF
JANUARY 2006 THROUGH DECEMBER 2006

FORMS 42-1A THROUGH 42-8A

<u>DOCUMENT NO.</u>	<u>TITLE</u>	<u>PAGE</u>
1	Form 42-1A	14
2	Form 42-2A	15
3	Form 42-3A	16
4	Form 42-4A	17
5	Form 42-5A	18
6	Form 42-6A	19
7	Form 42-7A	20
8	Form 42-8A	21

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006
(in Dollars)

Form 42 - 1A

<u>Line</u>	<u>Period Amount</u>
1. End of Period Actual True-Up for the Period January 2006 to December 2006 (Form 42-2A, Lines 5 + 6 +10)	\$46,451,725
2. Estimated/Actual True-Up Amount Approved for the Period January 2006 to December 2006 (Order No. PSC-06-0972-FOF-EI)	<u>58,347,408</u>
3. Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2008 to December 2008 (Line 1-2)	<u>(\$11,895,683)</u>

14

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

Form 42 - 2A

Current Period True-Up Amount
 (in Dollars)

Line	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1. ECRC Revenues (net of Revenue Taxes)	(\$5,479,828)	(\$4,961,738)	(\$4,928,007)	(\$5,213,642)	(\$5,897,235)	(\$6,569,531)	(\$6,962,431)	(\$6,915,668)	(\$6,910,722)	(\$6,346,325)	(\$5,276,664)	(\$5,467,424)	(\$70,929,215)
2. True-Up Provision	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,774	8,424,777	101,097,291
3. ECRC Revenues Applicable to Period (Lines 1 + 2)	2,944,946	3,463,036	3,496,767	3,211,132	2,527,539	1,855,243	1,462,343	1,509,106	1,514,052	2,078,449	3,148,110	2,957,353	30,168,078
4. Jurisdictional ECRC Costs													
a. O & M Activities (Form 42-5A, Line 9)	(31,161,586)	(5,699,263)	1,073,611	1,471,083	(213,103)	1,058,592	720,203	1,067,592	(2,160,724)	1,195,715	760,026	1,319,389	(30,568,465)
b. Capital Investment Projects (Form 42-7A, Line 9)	1,446,774	1,470,116	1,466,431	1,472,115	1,485,710	1,481,709	1,479,114	1,466,403	1,481,401	1,480,912	1,469,139	1,484,658	17,684,483
c. Total Jurisdictional ECRC Costs	(29,714,812)	(4,229,147)	2,540,042	2,943,198	1,272,607	2,540,301	2,199,317	2,533,995	(679,323)	2,676,627	2,229,165	2,804,047	(12,883,982)
5. Over/Under Recovery (Line 3 - Line 4c)	32,659,758	7,692,183	956,725	267,934	1,254,932	(685,058)	(736,974)	(1,024,889)	2,193,376	(598,178)	918,945	153,306	43,052,060
6. Interest Provision (Form 42-3A, Line 10)	329,006	383,513	380,282	367,749	345,624	323,847	296,045	255,466	219,860	187,342	151,538	117,650	3,357,922
7. Beginning Balance True-Up & Interest Provision	101,097,291	125,703,024	125,353,946	118,266,179	110,477,088	103,652,870	94,866,884	86,001,181	76,806,984	70,795,446	61,959,835	54,605,544	101,097,291
a. Deferred True-Up from January to December 2005 (Order No. PSC-06-0972-FOF-EI)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)	(23,609,173)
8. True-Up Collected/(Refunded) (see Line 2)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,774)	(8,424,777)	(101,097,293)
9. End of Period Total True-Up (Lines 5+6+7+8)	102,052,108	101,744,773	94,657,006	86,867,915	80,043,697	71,257,711	62,392,008	53,197,811	47,186,273	38,350,662	30,996,371	22,842,550	22,800,807
10. Adjustment to Period True-Up Including Interest	41,743	0	0	0	0	0	0	0	0	0	0	0	41,743
11. End of Period Total True-Up (Lines 9 + 10)	\$102,093,851	\$101,744,773	\$94,657,006	\$86,867,915	\$80,043,697	\$71,257,711	\$62,392,008	\$53,197,811	\$47,186,273	\$38,350,662	\$30,996,371	\$22,842,550	\$22,842,550

15

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

Interest Provision
(in Dollars)

Line	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1. Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	\$77,529,861	\$102,093,851	\$101,744,773	\$94,657,006	\$86,867,915	\$80,043,697	\$71,257,711	\$62,392,008	\$53,197,811	\$47,186,273	\$38,350,662	\$30,996,371	
2. Ending True-Up Amount Before Interest	101,764,845	101,361,260	94,276,724	86,500,166	79,698,073	70,933,865	62,095,963	52,942,345	46,966,413	38,163,321	30,844,833	22,724,900	
3. Total of Beginning & Ending True-Up (Lines 1 + 2)	179,294,706	203,455,111	196,021,497	181,157,172	166,565,988	150,977,562	133,353,674	115,334,353	100,164,224	85,349,594	69,195,495	53,721,271	
4. Average True-Up Amount (Line 3 x 1/2)	89,647,353	101,727,556	98,010,749	90,578,586	83,282,994	75,488,781	66,676,837	57,667,177	50,082,112	42,674,797	34,597,748	26,860,636	
5. Interest Rate (First Day of Reporting Business Month)	4.30%	4.51%	4.53%	4.78%	4.96%	5.01%	5.29%	5.36%	5.27%	5.26%	5.27%	5.25%	
6. Interest Rate (First Day of Subsequent Business Month)	4.51%	4.53%	4.78%	4.96%	5.01%	5.29%	5.36%	5.27%	5.26%	5.27%	5.25%	5.27%	
7. Total of Beginning & Ending Interest Rates (Lines 5 + 6)	8.81%	9.04%	9.31%	9.74%	9.97%	10.30%	10.65%	10.63%	10.53%	10.53%	10.52%	10.52%	
8. Average Interest Rate (Line 7 x 1/2)	4.405%	4.520%	4.655%	4.870%	4.985%	5.150%	5.325%	5.315%	5.265%	5.265%	5.260%	5.260%	
9. Monthly Average Interest Rate (Line 8 x 1/12)	0.367%	0.377%	0.388%	0.406%	0.415%	0.429%	0.444%	0.443%	0.439%	0.439%	0.438%	0.438%	
10. Interest Provision for the Month (Line 4 x Line 9)	\$329,006	\$383,513	\$380,282	\$367,749	\$345,624	\$323,847	\$296,045	\$255,466	\$219,860	\$187,342	\$151,538	\$117,650	\$3,357,922

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

Form 42 - 4A

Variance Report of O & M Activities
(In Dollars)

Line	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Percent
1. Description of O&M Activities				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$4,448,666	\$4,138,858	\$309,808	7.5%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0.0%
c. SO ₂ Emissions Allowances	(44,690,220)	(57,818,437)	13,128,217	22.7%
d. Big Bend Units 1 & 2 FGD	6,021,770	5,882,848	138,922	2.4%
e. Big Bend PM Minimization and Monitoring	216,031	325,010	(108,979)	-33.5%
f. Big Bend NO _x Emissions Reduction	803,946	850,647	(46,701)	-5.5%
g. NPDES Annual Surveillance Fees	34,500	34,500	0	0.0%
h. Gannon Thermal Discharge Study	107,868	85,123	22,745	26.7%
i. Polk NO _x Emissions Reduction	44,196	40,100	4,096	10.2%
j. Bayside SCR Consumables	68,089	64,644	3,445	5.3%
k. Big Bend Unit 4 SOFA	11,638	11,638	0	0.0%
l. Big Bend Unit 1 Pre-SCR	0	0	0	0.0%
m. Big Bend Unit 2 Pre-SCR	0	0	0	0.0%
n. Big Bend Unit 3 Pre-SCR	0	0	0	0.0%
o. Clean Water Act Section 316(b) Phase II Study	536,437	678,852	(142,415)	-21.0%
p. Arsenic Groundwater Standard Program	11,406	5,595	5,811	103.9%
2. Total Investment Projects - Recoverable Costs	(\$32,385,673)	(\$45,700,622)	\$13,314,949	29.1%
3. Recoverable Costs Allocated to Energy	(\$33,075,884)	(\$46,504,692)	\$13,428,808	28.9%
4. Recoverable Costs Allocated to Demand	\$690,211	\$804,070	(\$113,859)	-14.2%

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-06-0972-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 2006 to December 2006

O&M Activities
 (in Dollars)

Line	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total	Method of Classification	
														Demand	Energy
1. Description of O&M Activities															
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$350,532	\$412,304	\$394,919	\$552,336	\$469,195	\$387,486	\$301,441	\$386,024	\$188,180	\$301,677	\$227,673	\$476,899	\$4,448,666		\$4,448,666
b. Big Bend Units 1 & 2 Flue Gas Conditioning	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c. SO ₂ Emissions Allowances	(33,886,042)	(6,800,603)	50,518	45,425	(1,375,078)	50,157	1,678	24,740	(2,825,009)	(21,109)	26,351	18,752	(44,690,220)		(44,690,220)
d. Big Bend Units 1 & 2 FGD	514,156	375,246	434,394	437,111	541,765	511,954	377,726	622,443	313,635	888,135	407,579	597,626	6,021,770		6,021,770
e. Big Bend PM Minimization and Monitoring	960	14,604	13,497	34,797	27,214	16,048	12,023	14,741	11,399	24,930	33,236	12,582	216,031		216,031
f. Big Bend NO _x Emissions Reduction	7,524	44,098	204,311	316,660	49,264	26,752	2,538	45,723	(46)	(6,232)	30,952	82,402	803,946		803,946
g. NPDES Annual Surveillance Fees	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h. Gannon Thermal Discharge Study	0	(338)	5,750	22,831	0	46,880	5,556	0	4,602	5,971	11,952	4,664	107,868	107,868	
i. Polk NO _x Reduction	7,897	2,101	4,801	1,851	7,362	4,088	3,579	4,300	1,338	1,437	1,368	4,074	44,196		44,196
j. Bayside SCR and Ammonia	0	0	8,896	0	18,187	9,061	0	7,876	8,365	0	15,704	0	68,089		68,089
k. Big Bend Unit 4 SOFA	(158)	6,048	0	5,748	0	0	0	0	0	0	0	0	11,638		11,638
l. Big Bend Unit 1 Pre-SCR	1,544	0	0	0	0	(1,544)	0	0	0	0	0	0	0		0
m. Big Bend Unit 2 Pre-SCR	2,070	1,065	1,677	2,751	224	(7,787)	0	300	0	1,600	2,444	(4,344)	0		0
n. Big Bend Unit 3 Pre-SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
o. Clean Water Act Section 316(b) Phase II Study	3,822	(10,176)	0	110,707	41,309	48,454	37,677	0	75,410	34,797	29,421	165,016	536,437	536,437	
p. Arsenic Groundwater Standard Program	0	0	4,111	0	1,484	0	0	1,400	2,380	0	2,031	0	11,406	11,406	
2. Total of O&M Activities	(32,963,195)	(5,955,651)	1,122,874	1,530,217	(219,074)	1,091,549	742,218	1,107,547	(2,219,746)	1,231,206	788,711	1,357,671	(32,385,673)	\$690,211	(\$33,075,884)
3. Recoverable Costs Allocated to Energy	(33,001,517)	(5,945,137)	1,113,013	1,396,679	(261,867)	996,215	698,985	1,106,147	(2,302,138)	1,190,438	745,307	1,187,991	(33,075,884)		
4. Recoverable Costs Allocated to Demand	38,322	(10,514)	9,861	133,538	42,793	95,334	43,233	1,400	82,392	40,768	43,404	169,680	690,211		
5. Retail Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931			
6. Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722			
7. Jurisdictional Energy Recoverable Costs (A)	(31,198,535)	(5,689,126)	1,064,103	1,342,329	(254,363)	966,674	678,519	1,066,242	(2,240,164)	1,156,408	718,177	1,155,788	(31,233,948)		
8. Jurisdictional Demand Recoverable Costs (B)	36,949	(10,137)	9,508	128,754	41,260	91,918	41,684	1,350	79,440	39,307	41,849	163,601	665,483		
9. Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	(\$31,161,586)	(\$5,699,263)	\$1,073,611	\$1,471,083	(\$213,103)	\$1,058,592	\$720,203	\$1,067,592	(\$2,160,724)	\$1,195,715	\$760,026	\$1,319,389	(\$30,568,465)		

Notes:

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

18

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

Form 42 - 6A

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

Line	(1)	(2)	(3)	(4)
	Actual	Actual/Estimated Projection	Variance Amount	Variance Percent
1. Description of Investment Projects				
a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$895,837	\$895,837	\$0	0.0%
b. Big Bend Units 1 & 2 Flue Gas Conditioning	535,835	535,835	0	0.0%
c. Big Bend Unit 4 Continuous Emissions Monitors	92,437	92,437	0	0.0%
d. Big Bend Fuel Oil Tank # 1 Upgrade	59,079	59,079	0	0.0%
e. Big Bend Fuel Oil Tank # 2 Upgrade	97,166	97,166	0	0.0%
f. Phillips Upgrade Tank # 1 for FDEP	6,652	6,652	0	0.0%
g. Phillips Upgrade Tank # 4 for FDEP	10,451	10,451	0	0.0%
h. Big Bend Unit 1 Classifier Replacement	160,930	160,930	0	0.0%
i. Big Bend Unit 2 Classifier Replacement	121,578	121,578	0	0.0%
j. Big Bend Section 114 Mercury Testing Platform	14,800	14,800	0	0.0%
k. Big Bend Units 1 & 2 FGD	10,471,438	10,472,968	(1,530)	0.0%
l. Big Bend FGD Optimization and Utilization	2,822,021	2,822,021	0	0.0%
m. Big Bend NO _x Emissions Reduction	932,568	932,938	(370)	0.0%
n. Big Bend PM Minimization and Monitoring	1,200,580	1,200,580	0	0.0%
o. Polk NO _x Emissions Reduction	218,592	218,592	0	0.0%
p. Big Bend Unit 4 SOFA	351,818	351,818	0	0.0%
q. Big Bend Unit 1 Pre-SCR	160,765	164,335	(3,570)	-2.2%
r. Big Bend Unit 2 Pre-SCR	185,917	185,917	0	0.0%
s. Big Bend Unit 3 Pre-SCR	69,588	69,632	(44)	-0.1%
t. Big Bend Unit 1 SCR	0	0	0	0.0%
u. Big Bend Unit 2 SCR	0	0	0	0.0%
v. Big Bend Unit 3 SCR	0	0	0	0.0%
w. Big Bend Unit 4 SCR	0	0	0	0.0%
x. Big Bend FGD System Reliability	34,238	39,435	(5,197)	-13.2%
y. SO ₂ Emissions Allowances	(110,920)	(108,967)	(1,953)	1.8%
2. Total Investment Projects - Recoverable Costs	\$18,331,370	\$18,344,034	(\$12,664)	-0.1%
3. Recoverable Costs Allocated to Energy	\$18,158,022	\$18,170,686	(\$12,664)	-0.1%
4. Recoverable Costs Allocated to Demand	\$173,348	\$173,348	\$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-06-0972-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 2006 to December 2006

Capital Investment Projects-Recoverable Costs
 (in Dollars)

Line	Description (A)	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total	Method of Classification	
															Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$75,679	\$75,492	\$75,306	\$75,120	\$74,933	\$74,746	\$74,560	\$74,373	\$74,187	\$74,000	\$73,814	\$73,627	\$895,837		\$895,837
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	535,835		535,835
	c. Big Bend Unit 4 Continuous Emissions Monitors	7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	92,437		92,437
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079	\$ 59,079	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166		97,166
	f. Phillips Upgrade Tank # 1 for FDEP	563	562	559	558	557	555	554	552	550	549	547	546	6,652		6,652
	g. Phillips Upgrade Tank # 4 for FDEP	884	882	880	877	874	872	869	868	865	863	860	857	10,451		10,451
	h. Big Bend Unit 1 Classifier Replacement	13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930		160,930
	i. Big Bend Unit 2 Classifier Replacement	10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578		121,578
	j. Big Bend Section 114 Mercury Testing Platform	1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800		14,800
	k. Big Bend Units 1 & 2 FGD	887,186	884,424	881,673	878,924	876,170	873,433	870,714	868,326	865,977	863,842	861,722	859,047	10,471,438		10,471,438
	l. Big Bend FGD Optimization and Utilization	237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	2,822,021		2,822,021
	m. Big Bend NO _x Emissions Reduction	69,560	79,483	79,282	79,051	78,834	78,637	78,442	78,247	78,051	77,856	77,661	77,464	932,568		932,568
	n. Big Bend PM Minimization and Monitoring	101,420	101,171	100,921	100,672	100,422	100,173	99,924	99,674	99,425	99,175	98,926	98,677	1,200,580		1,200,580
	o. Polk NO _x Emissions Reduction	18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592		218,592
	p. Big Bend Unit 4 SOFA	29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	29,022	351,818		351,818
	q. Big Bend Unit 1 Pre-SCR	9,461	9,527	9,601	9,663	11,119	12,580	12,555	12,483	15,483	19,064	19,630	19,599	160,765		160,765
	r. Big Bend Unit 2 Pre-SCR	15,648	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	185,917		185,917
	s. Big Bend Unit 3 Pre-SCR	2,258	2,388	3,898	6,000	6,708	6,849	6,912	6,924	6,923	6,923	6,909	6,896	69,588		69,588
	t. Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	u. Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	v. Big Bend Unit 3 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	w. Big Bend Unit 4 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	x. Big Bend FGD System Reliability	0	0	0	0	0	0	722	1,921	3,799	5,497	8,303	13,996	34,238		34,238
	y. SO ₂ Emissions Allowances (B)	(10,202)	(10,014)	(9,787)	(9,698)	(9,605)	(9,532)	(9,324)	(9,117)	(8,907)	(8,461)	(8,163)	(8,110)	(110,920)		(110,920)
2.	Total Investment Projects - Recoverable Costs	1,530,093	1,536,161	1,533,710	1,531,673	1,529,649	1,527,082	1,523,827	1,521,281	1,522,515	1,524,599	1,524,628	1,526,152	16,351,405	\$ 173,348	\$ 18,158,022
3.	Recoverable Costs Allocated to Energy	1,515,473	1,521,572	1,519,154	1,517,148	1,515,156	1,512,620	1,509,397	1,506,883	1,508,149	1,510,264	1,510,325	1,511,881	18,158,022		
4.	Recoverable Costs Allocated to Demand	14,620	14,589	14,556	14,525	14,493	14,462	14,430	14,398	14,366	14,335	14,303	14,271	173,348		
5.	Retail Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931			
6.	Retail Demand Jurisdictional Factor	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722			
7.	Jurisdictional Energy Recoverable Costs (C)	1,432,678	1,456,050	1,452,396	1,458,110	1,471,737	1,467,765	1,465,201	1,452,521	1,467,549	1,467,091	1,455,348	1,470,899	17,517,346		
8.	Jurisdictional Demand Recoverable Costs (D)	14,096	14,066	14,034	14,005	13,974	13,944	13,913	13,882	13,851	13,821	13,791	13,760	167,137		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,446,774	\$1,470,116	\$1,466,431	\$1,472,115	\$1,485,710	\$1,481,709	\$1,479,114	\$1,466,403	\$1,481,401	\$1,480,912	\$1,469,139	\$1,484,658	\$17,684,483		

Notes:

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

20

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	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	(2,412,033)	(2,431,259)	(2,450,485)	(2,469,711)	(2,488,937)	(2,508,163)	(2,527,389)	(2,546,615)	(2,565,841)	(2,585,067)	(2,604,293)	(2,623,519)	(2,642,745)	(2,642,745)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,827,625	5,808,399	5,789,173	5,769,947	5,750,721	5,731,495	5,712,269	5,693,043	5,673,817	5,654,591	5,635,365	5,616,139	5,596,913	5,596,913
6.	Average Net Investment		5,818,012	5,798,786	5,779,560	5,760,334	5,741,108	5,721,882	5,702,656	5,683,430	5,664,204	5,644,978	5,625,752	5,606,526	5,606,526
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		42,781	42,639	42,498	42,357	42,215	42,074	41,933	41,791	41,650	41,508	41,367	41,226	\$504,039
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,672	13,627	13,582	13,537	13,492	13,446	13,401	13,356	13,311	13,266	13,221	13,175	161,086
8.	Investment Expenses														
a.	Depreciation (C)		19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	19,226	230,712
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		75,679	75,492	75,306	75,120	74,933	74,746	74,560	74,373	74,187	74,000	73,814	73,627	895,837
a.	Recoverable Costs Allocated to Energy		75,679	75,492	75,306	75,120	74,933	74,746	74,560	74,373	74,187	74,000	73,814	73,627	895,837
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	0.9728931
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)		71,544	72,241	71,997	72,197	72,786	72,530	72,377	71,690	72,190	71,885	71,127	71,631	864,195
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)		\$71,544	\$72,241	\$71,997	\$72,197	\$72,786	\$72,530	\$72,377	\$71,690	\$72,190	\$71,885	\$71,127	\$71,631	\$864,195

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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	January	February	March	April	May	June	July	August	September	October	November	December	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	(2,014,886)	(2,031,361)	(2,047,836)	(2,064,311)	(2,080,786)	(2,097,261)	(2,113,736)	(2,130,211)	(2,146,686)	(2,163,161)	(2,179,636)	(2,196,111)	(2,212,586)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$3,002,848	2,986,373	2,969,898	2,953,423	2,936,948	2,920,473	2,903,998	2,887,523	2,871,048	2,854,573	2,838,098	2,821,623	2,805,148	
6.	Average Net Investment		2,994,611	2,978,136	2,961,661	2,945,186	2,928,711	2,912,236	2,895,761	2,879,286	2,862,811	2,846,336	2,829,861	2,813,386	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		22,020	21,899	21,778	21,656	21,535	21,414	21,293	21,172	21,051	20,930	20,808	20,687	\$256,243
	b. Debt Component (Line 6 x 2.82% x 1/12)		7,037	6,999	6,960	6,921	6,882	6,844	6,805	6,766	6,728	6,689	6,650	6,611	81,892
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)		45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	535,835
	a. Recoverable Costs Allocated to Energy		45,532	45,373	45,213	45,052	44,892	44,733	44,573	44,413	44,254	44,094	43,933	43,773	535,835
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		43,044	43,419	43,226	43,299	43,606	43,407	43,268	42,811	43,063	42,834	42,334	42,586	516,897
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)		\$43,044	\$43,419	\$43,226	\$43,299	\$43,606	\$43,407	\$43,268	\$42,811	\$43,063	\$42,834	\$42,334	\$42,586	\$516,897

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (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

22

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	
3.	Less: Accumulated Depreciation	(261,497)	(263,446)	(265,395)	(267,344)	(269,293)	(271,242)	(273,191)	(275,140)	(277,089)	(279,038)	(280,987)	(282,936)	(284,885)	
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)	\$604,714	602,765	600,816	598,867	596,918	594,969	593,020	591,071	589,122	587,173	585,224	583,275	581,326	
6.	Average Net Investment		603,740	601,791	599,842	597,893	595,944	593,995	592,046	590,097	588,148	586,199	584,250	582,301	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		4,439	4,425	4,411	4,396	4,382	4,368	4,353	4,339	4,325	4,310	4,296	4,282	\$52,326
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,419	1,414	1,410	1,405	1,400	1,396	1,391	1,387	1,382	1,378	1,373	1,368	16,723
8.	Investment Expenses														
a.	Depreciation (D)		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)		7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	92,437
a.	Recoverable Costs Allocated to Energy		7,807	7,788	7,770	7,750	7,731	7,713	7,693	7,675	7,656	7,637	7,618	7,599	92,437
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		7,380	7,453	7,429	7,448	7,509	7,484	7,468	7,398	7,450	7,419	7,341	7,393	89,172
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)		\$7,380	\$7,453	\$7,429	\$7,448	\$7,509	\$7,484	\$7,468	\$7,398	\$7,450	\$7,419	\$7,341	\$7,393	\$89,172

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

23

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	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)	\$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	(94,816)	(95,894)	(96,972)	(98,050)	(99,128)	(100,206)	(101,284)	(102,362)	(103,440)	(104,518)	(105,596)	(106,674)	(107,752)	(107,752)
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)	\$402,762	401,684	400,606	399,528	398,450	397,372	396,294	395,216	394,138	393,060	391,982	390,904	389,826	389,826
6.	Average Net Investment		402,223	401,145	400,067	398,989	397,911	396,833	395,755	394,677	393,599	392,521	391,443	390,365	390,365
7.	Return on Average Net Investment		2,958	2,950	2,942	2,934	2,926	2,918	2,910	2,902	2,894	2,886	2,878	2,870	\$34,968
	a. Equity Component Crossed Up For Taxes (B)		945	943	940	938	935	933	930	927	925	922	920	917	11,175
	b. Debt Component (Line 6 x 2.82% x 1/12)		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
	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)		4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,981	4,971	4,960	4,950	4,939	4,929	4,918	4,907	4,897	4,886	4,876	4,865	59,079
10.	Energy Jurisdictional Factor		0.9453667	0.95669378	0.9660560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	0.9728931
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		4,803	4,793	4,782	4,773	4,762	4,752	4,742	4,731	4,722	4,711	4,701	4,691	56,963
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,803	\$4,793	\$4,782	\$4,773	\$4,762	\$4,752	\$4,742	\$4,731	\$4,722	\$4,711	\$4,701	\$4,691	\$56,963

Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(155,968)	(157,741)	(159,514)	(161,287)	(163,060)	(164,833)	(166,606)	(168,379)	(170,152)	(171,925)	(173,698)	(175,471)	(177,244)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$662,433	660,660	658,887	657,114	655,341	653,568	651,795	650,022	648,249	646,476	644,703	642,930	641,157	
6.	Average Net Investment		661,547	659,774	658,001	656,228	654,455	652,682	650,909	649,136	647,363	645,590	643,817	642,044	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,864	4,851	4,838	4,825	4,812	4,799	4,786	4,773	4,760	4,747	4,734	4,721	\$57,510
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,555	1,550	1,546	1,542	1,538	1,534	1,530	1,525	1,521	1,517	1,513	1,509	18,380
8.	Investment Expenses														
a.	Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		8,192	8,174	8,157	8,140	8,123	8,106	8,089	8,071	8,054	8,037	8,020	8,003	97,166
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		7,898	7,881	7,865	7,848	7,832	7,816	7,799	7,782	7,765	7,749	7,733	7,716	93,684
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,898	\$7,881	\$7,865	\$7,848	\$7,832	\$7,816	\$7,799	\$7,782	\$7,765	\$7,749	\$7,733	\$7,716	\$93,684

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

25

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

Form 42-8A
 Page 6 of 25

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

Line	Description	Beginning of													End of
		Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	
3.	Less: Accumulated Depreciation	(15,492)	(15,650)	(15,808)	(15,966)	(16,124)	(16,282)	(16,440)	(16,598)	(16,756)	(16,914)	(17,072)	(17,230)	(17,388)	
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)	\$41,785	41,627	41,469	41,311	41,153	40,995	40,837	40,679	40,521	40,363	40,205	40,047	39,889	
6.	Average Net Investment		41,706	41,548	41,390	41,232	41,074	40,916	40,758	40,600	40,442	40,284	40,126	39,968	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		307	306	304	303	302	301	300	299	297	296	295	294	\$3,604
	b. Debt Component (Line 6 x 2.82% x 1/12)		98	98	97	97	97	96	96	95	95	95	94	94	1,152
8.	Investment Expenses														
	a. Depreciation (C)		158	158	158	158	158	158	158	158	158	158	158	158	1,896
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		563	562	559	558	557	555	554	552	550	549	547	546	6,652
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		563	562	559	558	557	555	554	552	550	549	547	546	6,652
10.	Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931		
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)		543	542	539	538	537	535	534	532	530	529	527	526	6,412
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$543	\$542	\$539	\$538	\$537	\$535	\$534	\$532	\$530	\$529	\$527	\$526	\$6,412

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of													End of
		Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472
3.	Less: Accumulated Depreciation	(24,887)	(25,136)	(25,385)	(25,634)	(25,883)	(26,132)	(26,381)	(26,630)	(26,879)	(27,128)	(27,377)	(27,626)	(27,875)	(27,875)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$65,585	65,336	65,087	64,838	64,589	64,340	64,091	63,842	63,593	63,344	63,095	62,846	62,597	
6.	Average Net Investment		65,461	65,212	64,963	64,714	64,465	64,216	63,967	63,718	63,469	63,220	62,971	62,722	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		481	480	478	476	474	472	470	469	467	465	463	461	\$5,656
b.	Debt Component (Line 6 x 2.82% x 1/12)		154	153	153	152	151	151	150	150	149	149	148	147	1,807
8.	Investment Expenses														
a.	Depreciation (C)		249	249	249	249	249	249	249	249	249	249	249	249	2,988
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		884	882	880	877	874	872	869	868	865	863	860	857	10,451
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		884	882	880	877	874	872	869	868	865	863	860	857	10,451
10.	Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931		
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)		852	850	848	846	843	841	838	837	834	832	829	826	10,076
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$852	\$850	\$848	\$846	\$843	\$841	\$838	\$837	\$834	\$832	\$829	\$826	\$10,076

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

27

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	
3.	Less: Accumulated Depreciation	(338,696)	(342,864)	(347,032)	(351,200)	(355,368)	(359,536)	(363,704)	(367,872)	(372,040)	(376,208)	(380,376)	(384,544)	(388,712)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$977,561	973,393	969,225	965,057	960,889	956,721	952,553	948,385	944,217	940,049	935,881	931,713	927,545	
6.	Average Net Investment		975,477	971,309	967,141	962,973	958,805	954,637	950,469	946,301	942,133	937,965	933,797	929,629	
7.	Return on Average Net Investment														
	a. Equity Component Crossed Up For Taxes (B)		7,173	7,142	7,112	7,081	7,050	7,020	6,989	6,958	6,928	6,897	6,866	6,836	\$84,052
	b. Debt Component (Line 6 x 2.82% x 1/12)		2,292	2,283	2,273	2,263	2,253	2,243	2,234	2,224	2,214	2,204	2,194	2,185	26,862
8.	Investment Expenses														
	a. Depreciation (C)		4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	4,168	50,016
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930
	a. Recoverable Costs Allocated to Energy		13,633	13,593	13,553	13,512	13,471	13,431	13,391	13,350	13,310	13,269	13,228	13,189	160,930
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		12,888	13,008	12,957	12,986	13,085	13,033	12,999	12,868	12,952	12,890	12,746	12,831	155,243
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,888	\$13,008	\$12,957	\$12,986	\$13,085	\$13,033	\$12,999	\$12,868	\$12,952	\$12,890	\$12,746	\$12,831	\$155,243

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

28

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	
3.	Less: Accumulated Depreciation	(267,258)	(270,623)	(273,988)	(277,353)	(280,718)	(284,083)	(287,448)	(290,813)	(294,178)	(297,543)	(300,908)	(304,273)	(307,638)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$717,536	714,171	710,806	707,441	704,076	700,711	697,346	693,981	690,616	687,251	683,886	680,521	677,156	
6.	Average Net Investment		715,854	712,489	709,124	705,759	702,394	699,029	695,664	692,299	688,934	685,569	682,204	678,839	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		5,264	5,239	5,214	5,190	5,165	5,140	5,115	5,091	5,066	5,041	5,016	4,992	\$61,533
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,682	1,674	1,666	1,659	1,651	1,643	1,635	1,627	1,619	1,611	1,603	1,595	19,665
29	Investment Expenses														
a.	Depreciation (C)		3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	3,365	40,380
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578
a.	Recoverable Costs Allocated to Energy		10,311	10,278	10,245	10,214	10,181	10,148	10,115	10,083	10,050	10,017	9,984	9,952	121,578
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		9,748	9,835	9,795	9,817	9,889	9,847	9,819	9,719	9,779	9,731	9,621	9,682	117,282
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)		\$9,748	\$9,835	\$9,795	\$9,817	\$9,889	\$9,847	\$9,819	\$9,719	\$9,779	\$9,731	\$9,621	\$9,682	\$117,282

Notes:

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

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	
3.	Less: Accumulated Depreciation	(16,051)	(16,282)	(16,513)	(16,744)	(16,975)	(17,206)	(17,437)	(17,668)	(17,899)	(18,130)	(18,361)	(18,592)	(18,823)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$104,686	104,455	104,224	103,993	103,762	103,531	103,300	103,069	102,838	102,607	102,376	102,145	101,914	
6.	Average Net Investment		104,571	104,340	104,109	103,878	103,647	103,416	103,185	102,954	102,723	102,492	102,261	102,030	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		769	767	766	764	762	760	759	757	755	754	752	750	\$9,115
b.	Debt Component (Line 6 x 2.82% x 1/12)		246	245	245	244	244	243	242	242	241	241	240	240	2,913
8.	Investment Expenses														
a.	Depreciation (C)		231	231	231	231	231	231	231	231	231	231	231	231	2,772
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800
a.	Recoverable Costs Allocated to Energy		1,246	1,243	1,242	1,239	1,237	1,234	1,232	1,230	1,227	1,226	1,223	1,221	14,800
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		1,178	1,189	1,187	1,191	1,202	1,197	1,196	1,186	1,194	1,191	1,178	1,188	14,277
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,178	\$1,189	\$1,187	\$1,191	\$1,202	\$1,197	\$1,196	\$1,186	\$1,194	\$1,191	\$1,178	\$1,188	\$14,277

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

30

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$2,121	\$736	\$852	\$4,567	\$4,123	\$73,096	\$12,150	\$117,062	\$15,306	\$2,657	\$232,670
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	\$83,318,932	
3.	Less: Accumulated Depreciation	(21,082,075)	(21,366,748)	(21,651,421)	(21,936,094)	(22,220,767)	(22,505,440)	(22,790,113)	(23,074,786)	(23,359,459)	(23,644,132)	(23,928,805)	(24,213,478)	(24,498,151)	
4.	CWIP - Non-Interest Bearing	0	0	0	2,121	2,857	3,709	8,276	12,399	85,495	97,645	214,707	230,013	232,670	
5.	Net Investment (Lines 2 + 3 + 4)	\$62,236,857	61,952,184	61,667,511	61,384,959	61,101,022	60,817,201	60,537,095	60,256,545	60,044,968	59,772,445	59,604,834	59,335,467	59,053,451	
6.	Average Net Investment		62,094,520	61,809,847	61,526,235	61,242,990	60,959,111	60,677,148	60,396,820	60,150,756	59,908,706	59,688,639	59,470,150	59,194,459	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		456,591	454,498	452,413	450,330	448,243	446,169	444,108	442,299	440,519	438,901	437,294	435,267	\$5,346,632
b.	Debt Component (Line 6 x 2.82% x 1/12)		145,922	145,253	144,587	143,921	143,254	142,591	141,933	141,354	140,785	140,268	139,755	139,107	1,708,730
8.	Investment Expenses														
a.	Depreciation (C)		284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	284,673	3,416,076
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		887,186	884,424	881,673	878,924	876,170	873,433	870,714	868,326	865,977	863,842	861,722	859,047	10,471,438
a.	Recoverable Costs Allocated to Energy		887,186	884,424	881,673	878,924	876,170	873,433	870,714	868,326	865,977	863,842	861,722	859,047	10,471,438
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		838,716	846,339	842,929	844,722	851,062	847,533	845,219	837,000	842,665	839,148	830,355	835,761	10,101,449
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)		\$838,716	\$846,339	\$842,929	\$844,722	\$851,062	\$847,533	\$845,219	\$837,000	\$842,665	\$839,148	\$830,355	\$835,761	\$10,101,449

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

31

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	
3.	Less: Accumulated Depreciation	(2,424,289)	(2,474,988)	(2,525,687)	(2,576,386)	(2,627,085)	(2,677,784)	(2,728,483)	(2,779,182)	(2,829,881)	(2,880,580)	(2,931,279)	(2,981,978)	(3,032,677)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4) (B)	\$19,315,448	19,264,749	19,214,050	19,163,351	19,112,652	19,061,953	19,011,254	18,960,555	18,909,856	18,859,157	18,808,458	18,757,759	18,707,060	
6.	Average Net Investment		19,290,099	19,239,400	19,188,701	19,138,002	19,087,303	19,036,604	18,985,905	18,935,206	18,884,507	18,833,808	18,783,109	18,732,410	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (C)		141,843	141,471	141,098	140,725	140,352	139,979	139,607	139,234	138,861	138,488	138,115	137,743	\$1,677,516
b.	Debt Component (Line 6 x 2.82% x 1/12)		45,332	45,213	45,093	44,974	44,855	44,736	44,617	44,498	44,379	44,259	44,140	44,021	536,117
8.	Investment Expenses														
a.	Depreciation (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)		237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	2,822,021
a.	Recoverable Costs Allocated to Energy		237,874	237,383	236,890	236,398	235,906	235,414	234,923	234,431	233,939	233,446	232,954	232,463	2,822,021
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		224,878	227,161	226,480	227,199	229,146	228,433	228,044	225,974	227,641	226,773	224,474	226,162	2,722,365
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)		\$224,878	\$227,161	\$226,480	\$227,199	\$229,146	\$228,433	\$228,044	\$225,974	\$227,641	\$226,773	\$224,474	\$226,162	\$2,722,365

32

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		(\$4,471)	\$1,198	(\$2,072)	(\$3,300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,645)
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$6,132,384	\$6,133,582	\$6,131,510	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	
3.	Less: Accumulated Depreciation	0	(10,083)	(30,252)	(50,420)	(70,579)	(90,732)	(110,885)	(131,038)	(151,191)	(171,344)	(191,497)	(211,650)	(231,803)	
4.	CWIP - Non-Interest Bearing	6,136,855	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$6,136,855	6,122,301	6,103,330	6,081,090	6,057,631	6,037,478	6,017,325	5,997,172	5,977,019	5,956,866	5,936,713	5,916,560	5,896,407	
6.	Average Net Investment		6,129,578	6,112,816	6,092,210	6,069,361	6,047,555	6,027,402	6,007,249	5,987,096	5,966,943	5,946,790	5,926,637	5,906,484	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		45,072	44,949	44,797	44,629	44,469	44,320	44,172	44,024	43,876	43,728	43,580	43,431	\$531,047
b.	Debt Component (Line 6 x 2.82% x 1/12)		14,405	14,365	14,317	14,263	14,212	14,164	14,117	14,070	14,022	13,975	13,928	13,880	169,718
8.	Investment Expenses														
a.	Depreciation (C)		10,083	20,169	20,168	20,159	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	231,803
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)	69,560	79,483	79,483	79,282	79,051	78,834	78,637	78,442	78,247	78,051	77,856	77,661	77,464	932,568
a.	Recoverable Costs Allocated to Energy	69,560	79,483	79,282	79,051	78,834	78,637	78,442	78,247	78,051	77,856	77,661	77,464	77,464	932,568
b.	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor	0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	0.9728931	
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)	65,760	76,060	75,798	75,975	76,575	76,305	76,145	75,424	75,950	75,630	74,834	75,364	75,364	899,820
13.	Retail Demand-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	\$65,760	\$76,060	\$75,798	\$75,975	\$76,575	\$76,305	\$76,145	\$75,424	\$75,950	\$75,630	\$74,834	\$75,364	\$75,364	\$899,820

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$4,013,075), and 312.43 (\$439,964)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 3.8%, 4.1%, and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

33

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	
3.	Less: Accumulated Depreciation	(175,167)	(200,873)	(226,579)	(252,285)	(277,991)	(303,697)	(329,403)	(355,109)	(380,815)	(406,521)	(432,227)	(457,933)	(483,639)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,815,885	7,790,179	7,764,473	7,738,767	7,713,061	7,687,355	7,661,649	7,635,943	7,610,237	7,584,531	7,558,825	7,533,119	7,507,413	
6.	Average Net Investment		7,803,032	7,777,326	7,751,620	7,725,914	7,700,208	7,674,502	7,648,796	7,623,090	7,597,384	7,571,678	7,545,972	7,520,266	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		57,377	57,188	56,999	56,810	56,621	56,432	56,243	56,054	55,865	55,676	55,487	55,298	\$676,050
b.	Debt Component (Line 6 x 2.82% x 1/12)		18,337	18,277	18,216	18,156	18,095	18,035	17,975	17,914	17,854	17,793	17,733	17,673	216,058
8.	Investment Expenses														
a.	Depreciation (C)		25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	25,706	308,472
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		101,420	101,171	100,921	100,672	100,422	100,173	99,924	99,674	99,425	99,175	98,926	98,677	1,200,580
a.	Recoverable Costs Allocated to Energy		101,420	101,171	100,921	100,672	100,422	100,173	99,924	99,674	99,425	99,175	98,926	98,677	1,200,580
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		95,879	96,814	96,486	96,754	97,544	97,203	96,998	96,078	96,748	96,340	95,325	96,002	1,158,171
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)		\$95,879	\$96,814	\$96,486	\$96,754	\$97,544	\$97,203	\$96,998	\$96,078	\$96,748	\$96,340	\$95,325	\$96,002	\$1,158,171

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), and 315.44 (\$351,594)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 3.8%, 4.1%, 3.1%, 3.3%, and 2.7%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

34

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(100,914)	(105,208)	(109,502)	(113,796)	(118,090)	(122,384)	(126,678)	(130,972)	(135,266)	(139,560)	(143,854)	(148,148)	(152,442)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,460,559	1,456,265	1,451,971	1,447,677	1,443,383	1,439,089	1,434,795	1,430,501	1,426,207	1,421,913	1,417,619	1,413,325	1,409,031	
6.	Average Net Investment		1,458,412	1,454,118	1,449,824	1,445,530	1,441,236	1,436,942	1,432,648	1,428,354	1,424,060	1,419,766	1,415,472	1,411,178	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		10,724	10,692	10,661	10,629	10,598	10,566	10,534	10,503	10,471	10,440	10,408	10,377	\$126,603
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,427	3,417	3,407	3,397	3,387	3,377	3,367	3,357	3,347	3,336	3,326	3,316	40,461
8.	Investment Expenses														
a.	Depreciation (C)		4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	4,294	51,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592
a.	Recoverable Costs Allocated to Energy		18,445	18,403	18,362	18,320	18,279	18,237	18,195	18,154	18,112	18,070	18,028	17,987	218,592
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		17,437	17,611	17,555	17,607	17,755	17,696	17,662	17,499	17,624	17,553	17,372	17,499	210,870
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)		\$17,437	\$17,611	\$17,555	\$17,607	\$17,755	\$17,696	\$17,662	\$17,499	\$17,624	\$17,553	\$17,372	\$17,499	\$210,870

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

35

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	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)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(75,302)	(80,846)	(86,390)	(91,934)	(97,478)	(103,022)	(108,566)	(114,110)	(119,654)	(125,198)	(130,742)	(136,286)	(141,830)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,483,428	2,477,884	2,472,340	2,466,796	2,461,252	2,455,708	2,450,164	2,444,620	2,439,076	2,433,532	2,427,988	2,422,444	2,416,900	
6.	Average Net Investment		2,480,656	2,475,112	2,469,568	2,464,024	2,458,480	2,452,936	2,447,392	2,441,848	2,436,304	2,430,760	2,425,216	2,419,672	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		18,241	18,200	18,159	18,118	18,078	18,037	17,996	17,955	17,915	17,874	17,833	17,792	\$216,198
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,830	5,817	5,803	5,790	5,777	5,764	5,751	5,738	5,725	5,712	5,699	5,686	69,092
8.	Investment Expenses														
a.	Depreciation (C)		5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	5,544	66,528
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)		29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	29,022	351,818
a.	Recoverable Costs Allocated to Energy		29,615	29,561	29,506	29,452	29,399	29,345	29,291	29,237	29,184	29,130	29,076	29,022	351,818
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		27,997	28,288	28,209	28,306	28,557	28,475	28,433	28,182	28,398	28,297	28,018	28,235	339,395
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)		\$27,997	\$28,288	\$28,209	\$28,306	\$28,557	\$28,475	\$28,433	\$28,182	\$28,398	\$28,297	\$28,018	\$28,235	\$339,395

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

36

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments		\$10,375	\$3,192	\$12,024	\$968	\$299,010	\$2,048	(\$7,283)	(\$7,368)	\$625,496	\$112,955	\$3,708	(\$10,302)	\$1,044,823
	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	969,859	980,234	983,426	995,450	996,418	1,295,428	1,297,476	1,290,193	1,282,825	1,908,321	2,021,276	2,024,984	2,014,682	2,014,682
5.	Net Investment (Lines 2 + 3 + 4)	\$969,859	980,234	983,426	995,450	996,418	1,295,428	1,297,476	1,290,193	1,282,825	1,908,321	2,021,276	2,024,984	2,014,682	2,014,682
6.	Average Net Investment		975,047	981,830	989,438	995,934	1,145,923	1,296,452	1,293,835	1,286,509	1,595,573	1,964,799	2,023,130	2,019,833	2,019,833
7.	Return on Average Net Investment		7,170	7,220	7,276	7,323	8,426	9,533	9,514	9,460	11,733	14,447	14,876	14,852	\$121,830
	a. Equity Component Crossed Up For Taxes (B)		2,291	2,307	2,325	2,340	2,693	3,047	3,041	3,023	3,750	4,617	4,754	4,747	38,955
	b. Debt Component (Line 6 x 2.82% x 1/12)		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)		9,461	9,527	9,601	9,663	11,119	12,580	12,555	12,483	15,483	19,064	19,630	19,599	160,765
	a. Recoverable Costs Allocated to Energy		9,461	9,527	9,601	9,663	11,119	12,580	12,555	12,483	15,483	19,064	19,630	19,599	160,765
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9641722	0.9728931
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)		8,944	9,117	9,179	9,287	10,800	12,207	12,187	12,033	15,066	18,519	18,915	19,068	155,322
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,944	\$9,117	\$9,179	\$9,287	\$10,800	\$12,207	\$12,187	\$12,033	\$15,066	\$18,519	\$18,915	\$19,068	\$155,322

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.6238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.8%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of													End of
		Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	Period Total
1.	Investments														
a.	Expenditures/Additions		(\$34,805)	\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$34,796)
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	1,630,000	1,595,195	1,595,195	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204
5.	Net Investment (Lines 2 + 3 + 4)	\$1,630,000	1,595,195	1,595,195	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204
6.	Average Net Investment		1,612,598	1,595,195	1,595,200	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204	1,595,204
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,858	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	11,730	\$140,888
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,790	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	3,749	45,029
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		15,648	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	185,917
a.	Recoverable Costs Allocated to Energy		15,648	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	185,917
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (D)		14,793	14,812	14,799	14,877	15,035	15,020	15,026	14,921	15,062	15,037	14,916	15,059	179,357
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,793	\$14,812	\$14,799	\$14,877	\$15,035	\$15,020	\$15,026	\$14,921	\$15,062	\$15,037	\$14,916	\$15,059	\$179,357

Notes:

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$22,244	\$4,601	\$306,525	\$126,848	\$18,999	\$10,064	\$2,862	(\$288)	\$0	\$0	(\$2,731)	\$0	\$489,124
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	221,594	243,838	248,439	554,964	681,812	700,811	710,875	713,737	713,449	713,449	713,449	710,718	710,718	
5.	Net Investment (Lines 2 + 3 + 4)	\$221,594	243,838	248,439	554,964	681,812	700,811	710,875	713,737	713,449	713,449	713,449	710,718	710,718	
6.	Average Net Investment		232,716	246,139	401,702	618,388	691,312	705,843	712,306	713,593	713,449	713,449	712,084	710,718	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		1,711	1,810	2,954	4,547	5,083	5,190	5,238	5,247	5,246	5,246	5,236	5,226	\$52,734
b.	Debt Component (Line 6 x 2.82% x 1/12)		547	578	944	1,453	1,625	1,659	1,674	1,677	1,677	1,677	1,673	1,670	16,854
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)		2,258	2,388	3,898	6,000	6,708	6,849	6,912	6,924	6,923	6,923	6,909	6,896	69,588
a.	Recoverable Costs Allocated to Energy		2,258	2,388	3,898	6,000	6,708	6,849	6,912	6,924	6,923	6,923	6,909	6,896	69,588
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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)		2,135	2,285	3,727	5,767	6,516	6,646	6,710	6,674	6,737	6,725	6,658	6,709	67,289
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)		\$2,135	\$2,285	\$3,727	\$5,767	\$6,516	\$6,646	\$6,710	\$6,674	\$6,737	\$6,725	\$6,658	\$6,709	\$67,289

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

39

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$81,899	\$100,471	\$116,316	\$105,636	\$323,619	\$417,999	\$598,288	\$305,866	\$387,925	\$759,767	\$1,541,299	\$1,612,657	\$6,351,742
	b. Cleanings 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)	\$1,153,135	\$1,235,034	\$1,335,505	\$1,451,821	\$1,557,457	\$1,881,076	\$2,299,075	\$2,897,363	\$3,203,229	\$3,591,154	\$4,350,921	\$5,892,220	\$7,504,877	
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)	\$1,153,135	1,235,034	1,335,505	1,451,821	1,557,457	1,881,076	2,299,075	2,897,363	3,203,229	3,591,154	4,350,921	5,892,220	7,504,877	
6.	Average Net Investment		1,194,085	1,285,270	1,393,663	1,504,639	1,719,267	2,090,076	2,598,219	3,050,296	3,397,192	3,971,038	5,121,571	6,698,549	
7.	Return on Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
	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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (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.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

Form 42-8A
Page 21 of 25

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$99,373	\$160,300	\$134,874	\$181,106	\$417,800	\$486,989	\$859,871	\$563,785	\$493,506	\$1,021,051	\$993,706	\$750,437	\$6,162,798
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)	\$1,472,016	\$1,571,389	\$1,731,689	\$1,866,563	\$2,047,669	\$2,465,469	\$2,952,458	\$3,812,329	\$4,376,114	\$4,869,620	\$5,890,671	\$6,884,377	\$7,634,814	
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)	\$1,472,016	1,571,389	1,731,689	1,866,563	2,047,669	2,465,469	2,952,458	3,812,329	4,376,114	4,869,620	5,890,671	6,884,377	7,634,814	
6.	Average Net Investment		1,521,703	1,651,539	1,799,126	1,957,116	2,256,569	2,708,964	3,382,394	4,094,222	4,622,867	5,380,146	6,387,524	7,259,596	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9630242	0.9730798	0.9714136	0.9635994	0.9728931	
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 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (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.

41

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$936,759	\$1,987,940	\$939,701	\$2,047,962	\$1,855,251	\$2,697,646	\$832,315	\$1,735,467	\$2,702,346	\$3,042,677	\$748,070	\$2,625,503	\$22,151,637
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)	\$6,715,872	\$7,652,631	\$9,640,571	\$10,580,272	\$12,628,234	\$14,483,485	\$17,181,131	\$18,013,446	\$19,748,913	\$22,451,259	\$25,493,936	\$26,242,006	\$28,867,509	
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)	\$6,715,872	7,652,631	9,640,571	10,580,272	12,628,234	14,483,485	17,181,131	18,013,446	19,748,913	22,451,259	25,493,936	26,242,006	28,867,509	
6.	Average Net Investment		7,184,252	8,646,601	10,110,422	11,604,253	13,555,860	15,832,308	17,597,289	18,881,180	21,100,086	23,972,598	25,867,971	27,554,758	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
 - (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
 - (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

42

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$4,317,092	\$2,632,009	\$2,718,067	\$1,970,419	\$1,448,458	\$1,883,611	\$4,794,336	\$1,972,498	\$2,128,398	\$2,660,068	\$3,278,434	\$2,776,373	\$32,579,763
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)	\$19,106,411	\$23,423,503	\$26,055,512	\$28,773,579	\$30,743,998	\$32,192,456	\$34,076,067	\$38,870,403	\$40,842,901	\$42,971,299	\$45,631,367	\$48,909,801	\$51,686,174	
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)	\$19,106,411	23,423,503	26,055,512	28,773,579	30,743,998	32,192,456	34,076,067	38,870,403	40,842,901	42,971,299	45,631,367	48,909,801	51,686,174	
6.	Average Net Investment		21,264,957	24,739,508	27,414,546	29,758,789	31,468,227	33,134,262	36,473,235	39,856,652	41,907,100	44,301,333	47,270,584	50,297,988	
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		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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

43

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (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.

Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Final True-Up Amount for the Period
January 2006 to December 2006

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

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$148,727	\$98,565	\$288,614	\$61,373	\$516,942	\$656,357	\$1,770,578
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	148,727	247,292	535,906	597,279	1,114,221	1,770,578	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	148,727	247,292	535,906	597,279	1,114,221	1,770,578	
6.	Average Net Investment								74,364	198,010	391,599	566,593	855,750	1,442,400	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	547	1,456	2,879	4,166	6,292	10,606	\$25,946
	b. Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	175	465	920	1,331	2,011	3,390	8,292
	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	722	1,921	3,799	5,497	8,303	13,996	34,238
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	722	1,921	3,799	5,497	8,303	13,996	34,238
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
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	701	1,852	3,697	5,340	8,001	13,617	33,208
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$701	\$1,852	\$3,697	\$5,340	\$8,001	\$13,617	\$33,208

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Final True-Up Amount for the Period
 January 2006 to December 2006

For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	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		33,720,625	6,807,500	(3,750)	0	0	0	0	0	2,836,500	(1,250)	0	0	\$43,359,625
	c. Auction Proceeds/Other		218,195	0	0	0	1,404,977	0	0	0	0	0	0	0	\$1,623,172
2.	Working Capital Balance														
	a. FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. FERC 254.01 Regulatory Liabilities - Gains	(1,050,778)	(1,051,906)	(1,012,128)	(1,005,197)	(993,651)	(986,280)	(978,430)	(943,547)	(935,704)	(900,280)	(843,861)	(838,786)	(832,866)	
3.	Total Working Capital Balance	<u>(\$1,050,778)</u>	<u>(\$1,051,906)</u>	<u>(\$1,012,128)</u>	<u>(\$1,005,197)</u>	<u>(\$993,651)</u>	<u>(\$986,280)</u>	<u>(\$978,430)</u>	<u>(\$943,547)</u>	<u>(\$935,704)</u>	<u>(\$900,280)</u>	<u>(\$843,861)</u>	<u>(\$838,786)</u>	<u>(\$832,866)</u>	
4.	Average Net Working Capital Balance		(\$1,051,342)	(\$1,032,017)	(\$1,008,662)	(\$999,424)	(\$989,965)	(\$982,355)	(\$960,989)	(\$939,626)	(\$917,992)	(\$872,071)	(\$841,324)	(\$835,826)	
5.	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)		(\$7,731)	(\$7,589)	(\$7,417)	(\$7,349)	(\$7,279)	(\$7,223)	(\$7,066)	(\$6,909)	(\$6,750)	(\$6,412)	(\$6,186)	(\$6,146)	(\$84,057)
	b. Debt Component (Line 4 x 2.82% x 1/12)		(\$2,471)	(\$2,425)	(\$2,370)	(\$2,349)	(\$2,326)	(\$2,309)	(\$2,258)	(\$2,208)	(\$2,157)	(\$2,049)	(\$1,977)	(\$1,964)	(\$26,863)
6.	Total Return Component		<u>(10,202)</u>	<u>(10,014)</u>	<u>(9,787)</u>	<u>(9,698)</u>	<u>(9,605)</u>	<u>(9,532)</u>	<u>(9,324)</u>	<u>(9,117)</u>	<u>(8,907)</u>	<u>(8,461)</u>	<u>(8,163)</u>	<u>(8,110)</u>	<u>(\$110,920)</u>
7.	Expenses:														
	a. Gains		(33,928,237)	(6,838,960)	3,750	0	(1,404,977)	0	0	0	(2,864,815)	1,250	0	0	(45,031,989)
	b. Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. SO ₂ Allowance Expense		42,195	38,357	46,768	45,425	29,899	50,157	1,678	24,740	39,806	(22,359)	26,351	18,752	341,769
8.	Net Expenses (B)		<u>(33,886,042)</u>	<u>(6,800,603)</u>	<u>50,518</u>	<u>45,425</u>	<u>(1,375,078)</u>	<u>50,157</u>	<u>1,678</u>	<u>24,740</u>	<u>(2,825,009)</u>	<u>(21,109)</u>	<u>26,351</u>	<u>18,752</u>	<u>(44,690,220)</u>
9.	Total System Recoverable Expenses (Lines 6 + 8)		<u>(\$33,896,244)</u>	<u>(\$6,810,617)</u>	<u>\$40,731</u>	<u>\$35,727</u>	<u>(\$1,384,683)</u>	<u>\$40,625</u>	<u>(\$7,646)</u>	<u>\$15,623</u>	<u>(\$2,833,916)</u>	<u>(\$29,570)</u>	<u>\$18,188</u>	<u>\$10,642</u>	<u>(\$44,801,140)</u>
	a. Recoverable Costs Allocated to Energy		(33,896,244)	(6,810,617)	40,731	35,727	(1,384,683)	40,625	(7,646)	15,623	(2,833,916)	(29,570)	18,188	10,642	(44,801,140)
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9453667	0.9569378	0.9560560	0.9610864	0.9713433	0.9703464	0.9707197	0.9639242	0.9730798	0.9714136	0.9635994	0.9728931	
11.	Demand Jurisdictional Factor		0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	0.9641722	
12.	Retail Energy-Related Recoverable Costs (C)		(32,044,380)	(6,517,337)	38,941	34,337	(1,345,003)	39,420	(7,422)	15,059	(2,757,626)	(28,725)	17,526	10,354	(42,544,856)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		<u>(\$32,044,380)</u>	<u>(\$6,517,337)</u>	<u>\$38,941</u>	<u>\$34,337</u>	<u>(\$1,345,003)</u>	<u>\$39,420</u>	<u>(\$7,422)</u>	<u>\$15,059</u>	<u>(\$2,757,626)</u>	<u>(\$28,725)</u>	<u>\$17,526</u>	<u>\$10,354</u>	<u>(\$42,544,856)</u>

Notes:
 (A) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (B) Line 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.

45