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ORIGINAL

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COMMISSION
CLERK

April 27, 2007

HAND DELIVERED

Ms. Ann Cole, Director
Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition for Approval of Tampa Electric Company's 2007 Depreciation Study
and Annual Dismantlement Accrual Amounts

070284-EI

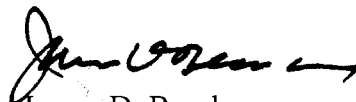
Dear Ms. Cole:

Enclosed for filing in the above-styled matter are the original and fifteen (15) copies of Tampa Electric Company's Petition for Approval of its 2007 Depreciation Study and Annual Dismantlement Accrual Amounts.

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

Thank you for your assistance in connection with this matter.

Sincerely,


James D. Beasley

JDB/pp
Enclosure

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

03572 APR 27 08

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for Approval of Tampa)
Electric Company's 2007 Depreciation)
Study and Annual Dismantlement.)
Accrual Amounts.)
_____)

DOCKET NO. 070284
FILED: April 27, 2007

**TAMPA ELECTRIC COMPANY'S PETITION
FOR APPROVAL OF ITS 2007 DEPRECIATION STUDY
AND ANNUAL DISMANTLEMENT ACCRUAL AMOUNTS**

Tampa Electric Company ("Tampa Electric" or "the company"), pursuant to Rules 25-6.0436 and 25-6.04364, Florida Administrative Code, submits this its Petition for approval of the company's 2007 Depreciation Study and Annual Dismantlement Accrual Amounts, and in support thereof, says:

- 1. The name, address and telephone number of the petitioner are as follows:

Tampa Electric Company
Post Office Box 111
Tampa, FL 33601
(813) 228-4111
(813) 228-1770 (fax)

- 2. Tampa Electric requests that copies of all pleadings, orders, notices and other documents submitted in this proceeding be furnished to the following:

Paula K. Brown
Administrator, Regulatory Coordination
Tampa Electric Company
Post Office Box 111
Tampa, FL 33601
(813) 228-1752
(813) 228-1770 (fax)

Lee L. Willis
James D. Beasley
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302
(850) 224-9115
(850) 222-7952 (fax)

- 3. Tampa Electric has prepared and simultaneously submits herewith 15 copies of the company's 2007 Depreciation Study consisting of one volume with the results of the study

summarized therein. Also included is a single CD ROM containing a significant amount of backup information supporting the Depreciation Study.

4. The company has prepared its Depreciation Study consistent with Rule 25-6.0436, Fla Admin. Code and seeks to have the same approved for use in represeting the company's depreciation rates.

5. Tampa Electric is also furnishing its recalculation of its appropriate dismantlement accrual amounts consistent with the Commission's formula for such calculation.

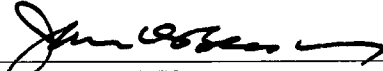
6. Tampa Electric requests that its proposed depreciation rates and dismantlement accrual amounts be approved for implementation on an interim basis as soon as possible. The company also requests that its proposed rates and accrual amounts be effective January 1, 2007 and that its final rates and accrual amounts be approved effective January 1, 2007.

6. Tampa Electric is not aware of any disputed issues of material fact relative to the matters set forth in this Petition.

WHEREFORE, Tampa Electric submits the accompanying 2007 Depreciation Study and dismantlement accrual amounts for approval by the Commission and requests that company's proposed depreciation rates and dismantlement accrual amounts be implemented on an interim basis as soon as possible with the company's proposed depreciation rates and accrual amounts effective January 1, 2007 and the company's final rates and accrual amounts become effective January 1, 2007.

DATED this 27th day of April 2007.

Respectfully submitted,



LIE L. WILLIS
JAMES D. BEASLEY
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Tallahassee, FL 32302
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ATTORNEYS FOR TAMPA ELECTRIC COMPANY

ORIGINAL



TAMPA ELECTRIC

2007 DEPRECIATION STUDY

Filed: April 27, 2007

DOCUMENT NUMBER-DATE

03572 APR 27 07

FPSC-COMMISSION CLERK

**TAMPA ELECTRIC COMPANY
2007 DEPRECIATION STUDY
TABLE OF CONTENTS**

<u>DESCRIPTION</u>	<u>PAGE</u>
General Narrative -----	1
Change in Depreciation -----	2
Generation Narrative -----	3
Generation Summary of Rates and Components -----	6
Generation Annual Status Report -----	34
Energy Supply - Big Bend Power Station -----	48
Energy Supply - Bayside Power Station -----	192
Energy Supply - Polk Power Station -----	255
Energy Supply - Phillips Station -----	337
Energy Supply - City of Tampa Station -----	353
Dismantling Narrative -----	357
Dismantling Summary of Rates and Components -----	366
Dismantling - Big Bend Power Station -----	373
Dismantling - Bayside Power Station -----	381
Dismantling - Polk Power Station -----	386
Dismantling - Phillips Station -----	390
Dismantling - City of Tampa Station -----	391
Transmission, Distribution, and General Narrative -----	392
Transmission, Distribution, and General Summary of Rates and Components -	393
Transmission, Distribution, and General Annual Status Report -----	401
Energy Delivery - Transmission Plant Details -----	407
Energy Delivery - Distribution Plant Details -----	433
Energy Delivery - General Plant Details -----	476

GENERAL NARRATIVE

Tampa Electric Company is a regulated electric utility operating within the state of Florida. Through its Tampa Electric division, it is engaged in the generation, purchase, transmission, distribution and sale of electric energy. The retail territory served comprises an area of about 2,000 square miles in West Central Florida, including Hillsborough County and parts of Polk, Pasco and Pinellas Counties. The principal communities served are Tampa, Winter Haven, Plant City and Dade City. More than 645,000 residential, commercial and industrial customers depend on Tampa Electric for reliable power. In addition, Tampa Electric engages in wholesale sales to utilities and other resellers of electricity. Tampa Electric has two electric generating stations in or near Tampa, one electric generating station in southwestern Polk County, Florida and two electric generating stations (one of which is on long-term standby) located near Sebring, a city located in Highlands County in South Central Florida.

CHANGE IN DEPRECIATION

The proposed changes in depreciation rates, dismantling accruals and recovery schedules indicate the following functional changes in annual depreciation (in dollars):

Steam Production Plant	(6,058,449)
Other Production Plant	<u>(6,593,189)</u>
Subtotal Generation	(12,651,638)
Transmission	436,803
Distribution	1,647,180
General	75,255
Transportation Equipment	32,065
General Plant Amortized	<u>0</u>
Subtotal TD&G	2,191,303
Dismantling	(2,581,960)
Total Depreciation & Dismantling	(13,042,295)

The following schedules and narratives summarize the changes in depreciation rate components, annual depreciation expense, and the adequacy of the reserve for each depreciable category of plant based on the Tampa Electric Company's and the industry's expectations and recent experience. The study is organized into functional groups. Energy Supply (Production) is organized by generating unit, plant account, and life category; Transmission, Distribution & General is organized by plant account or sub-account. The proposed depreciation rates are at the account or sub-account level for all functions.

Generation Plant

The primary reason for the proposed lower depreciation rates for Energy Supply is compliance with environmental requirements. Tampa Electric Company (“Tampa Electric” or “the company”), through voluntary negotiations with the Environmental Protection Agency and the U.S. Department of Justice and the Florida Department of Environmental Protection, signed a Consent Decree, which became effective February 29, 2000, and a Consent Final Judgment (“CFJ”), which became effective December 6, 1999, as settlement of federal and state litigation. Pursuant to these agreements, allegations of violations of New Source Review requirements of the Clean Air Act and Florida Statutes were resolved, provision were made for environmental controls and pollution reductions, and Tampa Electric began implementing a comprehensive program to dramatically decrease emissions from its coal fired power plants.

The emission reduction provisions of the Consent Decree and CFJ require increased availability of flue gas desulfurization systems (scrubbers) to help reduce SO₂, implementation of projects for NO_x reduction efforts at Big Bend Units 1 through 4, and the repowering of the coal-fired Gannon Power Station to natural gas. The commercial operation dates for the two repowered units, renamed as the H.L. Culbreath Bayside Power Station (“Bayside”), were April 24, 2003 and January 15, 2004. The completed station has total station capacity of about 1,800 megawatts (nominal) of efficient, natural gas-fueled, combined-cycle electric generation, which uses 10 percent less fuel for the same amount of power output. The repowering has reduced the facility’s NO_x and SO₂ emissions by approximately 99% and particulate matter emissions have decreased approximately 92 percent from 1998 levels.

The 4.3 percent annual depreciation rate used for the Bayside investment reflected the rate used for past simple cycle combustion turbine and combined cycle combustion turbines and approved in past depreciation studies by the Florida Public Service Commission (“FPSC”). In the current study, the company has stratified the completed property record of the assets into life categories in accordance with current Florida

Administrative Code rules governing depreciation and stratification of investment. The resulting change is a reduction in depreciation as shown on the change in rates and accruals schedule included herein. The Bayside repowering project involved installing seven combined cycle combustion turbines and then tying them to the existing steam turbines installed when Gannon Units 5 and 6 were constructed. The piping and pipe racks installed have a longer life expectancy than the shorter life components in just a simple or combined cycle combustion turbine, resulting in the longer lives proposed.

In 2004, Tampa Electric made its NOx reduction technology selection and decided to install selective catalytic recovery ("SCR") technology on Big Bend Unit 4, with an expected in-service date by June 1, 2007. Tampa Electric also decided to install SCR technology on Big Bend Units 1, 2 and 3 with in-service dates of May 2010, May 2009, and May 2008 respectively. The engineering, design and construction of the SCR systems are currently in progress. The FPSC has determined that it is appropriate for Tampa Electric to recover the operating costs and to earn a return on the investment in the SCRs to be installed on all four of the units at the Big Bend Station Units and pre-SCR projects on Big Bend Units 1, 2 and 3 (which are early plant improvements to reduce NOx emissions prior to installing the SCRs) through the Environmental Cost Recovery Clause ("ECRC").

In prior depreciation studies, the company proposed 50-year capital recovery period for coal-fueled steam production plants, which was approved by the FPSC. The environmental settlements aforementioned and the resulting significant investment in control technology result in the company proposing moving from a 50 to a 65 year capital recovery period for coal-fueled steam production, Big Bend Units 1 through 4. The FPSC has approved Gulf Power Company's request for an identical 65-year capital recovery period in Order No. PSC-07-0012-PAA-EI, issued January 2, 2007. A relevant statement from that Order:

"Gulf relies upon the experience gained from the operation of Plant Scholz, where it expects a useful life of 58 years, and the Southern electric

system's experience with coal fired plants with expected useful lives of 60-65 years. This action is similar to actions taken by electric utilities in other states to comply with CAIR and CAMR requirements. It is also consistent with a report prepared by the staff of the Michigan Public Service Commission entitled, "Michigan Capacity Need Forum: Staff Report to the Michigan Public Service Commission Report," issued January 2006. The report proposed the following assumptions on plant retirements: "...units built since 1950 should expect to realize longer economic life than older units. The group recommends a 65 year retirement age be used for modeling coal fired generating units. While it is likely that some will retire sooner than 65 years old and some will retire later, 65 years is a reasonable modeling assumption.

We find that the proposed life parameters for production plants owned by Gulf are reasonable and in line with the life span methodology of other regulated Florida electric utilities."

The company proposes a 65-year lifespan for coal-fueled generating units at Big Bend Station, which results in a reduction of depreciation rates for Big Bend Station as shown on the change in rates and accruals schedules included herein.

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

— Current Rates — — Company Proposed —
 — 2003 - 2006 — — Effective 1/1/2007 —

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>STEAM PRODUCTION</u>								
<u>BIG BEND STATION</u>								
31140	COMMON	62,512,809	23,268,077	2.3	1,437,795	2.0	1,250,256	(187,539)
31240	COMMON	83,626,854	32,649,689	2.6	2,174,298	2.6	2,174,298	-
31440	COMMON	4,655,444	2,112,355	1.8	83,798	1.8	83,798	-
31540	COMMON	15,922,156	10,310,881	3.8	605,042	3.0	477,665	(127,377)
31640	<u>COMMON</u>	<u>5,001,566</u>	<u>2,835,532</u>	<u>2.5</u>	<u>125,039</u>	<u>3.1</u>	<u>155,049</u>	<u>30,010</u>
	Subtotal	171,718,829	71,176,534	2.6	4,425,972	2.4	4,141,066	(284,906)
31141	UNIT No. 1	8,062,597	5,135,137	2.2	177,377	1.4	112,876	(64,501)
31241	UNIT No. 1	87,099,314	28,206,457	3.8	3,309,774	3.3	2,874,277	(435,497)
31441	UNIT No. 1	32,875,137	16,324,388	2.8	920,504	2.5	821,878	(98,626)
31541	UNIT No. 1	8,248,836	5,509,173	3.3	272,212	2.5	206,221	(65,991)
31641	<u>UNIT No. 1</u>	<u>645,512</u>	<u>453,254</u>	<u>2.2</u>	<u>14,201</u>	<u>1.2</u>	<u>7,746</u>	<u>(6,455)</u>
	Subtotal	136,931,396	55,628,409	3.4	4,694,068	2.9	4,022,998	(671,070)
31142	UNIT No. 2	7,977,655	4,277,190	2.4	191,464	1.6	127,642	(63,822)
31242	UNIT No. 2	73,489,491	21,711,217	4.1	3,013,069	3.1	2,278,174	(734,895)
31442	UNIT No. 2	32,082,330	15,065,053	3.1	994,552	2.5	802,058	(192,494)
31542	UNIT No. 2	8,719,210	5,346,313	3.2	279,015	2.5	217,980	(61,035)
31642	<u>UNIT No. 2</u>	<u>539,942</u>	<u>383,496</u>	<u>4.6</u>	<u>24,837</u>	<u>2.0</u>	<u>10,799</u>	<u>(14,038)</u>
	Subtotal	122,808,628	46,783,269	3.7	4,502,937	2.8	3,436,653	(1,066,284)
31143	UNIT No. 3	15,292,515	9,486,351	1.9	290,558	1.2	183,510	(107,048)
31243	UNIT No. 3	100,963,348	47,254,476	3.1	3,129,864	2.6	2,625,047	(504,817)
31443	UNIT No. 3	30,389,033	23,149,864	2.4	729,337	1.8	547,003	(182,334)
31543	UNIT No. 3	19,610,467	13,055,807	3.1	607,924	2.5	490,262	(117,662)
31643	<u>UNIT No. 3</u>	<u>1,326,958</u>	<u>455,445</u>	<u>2.5</u>	<u>33,174</u>	<u>2.7</u>	<u>35,828</u>	<u>2,654</u>
	Subtotal	167,582,321	93,401,943	2.9	4,790,857	2.3	3,881,650	(909,207)

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

— Current Rates — — Company Proposed —
 — 2003 - 2006 — — Effective 1/1/2007 —

Account Number	Account Title	Total Plant	Accumulated Reserve	Depre- ciation Rate	Accrual on Total Plant	Depre- ciation Rate	Annual Accrual	Change in Annual Accruals
		12/06 (\$)	12/06 (\$)	(%)	(\$)	(%)	(\$)	(\$)
31144	UNIT No. 4	60,859,622	27,462,904	1.9	1,156,333	1.4	852,035	(304,298)
31244	UNIT No. 4	204,539,816	102,359,859	2.6	5,318,035	2.4	4,908,956	(409,079)
31444	UNIT No. 4	81,933,859	43,130,200	2.3	1,884,479	2.0	1,638,677	(245,802)
31544	UNIT No. 4	37,266,679	21,443,021	2.7	1,006,200	2.1	782,600	(223,600)
31644	UNIT No. 4	5,408,229	3,364,021	2.2	118,981	1.7	91,940	(27,041)
	Subtotal	390,008,205	197,760,005	2.4	9,484,028	2.1	8,274,208	(1,209,820)
31146	UNIT No. 1 & 2 FGD System	12,700,377	3,750,507	3.5	444,513	2.6	330,210	(114,303)
31246	UNIT No. 1 & 2 FGD System	60,107,451	17,071,789	4.1	2,464,405	2.9	1,743,116	(721,289)
31546	UNIT No. 1 & 2 FGD System	8,536,263	2,777,616	4.3	367,059	3.3	281,697	(85,362)
31646	UNIT No. 1 & 2 FGD System	1,779,904	567,520	4.1	72,976	2.5	44,498	(28,478)
	Subtotal	83,123,995	24,167,432	4.0	3,348,953	2.9	2,399,521	(949,432)
31145	UNIT No. 3 & 4 FGD System	21,954,672	10,277,285	2.0	439,093	1.5	329,320	(109,773)
31245	UNIT No. 3 & 4 FGD System	152,189,456	63,207,628	2.8	4,261,305	2.3	3,500,357	(760,948)
31545	UNIT No. 3 & 4 FGD System	16,803,787	10,265,997	2.6	488,898	2.1	394,880	(94,018)
31645	UNIT No. 3 & 4 FGD System	747,751	337,637	2.4	17,946	2.0	14,955	(2,991)
	Subtotal	193,695,666	84,088,547	2.7	5,207,242	2.2	4,239,512	(967,730)
31647	Big Bend Amortizable Tools	2,479,623	1,530,712	14.3	354,586	14.3	354,586	-
31100-01, 31601	Misc. Structures & Equipment	1,567,991	891,846	3.5	54,880	3.5	54,880	-
31617	Misc. Production Plant	1,130,839	461,927	14.3	161,710	14.3	161,710	-
TOTAL BIG BEND STATION		1,271,047,493	575,890,624	2.9	37,025,233	2.4	30,966,784	(6,058,449)
TOTAL STEAM PRODUCTION		1,271,047,493	575,890,624	2.9	37,025,233	2.4	30,966,784	(6,058,449)

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

--- Current Rates --- ----- Company Proposed -----
 --- 2003 - 2006 --- ----- Effective 1/1/2007 -----

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>OTHER PRODUCTION</u>								
<u>BIG BEND STATION</u>								
34141	COMBUSTION TURBINE No. 1	114,026	114,026	4.4	5,017	0.0	-	(5,017)
34241	COMBUSTION TURBINE No. 1	113,663	113,663	1.0	1,137	0.0	-	(1,137)
34341	COMBUSTION TURBINE No. 1	1,274,924	1,277,253	1.3	16,574	0.0	-	(16,574)
34541	COMBUSTION TURBINE No. 1	249,583	250,664	2.9	7,238	0.0	-	(7,238)
34641	<u>COMBUSTION TURBINE No. 1</u>	<u>2,642</u>	<u>2,643</u>	<u>1.9</u>	<u>50</u>	<u>0.0</u>	<u>-</u>	<u>(50)</u>
	Subtotal	1,754,838	1,758,249	1.7	30,016	0.0	-	(30,016)
34142	COMBUSTION TURBINE No. 2 & 3	1,611,601	1,611,601	0.1	1,612	0.0	-	(1,612)
34242	COMBUSTION TURBINE No. 2 & 3	1,814,488	1,814,488	3.6	65,322	0.0	-	(65,322)
34342	COMBUSTION TURBINE No. 2 & 3	17,542,380	13,547,942	3.2	561,356	4.3	754,322	192,966
34542	COMBUSTION TURBINE No. 2 & 3	2,585,571	2,612,655	0.7	18,099	0.0	-	(18,099)
34642	<u>COMBUSTION TURBINE No. 2 & 3</u>	<u>-</u>	<u>-</u>	<u>0.0</u>	<u>-</u>	<u>0.0</u>	<u>-</u>	<u>-</u>
	Subtotal	23,554,040	19,586,686	2.7	646,389	3.2	754,322	107,933
TOTAL BIG BEND STATION		25,308,878	21,344,935	2.7	676,405	3.0	754,322	77,917

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Current Rates 2003 - 2006		Company Proposed Effective 1/1/2007		
				Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>GANNON POWER STATION</u>								
31130	COMMON	-	-	2.0	-	0.0	-	-
31175	COMMON	-	-	2.0	-	0.0	-	-
31230	COMMON	-	-	1.7	-	0.0	-	-
31275	COMMON	-	-	1.7	-	0.0	-	-
31430	COMMON	-	-	2.1	-	0.0	-	-
31530	COMMON	-	-	3.8	-	0.0	-	-
31630	<u>COMMON</u>	-	-	<u>3.0</u>	-	<u>0.0</u>	-	-
	Subtotal	-	-	0.0	-	0.0	-	-
31133	UNIT No. 3	773,828	773,828	5.0	38,691	0.0	-	(38,691)
31178	UNIT No. 3	279,846	279,846	5.0	13,992	0.0	-	(13,992)
31433	UNIT No. 3	12,066,195	12,066,195	4.0	482,648	0.0	-	(482,648)
31533	UNIT No. 3	1,123,838	1,123,838	3.3	37,087	0.0	-	(37,087)
31633	UNIT No. 3	40,883	40,883	3.5	1,431	0.0	-	(1,431)
34333	<u>UNIT No. 3</u>	<u>94,211</u>	<u>94,211</u>	<u>4.3</u>	<u>4,051</u>	<u>0.0</u>	-	<u>(4,051)</u>
	Subtotal	14,378,801	14,378,801	4.0	577,900	0.0	-	(577,900)
31134	UNIT No. 4	495,430	495,430	4.3	21,303	0.0	-	(21,303)
31179	UNIT No. 4	369,131	369,131	4.3	15,873	0.0	-	(15,873)
31434	UNIT No. 4	8,939,771	8,939,771	3.7	330,772	0.0	-	(330,772)
31534	UNIT No. 4	986,581	986,581	4.5	44,396	0.0	-	(44,396)
31634	<u>UNIT No. 4</u>	<u>54,245</u>	<u>54,245</u>	<u>5.4</u>	<u>2,929</u>	<u>0.0</u>	-	<u>(2,929)</u>
	Subtotal	10,845,158	10,845,158	3.8	415,273	0.0	-	(415,273)
31135	UNIT No. 5	-	-	2.2	-	0.0	-	-
31235	UNIT No. 5	-	-	2.0	-	0.0	-	-
31435	UNIT No. 5	-	-	3.0	-	0.0	-	-
31535	UNIT No. 5	-	-	3.3	-	0.0	-	-
31635	<u>UNIT No. 5</u>	-	-	<u>2.3</u>	-	<u>0.0</u>	-	-
	Subtotal	-	-	0.0	-	0.0	-	-
31136	UNIT No. 6	-	-	1.6	-	0.0	-	-
31236	UNIT No. 6	-	-	1.1	-	0.0	-	-
31436	UNIT No. 6	-	-	2.8	-	0.0	-	-
31536	UNIT No. 6	-	-	2.1	-	0.0	-	-
31636	<u>UNIT No. 6</u>	-	-	<u>2.0</u>	-	<u>0.0</u>	-	-
	Subtotal	-	-	0.0	-	0.0	-	-
31657	Gannon Amortizable Tools	-	-	14.3	-	14.3	-	-
TOTAL GANNON POWER STATION		25,223,959	25,223,959	3.9	993,173	0.0	-	(993,173)

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

— Current Rates — — Company Proposed —
— 2003 - 2006 — — Effective 1/1/2007 —

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Depreciation Rate (%)	Accrual on Total Plant (\$)	Depreciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>BAYSIDE POWER STATION</u>								
34130	BAYSIDE COMMON	64,276,589	13,734,307	4.3	2,763,893	2.3	1,478,362	(1,285,531)
34230	BAYSIDE COMMON	17,340,920	3,350,385	4.3	745,660	2.5	433,523	(312,137)
34330	BAYSIDE COMMON	11,002,391	1,547,188	4.3	473,103	2.9	319,069	(154,034)
34530	BAYSIDE COMMON	11,385,436	2,832,364	4.3	489,574	4.3	489,574	-
34630	<u>BAYSIDE COMMON</u>	<u>7,410,004</u>	<u>2,523,094</u>	<u>4.3</u>	<u>318,630</u>	<u>3.4</u>	<u>251,940</u>	<u>(66,690)</u>
	Subtotal	111,415,340	23,987,338	4.3	4,790,860	2.7	2,972,468	(1,818,392)
34131	BAYSIDE UNIT No. 1	21,984,453	3,922,662	4.3	945,331	2.3	505,642	(439,689)
34231	BAYSIDE UNIT No. 1	70,546,773	9,212,601	4.3	3,033,511	2.9	2,045,856	(987,655)
34331	BAYSIDE UNIT No. 1	156,605,872	28,621,948	4.3	6,734,052	4.0	6,264,235	(469,817)
34531	BAYSIDE UNIT No. 1	32,519,763	4,951,987	4.3	1,398,350	3.2	1,040,632	(357,718)
34631	<u>BAYSIDE UNIT No. 1</u>	<u>1,257,702</u>	<u>268,512</u>	<u>4.3</u>	<u>54,081</u>	<u>2.5</u>	<u>31,443</u>	<u>(22,638)</u>
	Subtotal	282,914,563	46,977,710	4.3	12,165,325	3.5	9,887,808	(2,277,517)
34132	BAYSIDE UNIT No. 2	26,017,381	3,778,085	4.3	1,118,747	2.3	598,400	(520,347)
34232	BAYSIDE UNIT No. 2	94,687,548	8,294,574	4.3	4,071,565	2.9	2,745,939	(1,325,626)
34332	BAYSIDE UNIT No. 2	219,149,150	31,932,423	4.3	9,423,413	3.9	8,546,817	(876,596)
34532	BAYSIDE UNIT No. 2	40,381,566	4,273,532	4.3	1,736,407	3.1	1,251,829	(484,578)
34632	<u>BAYSIDE UNIT No. 2</u>	<u>1,517,756</u>	<u>287,267</u>	<u>4.3</u>	<u>65,264</u>	<u>2.6</u>	<u>39,462</u>	<u>(25,802)</u>
	Subtotal	381,753,401	48,565,881	4.3	16,415,396	3.5	13,182,447	(3,232,949)
<u>TOTAL BAYSIDE POWER STATION</u>		<u>776,083,304</u>	<u>119,530,929</u>	<u>4.3</u>	<u>33,371,581</u>	<u>3.4</u>	<u>26,042,723</u>	<u>(7,328,858)</u>

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

— Current Rates — — Company Proposed —
 — 2003 - 2006 — — Effective 1/1/2007 —

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Depre- ciation Rate (%)	Accrual on Total Plant (\$)	Depre- ciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>POLK POWER STATION</u>								
34180	COMMON	64,492,196	16,831,086	2.1	1,354,336	2.3	1,483,321	128,985
34280	COMMON	1,528,015	659,908	2.3	35,144	2.2	33,616	(1,528)
34380	COMMON	2,430,242	854,825	2.4	58,326	2.0	48,605	(9,721)
34580	COMMON	1,649,541	561,338	2.5	41,239	2.4	39,589	(1,650)
34680	COMMON	804,767	297,039	2.2	17,705	2.2	17,705	-
	Subtotal	70,904,761	19,204,196	2.1	1,506,750	2.3	1,622,836	116,086
34181	UNIT No. 1	47,212,904	9,561,421	2.8	1,321,961	2.5	1,180,323	(141,638)
34281	UNIT No. 1	227,919,161	70,091,436	3.3	7,521,332	3.4	7,749,251	227,919
34381	UNIT No. 1	128,008,775	45,011,425	5.9	7,552,518	6.4	8,192,562	640,044
34581	UNIT No. 1	58,227,717	20,781,352	3.4	1,979,742	3.1	1,805,059	(174,683)
34681	UNIT No. 1	4,764,591	361,357	3.3	157,232	3.4	161,996	4,764
	Subtotal	466,133,148	145,806,991	4.0	18,532,785	4.1	19,089,191	556,406
34182	UNIT No. 2	2,088,136	361,233	2.7	56,380	2.7	56,380	-
34282	UNIT No. 2	998,447	217,455	2.9	28,955	2.9	28,955	-
34382	UNIT No. 2	27,673,968	6,594,090	5.2	1,439,046	7.6	2,103,222	664,176
34582	UNIT No. 2	16,535,362	2,959,828	2.9	479,525	2.9	479,525	-
34682	UNIT No. 2	173,210	31,178	2.8	4,850	2.8	4,850	-
	Subtotal	47,469,123	10,163,784	4.2	2,008,756	5.6	2,672,932	664,176
34183	UNIT No. 3	10,337,092	1,098,118	2.6	268,764	2.6	268,764	-
34283	UNIT No. 3	1,151,065	186,561	2.9	33,381	2.9	33,381	-
34383	UNIT No. 3	30,316,638	6,955,020	5.2	1,576,465	6.2	1,879,632	303,167
34583	UNIT No. 3	9,064,703	1,462,439	3.0	271,941	3.0	271,941	-
34683	UNIT No. 3	432,910	40,982	2.8	12,121	2.9	12,554	433
	Subtotal	51,302,408	9,743,120	4.2	2,162,672	4.8	2,466,272	303,600
34687	Polk Amortizable Tools	924,520	422,044	14.3	132,206	14.3	132,206	-
TOTAL POLK POWER STATION		636,733,960	185,340,135	3.8	24,343,169	4.1	25,983,437	1,640,268

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Current Rates 2003 - 2006		Company Proposed Effective 1/1/2007		
				Depreciation Rate (%)	Accrual on Total Plant (\$)	Depreciation Rate (%)	Annual Accrual (\$)	Change in Annual Accruals (\$)
<u>PHILLIPS STATION</u>								
34128	PHILLIPS STATION	9,412,677	8,205,397	3.7	348,269	3.4	320,031	(28,238)
34228	PHILLIPS STATION	23,480,227	20,727,210	3.3	774,847	3.0	704,407	(70,440)
34328	PHILLIPS STATION	20,648,055	16,868,022	3.1	640,090	3.7	763,978	123,888
34528	PHILLIPS STATION	5,874,862	5,146,300	4.0	234,994	3.5	205,620	(29,374)
34628	PHILLIPS STATION	634,233	516,599	3.9	24,735	4.2	26,638	1,903
TOTAL PHILLIPS STATION		60,050,054	51,463,528	3.4	2,022,935	3.4	2,020,674	(2,261)
34390	CITY OF TAMPA	6,459,030	1,616,534	4.3	277,738	4.5	290,656	12,918
TOTAL OTHER PRODUCTION		1,529,859,185	404,520,020	4.0	61,685,001	3.6	55,091,812	(6,593,189)
TOTAL PRODUCTION PLANT		2,800,906,678	980,410,644	3.5	98,710,234	3.1	86,058,596	(12,651,638)

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components**

Account Number	Account Title	Current Rates				Company Proposed				
		Effective 2003 - 2006				Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02	Future Net Salvage	Depreciation Rate	Average Age	Average Remaining Life	Actual A/D Ratio 12/06	Future Net Salvage	Depreciation Rate
(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)		
<u>STEAM PRODUCTION</u>										
<u>BIG BEND STATION</u>										
31140	COMMON	28.0	36.58	(2)	2.3	18.1	33.4	37.22	(5)	2.0
31240	COMMON	25.0	42.75	(8)	2.6	15.7	28.0	39.04	(11)	2.6
31440	COMMON	29.0	51.92	(3)	1.8	23.9	34.5	45.37	(8)	1.8
31540	COMMON	13.6	55.91	(7)	3.8	18.1	14.0	64.76	(7)	3.0
31640	<u>COMMON</u>	<u>15.6</u>	<u>68.24</u>	<u>(7)</u>	<u>2.5</u>	<u>14.9</u>	<u>17.1</u>	<u>56.69</u>	<u>(10)</u>	<u>3.1</u>
	Subtotal					17.0	27.5	41.45	(9)	2.4
31141	UNIT No. 1	17.0	63.64	(1)	2.2	28.5	26.9	63.69	(2)	1.4
31241	UNIT No. 1	15.4	44.25	(3)	3.8	13.5	22.7	32.38	(7)	3.3
31441	UNIT No. 1	14.7	62.88	(4)	2.8	19.7	22.9	49.66	(6)	2.5
31541	UNIT No. 1	13.2	62.08	(6)	3.3	26.6	16.7	66.79	(8)	2.5
31641	<u>UNIT No. 1</u>	<u>16.7</u>	<u>63.49</u>	<u>(1)</u>	<u>2.2</u>	<u>35.6</u>	<u>26.4</u>	<u>70.22</u>	<u>(2)</u>	<u>1.2</u>
	Subtotal					16.8	22.6	40.63	(7)	2.9
31142	UNIT No. 2	20.0	52.97	(1)	2.4	25.4	29.9	53.61	(2)	1.6
31242	UNIT No. 2	17.6	33.12	(5)	4.1	13.4	25.2	29.54	(9)	3.1
31442	UNIT No. 2	17.3	51.93	(5)	3.1	18.8	24.3	46.96	(8)	2.5
31542	UNIT No. 2	16.5	53.17	(6)	3.2	21.6	18.7	61.32	(8)	2.5
31642	<u>UNIT No. 2</u>	<u>18.8</u>	<u>18.80</u>	<u>(5)</u>	<u>4.6</u>	<u>22.2</u>	<u>21.1</u>	<u>71.03</u>	<u>(14)</u>	<u>2.0</u>
	Subtotal					16.2	24.7	38.09	(8)	2.8
31143	UNIT No. 3	23.0	57.86	(1)	1.9	28.9	31.8	62.03	(1)	1.2
31243	UNIT No. 3	18.8	45.96	(5)	3.1	21.0	24.0	46.80	(9)	2.6
31443	UNIT No. 3	16.2	70.87	(9)	2.4	28.2	18.4	76.18	(9)	1.8
31543	UNIT No. 3	14.6	62.39	(7)	3.1	23.9	16.2	66.58	(7)	2.5
31643	<u>UNIT No. 3</u>	<u>22.0</u>	<u>47.37</u>	<u>(2)</u>	<u>2.5</u>	<u>17.4</u>	<u>26.6</u>	<u>34.32</u>	<u>(6)</u>	<u>2.7</u>
	Subtotal					23.3	22.5	55.73	(8)	2.3

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates				Company Proposed				
		Effective 2003 - 2006				Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02	Future Net Salvage	Depreciation Rate	Average Age	Average Remaining Life	Actual A/D Ratio 12/06	Future Net Salvage	Depreciation Rate
(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)		
31144	UNIT No. 4	31.0	42.69	(1)	1.9	21.4	40.4	45.12	(1)	1.4
31244	UNIT No. 4	24.0	47.79	(9)	2.6	19.9	25.6	50.04	(10)	2.4
31444	UNIT No. 4	26.0	48.30	(8)	2.3	21.0	28.4	52.64	(9)	2.0
31544	UNIT No. 4	21.0	50.31	(6)	2.7	20.4	22.9	57.54	(6)	2.1
31644	<u>UNIT No. 4</u>	<u>22.0</u>	<u>56.24</u>	<u>(4)</u>	<u>2.2</u>	<u>21.0</u>	<u>24.8</u>	<u>62.20</u>	<u>(5)</u>	<u>1.7</u>
	Subtotal					20.4	27.6	50.71	(8)	2.1
31146	UNIT No. 1 & 2 FGD System	24.0	19.21	(3)	3.5	7.5	28.5	29.53	(3)	2.6
31246	UNIT No. 1 & 2 FGD System	21.0	16.47	(2)	4.1	7.5	26.8	28.40	(6)	2.9
31546	UNIT No. 1 & 2 FGD System	19.0	19.64	(2)	4.3	7.5	22.3	32.54	(6)	3.3
31646	<u>UNIT No. 1 & 2 FGD System</u>	<u>19.8</u>	<u>19.58</u>	<u>(1)</u>	<u>4.1</u>	<u>7.5</u>	<u>28.7</u>	<u>31.88</u>	<u>(5)</u>	<u>2.5</u>
	Subtotal					7.5	26.6	29.07	(5)	2.9
31145	UNIT No. 3 & 4 FGD System	29.0	41.65	(1)	2.0	20.7	36.5	46.81	(2)	1.5
31245	UNIT No. 3 & 4 FGD System	25.0	37.23	(7)	2.8	18.3	29.3	41.53	(9)	2.3
31545	UNIT No. 3 & 4 FGD System	23.0	47.11	(6)	2.6	20.9	24.7	54.60	(7)	2.1
31645	<u>UNIT No. 3 & 4 FGD System</u>	<u>28.0</u>	<u>37.95</u>	<u>(5)</u>	<u>2.4</u>	<u>20.9</u>	<u>30.3</u>	<u>45.15</u>	<u>(5)</u>	<u>2.0</u>
	Subtotal					18.8	29.5	43.41	(8)	2.2
31647	Big Bend Amortizable Tools				14.3		Keep Existing Rates			14.3
31100-01, 31601	Misc. Structures & Equipment	11.4	63.00	(3)	3.5		13.0	56.88	(3)	3.5
31617	Misc. Production Plant				14.3		Keep Existing Rates			14.3

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components**

Account Number	Account Title	Current Rates Effective 2003 - 2006				Company Proposed Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02 (%)	Future Net Salvage (%)	Depreciation Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Actual A/D Ratio 12/06 (%)	Future Net Salvage (%)	Depreciation Rate (%)
		(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
<u>OTHER PRODUCTION</u>										
<u>BIG BEND STATION</u>										
34141	COMBUSTION TURBINE No. 1	6.5	71.41	0	4.4	28.1	1.3	100.00	(0)	0.0
34241	COMBUSTION TURBINE No. 1	6.4	93.48	0	1.0	36.7	2.4	100.00	(0)	0.0
34341	COMBUSTION TURBINE No. 1	3.1	96.93	(1)	1.3	36.0	1.4	100.18	(0)	0.0
34541	COMBUSTION TURBINE No. 1	2.7	94.14	(2)	2.9	35.6	0.6	100.43	(0)	0.0
34641	<u>COMBUSTION TURBINE No. 1</u>	<u>6.4</u>	<u>87.99</u>	<u>0</u>	<u>1.9</u>	<u>30.7</u>	<u>1.2</u>	<u>100.04</u>	<u>(0)</u>	<u>0.0</u>
	Subtotal					35.5	1.3	100.19	(0)	0.0
34142	COMBUSTION TURBINE No. 2 & 3	9.3	98.80	0	0.1	32.1	2.9	100.00	(0)	0.0
34242	COMBUSTION TURBINE No. 2 & 3	8.7	69.70	(1)	3.6	18.4	7.1	100.00	(0)	0.0
34342	COMBUSTION TURBINE No. 2 & 3	8.8	75.20	(3)	3.2	22.0	5.6	77.23	(2)	4.3
34542	COMBUSTION TURBINE No. 2 & 3	8.1	97.20	(3)	0.7	26.0	3.3	101.05	(1)	0.0
34642	<u>COMBUSTION TURBINE No. 2 & 3</u>	<u>10.2</u>	<u>100.00</u>	<u>0</u>	<u>0.0</u>	<u>32.5</u>	<u>1.0</u>	<u>0.00</u>	<u>(0)</u>	<u>0.0</u>
	Subtotal					22.9	5.4	83.16	(1)	3.4

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates Effective 2003 - 2006				Company Proposed Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02	Future Net Salvage	Depreciation Rate	Average Age	Average Remaining Life	Actual A/D Ratio 12/06	Future Net Salvage	Depreciation Rate
		(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
<u>GANNON POWER STATION</u>										
31130	COMMON	36.0	30.34	(4)	2.0	Gannon common is now Bayside common				
31175	COMMON				2.0	Gannon common is now Bayside common				
31230	COMMON	39.0	36.28	(3)	1.7	Gannon common is now Bayside common				
31275	COMMON				1.7	Gannon common is now Bayside common				
31430	COMMON	38.0	25.05	(4)	2.1	Gannon common is now Bayside common				
31530	COMMON	19.1	40.64	(14)	3.8	Gannon common is now Bayside common				
31630	<u>COMMON</u>	<u>11.7</u>	<u>74.75</u>	<u>(10)</u>	<u>3.0</u>	Gannon common is now Bayside common				
	Subtotal									
31133	UNIT No. 3	7.4	64.13	(1)	5.0	Retiring Gannon Unit No. 3				0.0
31178	UNIT No. 3				5.0	Retiring Gannon Unit No. 3				0.0
31433	UNIT No. 3	7.3	72.48	(2)	4.0	Retiring Gannon Unit No. 3				0.0
31533	UNIT No. 3	7.4	79.68	(4)	3.3	Retiring Gannon Unit No. 3				0.0
31633	UNIT No. 3	6.0	81.03	(2)	3.5	Retiring Gannon Unit No. 3				0.0
34333	<u>UNIT No. 3</u>	<u>0.0</u>	<u>0.00</u>	<u>0</u>	<u>4.3</u>	Retiring Gannon Unit No. 3				0.0
	Subtotal									
31134	UNIT No. 4	10.1	57.85	(1)	4.3	Retiring Gannon Unit No. 4				0.0
31179	UNIT No. 4				4.3	Retiring Gannon Unit No. 4				0.0
31434	UNIT No. 4	8.1	71.98	(2)	3.7	Retiring Gannon Unit No. 4				0.0
31534	UNIT No. 4	6.2	73.92	(2)	4.5	Retiring Gannon Unit No. 4				0.0
31634	<u>UNIT No. 4</u>	<u>10.2</u>	<u>46.03</u>	<u>(1)</u>	<u>5.4</u>	Retiring Gannon Unit No. 4				0.0
	Subtotal									
31135	UNIT No. 5	36.0	26.78	(6)	2.2	Gannon Unit No. 5 is now Bayside Unit No. 1				
31235	UNIT No. 5	8.8	100.00	(19)	2.0	Gannon Unit No. 5 is now Bayside Unit No. 1				
31435	UNIT No. 5	30.0	22.92	(12)	3.0	Gannon Unit No. 5 is now Bayside Unit No. 1				
31535	UNIT No. 5	23.0	34.45	(10)	3.3	Gannon Unit No. 5 is now Bayside Unit No. 1				
31635	<u>UNIT No. 5</u>	<u>27.0</u>	<u>46.92</u>	<u>(10)</u>	<u>2.3</u>	Gannon Unit No. 5 is now Bayside Unit No. 1				
	Subtotal									
31136	UNIT No. 6	38.0	40.13	(2)	1.6	Gannon Unit No. 6 is now Bayside Unit No. 2				
31236	UNIT No. 6	37.0	63.35	(4)	1.1	Gannon Unit No. 6 is now Bayside Unit No. 2				
31436	UNIT No. 6	30.0	27.57	(11)	2.8	Gannon Unit No. 6 is now Bayside Unit No. 2				
31536	UNIT No. 6	33.0	36.61	(6)	2.1	Gannon Unit No. 6 is now Bayside Unit No. 2				
31636	<u>UNIT No. 6</u>	<u>24.0</u>	<u>63.73</u>	<u>(11)</u>	<u>2.0</u>	Gannon Unit No. 6 is now Bayside Unit No. 2				
	Subtotal									
31657	Gannon Amortizable Tools				14.3	Keep Existing Rates				14.3

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates				Company Proposed				
		Effective 2003 - 2006				Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02	Future Net Salvage	Depreciation Rate	Average Age	Average Remaining Life	Actual A/D Ratio 12/06	Future Net Salvage	Depreciation Rate
(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)		
<u>BAYSIDE POWER STATION</u>										
34130	BAYSIDE COMMON	26.0	0.00	(11)	4.3	11.5	34.6	21.37	(2)	2.3
34230	BAYSIDE COMMON	26.0	0.00	(11)	4.3	7.6	33.9	19.32	(4)	2.5
34330	BAYSIDE COMMON	26.0	0.00	(11)	4.3	4.3	33.2	14.06	(11)	2.9
34530	BAYSIDE COMMON	26.0	0.00	(11)	4.3	6.9	19.8	24.88	(9)	4.3
34630	<u>BAYSIDE COMMON</u>	<u>26.0</u>	<u>0.00</u>	<u>(11)</u>	<u>4.3</u>	<u>10.8</u>	<u>21.4</u>	<u>34.05</u>	<u>(6)</u>	<u>3.4</u>
	Subtotal					9.7	31.0	21.53	(4)	2.7
34131	BAYSIDE UNIT No. 1	26.0	0.00	(11)	4.3	5.3	35.5	17.84	(1)	2.3
34231	BAYSIDE UNIT No. 1	26.0	0.00	(11)	4.3	3.5	32.7	13.06	(7)	2.9
34331	BAYSIDE UNIT No. 1	26.0	0.00	(11)	4.3	5.5	22.2	18.28	(7)	4.0
34531	BAYSIDE UNIT No. 1	26.0	0.00	(11)	4.3	4.8	29.9	15.23	(11)	3.2
34631	<u>BAYSIDE UNIT No. 1</u>	<u>26.0</u>	<u>0.00</u>	<u>(11)</u>	<u>4.3</u>	<u>6.5</u>	<u>32.4</u>	<u>21.35</u>	<u>(3)</u>	<u>2.5</u>
	Subtotal					4.9	26.0	16.60	(7)	3.5
34132	BAYSIDE UNIT No. 2	26.0	0.00	(11)	4.3	4.0	36.8	14.52	(1)	2.3
34232	BAYSIDE UNIT No. 2	26.0	0.00	(11)	4.3	2.7	33.8	8.76	(7)	2.9
34332	BAYSIDE UNIT No. 2	26.0	0.00	(11)	4.3	4.7	23.8	14.57	(7)	3.9
34532	BAYSIDE UNIT No. 2	26.0	0.00	(11)	4.3	3.8	31.9	10.58	(10)	3.1
34632	<u>BAYSIDE UNIT No. 2</u>	<u>26.0</u>	<u>0.00</u>	<u>(11)</u>	<u>4.3</u>	<u>5.4</u>	<u>32.8</u>	<u>18.93</u>	<u>(3)</u>	<u>2.6</u>
	Subtotal					4.1	27.4	12.72	(7)	3.4

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates				Company Proposed				
		Effective 2003 - 2006				Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02	Future Net Salvage	Depreciation Rate	Average Age	Average Remaining Life	Actual A/D Ratio 12/06	Future Net Salvage	Depreciation Rate
(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)		
<u>POLK POWER STATION</u>										
34180	COMMON	39.0	20.03	(2)	2.1	10.3	32.8	26.10	(1)	2.3
34280	COMMON	29.0	36.37	(3)	2.3	10.0	27.9	43.19	(4)	2.2
34380	COMMON	31.0	26.90	(2)	2.4	10.4	33.1	35.17	(2)	2.0
34580	COMMON	31.0	26.53	(5)	2.5	10.5	28.4	34.03	(3)	2.4
34680	<u>COMMON</u>	<u>33.0</u>	<u>30.31</u>	<u>(3)</u>	<u>2.2</u>	<u>10.5</u>	<u>30.2</u>	<u>36.91</u>	<u>(3)</u>	<u>2.2</u>
	Subtotal					10.3	32.5	27.08	(1)	2.3
34181	UNIT No. 1	32.0	12.83	(1)	2.8	10.1	31.9	20.25	(1)	2.5
34281	UNIT No. 1	25.0	27.13	(9)	3.3	9.3	23.3	30.75	(9)	3.4
34381	UNIT No. 1	14.6	26.76	(13)	5.9	8.8	11.5	35.16	(9)	6.4
34581	UNIT No. 1	24.0	26.58	(7)	3.4	10.3	21.8	35.69	(4)	3.1
34681	<u>UNIT No. 1</u>	<u>28.0</u>	<u>11.43</u>	<u>(4)</u>	<u>3.3</u>	<u>9.9</u>	<u>28.7</u>	<u>7.58</u>	<u>(4)</u>	<u>3.4</u>
	Subtotal					9.0	14.5	31.28	(11)	5.5
34182	UNIT No. 2	34.0	9.20	(1)	2.7	6.5	31.3	17.30	(1)	2.7
34282	UNIT No. 2	31.0	10.30	3	2.9	6.5	28.2	21.78	(3)	2.9
34382	UNIT No. 2	17.4	17.90	(10)	5.2	4.5	11.2	23.83	(9)	7.6
34582	UNIT No. 2	32.0	9.90	(2)	2.9	6.5	29.1	17.90	(2)	2.9
34682	<u>UNIT No. 2</u>	<u>33.0</u>	<u>9.60</u>	<u>(2)</u>	<u>2.8</u>	<u>6.5</u>	<u>30.4</u>	<u>18.00</u>	<u>(4)</u>	<u>2.8</u>
	Subtotal					5.3	15.2	21.41	(6)	5.6
34183	UNIT No. 3	38.0	4.50	(1)	2.6	4.5	34.7	10.62	(1)	2.6
34283	UNIT No. 3	33.0	5.20	(3)	2.9	4.5	30.3	16.21	(3)	2.9
34383	UNIT No. 3	19.8	8.90	(10)	5.2	4.5	14.7	22.94	(14)	6.2
34583	UNIT No. 3	32.0	5.40	(3)	3.0	4.5	29.1	16.13	(3)	3.0
34683	<u>UNIT No. 3</u>	<u>36.0</u>	<u>4.80</u>	<u>(2)</u>	<u>2.8</u>	<u>4.5</u>	<u>32.5</u>	<u>9.47</u>	<u>(3)</u>	<u>2.9</u>
	Subtotal					4.5	19.3	18.99	(9)	4.7
34687	Polk Amortizable Tools				14.3		Keep Existing Rates			14.3

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates Effective 2003 - 2006				Company Proposed Effective 1/1/2007				
		Average Remaining Life	Actual A/D Ratio 12/02	Future Net Salvage	Depreciation Rate	Average Age	Average Remaining Life	Actual A/D Ratio 12/06	Future Net Salvage	Depreciation Rate
		(yrs)	(%)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)
	<u>PHILLIPS STATION</u>									
34128	PHILLIPS STATION	8.2	76.70	(7)	3.7	22.0	5.2	87.17	(5)	3.4
34228	PHILLIPS STATION	8.2	79.97	(7)	3.3	23.4	5.2	88.28	(4)	3.0
34328	PHILLIPS STATION	9.0	77.43	(5)	3.1	19.8	5.8	81.69	(3)	3.7
34528	PHILLIPS STATION	7.7	76.45	(7)	4.0	23.2	4.8	87.60	(5)	3.5
34628	PHILLIPS STATION	<u>8.2</u>	<u>75.32</u>	<u>(7)</u>	<u>3.9</u>	<u>20.7</u>	<u>5.4</u>	<u>81.45</u>	<u>(4)</u>	<u>4.2</u>
	Subtotal					21.9	5.4	85.70	(4)	3.3
34390	CITY OF TAMPA	26.0	12.13	(11)	4.3	6.5	18.5	25.03	(8)	4.5

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>STEAM PRODUCTION</u>								
<u>BIG BEND STATION</u>								
31140	COMMON	62,512,809	23,268,077	37.22	18,878,252	30.20	4,389,825	123
31240	COMMON	83,626,854	32,649,689	39.04	28,422,130	33.99	4,227,559	115
31440	COMMON	4,655,444	2,112,355	45.37	1,629,456	35.00	482,899	130
31540	COMMON	15,922,156	10,310,881	64.76	8,588,295	53.94	1,722,586	120
31640	COMMON	<u>5,001,566</u>	<u>2,835,532</u>	<u>56.69</u>	<u>2,208,288</u>	<u>44.15</u>	<u>627,244</u>	<u>128</u>
	Subtotal	171,718,829	71,176,534	41.45	59,726,421	34.78	11,450,113	119
31141	UNIT No. 1	8,062,597	5,135,137	63.69	3,831,934	47.53	1,303,203	134
31241	UNIT No. 1	87,099,314	28,206,457	32.38	28,514,905	32.74	(308,448)	99
31441	UNIT No. 1	32,875,137	16,324,388	49.66	13,472,313	40.98	2,852,075	121
31541	UNIT No. 1	8,248,836	5,509,173	66.79	5,093,590	61.75	415,583	108
31641	UNIT No. 1	<u>645,512</u>	<u>453,254</u>	<u>70.22</u>	<u>346,581</u>	<u>53.69</u>	<u>106,673</u>	<u>131</u>
	Subtotal	136,931,396	55,628,409	40.63	51,259,323	37.43	4,369,086	109
31142	UNIT No. 2	7,977,655	4,277,190	53.61	3,392,207	42.52	884,983	126
31242	UNIT No. 2	73,489,491	21,711,217	29.54	23,019,368	31.32	(1,308,151)	94
31442	UNIT No. 2	32,082,330	15,065,053	46.96	12,974,394	40.44	2,090,659	116
31542	UNIT No. 2	8,719,210	5,346,313	61.32	4,606,172	52.83	740,141	116
31642	UNIT No. 2	<u>539,942</u>	<u>383,496</u>	<u>71.03</u>	<u>291,246</u>	<u>53.94</u>	<u>92,250</u>	<u>132</u>
	Subtotal	122,808,628	46,783,269	38.09	44,283,387	36.06	2,499,882	106
31143	UNIT No. 3	15,292,515	9,486,351	62.03	7,080,538	46.30	2,405,813	134
31243	UNIT No. 3	100,963,348	47,254,476	46.80	45,043,060	44.61	2,211,416	105
31443	UNIT No. 3	30,389,033	23,149,864	76.18	19,384,629	63.79	3,765,235	119
31543	UNIT No. 3	19,610,467	13,055,807	66.58	11,386,026	58.06	1,669,781	115
31643	UNIT No. 3	<u>1,326,958</u>	<u>455,445</u>	<u>34.32</u>	<u>412,857</u>	<u>31.11</u>	<u>42,588</u>	<u>110</u>
	Subtotal	167,582,321	93,401,943	55.73	83,307,110	49.71	10,094,833	112

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
31144	UNIT No. 4	60,859,622	27,462,904	45.12	20,678,877	33.98	6,784,027	133
31244	UNIT No. 4	204,539,816	102,359,859	50.04	95,224,893	46.56	7,134,966	107
31444	UNIT No. 4	81,933,859	43,130,200	52.64	36,761,268	44.87	6,368,932	117
31544	UNIT No. 4	37,266,679	21,443,021	57.54	17,208,429	46.18	4,234,592	125
31644	UNIT No. 4	<u>5,408,229</u>	<u>3,364,021</u>	<u>62.20</u>	<u>2,344,088</u>	<u>43.34</u>	<u>1,019,933</u>	<u>144</u>
	Subtotal	390,008,205	197,760,005	50.71	172,217,555	44.16	25,542,450	115
31146	UNIT No. 1 & 2 FGD System	12,700,377	3,750,507	29.53	2,729,344	21.49	1,021,163	137
31246	UNIT No. 1 & 2 FGD System	60,107,451	17,071,789	28.40	13,668,272	22.74	3,403,517	125
31546	UNIT No. 1 & 2 FGD System	8,536,263	2,777,616	32.54	2,247,038	26.32	530,578	124
31646	UNIT No. 1 & 2 FGD System	<u>1,779,904</u>	<u>567,520</u>	<u>31.88</u>	<u>373,545</u>	<u>20.99</u>	<u>193,975</u>	<u>152</u>
	Subtotal	83,123,995	24,167,432	29.07	19,018,199	22.88	5,149,233	127
31145	UNIT No. 3 & 4 FGD System	21,954,672	10,277,285	46.81	7,654,860	34.87	2,622,425	134
31245	UNIT No. 3 & 4 FGD System	152,189,456	63,207,628	41.53	58,895,207	38.70	4,312,421	107
31545	UNIT No. 3 & 4 FGD System	18,803,787	10,265,997	54.60	8,693,399	46.23	1,572,598	118
31645	UNIT No. 3 & 4 FGD System	<u>747,751</u>	<u>337,637</u>	<u>45.15</u>	<u>293,228</u>	<u>39.21</u>	<u>44,409</u>	<u>115</u>
	Subtotal	193,695,666	84,088,547	43.41	75,536,694	39.00	8,551,853	111
31647	Big Bend Amortizable Tools	2,479,623	1,530,712	61.73	1,530,712	61.73	-	100
31100-01, 31601	Misc. Structures & Equipment	1,567,991	891,846	56.88	891,846	56.88	-	100
31617	Misc. Production Plant	1,130,839	461,927	40.85	461,927	40.85	-	100
TOTAL BIG BEND STATION		1,271,047,493	575,890,624	45.31	508,233,174	39.99	67,657,450	113
TOTAL STEAM PRODUCTION		1,271,047,493	575,890,624	45.31	508,233,174	39.99	67,657,450	113

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>OTHER PRODUCTION</u>								
<u>BIG BEND STATION</u>								
34141	COMBUSTION TURBINE No. 1	114,026	114,026	100.00	104,570	91.71	9,456	109
34241	COMBUSTION TURBINE No. 1	113,663	113,663	100.00	106,252	93.48	7,411	107
34341	COMBUSTION TURBINE No. 1	1,274,924	1,277,253	100.18	1,207,980	94.75	69,273	106
34541	COMBUSTION TURBINE No. 1	249,583	250,664	100.43	244,179	97.83	6,485	103
34641	COMBUSTION TURBINE No. 1	<u>2,642</u>	<u>2,643</u>	<u>100.04</u>	<u>2,485</u>	<u>94.06</u>	<u>158</u>	<u>106</u>
	Subtotal	1,754,838	1,758,249	100.19	1,665,466	94.91	92,783	106
34142	COMBUSTION TURBINE No. 2 & 3	1,611,601	1,611,601	100.00	1,427,183	88.56	184,418	113
34242	COMBUSTION TURBINE No. 2 & 3	1,814,488	1,814,488	100.00	1,135,875	62.60	678,613	160
34342	COMBUSTION TURBINE No. 2 & 3	17,542,380	13,547,942	77.23	12,440,137	70.91	1,107,805	109
34542	COMBUSTION TURBINE No. 2 & 3	2,585,571	2,612,655	101.05	2,197,006	84.97	415,649	119
34642	COMBUSTION TURBINE No. 2 & 3	<u>-</u>	<u>-</u>	<u>0.00</u>	<u>-</u>	<u>0.00</u>	<u>-</u>	<u>0</u>
	Subtotal	23,554,040	19,586,686	83.16	17,200,201	73.02	2,386,485	114
TOTAL BIG BEND STATION		25,308,878	21,344,935	84.34	18,865,667	74.54	2,479,268	113

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theoretical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>GANNON POWER STATION</u>								
31130	COMMON	-	-	0.00	-	0.00	-	0
31175	COMMON	-	-	0.00	-	0.00	-	0
31230	COMMON	-	-	0.00	-	0.00	-	0
31275	COMMON	-	-	0.00	-	0.00	-	0
31430	COMMON	-	-	0.00	-	0.00	-	0
31530	COMMON	-	-	0.00	-	0.00	-	0
31630	COMMON	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	0.00	-	0.00	-	0
31133	UNIT No. 3	773,828	773,828	100.00	773,828	100.00	-	100
31178	UNIT No. 3	279,846	279,846	100.00	279,846	100.00	-	100
31433	UNIT No. 3	12,066,195	12,066,195	100.00	12,066,195	100.00	-	100
31533	UNIT No. 3	1,123,838	1,123,838	100.00	1,123,838	100.00	-	100
31633	UNIT No. 3	40,883	40,883	100.00	40,883	100.00	-	100
34333	UNIT No. 3	94,211	94,211	100.00	94,211	100.00	-	100
	Subtotal	14,378,801	14,378,801	100.00	14,378,801	100.00	-	100
31134	UNIT No. 4	495,430	495,430	100.00	495,430	100.00	-	100
31179	UNIT No. 4	369,131	369,131	100.00	369,131	100.00	-	100
31434	UNIT No. 4	8,939,771	8,939,771	100.00	8,939,771	100.00	-	100
31534	UNIT No. 4	986,581	986,581	100.00	986,581	100.00	-	100
31634	UNIT No. 4	54,245	54,245	100.00	54,245	100.00	-	100
	Subtotal	10,845,158	10,845,158	100.00	10,845,158	100.00	-	100
31135	UNIT No. 5	-	-	0.00	-	0.00	-	0
31235	UNIT No. 5	-	-	0.00	-	0.00	-	0
31435	UNIT No. 5	-	-	0.00	-	0.00	-	0
31535	UNIT No. 5	-	-	0.00	-	0.00	-	0
31635	UNIT No. 5	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	0.00	-	0.00	-	0
31136	UNIT No. 6	-	-	0.00	-	0.00	-	0
31236	UNIT No. 6	-	-	0.00	-	0.00	-	0
31436	UNIT No. 6	-	-	0.00	-	0.00	-	0
31536	UNIT No. 6	-	-	0.00	-	0.00	-	0
31636	UNIT No. 6	-	-	0.00	-	0.00	-	0
	Subtotal	-	-	0.00	-	0.00	-	0
31657	Gannon Amortizable Tools	-	-	0.00	-	0.00	-	0
TOTAL GANNON POWER STATION		25,223,959	25,223,959	100.00	25,223,959	100.00	-	100

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>BAYSIDE POWER STATION</u>								
34130	BAYSIDE COMMON	64,276,589	13,734,307	21.37	13,617,050	21.19	117,257	101
34230	BAYSIDE COMMON	17,340,920	3,350,385	19.32	2,622,432	15.12	727,953	128
34330	BAYSIDE COMMON	11,002,391	1,547,188	14.06	1,048,428	9.53	498,760	148
34530	BAYSIDE COMMON	11,385,436	2,832,364	24.88	2,743,856	24.10	88,508	103
34630	<u>BAYSIDE COMMON</u>	<u>7,410,004</u>	<u>2,523,094</u>	<u>34.05</u>	<u>2,503,263</u>	<u>33.78</u>	<u>19,831</u>	<u>101</u>
	Subtotal	111,415,340	23,967,338	21.53	22,535,029	20.23	1,452,309	106
34131	BAYSIDE UNIT No. 1	21,984,453	3,922,662	17.84	2,668,291	12.14	1,254,371	147
34231	BAYSIDE UNIT No. 1	70,546,773	9,212,601	13.06	7,305,181	10.36	1,907,420	126
34331	BAYSIDE UNIT No. 1	156,605,872	28,621,948	18.28	28,553,260	18.23	68,688	100
34531	BAYSIDE UNIT No. 1	32,519,763	4,951,987	15.23	4,665,171	14.35	286,816	106
34631	<u>BAYSIDE UNIT No. 1</u>	<u>1,257,702</u>	<u>268,512</u>	<u>21.35</u>	<u>198,790</u>	<u>15.81</u>	<u>69,722</u>	<u>135</u>
	Subtotal	282,914,563	46,977,710	16.60	43,390,693	15.34	3,587,017	108
34132	BAYSIDE UNIT No. 2	26,017,381	3,778,085	14.52	2,209,679	8.49	1,568,406	171
34232	BAYSIDE UNIT No. 2	94,687,548	8,294,574	8.76	7,186,325	7.59	1,108,249	115
34332	BAYSIDE UNIT No. 2	219,149,150	31,932,423	14.57	31,632,557	14.43	299,866	101
34532	BAYSIDE UNIT No. 2	40,381,566	4,273,532	10.58	4,064,819	10.07	208,713	105
34632	<u>BAYSIDE UNIT No. 2</u>	<u>1,517,756</u>	<u>287,267</u>	<u>18.93</u>	<u>199,523</u>	<u>13.15</u>	<u>87,744</u>	<u>144</u>
	Subtotal	381,753,401	48,565,881	12.72	45,292,903	11.86	3,272,978	107
<u>TOTAL BAYSIDE POWER STATION</u>		<u>776,083,304</u>	<u>119,530,929</u>	<u>15.40</u>	<u>111,218,625</u>	<u>14.33</u>	<u>8,312,304</u>	<u>107</u>

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>POLK POWER STATION</u>								
34180	COMMON	64,492,196	16,831,086	26.10	14,284,751	22.15	2,546,335	118
34280	COMMON	1,528,015	659,908	43.19	397,357	26.00	262,551	166
34380	COMMON	2,430,242	854,825	35.17	558,930	23.00	295,895	153
34580	COMMON	1,649,541	561,338	34.03	441,627	26.77	119,711	127
34680	COMMON	<u>804,767</u>	<u>297,039</u>	<u>36.91</u>	<u>202,370</u>	<u>25.15</u>	<u>94,669</u>	<u>147</u>
	Subtotal	70,904,761	19,204,196	27.08	15,885,035	22.40	3,319,161	121
34181	UNIT No. 1	47,212,904	9,561,421	20.25	11,109,985	23.53	(1,548,564)	86
34281	UNIT No. 1	227,919,161	70,091,436	30.75	69,203,083	30.36	888,353	101
34381	UNIT No. 1	128,008,775	45,011,425	35.16	45,159,203	35.28	(147,778)	100
34581	UNIT No. 1	58,227,717	20,781,352	35.69	18,970,873	32.58	1,810,479	110
34681	UNIT No. 1	<u>4,764,591</u>	<u>361,357</u>	<u>7.58</u>	<u>1,188,239</u>	<u>24.94</u>	<u>(826,882)</u>	<u>30</u>
	Subtotal	466,133,148	145,806,991	31.28	145,631,383	31.24	175,608	100
34182	UNIT No. 2	2,088,136	361,233	17.30	362,432	17.36	(1,199)	100
34282	UNIT No. 2	998,447	217,455	21.78	190,957	19.13	26,498	114
34382	UNIT No. 2	27,673,968	6,594,090	23.83	6,834,247	24.70	(240,157)	96
34582	UNIT No. 2	16,535,362	2,959,828	17.90	3,019,158	18.26	(59,330)	98
34682	UNIT No. 2	<u>173,210</u>	<u>31,178</u>	<u>18.00</u>	<u>30,621</u>	<u>17.68</u>	<u>557</u>	<u>102</u>
	Subtotal	47,469,123	10,163,784	21.41	10,437,415	21.99	(273,631)	97
34183	UNIT No. 3	10,337,092	1,098,118	10.62	1,196,650	11.58	(98,532)	92
34283	UNIT No. 3	1,151,065	186,561	16.21	154,849	13.45	31,712	120
34383	UNIT No. 3	30,316,638	6,955,020	22.94	7,997,077	26.38	(1,042,057)	87
34583	UNIT No. 3	9,064,703	1,462,439	16.13	1,254,491	13.84	207,948	117
34683	UNIT No. 3	<u>432,910</u>	<u>40,982</u>	<u>9.47</u>	<u>54,623</u>	<u>12.62</u>	<u>(13,641)</u>	<u>75</u>
	Subtotal	51,302,408	9,743,120	18.99	10,657,690	20.77	(914,570)	91
34687	Polk Amortizable Tools	924,520	422,044	45.65	422,044	45.65	-	100
TOTAL POLK POWER STATION		636,733,960	185,340,135	29.11	183,033,567	28.75	2,306,568	101

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Actual A/D Ratio (%)	Calculated (Theoretical) A/D 12/06 (\$)	Theo- retical A/D Ratio (%)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>PHILLIPS STATION</u>								
34128	PHILLIPS STATION	9,412,677	8,205,397	87.17	7,767,521	82.52	437,876	106
34228	PHILLIPS STATION	23,480,227	20,727,210	88.28	19,605,602	83.50	1,121,608	106
34328	PHILLIPS STATION	20,648,055	16,868,022	81.69	15,455,294	74.85	1,412,728	109
34528	PHILLIPS STATION	5,874,862	5,146,300	87.60	4,989,579	84.93	156,721	103
34628	PHILLIPS STATION	634,233	516,599	81.45	495,420	78.11	21,179	104
<u>TOTAL PHILLIPS STATION</u>		60,050,054	51,463,528	85.70	48,313,416	80.46	3,150,112	107
34390	CITY OF TAMPA	6,459,030	1,616,534	25.03	1,812,039	28.05	(195,505)	89
<u>TOTAL OTHER PRODUCTION</u>		1,529,859,185	404,520,020	26.44	388,467,273	25.39	16,052,747	104
<u>TOTAL PRODUCTION PLANT</u>		2,800,906,678	980,410,644	35.00	896,700,447	32.01	83,710,197	109

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
<u>STEAM PRODUCTION</u>				
<u>BIG BEND STATION</u>				
31140	COMMON	23,268,077	-	23,268,077
31240	COMMON	32,649,689	-	32,649,689
31440	COMMON	2,112,355	-	2,112,355
31540	COMMON	10,310,881	-	10,310,881
31640	<u>COMMON</u>	<u>2,835,532</u>	-	<u>2,835,532</u>
	Subtotal	71,176,534	-	71,176,534
31141	UNIT No. 1	5,135,137	-	5,135,137
31241	UNIT No. 1	28,206,457	-	28,206,457
31441	UNIT No. 1	16,324,388	-	16,324,388
31541	UNIT No. 1	5,509,173	-	5,509,173
31641	<u>UNIT No. 1</u>	<u>453,254</u>	-	<u>453,254</u>
	Subtotal	55,628,409	-	55,628,409
31142	UNIT No. 2	4,277,190	-	4,277,190
31242	UNIT No. 2	21,711,217	-	21,711,217
31442	UNIT No. 2	15,065,053	-	15,065,053
31542	UNIT No. 2	5,346,313	-	5,346,313
31642	<u>UNIT No. 2</u>	<u>383,496</u>	-	<u>383,496</u>
	Subtotal	46,783,269	-	46,783,269
31143	UNIT No. 3	9,486,351	-	9,486,351
31243	UNIT No. 3	47,254,476	-	47,254,476
31443	UNIT No. 3	23,149,864	-	23,149,864
31543	UNIT No. 3	13,055,807	-	13,055,807
31643	<u>UNIT No. 3</u>	<u>455,445</u>	-	<u>455,445</u>
	Subtotal	93,401,943	-	93,401,943

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
31144	UNIT No. 4	29,462,904	(2,000,000)	27,462,904
31244	UNIT No. 4	108,359,859	(6,000,000)	102,359,859
31444	UNIT No. 4	45,130,200	(2,000,000)	43,130,200
31544	UNIT No. 4	21,443,021	-	21,443,021
31644	UNIT No. 4	<u>3,364,021</u>	<u>-</u>	<u>3,364,021</u>
	Subtotal	207,760,005	(10,000,000)	197,760,005
31146	UNIT No. 1 & 2 FGD System	3,750,507	-	3,750,507
31246	UNIT No. 1 & 2 FGD System	17,071,789	-	17,071,789
31546	UNIT No. 1 & 2 FGD System	2,777,616	-	2,777,616
31646	UNIT No. 1 & 2 FGD System	<u>567,520</u>	<u>-</u>	<u>567,520</u>
	Subtotal	24,167,432	-	24,167,432
31145	UNIT No. 3 & 4 FGD System	10,277,285	-	10,277,285
31245	UNIT No. 3 & 4 FGD System	63,207,628	-	63,207,628
31545	UNIT No. 3 & 4 FGD System	10,265,997	-	10,265,997
31645	UNIT No. 3 & 4 FGD System	<u>337,637</u>	<u>-</u>	<u>337,637</u>
	Subtotal	84,088,547	-	84,088,547
31647	Big Bend Amortizable Tools	1,530,712	-	1,530,712
31100-01, 31601	Misc. Structures & Equipment	891,846	-	891,846
31617	Misc. Production Plant	461,927	-	461,927
TOTAL BIG BEND STATION		585,890,624	(10,000,000)	575,890,624
TOTAL STEAM PRODUCTION		585,890,624	(10,000,000)	575,890,624

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
<u>OTHER PRODUCTION</u>				
<u>BIG BEND STATION</u>				
34141	COMBUSTION TURBINE No. 1	96,481	17,545	114,026
34241	COMBUSTION TURBINE No. 1	109,661	4,002	113,663
34341	COMBUSTION TURBINE No. 1	1,285,553	(8,300)	1,277,253
34541	COMBUSTION TURBINE No. 1	256,664	(6,000)	250,664
34641	COMBUSTION TURBINE No. 1	2,476	167	2,643
	Subtotal	1,750,835	7,414	1,758,249
34142	COMBUSTION TURBINE No. 2 & 3	1,597,181	14,420	1,611,601
34242	COMBUSTION TURBINE No. 2 & 3	937,250	877,238	1,814,488
34342	COMBUSTION TURBINE No. 2 & 3	14,491,764	(943,822)	13,547,942
34542	COMBUSTION TURBINE No. 2 & 3	2,567,905	44,750	2,612,655
34642	COMBUSTION TURBINE No. 2 & 3	-	-	-
	Subtotal	19,594,100	(7,414)	19,586,686
TOTAL BIG BEND STATION		21,344,935	-	21,344,935

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
<u>GANNON POWER STATION</u>				
31130	COMMON	-	-	-
31175	COMMON	-	-	-
31230	COMMON	-	-	-
31275	COMMON	-	-	-
31430	COMMON	-	-	-
31530	COMMON	-	-	-
31630	COMMON	-	-	-
	Subtotal	-	-	-
31133	UNIT No. 3	642,766	131,062	773,828
31178	UNIT No. 3	187,392	92,454	279,846
31433	UNIT No. 3	10,197,104	1,869,091	12,066,195
31533	UNIT No. 3	1,007,714	116,124	1,123,838
31633	UNIT No. 3	37,447	3,436	40,883
34333	UNIT No. 3	4,260	89,951	94,211
	Subtotal	12,076,683	2,302,118	14,378,801
31134	UNIT No. 4	384,012	111,418	495,430
31179	UNIT No. 4	227,688	141,443	369,131
31434	UNIT No. 4	7,431,905	1,507,866	8,939,771
31534	UNIT No. 4	862,326	124,255	986,581
31634	UNIT No. 4	33,708	20,537	54,245
	Subtotal	8,939,639	1,905,519	10,845,158
31135	UNIT No. 5	-	-	-
31235	UNIT No. 5	-	-	-
31435	UNIT No. 5	-	-	-
31535	UNIT No. 5	-	-	-
31635	UNIT No. 5	-	-	-
	Subtotal	-	-	-
31136	UNIT No. 6	-	-	-
31236	UNIT No. 6	-	-	-
31436	UNIT No. 6	-	-	-
31536	UNIT No. 6	-	-	-
31636	UNIT No. 6	-	-	-
	Subtotal	-	-	-
31657	Gannon Amortizable Tools	-	-	-
TOTAL GANNON POWER STATION		21,016,322	4,207,637	25,223,959

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
<u>BAYSIDE POWER STATION</u>				
34130	BAYSIDE COMMON	14,941,944	(1,207,637)	13,734,307
34230	BAYSIDE COMMON	3,350,385	-	3,350,385
34330	BAYSIDE COMMON	1,547,188	-	1,547,188
34530	BAYSIDE COMMON	2,832,364	-	2,832,364
34630	BAYSIDE COMMON	<u>3,523,094</u>	<u>(1,000,000)</u>	<u>2,523,094</u>
	Subtotal	26,194,975	(2,207,637)	23,987,338
34131	BAYSIDE UNIT No. 1	3,922,662	-	3,922,662
34231	BAYSIDE UNIT No. 1	11,212,601	(2,000,000)	9,212,601
34331	BAYSIDE UNIT No. 1	19,121,948	9,500,000	28,621,948
34531	BAYSIDE UNIT No. 1	5,951,987	(1,000,000)	4,951,987
34631	BAYSIDE UNIT No. 1	<u>268,512</u>	<u>-</u>	<u>268,512</u>
	Subtotal	40,477,710	6,500,000	46,977,710
34132	BAYSIDE UNIT No. 2	3,778,085		3,778,085
34232	BAYSIDE UNIT No. 2	12,294,574	(4,000,000)	8,294,574
34332	BAYSIDE UNIT No. 2	34,932,423	(3,000,000)	31,932,423
34532	BAYSIDE UNIT No. 2	5,773,532	(1,500,000)	4,273,532
34632	BAYSIDE UNIT No. 2	<u>287,267</u>	<u>-</u>	<u>287,267</u>
	Subtotal	57,065,881	(8,500,000)	48,565,881
TOTAL BAYSIDE POWER STATION		<u>123,738,566</u>	<u>(4,207,637)</u>	<u>119,530,929</u>

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
<u>POLK POWER STATION</u>				
34180	COMMON	16,831,086	-	16,831,086
34280	COMMON	659,908	-	659,908
34380	COMMON	854,825	-	854,825
34580	COMMON	561,338	-	561,338
34680	<u>COMMON</u>	<u>297,039</u>	-	<u>297,039</u>
	Subtotal	19,204,196	-	19,204,196
34181	UNIT No. 1	9,561,421	-	9,561,421
34281	UNIT No. 1	76,091,436	(6,000,000)	70,091,436
34381	UNIT No. 1	39,011,425	6,000,000	45,011,425
34581	UNIT No. 1	20,781,352	-	20,781,352
34681	<u>UNIT No. 1</u>	<u>361,357</u>	-	<u>361,357</u>
	Subtotal	145,806,991	-	145,806,991
34182	UNIT No. 2	361,233	-	361,233
34282	UNIT No. 2	217,455	-	217,455
34382	UNIT No. 2	(3,405,910)	10,000,000	6,594,090
34582	UNIT No. 2	2,959,828	-	2,959,828
34682	<u>UNIT No. 2</u>	<u>31,178</u>	-	<u>31,178</u>
	Subtotal	163,784	10,000,000	10,163,784
34183	UNIT No. 3	1,098,118	-	1,098,118
34283	UNIT No. 3	186,561	-	186,561
34383	UNIT No. 3	6,955,020	-	6,955,020
34583	UNIT No. 3	1,462,439	-	1,462,439
34683	<u>UNIT No. 3</u>	<u>40,982</u>	-	<u>40,982</u>
	Subtotal	9,743,120	-	9,743,120
34687	Polk Amortizable Tools	422,044	-	422,044
<u>TOTAL POLK POWER STATION</u>		<u>175,340,135</u>	<u>10,000,000</u>	<u>185,340,135</u>

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

Account Number	Account Title	Before Reserve Transfers 12/06 (\$)	Proposed Reserve Transfers (\$)	After Reserve Transfers 12/06 (\$)
<u>PHILLIPS STATION</u>				
34128	PHILLIPS STATION	8,205,397	-	8,205,397
34228	PHILLIPS STATION	20,727,210	-	20,727,210
34328	PHILLIPS STATION	16,868,022	-	16,868,022
34528	PHILLIPS STATION	5,146,300	-	5,146,300
34628	PHILLIPS STATION	516,599	-	516,599
<u>TOTAL PHILLIPS STATION</u>		<u>51,463,528</u>	<u>-</u>	<u>51,463,528</u>
34390	CITY OF TAMPA	1,616,534	-	1,616,534
<u>TOTAL OTHER PRODUCTION</u>		<u>394,520,020</u>	<u>10,000,000</u>	<u>404,520,020</u>
<u>TOTAL PRODUCTION PLANT</u>		<u>980,410,644</u>	<u>-</u>	<u>980,410,644</u>

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
1		BIG BEND COMMON	144,305,879.14	5,783,385.36	(502,343.36)	(0.00)	149,586,921.14
2		BIG BEND UNIT 1	108,186,581.61	1,992,449.29	(947,258.42)	(2,130,173.42)	108,081,579.06
3		BIG BEND UNIT 2	103,591,258.90	6,608,026.93	(4,220,259.88)	2,130,085.31	108,109,109.26
4		BIG BEND UNIT 3	162,008,857.32	1,075,992.20	(3,332,921.31)	0.00	159,751,928.21
5		BIG BEND UNIT 4	381,043,545.70	4,642,479.11	(171,068.57)	(59,697.15)	385,455,269.09
6		BIG BEND UNIT 4 FGD	198,469,744.64	2,364,409.02	(1,771,439.70)	59,697.15	197,122,411.11
7		BIG BEND UNITS 1&2 FGD	83,410,807.13	0.00	0.00	0.00	83,410,807.13
8		BIG BEND TOOLS AMORTIZATION	1,693,238.10	268,131.46	(173,684.10)	0.00	1,787,685.46
9		TOTAL BIG BEND STATION	1,178,689,890.54	22,734,873.37	(11,118,965.34)	(88.11)	1,190,305,710.46
2004							
10		BIG BEND COMMON	149,586,921.14	6,289,399.21	(888,374.41)	712,592.43	155,700,538.37
11		BIG BEND UNIT 1	105,081,579.06	5,775,780.45	(2,207,898.39)	0.00	108,649,461.12
12		BIG BEND UNIT 2	108,109,109.26	5,509,278.29	(2,810,257.01)	0.00	111,008,130.54
13		BIG BEND UNIT 3	159,751,928.21	5,633,717.56	(1,832,016.69)	0.00	163,753,629.08
14		BIG BEND UNIT 4	385,455,269.09	2,394,899.49	(1,652,675.06)	0.00	386,197,493.52
15		BIG BEND UNIT 4 FGD	197,122,411.11	1,827,079.38	(4,140,187.59)	0.00	194,809,302.90
16		BIG BEND UNITS 1&2 FGD	83,410,807.13	0.00	0.00	0.00	83,410,807.13
17		BIG BEND TOOLS AMORTIZATION	1,787,685.46	268,886.08	(456,328.78)	1,127,995.95	2,749,238.71
18		TOTAL BIG BEND STATION	1,190,305,710.46	27,717,040.46	(13,587,737.93)	1,840,588.38	1,206,275,601.37
2005							
19		BIG BEND COMMON	155,700,538.37	6,757,027.15	(2,266,745.70)	1,002,388.01	161,193,207.83
20		BIG BEND UNIT 1	108,649,461.12	3,920,403.32	(1,602,944.51)	(4,616.65)	110,962,303.28
21		BIG BEND UNIT 2	111,008,130.54	15,100,103.24	(360,278.19)	675,181.74	126,423,137.33
22		BIG BEND UNIT 3	163,753,629.08	2,152,021.32	(703,660.26)	(263,267.30)	164,939,722.84
23		BIG BEND UNIT 4	386,197,493.52	2,955,748.09	(715,483.21)	4,616.65	388,442,375.05
24		BIG BEND UNIT 4 FGD	194,809,302.90	350,467.79	(2,804,875.05)	20,192.92	192,375,088.56
25		BIG BEND UNITS 1&2 FGD	83,410,807.13	476,022.37	(286,811.94)	0.00	83,600,017.56
26		BIG BEND TOOLS AMORTIZATION	2,746,238.71	76,851.65	(342,076.23)	0.00	2,481,014.13
27		TOTAL BIG BEND STATION	1,206,275,601.37	31,788,644.93	(9,082,875.09)	1,434,495.37	1,230,415,866.58
2006							
28		BIG BEND COMMON	161,193,207.83	11,533,390.09	(1,131,944.48)	124,174.01	171,718,827.45
29		BIG BEND UNIT 1	110,962,303.28	28,698,773.75	(727,682.28)	0.00	138,931,394.75
30		BIG BEND UNIT 2	126,423,137.33	69,558.90	(3,684,066.81)	0.00	122,808,627.42
31		BIG BEND UNIT 3	164,939,722.84	3,998,587.80	(1,354,990.27)	0.00	167,582,320.37
32		BIG BEND UNIT 4	388,442,375.05	2,352,229.53	(786,400.48)	0.00	390,008,204.10
33		BIG BEND UNIT 4 FGD	192,375,088.56	1,344,053.47	(499,498.69)	476,022.37	193,695,665.71
34		BIG BEND UNITS 1&2 FGD	83,600,017.56	0.00	0.00	(476,022.37)	83,123,995.19
35		BIG BEND TOOLS AMORTIZATION	2,481,014.13	307,111.34	(308,502.21)	0.00	2,479,623.26
36		TOTAL BIG BEND STATION	1,230,415,866.58	46,301,704.88	(8,493,087.22)	124,174.01	1,268,348,656.25

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
1		GANNON COMMON - DEPRECIABLE PLANT	40,424,398.23	913,387.92	0.00	8,912.42	41,344,676.57
2		GANNON UNIT 1 - DEPRECIABLE PLANT	11,048,281.31	86,832.70	0.00	0.00	11,135,114.01
3		GANNON UNIT 2 - DEPRECIABLE PLANT	13,463,551.24	0.00	0.00	0.00	13,463,551.24
4		GANNON UNIT 3 - DEPRECIABLE PLANT	14,388,427.38	(80,369.38)	0.00	0.00	14,288,058.00
5		GANNON UNIT 4 - DEPRECIABLE PLANT	11,066,599.36	(221,442.63)	0.00	0.00	10,845,156.73
6		GANNON UNIT 5 - DEPRECIABLE PLANT	29,736,287.32	938,173.86	0.00	(9,414.20)	30,665,028.98
7		GANNON UNIT 6 - DEPRECIABLE PLANT	32,498,181.01	4,597,244.36	0.00	2,238,905.90	39,334,331.27
8		TOTAL GANNON STATION - DEPRECIABLE	152,805,703.85	6,233,808.83	0.00	2,238,404.12	161,075,914.80
9		GANNON COMMON - AMORTIZABLE PLANT	73,054,461.40	95,828.74	(28,283.82)	(6,912.42)	73,114,893.90
10		GANNON UNIT 1 - AMORTIZABLE PLANT	30,940,303.12	0.00	0.00	0.00	30,940,303.12
11		GANNON UNIT 2 - AMORTIZABLE PLANT	31,849,771.54	0.00	0.00	0.00	31,849,771.54
12		GANNON UNIT 3 - AMORTIZABLE PLANT	47,840,958.85	62,348.53	0.00	0.00	47,903,307.38
13		GANNON UNIT 4 - AMORTIZABLE PLANT	54,480,099.98	0.00	(92,021.11)	0.00	54,388,078.87
14		GANNON UNIT 5 - AMORTIZABLE PLANT	37,785,886.66	388,252.77	0.00	9,414.20	38,193,553.63
15		GANNON UNIT 6 - AMORTIZABLE PLANT	81,894,224.66	307,511.25	0.00	(2,238,905.90)	59,962,830.21
16		GANNON TOOLS AMORTIZATION	1,254,778.50	49,220.00	(140,735.89)	0.00	1,163,262.61
17		TOTAL GANNON STATION - AMORTIZABLE	339,090,484.91	902,861.29	(261,040.82)	(2,238,404.12)	337,496,001.26
2004							
18		GANNON COMMON - DEPRECIABLE PLANT	41,344,676.57	339,042.58	(1,483,304.91)	0.00	40,200,414.24
19		GANNON UNIT 1 - DEPRECIABLE PLANT	11,135,114.01	0.00	(12,368,040.42)	17,858,124.58	16,605,198.17
20		GANNON UNIT 2 - DEPRECIABLE PLANT	13,463,551.24	0.00	(14,514,844.67)	32,052,080.02	31,000,789.59
21		GANNON UNIT 3 - DEPRECIABLE PLANT	14,288,058.00	0.00	0.00	0.00	14,288,058.00
22		GANNON UNIT 4 - DEPRECIABLE PLANT	10,845,156.73	0.00	0.00	0.00	10,845,156.73
23		GANNON UNIT 5 - DEPRECIABLE PLANT	30,665,028.98	99,467.29	0.00	(17,856,124.58)	12,908,369.69
24		GANNON UNIT 6 - DEPRECIABLE PLANT	39,334,331.27	54,135.22	0.00	(32,052,080.02)	7,336,386.47
25		TOTAL GANNON STATION - DEPRECIABLE	161,075,914.80	492,645.09	(28,384,180.00)	0.00	133,184,369.89
26		GANNON COMMON - AMORTIZABLE PLANT	73,114,893.90	443,567.58	(72,747,651.77)	(810,808.71)	(0.00)
27		GANNON UNIT 1 - AMORTIZABLE PLANT	30,940,303.12	0.00	(30,940,303.12)	0.00	0.00
28		GANNON UNIT 2 - AMORTIZABLE PLANT	31,849,771.54	0.00	(31,849,771.54)	0.00	0.00
29		GANNON UNIT 3 - AMORTIZABLE PLANT	47,903,307.38	0.00	(47,903,307.38)	0.00	0.00
30		GANNON UNIT 4 - AMORTIZABLE PLANT	54,388,078.87	0.00	(54,388,078.87)	0.00	0.00
31		GANNON UNIT 5 - AMORTIZABLE PLANT	38,193,553.63	(345,350.30)	(37,848,203.33)	0.00	0.00
32		GANNON UNIT 6 - AMORTIZABLE PLANT	59,962,830.21	0.00	(59,962,830.21)	0.00	(0.00)
33		GANNON TOOLS AMORTIZATION	1,163,262.61	0.00	(35,268.86)	(1,127,995.95)	0.00
34		TOTAL GANNON STATION - AMORTIZABLE	337,496,001.26	98,217.28	(335,655,412.86)	(1,838,805.66)	(0.00)
2005							
35		GANNON COMMON - DEPRECIABLE PLANT	40,200,414.24	21,156,334.18	0.00	(20,998,600.87)	40,368,147.55
36		GANNON UNIT 1 - DEPRECIABLE PLANT	16,605,198.17	(12,520,435.05)	(67,071.00)	25,925,589.35	29,943,281.47
37		GANNON UNIT 2 - DEPRECIABLE PLANT	31,000,789.59	(8,278,426.48)	(14,701.00)	16,050,173.42	38,759,832.53
38		GANNON UNIT 3 - DEPRECIABLE PLANT	14,288,058.00	0.00	0.00	0.00	14,288,058.00
39		GANNON UNIT 4 - DEPRECIABLE PLANT	10,845,156.73	0.00	0.00	0.00	10,845,156.73
40		GANNON UNIT 5 - DEPRECIABLE PLANT	12,908,369.69	(412,093.93)	0.00	(12,498,275.76)	0.00
41		GANNON UNIT 6 - DEPRECIABLE PLANT	7,336,386.47	0.00	0.00	(7,336,386.47)	0.00
42		TOTAL GANNON STATION - DEPRECIABLE	133,184,369.89	(52,621.28)	(81,772.00)	1,154,499.67	134,204,476.28
2006							
43		GANNON COMMON - DEPRECIABLE PLANT	40,368,147.55	59,345.20	0.00	0.00	40,427,492.75
44		GANNON UNIT 1 - DEPRECIABLE PLANT	29,943,281.47	24,060.90	(15,000.00)	0.00	29,952,342.37
45		GANNON UNIT 2 - DEPRECIABLE PLANT	38,759,832.53	0.00	(28,217.00)	0.00	38,731,615.53
46		GANNON UNIT 3 - DEPRECIABLE PLANT	14,288,058.00	0.00	(3,466.88)	0.00	14,284,591.12
47		GANNON UNIT 4 - DEPRECIABLE PLANT	10,845,156.73	0.00	0.00	0.00	10,845,156.73
48		GANNON UNIT 5 - DEPRECIABLE PLANT	0.00	0.00	0.00	0.00	0.00
49		GANNON UNIT 6 - DEPRECIABLE PLANT	0.00	0.00	0.00	0.00	0.00
50		TOTAL GANNON STATION - DEPRECIABLE	134,204,476.28	83,406.10	(46,683.88)	0.00	134,241,198.50

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
OTHER PRODUCTION							
BIG BEND STATION							
1	341-346	COMBUSTION TURBINE #1	1,754,837.54	0.00	0.00	0.00	1,754,837.54
2	341-346	COMBUSTION TURBINE #2 & #3	22,438,104.12	0.00	0.00	0.00	22,438,104.12
3		TOTAL BIG BEND STATION CT	24,192,941.66	0.00	0.00	0.00	24,192,941.66
4	341-346	PHILLIPS STATION	61,536,556.09	226,552.98	0.00	(64,252.20)	61,698,856.87
5	341-346	BAYSIDE COMMON	0.00	60,479,654.85	0.00	0.00	60,479,654.85
6	341-346	BAYSIDE UNIT 1	0.00	265,394,154.45	0.00	0.00	265,394,154.45
7	341-346	BAYSIDE UNIT 2	0.00	(0.00)	0.00	0.00	(0.00)
8		TOTAL BAYSIDE STATION	0.00	325,873,809.30	0.00	0.00	325,873,809.30
9	341-346	POLK COMMON	69,787,353.37	1,121,432.12	0.00	(229,737.20)	70,679,048.29
10	341-346	POLK UNIT 1	445,622,222.48	11,393,850.93	(1,375,872.18)	366,925.70	456,007,126.93
11	341-346	POLK UNIT 2	49,889,937.36	220,249.00	0.00	0.00	50,110,186.36
12	341-346	POLK UNIT 3	52,725,561.04	(1,487.85)	0.00	0.00	52,724,073.19
13	341-346	POLK TOOLS AMORTIZATION	4,996,786.03	130,415.72	(4,592,972.47)	0.00	534,229.28
14		TOTAL POLK STATION	623,021,860.28	12,864,459.92	(5,968,844.65)	137,186.50	630,054,664.05
15	343.90	CITY OF TAMPA PRIME MOVERS	6,446,369.61	12,284.06	0.00	0.00	6,458,653.67
16		TOTAL OTHER PRODUCTION	715,197,727.64	338,977,116.26	(5,968,844.65)	72,936.30	1,048,276,935.55
2004							
OTHER PRODUCTION							
BIG BEND STATION							
17	341-346	COMBUSTION TURBINE #1	1,754,837.54	0.00	0.00	0.00	1,754,837.54
18	341-346	COMBUSTION TURBINE #2 & #3	22,438,104.12	3,408,505.39	0.00	0.00	25,846,609.51
19		TOTAL BIG BEND STATION CT	24,192,941.66	3,408,505.39	0.00	0.00	27,601,447.05
20	341-346	PHILLIPS STATION	61,698,856.87	545,180.44	(365,936.00)	0.00	61,878,101.31
21	341-346	BAYSIDE COMMON	60,479,654.85	3,575,893.65	0.00	0.00	64,055,548.50
22	341-346	BAYSIDE UNIT 1	265,394,154.45	517,375.04	0.00	0.00	265,911,529.49
23	341-346	BAYSIDE UNIT 2	0.00	349,071,462.90	0.00	0.00	349,071,462.90
24		TOTAL BAYSIDE STATION	325,873,809.30	353,164,731.59	0.00	0.00	679,038,540.89
25	341-346	POLK COMMON	70,606,111.99	371,356.57	(77,013.35)	0.00	70,900,455.21
26	341-346	POLK UNIT 1	456,007,126.93	2,749,856.70	(2,447,903.37)	98,217.28	456,407,297.54
27	341-346	POLK UNIT 2	50,110,186.36	(220,249.00)	0.00	(1,331,138.19)	48,558,799.17
28	341-346	POLK UNIT 3	52,724,073.19	0.00	0.00	(1,421,665.16)	51,302,408.03
29	341-346	POLK TOOLS AMORTIZATION	534,229.28	119,924.98	0.00	0.00	654,154.26
30		TOTAL POLK STATION	629,981,727.75	3,020,869.25	(2,524,916.72)	(2,654,586.07)	627,823,114.21
31	343.90	CITY OF TAMPA PRIME MOVERS	6,458,653.67	366.00	0.00	0.00	6,459,029.67
32		TOTAL OTHER PRODUCTION	1,048,205,999.25	360,139,672.67	(2,890,852.72)	(2,654,586.07)	1,402,800,233.13

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2005							
OTHER PRODUCTION							
BIG BEND STATION							
33	341-346	COMBUSTION TURBINE #1	1,754,837.54	0.00	0.00	0.00	1,754,837.54
34	341-346	COMBUSTION TURBINE #2 & #3	25,846,609.51	450,845.02	(32,840.00)	0.00	26,264,614.53
35		TOTAL BIG BEND STATION CT	27,601,447.05	450,845.02	(32,840.00)	0.00	28,019,452.07
36	341-346	PHILLIPS STATION	61,878,101.31	278,547.63	(324,813.10)	152,462.07	61,984,297.91
37	341-346	BAYSIDE COMMON	64,055,548.50	1,047,823.80	0.00	381,023.15	65,484,395.45
38	341-346	BAYSIDE UNIT 1	265,911,529.49	2,048,408.07	0.00	(5,430,811.09)	262,529,126.47
39	341-346	BAYSIDE UNIT 2	349,071,462.90	2,699,300.98	0.00	(8,972,561.56)	342,798,202.32
40	341-346	BAYSIDE UNIT 3	0.00	90,130.13	0.00	0.00	90,130.13
41		TOTAL BAYSIDE STATION	679,038,540.89	5,885,662.98	0.00	(14,022,349.50)	670,901,854.37
42	341-346	POLK COMMON	70,900,455.21	4,306.01	0.00	0.00	70,904,761.22
43	341-346	POLK UNIT 1	456,407,297.54	5,846,120.48	(6,105,781.48)	133,380.00	456,281,016.54
44	341-346	POLK UNIT 2	48,558,799.17	12,443,610.38	(13,533,287.05)	0.00	47,469,122.50
45	341-346	POLK UNIT 3	51,302,408.03	0.00	0.00	0.00	51,302,408.03
46	341-346	POLK TOOLS AMORTIZATION	654,154.26	142,939.94	0.00	0.00	797,094.20
47		TOTAL POLK STATION	627,823,114.21	18,436,976.81	(19,639,068.53)	133,380.00	626,754,402.49
48	343.90	CITY OF TAMPA PRIME MOVERS	6,459,029.67	0.00	0.00	0.00	6,459,029.67
49		TOTAL OTHER PRODUCTION	1,402,800,233.13	25,052,032.44	(19,996,721.63)	(13,736,507.43)	1,394,119,036.51
2006							
OTHER PRODUCTION							
BIG BEND STATION							
50	341-346	COMBUSTION TURBINE #1	1,754,837.54	0.00	0.00	0.00	1,754,837.54
51	341-346	COMBUSTION TURBINE #2 & #3	26,264,614.53	0.00	(2,710,574.12)	0.00	23,554,040.41
52		TOTAL BIG BEND STATION CT	28,019,452.07	0.00	(2,710,574.12)	0.00	25,308,877.95
53	341-346	PHILLIPS STATION	61,984,297.91	229,676.75	(2,163,920.80)	0.00	60,050,053.86
54	341-346	BAYSIDE COMMON	65,484,395.45	5,558,943.38	(55,491.77)	0.00	70,987,847.06
55	341-346	BAYSIDE UNIT 1	262,529,126.47	(6,905.90)	(9,560,000.00)	0.00	252,962,220.57
56	341-346	BAYSIDE UNIT 2	342,798,202.32	223,583.95	0.00	0.00	343,021,786.27
57	341-346	BAYSIDE UNIT 3	90,130.13	4,080.51	0.00	0.00	94,210.64
58		TOTAL BAYSIDE STATION	670,901,854.37	5,778,701.94	(9,616,491.77)	0.00	667,066,064.54
59	341-346	POLK COMMON	70,904,761.22	0.00	0.00	0.00	70,904,761.22
60	341-346	POLK UNIT 1	456,281,016.54	23,683,108.24	(13,830,976.98)	0.00	466,133,147.80
61	341-346	POLK UNIT 2	47,469,122.50	0.00	0.00	0.00	47,469,122.50
62	341-346	POLK UNIT 3	51,302,408.03	0.00	0.00	0.00	51,302,408.03
63	341-346	POLK TOOLS AMORTIZATION	797,094.20	127,425.43	0.00	0.00	924,519.63
64		TOTAL POLK STATION	626,754,402.49	23,810,533.67	(13,830,976.98)	0.00	636,733,959.18
65	343.90	CITY OF TAMPA PRIME MOVERS	6,459,029.67	0.00	0.00	0.00	6,459,029.67
66		TOTAL OTHER PRODUCTION	1,394,119,036.51	29,819,912.36	(28,320,963.67)	0.00	1,395,617,985.20

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
COMMON							
1		STRUCTURES & IMPROVEMENTS	6,952,130.17	0.00	0.00	0.00	6,952,130.17
2		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
3		MISC POWER PLANT EQUIP AMORT	929,613.93	193,736.31	(284,348.55)	0.00	839,001.69
4		TOTAL COMMON	7,881,744.10	193,736.31	(284,348.55)	0.00	7,791,131.86
2004							
COMMON							
5		STRUCTURES & IMPROVEMENTS	6,952,130.17	239,830.33	0.00	0.00	7,191,960.50
6		MISC POWER PLANT EQUIPMENT	0.00	0.00	(2,760.00)	0.00	(2,760.00)
7		MISC POWER PLANT EQUIP AMORT	839,001.69	265,897.72	(92,471.61)	0.00	1,012,427.80
8		TOTAL COMMON	7,791,131.86	505,728.05	(95,231.61)	0.00	8,201,628.30
2005							
COMMON							
9		STRUCTURES & IMPROVEMENTS	7,191,960.50	97,225.80	(5,662,405.84)	(239,830.33)	1,386,949.93
10		MISC POWER PLANT EQUIPMENT	(2,760.00)	(0.00)	2,760.00	0.00	(0.00)
11		MISC POWER PLANT EQUIP AMORT	1,012,427.80	28,512.81	(58,554.50)	0.00	980,386.11
12		TOTAL COMMON	8,201,628.30	123,738.41	(5,718,200.34)	(239,830.33)	2,367,336.04
2006							
COMMON							
13		STRUCTURES & IMPROVEMENTS	1,386,949.93	252,882.27	0.00	(71,635.39)	1,567,996.81
14		MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
15		MISC POWER PLANT EQUIP AMORT	980,386.11	242,124.15	(91,671.40)	0.00	1,130,838.86
16		TOTAL COMMON	2,367,336.04	494,806.42	(91,671.40)	(71,635.39)	2,698,835.67

ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
1	311-316	HOOKERS POINT COMMON	13,070,696.23	0.00	(13,070,696.23)	0.00	0.00
2	311-316	HOOKERS POINT UNIT 1	7,540,959.12	0.00	(7,540,959.12)	0.00	0.00
3	311-316	HOOKERS POINT UNIT 2 & 3	12,296,119.03	0.00	(12,296,119.03)	0.00	0.00
4	311-316	HOOKERS POINT UNIT 4	7,805,707.76	0.00	(7,805,707.76)	0.00	0.00
5	311-316	HOOKERS POINT UNIT 5	12,925,963.16	0.00	(12,925,963.16)	0.00	0.00
6		TOTAL HOOKERS POINT STATION	53,639,445.30	0.00	(53,639,445.30)	0.00	0.00
2004							
7	311-316	HOOKERS POINT COMMON	0.00	0.00	0.00	0.00	0.00
8	311-316	HOOKERS POINT UNIT 1	0.00	0.00	0.00	0.00	0.00
9	311-316	HOOKERS POINT UNIT 2 & 3	0.00	0.00	0.00	0.00	0.00
10	311-316	HOOKERS POINT UNIT 4	0.00	0.00	0.00	0.00	0.00
11	311-316	HOOKERS POINT UNIT 5	0.00	0.00	0.00	0.00	0.00
12		TOTAL HOOKERS POINT STATION	0.00	0.00	0.00	0.00	0.00
2005							
13	311-316	HOOKERS POINT COMMON	0.00	0.00	0.00	0.00	0.00
14	311-316	HOOKERS POINT UNIT 1	0.00	0.00	0.00	0.00	0.00
15	311-316	HOOKERS POINT UNIT 2 & 3	0.00	0.00	0.00	0.00	0.00
16	311-316	HOOKERS POINT UNIT 4	0.00	0.00	0.00	0.00	0.00
17	311-316	HOOKERS POINT UNIT 5	0.00	0.00	0.00	0.00	0.00
18		TOTAL HOOKERS POINT STATION	0.00	0.00	0.00	0.00	0.00
2006							
19	311-316	HOOKERS POINT COMMON	0.00	0.00	0.00	0.00	0.00
20	311-316	HOOKERS POINT UNIT 1	0.00	0.00	0.00	0.00	0.00
21	311-316	HOOKERS POINT UNIT 2 & 3	0.00	0.00	0.00	0.00	0.00
22	311-316	HOOKERS POINT UNIT 4	0.00	0.00	0.00	0.00	0.00
23	311-316	HOOKERS POINT UNIT 5	0.00	0.00	0.00	0.00	0.00
24		TOTAL HOOKERS POINT STATION	0.00	0.00	0.00	0.00	0.00

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
		2003					
1	311-316	DINNER LAKE STATION	<u>3,621,250.93</u>	0.00	(3,621,250.93)	0.00	0.00
		2004					
2	311-316	DINNER LAKE STATION	<u>0.00</u>	0.00	0.00	0.00	0.00
		2005					
3	311-316	DINNER LAKE STATION	<u>0.00</u>	0.00	0.00	0.00	0.00
		2006					
4	311-316	DINNER LAKE STATION	<u>0.00</u>	0.00	0.00	0.00	0.00

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
1		BIG BEND COMMON	60,474,156.20	3,817,516.36	(502,343.38)	(80,156.91)	180,910.00	(0.00)	63,870,082.29
2		BIG BEND UNIT 1	51,325,544.38	3,824,181.96	(947,258.42)	(78,658.52)	37.50	0.00	54,125,846.90
3		BIG BEND UNIT 2	44,876,373.38	3,757,600.90	(4,220,259.88)	(298,320.72)	37.50	0.00	44,115,631.18
4		BIG BEND UNIT 3	84,493,733.60	4,676,624.92	(3,332,921.31)	(42,200.53)	37.50	0.00	85,785,274.18
5		BIG BEND UNIT 4	174,481,567.52	9,352,181.93	(171,058.57)	(776,265.25)	37.50	0.00	182,888,463.13
6		BIG BEND UNIT 4 FGD	72,791,036.59	5,298,600.47	(1,771,439.70)	(117,700.00)	0.00	0.00	78,200,497.36
7		BIG BEND UNITS 1&2 FGD	10,914,286.65	3,497,123.18	0.00	0.00	0.00	0.00	14,411,409.83
8		BIG BEND TOOLS AMORTIZATION	961,393.83	156,448.12	(173,684.10)	0.00	26,895.00	0.00	971,039.85
9		TOTAL BIG BEND STATION	500,318,092.15	34,380,474.84	(11,118,965.34)	(1,391,301.93)	187,945.00	(0.00)	522,376,244.72
2004									
10		BIG BEND COMMON	63,870,082.29	3,230,161.68	(888,374.41)	(393,899.76)	1,650.00	747,512.71	66,587,132.51
11		BIG BEND UNIT 1	54,125,846.90	3,633,765.58	(2,207,898.39)	(704,561.44)	0.00	0.00	54,847,142.65
12		BIG BEND UNIT 2	44,115,631.18	3,829,575.39	(2,610,257.01)	(1,461,452.84)	0.00	0.00	43,873,496.72
13		BIG BEND UNIT 3	85,785,274.18	4,546,098.79	(1,632,015.66)	(1,154,218.96)	(417.50)	(172.11)	87,554,545.71
14		BIG BEND UNIT 4	182,888,463.13	9,356,746.59	(1,652,675.06)	124,276.86	0.00	0.00	190,714,811.52
15		BIG BEND UNIT 4 FGD	78,200,497.36	4,971,140.54	(4,140,187.89)	(2,789.40)	0.00	0.00	77,028,660.91
16		BIG BEND UNITS 1&2 FGD	14,411,409.83	3,338,484.96	0.00	0.00	0.00	0.00	17,749,894.79
17		BIG BEND TOOLS AMORTIZATION	971,039.85	317,035.73	(466,328.78)	0.00	27,895.75	530,004.82	1,369,647.17
18		TOTAL BIG BEND STATION	522,376,244.72	33,222,897.26	(13,587,737.93)	(3,592,645.64)	29,129.25	1,277,346.22	539,725,331.98
2005									
19		BIG BEND COMMON	66,587,132.51	4,031,533.81	(2,266,745.70)	(202,517.74)	34,746.00	1,833.71	68,165,981.59
20		BIG BEND UNIT 1	54,847,142.65	3,686,069.98	(1,602,944.51)	(489,621.41)	0.00	(639.90)	58,440,006.81
21		BIG BEND UNIT 2	43,873,496.72	4,122,725.10	(360,278.19)	(1,747,021.60)	287,035.50	14,141.25	46,190,098.78
22		BIG BEND UNIT 3	87,554,545.71	4,684,169.08	(703,680.26)	(590,289.13)	0.00	(3,158.21)	90,941,626.19
23		BIG BEND UNIT 4	190,714,811.52	9,408,696.44	(715,483.21)	(111,101.34)	0.00	50.78	199,296,874.19
24		BIG BEND UNIT 4 FGD	77,028,660.91	5,176,064.14	(2,804,875.05)	17.89	0.00	538.48	79,400,408.37
25		BIG BEND UNITS 1&2 FGD	17,749,894.79	3,357,840.81	(288,811.94)	0.00	0.00	0.00	20,820,923.66
26		BIG BEND TOOLS AMORTIZATION	1,369,647.17	328,928.20	(342,076.23)	0.00	140,410.01	0.00	1,516,909.15
27		TOTAL BIG BEND STATION	539,725,331.98	34,795,927.56	(9,082,875.09)	(3,140,513.33)	462,190.51	12,765.11	562,772,826.74
2006									
28		BIG BEND COMMON	68,165,981.59	4,279,691.22	(1,131,944.48)	(220,390.98)	69,050.00	14,146.99	71,176,534.34
29		BIG BEND UNIT 1	58,440,006.81	3,908,305.28	(727,662.28)	(3,892,220.98)	0.00	0.00	55,628,408.83
30		BIG BEND UNIT 2	46,190,098.78	4,587,901.59	(3,584,068.81)	(310,662.33)	0.00	0.00	46,783,269.23
31		BIG BEND UNIT 3	90,941,626.19	4,725,144.89	(1,354,990.27)	(909,837.40)	0.00	0.00	93,401,943.41
32		BIG BEND UNIT 4	199,296,874.19	9,445,696.70	(786,400.48)	(198,165.33)	0.00	0.00	207,760,005.08
33		BIG BEND UNIT 4 FGD	79,400,408.37	5,185,009.78	(499,498.69)	(624.04)	0.00	3,252.82	84,088,545.22
34		BIG BEND UNITS 1&2 FGD	20,820,923.66	3,349,760.81	0.00	0.00	0.00	(3,252.82)	24,167,431.65
35		BIG BEND TOOLS AMORTIZATION	1,516,909.15	322,304.92	(308,502.21)	0.00	0.00	0.00	1,530,711.86
36		TOTAL BIG BEND STATION	562,772,826.74	35,703,815.17	(6,493,087.22)	(5,529,901.06)	69,050.00	14,146.99	594,536,850.62

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
1		GANNON COMMON - DEPRECIABLE PLANT	13,356,345.15	897,655.04	0.00	0.00	0.00	0.00	14,254,000.19
2		GANNON UNIT 1 - DEPRECIABLE PLANT	9,709,581.57	1,402,748.75	0.00	22,782.89	0.00	0.00	11,135,114.01
3		GANNON UNIT 2 - DEPRECIABLE PLANT	11,568,041.90	1,895,509.34	0.00	0.00	0.00	0.00	13,463,551.24
4		GANNON UNIT 3 - DEPRECIABLE PLANT	9,882,824.27	889,787.21	0.00	0.00	0.00	0.00	10,352,591.48
5		GANNON UNIT 4 - DEPRECIABLE PLANT	7,182,879.14	506,887.07	0.00	0.00	0.00	0.00	7,689,566.21
6		GANNON UNIT 5 - DEPRECIABLE PLANT	6,723,358.91	925,818.88	0.00	(42,890.21)	0.00	0.00	7,606,317.58
7		GANNON UNIT 6 - DEPRECIABLE PLANT	10,493,593.59	851,113.01	0.00	6,458.19	0.00	0.00	11,451,192.70
8		TOTAL GANNON STATION - DEPRECIABLE	66,696,624.53	7,289,300.30	0.00	(13,621.42)	0.00	0.00	75,952,303.41
9		GANNON COMMON - AMORTIZABLE PLANT	61,897,525.37	11,592,800.38	(28,283.82)	(370,775.53)	23,527.50	0.00	73,114,893.90
10		GANNON UNIT 1 - AMORTIZABLE PLANT	28,607,645.40	1,355,440.41	0.00	(22,782.89)	0.00	0.00	30,940,303.12
11		GANNON UNIT 2 - AMORTIZABLE PLANT	30,429,425.26	1,420,346.28	0.00	0.00	0.00	0.00	31,849,771.54
12		GANNON UNIT 3 - AMORTIZABLE PLANT	44,847,422.51	3,055,884.87	0.00	0.00	0.00	0.00	47,903,307.38
13		GANNON UNIT 4 - AMORTIZABLE PLANT	49,550,842.76	4,808,157.22	(92,021.11)	0.00	0.00	0.00	54,368,078.87
14		GANNON UNIT 5 - AMORTIZABLE PLANT	30,003,138.01	8,197,323.87	0.00	(6,906.05)	0.00	0.00	38,193,553.63
15		GANNON UNIT 6 - AMORTIZABLE PLANT	45,646,488.81	14,375,959.97	0.00	(59,943.27)	328.70	0.00	59,962,830.21
18		GANNON TOOLS AMORTIZATION	557,532.53	137,883.78	(140,735.89)	(30,749.02)	0.00	0.00	523,931.50
17		TOTAL GANNON STATION - AMORTIZABLE	292,540,118.75	45,044,896.58	(281,040.82)	(491,156.56)	23,854.20	0.00	336,856,670.15
2004									
18		GANNON COMMON - DEPRECIABLE PLANT	14,254,000.19	719,308.22	(1,483,304.91)	0.00	0.00	0.00	13,490,003.50
19		GANNON UNIT 1 - DEPRECIABLE PLANT	18,741,431.59	890,361.51	(12,388,040.42)	0.00	0.00	(460.81)	7,045,291.87
20		GANNON UNIT 2 - DEPRECIABLE PLANT	24,914,713.94	958,458.18	(14,514,844.87)	0.00	0.00	(1,361.38)	11,354,984.07
21		GANNON UNIT 3 - DEPRECIABLE PLANT	10,352,591.48	577,549.08	0.00	0.00	0.00	0.06	10,930,140.62
22		GANNON UNIT 4 - DEPRECIABLE PLANT	7,689,566.21	419,528.42	0.00	0.00	0.00	0.04	8,109,094.67
23		GANNON UNIT 5 - DEPRECIABLE PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24		GANNON UNIT 6 - DEPRECIABLE PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26		TOTAL GANNON STATION - DEPRECIABLE	76,952,303.41	3,383,203.41	(28,384,190.00)	0.00	0.00	(1,822.09)	50,929,494.73
26		GANNON COMMON - AMORTIZABLE PLANT	73,114,893.90	0.00	(72,747,651.77)	(2,921.99)	0.00	(386,843.36)	(2,623.22)
27		GANNON UNIT 1 - AMORTIZABLE PLANT	30,940,303.12	0.00	(30,940,303.12)	0.00	0.00	0.00	0.00
28		GANNON UNIT 2 - AMORTIZABLE PLANT	31,849,771.54	0.00	(31,849,771.54)	0.00	0.00	0.00	0.00
29		GANNON UNIT 3 - AMORTIZABLE PLANT	47,903,307.38	0.00	(47,903,307.38)	0.00	0.00	0.00	0.00
30		GANNON UNIT 4 - AMORTIZABLE PLANT	54,368,078.87	0.00	(54,368,078.87)	0.00	0.00	0.00	0.00
31		GANNON UNIT 5 - AMORTIZABLE PLANT	38,193,553.63	0.00	(37,848,203.33)	0.00	0.00	(345,350.30)	0.00
32		GANNON UNIT 6 - AMORTIZABLE PLANT	59,962,830.21	1,822.19	(59,962,830.21)	(10,355.32)	0.00	10,355.32	1,822.19
33		GANNON TOOLS AMORTIZATION	523,931.50	41,339.78	(35,266.66)	0.00	0.00	(530,004.82)	0.00
34		TOTAL GANNON STATION - AMORTIZABLE	336,856,670.15	43,161.97	(335,855,412.88)	(13,277.31)	0.00	(1,231,842.96)	(701.03)
2005									
35		GANNON COMMON - DEPRECIABLE PLANT	13,487,480.38	963,384.05	0.00	(314,451.73)	0.00	248,308.11	14,384,718.81
36		GANNON UNIT 1 - DEPRECIABLE PLANT	7,045,291.87	553,117.05	(67,071.00)	(44,629.73)	0.00	(933,389.55)	6,553,318.64
37		GANNON UNIT 2 - DEPRECIABLE PLANT	11,354,984.07	785,306.76	(14,701.00)	0.00	0.00	330,752.23	12,466,322.06
38		GANNON UNIT 3 - DEPRECIABLE PLANT	10,930,140.62	574,021.68	0.00	0.00	0.00	0.00	11,504,162.30
39		GANNON UNIT 4 - DEPRECIABLE PLANT	8,109,094.67	415,272.24	0.00	0.00	0.00	0.00	8,524,366.91
40		GANNON UNIT 5 - DEPRECIABLE PLANT	0.00	20,696.64	0.00	(1,329,933.52)	0.00	1,309,236.68	0.00
41		GANNON UNIT 6 - DEPRECIABLE PLANT	1,822.19	8,546.69	0.00	0.00	0.00	(10,386.88)	0.00
42		TOTAL GANNON STATION - DEPRECIABLE	50,929,793.80	3,330,345.11	(81,772.00)	(1,689,014.95)	0.00	944,536.79	53,432,886.72
2006									
43		GANNON COMMON - DEPRECIABLE PLANT	14,384,718.81	877,403.94	0.00	0.00	0.00	(1.63)	15,262,121.12
44		GANNON UNIT 1 - DEPRECIABLE PLANT	6,553,318.64	884,386.37	(15,000.00)	0.00	0.00	0.00	7,422,705.01
45		GANNON UNIT 2 - DEPRECIABLE PLANT	12,466,322.06	1,038,070.47	(28,217.00)	0.00	0.00	0.00	13,476,175.53
46		GANNON UNIT 3 - DEPRECIABLE PLANT	11,504,162.30	574,014.45	(3,466.88)	0.00	0.00	(2,285.94)	12,072,423.83
47		GANNON UNIT 4 - DEPRECIABLE PLANT	8,524,366.91	415,272.24	0.00	0.00	0.00	0.00	8,939,639.15
48		GANNON UNIT 5 - DEPRECIABLE PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49		GANNON UNIT 6 - DEPRECIABLE PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50		TOTAL GANNON STATION - DEPRECIABLE	53,432,886.72	3,789,147.47	(46,683.88)	-	0.00	(2,287.57)	57,173,064.74

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
OTHER PRODUCTION									
BIG BEND STATION									
1	341-346	COMBUSTION TURBINE #1	1,616,207.41	44,580.13	0.00	0.00	0.00	0.00	1,660,787.54
2	341-346	COMBUSTION TURBINE #2 & #3	19,193,083.81	1,622,510.16	0.00	0.00	0.00	0.00	20,815,593.97
3		TOTAL BIG BEND STATION CT	20,809,291.22	1,667,090.29	0.00	0.00	0.00	0.00	22,476,381.51
4	341-346	PHILLIPS STATION	45,948,610.30	2,348,433.48	0.00	(15,907.84)	0.00	(497.95)	48,278,937.99
5	341-346	BAYSIDE COMMON	0.00	1,730,859.03	0.00	0.00	0.00	0.00	1,730,859.03
6	341-346	BAYSIDE UNIT 1	0.00	7,977,494.78	0.00	0.00	0.00	0.00	7,977,494.78
7	341-346	BAYSIDE UNIT 2	0.00	3,160.46	0.00	0.00	0.00	0.00	3,160.46
8		TOTAL BAYSIDE STATION	0.00	9,711,514.27	0.00	0.00	0.00	0.00	9,711,514.27
9	341-346	POLK COMMON	13,278,150.74	1,494,476.67	0.00	0.00	0.00	0.00	14,772,627.41
10	341-346	POLK UNIT #1	98,384,004.79	18,386,482.83	(1,375,872.18)	52,353.94	127,370.01	497.95	115,564,817.34
11	341-346	POLK UNIT #2	5,213,166.36	2,110,989.00	0.00	0.00	0.00	0.00	7,324,155.36
12	341-346	POLK UNIT #3	1,566,569.41	2,267,186.95	0.00	0.00	0.00	0.00	3,833,756.36
13	341-356	POLK TOOLS AMORTIZATION	4,188,188.92	529,439.46	(4,592,972.47)	0.00	0.00	0.00	124,655.91
14		TOTAL POLK STATION	122,642,080.22	24,789,534.91	(5,968,844.65)	52,353.94	127,370.01	497.95	141,641,992.38
15	343.90	CITY OF TAMPA PRIME MOVERS	565,752.59	277,571.74	0.00	0.00	0.00	0.00	783,324.33
16		TOTAL OTHER PRODUCTION	189,905,734.33	38,781,144.69	(5,968,844.65)	36,746.10	127,370.01	0.00	222,892,150.48
2004									
OTHER PRODUCTION									
BIG BEND STATION									
17	341-346	COMBUSTION TURBINE #1	1,660,787.54	30,015.74	0.00	0.00	0.00	0.00	1,690,803.28
18	341-346	COMBUSTION TURBINE #2 & #3	20,815,593.97	618,675.69	0.00	(518,896.14)	0.00	0.00	20,915,373.72
19		TOTAL BIG BEND STATION CT	22,476,381.51	648,691.43	0.00	(518,896.14)	0.00	0.00	22,606,176.80
20	341-346	PHILLIPS STATION	48,278,937.99	2,062,071.12	(365,938.00)	(128,077.16)	0.00	5,993.03	49,854,968.98
21	341-346	BAYSIDE COMMON	1,730,859.03	2,794,640.21	0.00	0.00	0.00	0.00	4,525,499.24
22	341-346	BAYSIDE UNIT 1	7,977,494.78	11,526,235.82	0.00	0.00	0.00	0.00	19,503,730.60
23	341-346	BAYSIDE UNIT 2	3,160.46	14,415,300.81	0.00	0.00	0.00	0.00	14,418,461.27
24		TOTAL BAYSIDE STATION	9,711,514.27	28,738,176.84	0.00	0.00	0.00	0.00	38,447,691.11
25	341-346	POLK COMMON	14,772,627.41	1,502,372.68	(77,013.35)	0.00	0.00	(5,993.03)	16,191,993.71
26	341-346	POLK UNIT #1	115,564,817.34	18,003,037.84	(2,447,803.37)	(74,318.48)	0.00	(34,748.17)	131,030,887.18
27	341-346	POLK UNIT #2	7,324,155.36	2,138,341.52	0.00	0.00	0.00	0.00	9,462,496.88
28	341-346	POLK UNIT #3	3,835,736.36	2,159,671.54	0.00	0.00	0.00	0.00	5,995,407.90
29	341-356	POLK TOOLS AMORTIZATION	124,655.91	75,256.43	0.00	0.00	0.00	0.00	199,912.34
30		TOTAL POLK STATION	141,641,992.38	23,878,660.01	(2,524,918.72)	(74,318.48)	0.00	(40,741.20)	162,880,698.01
31	343.90	CITY OF TAMPA PRIME MOVERS	783,324.33	277,733.53	0.00	0.00	0.00	0.00	1,061,057.86
32		TOTAL OTHER PRODUCTION	222,892,150.48	55,803,653.13	(2,890,852.72)	(719,289.76)	0.00	(34,748.17)	274,850,912.98

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
		2005							
		OTHER PRODUCTION							
		BIG BEND STATION							
33	341-346	COMBUSTION TURBINE #1	1,690,803.28	30,015.48	0.00	0.00	0.00	0.00	1,720,818.76
34	341-346	COMBUSTION TURBINE #2 & #3	20,915,673.72	732,316.76	(32,840.00)	(3,845.52)	0.00	0.00	21,611,304.96
35		TOTAL BIG BEND STATION CT	22,606,477.00	762,332.24	(32,840.00)	(3,845.52)	0.00	0.00	23,332,123.72
36	341-346	PHILLIPS STATION	49,854,988.86	2,085,582.04	(324,813.10)	(10,370.78)	0.00	3,798.42	51,609,185.56
37	341-346	BAYSIDE COMMON	4,525,499.24	2,773,915.82	0.00	(16,220.55)	25,300.00	834,864.98	8,143,359.59
38	341-346	BAYSIDE UNIT 1	19,503,730.54	11,381,235.24	0.00	1,368,447.90	0.00	(783,939.89)	31,449,473.89
39	341-346	BAYSIDE UNIT 2	14,418,481.23	14,867,850.01	0.00	0.00	0.00	(434,250.89)	28,851,860.35
40	341-346	BAYSIDE UNIT 3	0.00	181.48	0.00	0.00	0.00	0.00	181.48
41		TOTAL BAYSIDE STATION	38,447,691.01	29,002,982.85	0.00	1,352,227.35	25,300.00	(383,325.60)	68,444,855.41
42	341-346	POLK COMMON	16,191,893.71	1,506,705.82	0.00	0.00	0.00	0.00	17,698,699.33
43	341-346	POLK UNIT #1	131,030,887.18	18,060,778.36	(5,105,781.48)	(203,645.19)	0.00	(1,153.44)	142,781,083.43
44	341-346	POLK UNIT #2	9,482,496.88	2,078,242.88	(13,533,287.05)	(1,239,000.00)	1,239,000.00	149,577.21	(1,844,989.98)
45	341-346	POLK UNIT #3	5,995,407.90	2,152,381.72	0.00	0.00	0.00	(567,340.02)	7,580,449.60
46	341-356	POLK TOOLS AMORTIZATION	189,812.34	101,040.39	0.00	0.00	0.00	0.00	300,952.73
47	341-346	TOTAL POLK STATION	162,880,898.01	23,897,147.07	(19,639,068.53)	(1,442,645.19)	1,239,000.00	(418,916.25)	166,516,215.11
48	343.90	CITY OF TAMPA PRIME MOVERS	1,081,057.88	277,737.96	0.00	0.00	0.00	0.00	1,338,795.82
49		TOTAL OTHER PRODUCTION	274,860,912.86	56,025,741.86	(19,996,721.83)	(104,634.14)	1,264,300.00	(798,443.43)	311,241,155.82
		2006							
		OTHER PRODUCTION							
		BIG BEND STATION							
50	341-346	COMBUSTION TURBINE #1	1,720,818.76	30,015.48	0.00	0.00	0.00	0.00	1,750,834.24
51	341-346	COMBUSTION TURBINE #2 & #3	21,611,304.96	693,389.77	(2,710,574.12)	0.00	0.00	0.00	19,594,100.61
52		TOTAL BIG BEND STATION CT	23,332,123.72	723,385.26	(2,710,574.12)	0.00	0.00	0.00	21,344,934.85
53	341-346	PHILLIPS STATION	51,609,185.56	2,038,997.52	(2,183,820.80)	(18,713.87)	0.00	0.00	51,483,528.61
54	341-346	BAYSIDE COMMON	8,143,359.59	2,837,704.51	(55,491.77)	7,279.48	0.00	1.83	10,932,853.42
55	341-346	BAYSIDE UNIT 1	31,449,473.89	11,168,603.93	(9,580,000.00)	(3,073.26)	0.00	0.00	33,055,004.66
56	341-346	BAYSIDE UNIT 2	28,851,860.35	14,741,027.32	0.00	(3,182.34)	0.00	0.00	43,589,705.33
57	341-346	BAYSIDE UNIT 3	181.48	4,088.30	0.00	(2,285.84)	0.00	2,285.94	4,259.78
58		TOTAL BAYSIDE STATION	68,444,855.41	28,751,434.06	(9,615,491.77)	(1,282.08)	0.00	2,287.57	87,581,823.18
59	341-346	POLK COMMON	17,698,699.33	1,505,497.09	0.00	0.00	0.00	0.00	19,204,196.42
60	341-346	POLK UNIT #1	142,781,083.43	18,333,303.84	(13,830,976.98)	(1,536,130.29)	59,711.00	0.00	145,806,991.00
61	341-346	POLK UNIT #2	(1,844,989.98)	2,008,783.44	0.00	0.00	0.00	0.00	183,783.46
62	341-346	POLK UNIT #3	7,580,449.60	2,182,670.80	0.00	0.00	0.00	0.00	9,743,120.20
63	341-356	POLK TOOLS AMORTIZATION	300,952.73	121,081.47	0.00	0.00	0.00	0.00	422,034.20
64	341-346	TOTAL POLK STATION	166,516,215.11	24,131,316.44	(13,830,976.98)	(1,536,130.29)	59,711.00	0.00	175,340,135.28
65	343.90	CITY OF TAMPA PRIME MOVERS	1,338,795.82	277,737.96	0.00	0.00	0.00	0.00	1,616,533.78
66		TOTAL OTHER PRODUCTION	311,241,155.82	55,920,871.23	(28,320,983.67)	(1,556,106.04)	59,711.00	2,287.57	337,346,955.71

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
COMMON									
1	311.00 & 311.01	STRUCTURES & IMPROVEMENTS	4,115,704.08	264,180.80	0.00	0.00	0.00	0.00	4,379,884.88
2	316.01	MISC POWER PLANT EQUIPMENT	17,828.17	974.03	0.00	0.00	0.00	0.00	18,802.20
3	316.17	MISC POWER PLANT EQUIP AMORT	480,412.07	89,442.05	(284,348.55)	0.00	0.00	0.00	285,505.57
4		TOTAL COMMON	4,613,944.32	354,596.88	(284,348.55)	0.00	0.00	0.00	4,684,192.45
2004									
COMMON									
5	311.00 & 311.01	STRUCTURES & IMPROVEMENTS	4,379,884.88	243,324.23	0.00	0.00	0.00	0.00	4,623,209.11
6	316.01	MISC POWER PLANT EQUIPMENT	18,802.20	381.17	(2,769.00)	0.00	0.00	(18,191.21)	232.18
7	316.17	MISC POWER PLANT EQUIP AMORT	285,505.57	109,845.79	(92,471.81)	0.00	0.00	18,191.21	319,070.96
8		TOTAL COMMON	4,684,192.45	353,551.19	(95,231.81)	0.00	0.00	0.00	4,942,512.03
2005									
COMMON									
9	311.00 & 311.01	STRUCTURES & IMPROVEMENTS	4,623,208.91	152,551.48	(5,662,405.84)	0.00	5,298,275.69	0.00	4,411,630.22
10	316.01	MISC POWER PLANT EQUIPMENT	232.18	0.00	2,780.00	0.00	0.00	(2,992.16)	0.00
11	316.17	MISC POWER PLANT EQUIP AMORT	319,070.96	140,132.51	(58,554.50)	0.00	0.00	2,992.16	403,641.13
12		TOTAL COMMON	4,942,512.03	292,683.97	(5,718,200.34)	0.00	5,298,275.69	0.00	4,815,271.35
2008									
COMMON									
13	311.00 & 311.01	STRUCTURES & IMPROVEMENTS	4,411,630.22	47,811.26	0.00	0.00	0.00	(48.92)	4,459,192.56
14	316.01	MISC POWER PLANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	316.17	MISC POWER PLANT EQUIP AMORT	403,641.13	148,957.66	(91,671.40)	0.00	0.00	0.00	461,927.39
16		TOTAL COMMON	4,815,271.35	197,568.92	(91,671.40)	0.00	0.00	(48.92)	4,921,119.95

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
1	311-316	HOOKERS POINT COMMON	12,818,441.41	(540,809.65)	(13,070,696.23)	793,064.47	0.00	0.00	(0.00)
2	311-316	HOOKERS POINT UNIT 1	7,540,959.12	0.00	(7,540,959.12)	0.00	0.00	0.00	0.00
3	311-316	HOOKERS POINT UNIT 2 & 3	12,299,119.03	0.00	(12,299,119.03)	0.00	0.00	0.00	0.00
4	311-316	HOOKERS POINT UNIT 4	7,805,707.76	0.00	(7,805,707.76)	0.00	0.00	0.00	0.00
5	311-316	HOOKERS POINT UNIT 5	12,925,963.16	0.00	(12,925,963.16)	0.00	0.00	0.00	0.00
6		TOTAL HOOKERS POINT STATION	53,387,190.48	(540,809.65)	(53,635,445.30)	793,064.47	0.00	0.00	(0.00)
2004									
7	311-316	HOOKERS POINT COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	311-316	HOOKERS POINT UNIT 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	311-316	HOOKERS POINT UNIT 2 & 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	311-316	HOOKERS POINT UNIT 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	311-316	HOOKERS POINT UNIT 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12		TOTAL HOOKERS POINT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006									
13	311-316	HOOKERS POINT COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	311-316	HOOKERS POINT UNIT 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	311-316	HOOKERS POINT UNIT 2 & 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	311-316	HOOKERS POINT UNIT 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	311-316	HOOKERS POINT UNIT 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18		TOTAL HOOKERS POINT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008									
19	311-316	HOOKERS POINT COMMON	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	311-316	HOOKERS POINT UNIT 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	311-316	HOOKERS POINT UNIT 2 & 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	311-316	HOOKERS POINT UNIT 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	311-316	HOOKERS POINT UNIT 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24		TOTAL HOOKERS POINT STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
		2003							
1	311-316	DINNER LAKE STATION	3,691,250.93	(70,000.00)	(3,621,250.93)	0.00	0.00	0.00	0.00
		2004							
2	311-316	DINNER LAKE STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2005							
3	311-316	DINNER LAKE STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		2006							
4	311-316	DINNER LAKE STATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Common

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
80 - Year Life	22.8	1,020,559,733	44,677,941	63.0	709,318	42.5	30,157,270	0.326582	14,591,032	287,913	(1%)
35 - Year Life	5.3	68,704,258	13,012,090	34.9	372,558	29.8	11,098,455	0.176416	2,295,545	2,594,672	(20%)
20 - Year Life	9.3	45,006,873	4,822,778	20.0	241,139	12.3	2,957,588	0.412972	1,991,674	331,515	(7%)
	18.1	1,134,270,864	62,512,809	47.3	1,323,015	33.4	44,213,314	0.301990	18,878,252	3,214,100	(5%)
312 - Boiler Plant Equipment											
80 - Year Life	23.0	842,804,241	36,662,337	59.3	618,427	40.2	24,859,316	0.328760	12,053,118	779,851	(2%)
35 - Year Life	9.9	415,324,226	41,911,417	34.9	1,199,915	25.2	30,280,016	0.332898	13,952,228	8,360,502	(20%)
20 - Year Life	10.2	51,323,907	5,053,100	20.0	252,655	11.0	2,790,153	0.478277	2,416,784	348,429	(7%)
	15.7	1,309,452,374	83,626,854	40.4	2,070,997	28.0	57,929,486	0.339868	28,422,130	9,488,782	(11%)
314 - Turbogenerator Units											
80 - Year Life	31.0	101,073,409	3,261,130	64.9	50,254	39.9	2,003,927	0.394003	1,284,895	73,404	(2%)
35 - Year Life	7.3	10,171,929	1,394,314	34.9	39,904	27.8	1,107,726	0.247118	344,560	282,132	(20%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	23.9	111,245,338	4,655,444	51.6	90,157	34.5	3,111,653	0.350011	1,629,456	355,535	(8%)
315 - Accessory Electric Equipment											
80 - Year Life	22.2	116,350,718	5,240,644	58.7	89,322	40.0	3,573,201	0.325698	1,706,867	118,224	(2%)
35 - Year Life	17.7	49,609,092	2,808,752	35.0	80,327	17.8	1,431,919	0.587102	1,649,025	555,259	(20%)
20 - Year Life	15.5	121,959,426	7,872,759	20.0	393,638	7.4	2,906,978	0.664621	5,232,404	406,607	(5%)
	18.1	287,919,236	15,922,156	28.3	563,287	14.0	7,912,099	0.539393	8,588,295	1,080,090	(7%)
316 - Misc. Power Plant Equipment											
80 - Year Life	20.7	25,682,084	1,240,632	55.6	22,326	38.9	869,075	0.308473	382,701	36,009	(3%)
35 - Year Life	7.2	12,967,631	1,798,280	34.9	51,469	27.8	1,429,255	0.247006	444,185	366,342	(20%)
20 - Year Life	18.4	36,056,435	1,962,653	20.0	98,133	6.5	636,370	0.703844	1,381,402	82,153	(4%)
	14.9	74,706,150	5,001,566	29.1	171,928	17.1	2,934,700	0.441519	2,208,288	484,504	(10%)
Subtotal:											
Big Bend Common											
80 - Year Life	23.1	2,106,470,185	91,082,683	61.1	1,489,647	41.3	61,462,789	0.329575	30,018,613	1,295,402	(1%)
35 - Year Life	9.1	556,777,135	60,924,854	34.9	1,744,173	26.0	45,347,372	0.306698	18,685,544	12,158,906	(20%)
20 - Year Life	12.9	254,346,642	19,711,291	20.0	985,565	9.4	9,291,090	0.559185	11,022,263	1,168,704	(6%)
	17.0	2,917,593,962	171,718,827	40.7	4,219,385	27.5	116,101,251	0.347815	59,726,421	14,623,012	(9%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Structures & Improvements (31140)												
2006	80	0.5	0		43.2	0	42.7	0	0.011569	0	3.9	0.00
2005	80	1.5	0		44.2	0	42.7	0	0.033952	0	4.0	0.00
2004	80	2.5	855,517	342,207	45.1	7,588	42.6	323,237	0.055384	18,953	4.1	14,030.47
2003	80	3.5	3,668,096	1,048,027	46.1	22,734	42.6	968,459	0.075927	79,574	4.2	44,017.15
2002	80	4.5	2,403,453	534,101	47.1	11,340	42.6	483,072	0.095635	51,079	4.3	22,966.33
2001	80	5.5	7,221,786	1,313,052	48.0	27,355	42.6	1,165,334	0.113663	149,245	4.3	56,461.23
2000	80	6.5	6,083,885	935,982	49.0	19,102	42.6	813,732	0.130969	122,585	4.3	40,247.24
1999	80	7.5	6,536,618	871,549	49.9	17,466	42.6	744,048	0.147596	128,637	4.3	37,476.61
1998	80	8.5	2,961,226	348,380	50.9	6,844	42.6	291,571	0.163583	56,989	4.3	14,980.32
1997	80	9.5	5,099,256	536,764	51.8	10,362	42.5	440,395	0.178966	96,062	4.3	23,080.84
1996	80	10.5	11,654,703	1,109,972	52.8	21,022	42.5	893,443	0.193779	215,089	4.3	47,728.78
1995	80	11.5	9,642,625	838,489	53.7	15,614	42.5	663,609	0.208053	174,450	4.3	36,055.03
1994	80	12.5	5,775,286	462,023	54.7	8,446	42.5	358,976	0.221817	102,485	4.3	19,866.98
1993	80	13.5	18,219,675	1,349,606	55.6	24,273	42.5	1,031,623	0.235097	317,288	4.3	58,033.04
1992	80	14.5	8,739,530	602,726	56.6	10,649	42.5	452,577	0.247919	149,427	4.3	25,917.23
1991	80	15.5	7,908,708	510,239	57.5	8,874	42.5	377,133	0.260306	132,818	4.3	21,940.29
1990	80	16.5	12,128,815	735,080	58.5	12,565	42.5	534,032	0.272280	200,148	4.3	31,608.43
1989	80	17.5	6,115,875	349,479	59.4	5,883	42.5	250,048	0.283861	99,203	4.3	15,027.58
1988	80	18.5	3,125,190	168,929	60.3	2,801	42.5	119,063	0.295067	49,845	4.3	7,263.95
1987	80	19.5	1,629,611	83,570	61.3	1,363	42.5	57,940	0.305918	25,566	4.3	3,593.50
1986	80	20.5	19,956,503	973,488	62.2	15,651	42.5	665,165	0.316429	308,040	4.3	41,859.98
1985	80	21.5	176,601,529	8,307,048	63.2	131,441	42.5	5,586,227	0.326616	2,713,215	4.3	357,203.06
1984	80	22.5	117,723,365	5,232,150	64.1	81,625	42.5	3,469,054	0.336495	1,760,592	4.3	224,982.43
1983	80	23.5	22,770,636	968,963	65.0	14,907	42.5	633,553	0.346078	335,337	4.3	41,665.42
1982	80	24.5	13,583,263	554,419	66.0	8,400	42.5	357,012	0.355379	197,029	4.3	23,840.01
1981	80	25.5	5,551,566	217,708	66.9	3,254	42.5	138,305	0.364410	79,335	4.3	9,361.47
1980	80	26.5	15,986,254	603,255	67.9	8,884	42.5	377,590	0.373182	225,124	4.3	25,939.96
1979	80	27.5	5,834,593	212,167	68.8	3,084	42.5	131,062	0.381707	80,986	4.3	9,123.18
1978	80	28.5	16,996,336	596,363	69.7	8,556	42.5	363,636	0.389995	232,578	4.3	25,643.59
1977	80	29.5	9,781,284	331,569	70.7	4,690	42.5	199,317	0.398056	131,983	4.3	14,257.46
1976	80	30.5	175,614,317	5,757,846	71.6	80,417	42.5	3,417,716	0.405899	2,337,104	4.3	247,587.40
1975	80	31.5	4,274,410	135,696	72.5	1,872	42.5	79,546	0.413532	56,114	4.3	5,834.91
1974	80	32.5	1,211,281	37,270	73.4	508	42.5	21,580	0.420964	15,689	4.3	1,602.62
1973	80	33.5	15,120,760	451,366	74.4	6,067	42.5	257,837	0.428202	193,276	4.3	19,408.74
1972	80	34.5	0		75.3	0	42.5	0	0.435255	0	4.3	0.00
1971	80	35.5	0		76.2	0	42.5	0	0.442129	0	4.3	0.00
1970	80	36.5	297,783,785	8,158,460	77.2	105,680	42.5	4,491,380	0.448830	3,661,762	4.3	350,813.77
	80	22.8	1,020,559,733	44,677,941	63.0	709,318	42.5	30,157,270	0.324491	14,497,607	4.3	1,919,419.01
					Net Salvage: (0.6%)					93,425		
									0.326582	14,591,032		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Structures & Improvements			(31140)									
2006	35	0.5	1,669,927	3,339,855	34.8	95,973	34.3	3,291,868	0.014358	47,954	91.7	3,062,499.75
2005	35	1.5	343,094	228,729	34.9	6,554	33.4	218,899	0.042999	9,835	94.0	215,028.40
2004	35	2.5	6,611,037	2,644,415	34.9	75,771	32.4	2,454,967	0.071579	189,285	95.8	2,533,666.73
2003	35	3.5	1,331,906	380,545	35.0	10,873	31.5	342,490	0.100130	38,104	97.2	369,748.26
2002	35	4.5	15,115,737	3,359,053	35.0	95,973	30.5	2,927,175	0.128670	432,209	98.1	3,296,789.35
2001	35	5.5	3,129,196	568,945	35.0	16,256	29.5	479,539	0.157211	89,444	98.8	562,323.85
2000	35	6.5	2,758,991	424,460	35.0	12,127	28.5	345,632	0.185758	78,847	99.3	421,494.47
1999	35	7.5	1,402,163	186,955	35.0	5,342	27.5	146,893	0.214311	40,067	99.6	186,207.84
1998	35	8.5	391,762	46,090	35.0	1,317	26.5	34,896	0.242871	11,194	99.8	45,989.86
1997	35	9.5	505,504	53,211	35.0	1,520	25.5	38,768	0.271435	14,443	99.9	53,152.37
1996	35	10.5	2,978,190	283,637	35.0	8,104	24.5	198,546	0.300003	85,092	99.9	283,488.85
1995	35	11.5	2,052,052	178,439	35.0	5,098	23.5	119,809	0.328573	58,630	100.0	178,398.28
1994	35	12.5	1,234,290	98,743	35.0	2,821	22.5	63,478	0.357137	35,265	100.0	98,733.03
1993	35	13.5	1,792,007	132,741	35.0	3,793	21.5	81,541	0.385691	51,197	100.0	132,731.70
1992	35	14.5	0	0	35.0	0	20.5	0	0.414229	0	100.0	0.00
1991	35	15.5	1,917,269	123,695	35.0	3,534	19.5	68,932	0.442722	54,762	100.0	123,665.07
1990	35	16.5	543,247	32,924	35.0	941	18.5	17,412	0.471134	15,512	99.9	32,906.50
1989	35	17.5	0	0	35.0	0	17.5	0	0.499408	0	99.9	0.00
1988	35	18.5	0	0	35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	286,231	14,679	35.0	419	15.6	6,529	0.555189	8,149	99.6	14,619.69
1986	35	20.5	544,431	26,558	35.0	759	14.6	11,089	0.582464	15,469	99.3	26,371.80
1985	35	21.5	7,533,285	350,385	35.0	10,011	13.7	136,952	0.609138	213,433	98.8	346,304.43
1984	35	22.5	2,634,167	117,074	35.0	3,345	12.8	42,725	0.635063	74,349	98.1	114,902.84
1983	35	23.5	0	0	35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0	0	35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0	0	35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0	0	35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	26,669	970	35.0	28	8.8	244	0.748608	726	88.8	861.28
1978	35	28.5	105,108	3,688	35.0	105	8.1	857	0.767492	2,831	85.3	3,146.83
1977	35	29.5	0	0	35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	7,034,674	230,645	35.0	6,590	7.0	45,831	0.801292	184,814	76.5	176,501.35
1975	35	31.5	0	0	35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0	0	35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	146,228	4,365	35.0	125	5.5	686	0.842746	3,679	59.5	2,596.35
1972	35	34.5	0	0	35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0	0	35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	6,617,092	181,290	35.0	5,180	4.4	22,676	0.874918	158,614	40.5	73,453.17
			68,704,258	13,012,090	34.9	372,558	29.8	11,098,455	0.147087	1,913,904	95.0	12,355,582.05
Net Salvage: (19.9%)										381,641		
										0.176416		2,295,545

50

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Common: Structures & Improvements (31140)												
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	24,818	16,545	20.0	827	18.5	15,304	0.075000	1,241	100.0	16,544.93
2004	20	2.5	1,849,539	739,816	20.0	36,991	17.5	647,339	0.125000	92,477	100.0	739,804.69
2003	20	3.5	470,214	134,347	20.0	6,717	16.5	110,836	0.174987	23,509	100.0	134,342.86
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	13,018,735	2,367,043	20.0	118,352	14.5	1,716,106	0.274721	650,277	100.0	2,366,143.19
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	411,661	54,888	20.0	2,744	12.5	34,305	0.373006	20,474	99.7	54,726.27
1998	20	8.5	823,890	96,928	20.0	4,846	11.6	56,218	0.420801	40,787	99.3	96,289.53
1997	20	9.5	1,486,995	156,526	20.0	7,826	10.7	83,741	0.467120	73,116	98.7	154,468.28
1996	20	10.5	961,648	91,586	20.0	4,579	9.8	44,877	0.511508	46,847	97.6	89,393.86
1995	20	11.5	3,173,935	275,994	20.0	13,800	8.9	122,817	0.553568	152,782	96.0	264,852.47
1994	20	12.5	548,127	43,850	20.0	2,193	8.1	17,759	0.592993	26,003	93.6	41,049.92
1993	20	13.5	276,170	20,457	20.0	1,023	7.4	7,569	0.629600	12,880	90.4	18,501.92
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	1,199,657	77,397	20.0	3,870	6.1	23,606	0.694172	53,727	81.4	62,980.46
1990	20	16.5	1,549,106	93,885	20.0	4,694	5.6	26,288	0.722284	67,812	75.5	70,873.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	132,061	6,442	20.0	322	3.8	1,224	0.811056	5,225	46.1	2,969.92
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	1,077,892	47,906	20.0	2,395	3.1	7,425	0.844188	40,442	31.2	14,932.64
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	201,832	8,238	20.0	412	2.6	1,071	0.871866	7,182	18.6	1,534.25
1981	20	25.5	611,764	23,991	20.0	1,200	2.3	2,759	0.884041	21,209	13.6	3,268.98
1980	20	26.5	933,418	35,223	20.0	1,761	2.1	3,698	0.895279	31,535	9.6	3,365.24
1979	20	27.5	265,110	9,640	20.0	482	1.9	916	0.905684	8,731	6.4	615.34
1978	20	28.5	537,624	18,864	20.0	943	1.7	1,603	0.915336	17,267	4.0	760.97
1977	20	29.5	1,008,980	34,203	20.0	1,710	1.5	2,565	0.924321	31,614	2.4	817.45
1976	20	30.5	13,202,511	432,869	20.0	21,643	1.3	28,136	0.932692	403,734	1.3	5,677.08
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	869,761	25,963	20.0	1,298	0.9	1,168	0.954515	24,782	0.1	29.08
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	371,424	10,176	20.0	509	0.5	254	0.975000	9,922	0.0	0.00
20	9.3	45,006,873	4,822,778	20.0	241,139	12.3	2,957,588	0.386411	1,863,573	85.9	4,143,942.34	
Net Salvage: (6.9%)										128,101		
										0.412972	1,991,674	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements (\$)	Future Estimated Retirements (\$)
Big Bend Common: Boiler Plant Equipment			(31240)									
2006	80	0.5	0		41.4	0	40.9	0	0.012070	0	12.9	0.00
2005	80	1.5	0		42.3	0	40.8	0	0.035466	0	13.2	0.00
2004	80	2.5	530,054	212,021	43.2	4,908	40.7	199,752	0.057926	12,282	13.5	28,686.50
2003	80	3.5	2,096,706	599,059	44.0	13,615	40.5	551,406	0.079509	47,631	13.9	83,029.56
2002	80	4.5	1,004,371	223,194	44.9	4,971	40.4	200,825	0.100271	22,380	14.2	31,671.17
2001	80	5.5	0		45.7	0	40.4	0	0.117314	0	14.2	0.00
2000	80	6.5	1,841,930	283,374	46.6	6,081	40.4	245,672	0.133672	37,879	14.2	40,210.75
1999	80	7.5	0		47.4	0	40.3	0	0.149385	0	14.2	0.00
1998	80	8.5	18,311,680	2,154,315	48.3	44,603	40.3	1,797,493	0.164490	354,363	14.2	305,697.34
1997	80	9.5	2,906,561	305,954	49.1	6,231	40.3	251,119	0.179021	54,772	14.2	43,414.84
1996	80	10.5	3,921,478	373,474	50.0	7,469	40.3	301,020	0.193011	72,085	14.2	52,995.97
1995	80	11.5	1,868,466	162,475	50.8	3,198	40.3	128,893	0.206490	33,550	14.2	23,055.24
1994	80	12.5	20,463,929	1,637,114	51.6	31,727	40.3	1,278,599	0.219483	359,319	14.2	232,306.53
1993	80	13.5	0		52.5	0	40.3	0	0.232018	0	14.2	0.00
1992	80	14.5	1,736,024	119,726	53.3	2,246	40.3	90,524	0.244118	29,227	14.2	16,989.09
1991	80	15.5	1,066,462	68,804	54.1	1,272	40.3	51,253	0.255804	17,600	14.2	9,763.29
1990	80	16.5	643,777	39,017	54.9	711	40.2	28,570	0.267099	10,421	14.2	5,536.48
1989	80	17.5	3,403,650	194,494	55.7	3,492	40.2	140,371	0.278020	54,073	14.2	27,598.74
1988	80	18.5	8,376,394	452,778	56.5	8,014	40.2	322,154	0.288586	130,665	14.2	64,249.20
1987	80	19.5	7,906,108	405,441	57.4	7,063	40.2	283,950	0.298814	121,152	14.2	57,532.14
1986	80	20.5	680,103	33,176	58.2	570	40.2	22,915	0.308720	10,242	14.2	4,707.64
1985	80	21.5	16,177,176	752,427	59.0	12,753	40.2	512,670	0.318318	239,511	14.2	106,769.36
1984	80	22.5	385,027,167	17,112,319	59.8	286,159	40.2	11,503,599	0.327623	5,606,389	14.2	2,428,238.00
1983	80	23.5	1,069,621	45,516	60.6	751	40.2	30,194	0.336648	15,323	14.2	6,458.69
1982	80	24.5	100,828,684	4,115,456	61.3	67,136	40.2	2,698,880	0.345404	1,421,495	14.2	583,983.27
1981	80	25.5	143,769	5,638	62.1	91	40.1	3,641	0.353905	1,995	14.2	800.03
1980	80	26.5	7,128,989	269,018	62.9	4,277	40.1	171,505	0.362161	97,428	14.2	38,173.72
1979	80	27.5	292,103	10,622	63.7	167	40.1	6,687	0.370181	3,932	14.2	1,507.25
1978	80	28.5	0		64.5	0	40.1	0	0.377977	0	14.2	0.00
1977	80	29.5	0		65.3	0	40.1	0	0.385556	0	14.2	0.00
1976	80	30.5	15,225,875	499,209	66.0	7,564	40.1	303,307	0.392929	196,154	14.2	70,837.76
1975	80	31.5	67,253	2,135	66.8	32	40.1	1,282	0.400103	854	14.2	302.96
1974	80	32.5	0		67.6	0	40.1	0	0.407086	0	14.2	0.00
1973	80	33.5	3,213,357	95,921	68.3	1,404	40.0	56,176	0.413885	39,700	14.2	13,611.20
1972	80	34.5	0		69.1	0	40.0	0	0.420508	0	14.2	0.00
1971	80	35.5	0		69.8	0	40.0	0	0.426961	0	14.2	0.00
1970	80	36.5	236,872,555	6,489,659	70.6	91,922	40.0	3,676,861	0.433251	2,811,651	14.2	920,882.62
	80	23.0	842,804,241	36,662,337	59.3	618,427	40.2	24,859,316	0.321913	11,802,074	14.2	5,199,009.36
										251,044		
									0.328760	12,053,118		
												Net Salvage: (2.1%)

52

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Boiler Plant Equipment (31240)												
2006	35	0.5	7,176,214	14,352,428	34.8	412,426	34.3	14,146,215	0.014358	206,072	91.7	13,160,545.24
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	2,732,109	1,092,843	34.9	31,314	32.4	1,014,559	0.071579	78,225	95.8	1,047,075.13
2003	35	3.5	3,045,179	870,051	35.0	24,859	31.5	763,046	0.100130	87,118	97.2	845,366.86
2002	35	4.5	24,150,528	5,366,784	35.0	153,337	30.5	4,676,769	0.128670	690,544	98.1	5,267,305.20
2001	35	5.5	879,326	159,877	35.0	4,568	29.5	134,754	0.157211	25,134	98.8	158,016.98
2000	35	6.5	2,839,670	436,872	35.0	12,482	28.5	355,739	0.185758	81,153	99.3	433,819.86
1999	35	7.5	496,441	66,192	35.0	1,891	27.5	52,008	0.214311	14,186	99.6	65,927.51
1998	35	8.5	4,623,041	543,887	35.0	15,540	26.5	411,800	0.242871	132,094	99.8	542,710.18
1997	35	9.5	8,294,296	873,084	35.0	24,945	25.5	636,104	0.271435	236,985	99.9	872,123.36
1996	35	10.5	27,558,441	2,624,613	35.0	74,989	24.5	1,837,229	0.300003	787,392	99.9	2,623,240.78
1995	35	11.5	21,017,001	1,827,565	35.0	52,216	23.5	1,227,080	0.328573	600,489	100.0	1,827,144.94
1994	35	12.5	2,129,872	170,390	35.0	4,868	22.5	109,536	0.357137	60,852	100.0	170,372.21
1993	35	13.5	1,655,678	122,643	35.0	3,504	21.5	75,338	0.385691	47,302	100.0	122,633.98
1992	35	14.5	5,313,744	366,465	35.0	10,470	20.5	214,665	0.414229	151,800	100.0	366,427.38
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	291,996	17,697	35.0	506	18.5	9,359	0.471134	8,338	99.9	17,687.27
1989	35	17.5	1,128,187	64,468	35.0	1,842	17.5	32,272	0.499408	32,196	99.9	64,396.26
1988	35	18.5	8,584,299	464,016	35.0	13,258	16.5	219,266	0.527461	244,750	99.8	463,007.38
1987	35	19.5	7,580,285	388,733	35.0	11,107	15.6	172,912	0.555189	215,820	99.6	387,174.92
1986	35	20.5	709,746	34,622	35.0	989	14.6	14,456	0.582464	20,166	99.3	34,379.51
1985	35	21.5	3,164,484	147,185	35.0	4,205	13.7	57,529	0.609138	89,656	98.8	145,471.02
1984	35	22.5	236,650,628	10,517,806	35.0	300,509	12.8	3,838,338	0.635063	6,679,467	98.1	10,322,742.45
1983	35	23.5	1,761,716	74,967	35.0	2,142	11.9	25,482	0.660085	49,484	97.2	72,838.99
1982	35	24.5	1,838,068	75,023	35.0	2,144	11.1	23,702	0.684065	51,321	95.8	71,880.48
1981	35	25.5	2,279,111	89,377	35.0	2,554	10.3	26,200	0.706854	63,176	94.0	84,022.35
1980	35	26.5	1,836,169	69,289	35.0	1,980	9.5	18,820	0.728387	50,470	91.7	63,534.62
1979	35	27.5	94,866	3,450	35.0	99	8.8	867	0.748608	2,582	88.8	3,063.73
1978	35	28.5	829,084	29,091	35.0	831	8.1	6,764	0.767492	22,327	85.3	24,821.98
1977	35	29.5	4,927,678	167,040	35.0	4,773	7.5	35,906	0.785044	131,134	81.2	135,677.51
1976	35	30.5	4,552,963	149,277	35.0	4,265	7.0	29,663	0.801292	119,615	76.5	114,234.75
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	16,098	495	35.0	14	5.9	84	0.830072	411	65.6	324.72
1973	35	33.5	357,040	10,658	35.0	305	5.5	1,676	0.842746	8,982	59.5	6,339.44
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	26,810,271	734,528	35.0	20,987	4.4	91,876	0.874918	642,652	40.5	297,607.97
	35	9.9	415,324,226	41,911,417	34.9	1,199,915	25.2	30,280,016	0.384144	11,631,894	95.0	39,811,914.96
										2,320,334		
									0.332898	13,952,228		

53

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Boiler Plant Equipment			(31240)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	496,971	331,314	20.0	16,566	18.5	306,465	0.075000	24,849	100.0	331,308.90
2004	20	2.5	47,046	18,819	20.0	941	17.5	16,466	0.125000	2,352	100.0	18,818.22
2003	20	3.5	170,291	48,655	20.0	2,433	16.5	40,140	0.174987	8,514	100.0	48,653.04
2002	20	4.5	1,890,868	420,193	20.0	21,010	15.5	325,650	0.224931	94,515	100.0	420,150.94
2001	20	5.5	1,107,656	201,392	20.0	10,070	14.5	146,009	0.274721	55,327	100.0	201,315.55
2000	20	6.5	7,569,024	1,164,465	20.0	58,223	13.5	786,014	0.324181	377,498	99.9	1,163,126.05
1999	20	7.5	4,919,666	655,956	20.0	32,798	12.5	409,972	0.373006	244,676	99.7	654,020.46
1998	20	8.5	3,524,653	414,665	20.0	20,733	11.6	240,506	0.420801	174,491	99.3	411,932.46
1997	20	9.5	3,257,492	342,894	20.0	17,145	10.7	183,448	0.467120	160,172	98.7	338,386.53
1996	20	10.5	495,356	47,177	20.0	2,359	9.8	23,117	0.511508	24,131	97.6	46,047.79
1995	20	11.5	367,600	31,965	20.0	1,598	8.9	14,225	0.553568	17,695	96.0	30,674.80
1994	20	12.5	979,691	78,375	20.0	3,919	8.1	31,742	0.592993	46,476	93.6	73,370.22
1993	20	13.5	754,156	55,863	20.0	2,793	7.4	20,669	0.629600	35,172	90.4	50,524.57
1992	20	14.5	3,158,236	217,809	20.0	10,890	6.7	72,966	0.663316	144,476	86.4	188,124.17
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	5,833,376	315,318	20.0	15,766	4.6	72,523	0.770983	243,105	61.6	194,092.19
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	1,227,429	57,090	20.0	2,854	3.4	9,705	0.828390	47,293	38.4	21,946.72
1984	20	22.5	10,072,694	447,675	20.0	22,384	3.1	69,390	0.844188	377,922	31.2	139,542.63
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	1,367,029	55,797	20.0	2,790	2.6	7,254	0.871866	48,648	18.6	10,391.66
1981	20	25.5	2,291,601	89,867	20.0	4,493	2.3	10,335	0.884041	79,446	13.6	12,245.24
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	1,598,749	52,418	20.0	2,621	1.3	3,407	0.932692	48,890	1.3	687.46
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	20,800	640	20.0	32	1.0	32	0.947743	607	0.3	1.87
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	173,521	4,754	20.0	238	0.5	119	0.975000	4,635	0.0	0.00
	20	10.2	51,323,907	5,053,100	20.0	252,655	11.0	2,790,153	0.447426	2,260,888	86.2	4,355,361.45

Net Salvage: (6.9%)

155,896
0.478277 2,416,784

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Turbogenerator Units (31440)												
2006	80	0.5	0		41.3	0	40.8	0	0.012115	0	13.7	0.00
2005	80	1.5	0		42.1	0	40.6	0	0.035604	0	14.0	0.00
2004	80	2.5	514,819	205,927	43.0	4,789	40.5	193,955	0.058158	11,976	14.4	29,550.58
2003	80	3.5	0		43.8	0	40.3	0	0.079837	0	14.7	0.00
2002	80	4.5	0		44.7	0	40.2	0	0.100696	0	15.1	0.00
2001	80	5.5	0		45.5	0	40.2	0	0.117660	0	15.1	0.00
2000	80	6.5	233,698	35,954	46.4	775	40.2	31,149	0.133941	4,816	15.1	5,411.00
1999	80	7.5	0		47.2	0	40.2	0	0.149580	0	15.1	0.00
1998	80	8.5	0		48.1	0	40.1	0	0.164614	0	15.1	0.00
1997	80	9.5	0		48.9	0	40.1	0	0.179076	0	15.1	0.00
1996	80	10.5	0		49.7	0	40.1	0	0.193000	0	15.1	0.00
1995	80	11.5	0		50.5	0	40.1	0	0.206414	0	15.1	0.00
1994	80	12.5	0		51.4	0	40.1	0	0.219346	0	15.1	0.00
1993	80	13.5	0		52.2	0	40.1	0	0.231820	0	15.1	0.00
1992	80	14.5	0		53.0	0	40.1	0	0.243862	0	15.1	0.00
1991	80	15.5	0		53.8	0	40.1	0	0.255491	0	15.1	0.00
1990	80	16.5	0		54.6	0	40.0	0	0.266731	0	15.1	0.00
1989	80	17.5	76,481	4,370	55.4	79	40.0	3,155	0.277598	1,213	15.1	657.73
1988	80	18.5	0		56.2	0	40.0	0	0.288112	0	15.1	0.00
1987	80	19.5	381,971	19,588	57.0	344	40.0	13,746	0.298290	5,843	15.1	2,948.03
1986	80	20.5	65,412	3,191	57.8	55	40.0	2,208	0.308147	983	15.1	480.22
1985	80	21.5	0		58.6	0	40.0	0	0.317697	0	15.1	0.00
1984	80	22.5	0		59.4	0	40.0	0	0.326956	0	15.1	0.00
1983	80	23.5	0		60.2	0	40.0	0	0.335935	0	15.1	0.00
1982	80	24.5	1,182,254	48,255	60.9	792	39.9	31,616	0.344648	16,631	15.1	7,262.42
1981	80	25.5	0		61.7	0	39.9	0	0.353105	0	15.1	0.00
1980	80	26.5	0		62.5	0	39.9	0	0.361319	0	15.1	0.00
1979	80	27.5	0		63.3	0	39.9	0	0.369298	0	15.1	0.00
1978	80	28.5	0		64.0	0	39.9	0	0.377054	0	15.1	0.00
1977	80	29.5	0		64.8	0	39.9	0	0.384595	0	15.1	0.00
1976	80	30.5	0		65.5	0	39.9	0	0.391929	0	15.1	0.00
1975	80	31.5	0		66.3	0	39.8	0	0.399066	0	15.1	0.00
1974	80	32.5	0		67.1	0	39.8	0	0.406012	0	15.1	0.00
1973	80	33.5	98,618,774	2,943,844	67.8	43,420	39.8	1,728,097	0.412776	1,215,148	15.1	443,048.52
1972	80	34.5	0		68.5	0	39.8	0	0.419364	0	15.1	0.00
1971	80	35.5	0		69.3	0	39.8	0	0.425783	0	15.1	0.00
1970	80	36.5	0		70.0	0	39.8	0	0.432040	0	15.1	0.00
	80	31.0	101,073,409	3,261,130	64.9	50,254	39.9	2,003,927	0.385330	1,256,611	15.0	489,358.52
					Net Salvage: (2.3%)					28,285		
									0.394003	1,284,895		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Big Bend Common: Turbogenerator Units			(31440)										
2006	35	0.5	2,711	5,421	34.8	156	34.3	5,343	0.014358	78	91.7	4,970.84	
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00	
2004	35	2.5	1,996,980	798,792	34.9	22,888	32.4	741,572	0.071579	57,177	95.8	765,338.60	
2003	35	3.5	330,677	94,479	35.0	2,699	31.5	85,031	0.100130	9,460	97.2	91,798.69	
2002	35	4.5	456,136	101,363	35.0	2,896	30.5	88,331	0.128670	13,042	98.1	99,484.59	
2001	35	5.5	493,702	89,764	35.0	2,565	29.5	75,658	0.157211	14,112	98.8	88,719.49	
2000	35	6.5	162,506	25,001	35.0	714	28.5	20,358	0.185758	4,644	99.3	24,826.27	
1999	35	7.5	0		35.0	0	27.5	0	0.214311	0	99.6	0.00	
1998	35	8.5	0		35.0	0	26.5	0	0.242871	0	99.8	0.00	
1997	35	9.5	0		35.0	0	25.5	0	0.271435	0	99.9	0.00	
1996	35	10.5	0		35.0	0	24.5	0	0.300003	0	99.9	0.00	
1995	35	11.5	0		35.0	0	23.5	0	0.328573	0	100.0	0.00	
1994	35	12.5	0		35.0	0	22.5	0	0.357137	0	100.0	0.00	
1993	35	13.5	0		35.0	0	21.5	0	0.385691	0	100.0	0.00	
1992	35	14.5	26,385	1,820	35.0	52	20.5	1,066	0.414229	754	100.0	1,819.46	
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00	
1990	35	16.5	0		35.0	0	18.5	0	0.471134	0	99.9	0.00	
1989	35	17.5	0		35.0	0	17.5	0	0.499408	0	99.9	0.00	
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00	
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00	
1986	35	20.5	260,467	12,706	35.0	363	14.6	5,305	0.582464	7,401	99.3	12,616.81	
1985	35	21.5	306,233	14,243	35.0	407	13.7	5,567	0.609138	8,676	98.8	14,077.49	
1984	35	22.5	525,610	23,360	35.0	667	12.8	8,525	0.635063	14,835	98.1	22,927.20	
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00	
1982	35	24.5	5,242,926	213,997	35.0	6,114	11.1	67,609	0.684065	146,388	95.8	205,032.66	
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00	
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00	
1979	35	27.5	367,596	13,367	35.0	382	8.8	3,360	0.748608	10,007	88.8	11,871.68	
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00	
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00	
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00	
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00	
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00	
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00	
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00	
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00	
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00	
	35	7.3	10,171,929	1,394,314	34.9	39,904	27.8	1,107,726	0.205530	286,574	96.4	1,343,483.76	
Net Salvage: (20.2%)										57,987			
										0.247118	344,560		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Turbogenerator Units				(31440)								
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Common: Accessory Electric Equipment			(31540)									
2006	80	0.5	0		41.3	0	40.8	0	0.012115	0	13.7	0.00
2005	80	1.5	0		42.1	0	40.6	0	0.035604	0	14.0	0.00
2004	80	2.5	6,022	2,409	43.0	56	40.5	2,269	0.058158	140	14.4	345.65
2003	80	3.5	538,205	153,773	43.8	3,511	40.3	141,485	0.079837	12,277	14.7	22,604.60
2002	80	4.5	0		44.7	0	40.2	0	0.100696	0	15.1	0.00
2001	80	5.5	150,283	27,324	45.5	601	40.2	24,141	0.117660	3,215	15.1	4,112.29
2000	80	6.5	113,568	17,472	46.4	377	40.2	15,137	0.133941	2,340	15.1	2,629.54
1999	80	7.5	0		47.2	0	40.2	0	0.149580	0	15.1	0.00
1998	80	8.5	0		48.1	0	40.1	0	0.164614	0	15.1	0.00
1997	80	9.5	395,453	41,627	48.9	851	40.1	34,136	0.179076	7,454	15.1	6,264.81
1996	80	10.5	685,047	65,243	49.7	1,313	40.1	52,640	0.193000	12,592	15.1	9,819.01
1995	80	11.5	1,544,045	134,265	50.5	2,659	40.1	106,614	0.206414	27,714	15.1	20,206.85
1994	80	12.5	0		51.4	0	40.1	0	0.219346	0	15.1	0.00
1993	80	13.5	491,824	36,431	52.2	698	40.1	27,987	0.231820	8,446	15.1	5,482.93
1992	80	14.5	287,604	19,835	53.0	374	40.1	15,007	0.243862	4,837	15.1	2,985.13
1991	80	15.5	975,274	62,921	53.8	1,170	40.1	46,898	0.255491	16,076	15.1	9,469.60
1990	80	16.5	1,215,934	73,693	54.6	1,350	40.0	53,988	0.266731	19,656	15.1	11,090.79
1989	80	17.5	0		55.4	0	40.0	0	0.277598	0	15.1	0.00
1988	80	18.5	1,111,162	60,063	56.2	1,069	40.0	42,749	0.288112	17,305	15.1	9,039.45
1987	80	19.5	67,963	3,485	57.0	61	40.0	2,446	0.298290	1,040	15.1	524.53
1986	80	20.5	387,118	18,884	57.8	327	40.0	13,068	0.308147	5,819	15.1	2,842.01
1985	80	21.5	15,924,234	740,662	58.6	12,639	40.0	505,571	0.317697	235,306	15.1	111,469.64
1984	80	22.5	65,500,668	2,911,141	59.4	49,009	40.0	1,960,364	0.326956	951,815	15.1	438,126.69
1983	80	23.5	23,964	1,020	60.2	17	40.0	678	0.335935	343	15.1	153.47
1982	80	24.5	0		60.9	0	39.9	0	0.344648	0	15.1	0.00
1981	80	25.5	0		61.7	0	39.9	0	0.353105	0	15.1	0.00
1980	80	26.5	2,680,051	101,134	62.5	1,618	39.9	64,564	0.361319	36,542	15.1	15,220.67
1979	80	27.5	2,327,799	84,647	63.3	1,337	39.9	53,356	0.369298	31,260	15.1	12,739.41
1978	80	28.5	4,918,304	172,572	64.0	2,696	39.9	107,588	0.377054	65,069	15.1	25,972.10
1977	80	29.5	224,038	7,595	64.8	117	39.9	4,676	0.384595	2,921	15.1	1,142.98
1976	80	30.5	8,241,768	270,222	65.5	4,126	39.9	164,608	0.391929	105,908	15.1	40,668.40
1975	80	31.5	0		66.3	0	39.8	0	0.399066	0	15.1	0.00
1974	80	32.5	72,639	2,235	67.1	33	39.8	1,326	0.406012	907	15.1	336.37
1973	80	33.5	0		67.8	0	39.8	0	0.412776	0	15.1	0.00
1972	80	34.5	0		68.5	0	39.8	0	0.419364	0	15.1	0.00
1971	80	35.5	0		69.3	0	39.8	0	0.425783	0	15.1	0.00
1970	80	36.5	8,467,751	231,993	70.0	3,314	39.8	131,905	0.432040	100,230	15.1	34,914.97
	80	22.2	116,350,718	5,240,644	58.7	89,322	40.0	3,573,201	0.318513	1,669,211	15.0	788,161.88
					Net Salvage: (2.3%)					37,656		
									0.325698	1,706,867		

58

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Common: Accessory Electric Equipment (31540)												
2006	35	0.5	217,032	434,064	34.8	12,473	34.3	427,828	0.014358	6,232	91.7	398,017.76
2005	35	1.5	84,517	56,345	34.9	1,614	33.4	53,923	0.042999	2,423	94.0	52,969.62
2004	35	2.5	41,930	16,772	34.9	481	32.4	15,570	0.071579	1,201	95.8	16,069.44
2003	35	3.5	196,363	56,104	35.0	1,603	31.5	50,493	0.100130	5,618	97.2	54,511.99
2002	35	4.5	0		35.0	0	30.5	0	0.128670	0	98.1	0.00
2001	35	5.5	307,969	55,994	35.0	1,600	29.5	47,195	0.157211	8,803	98.8	55,342.80
2000	35	6.5	0		35.0	0	28.5	0	0.185758	0	99.3	0.00
1999	35	7.5	163,448	21,793	35.0	623	27.5	17,123	0.214311	4,671	99.6	21,705.99
1998	35	8.5	730,717	85,967	35.0	2,456	26.5	65,089	0.242871	20,879	99.8	85,780.73
1997	35	9.5	285,433	30,046	35.0	858	25.5	21,890	0.271435	8,155	99.9	30,012.58
1996	35	10.5	412,067	39,245	35.0	1,121	24.5	27,471	0.300003	11,773	99.9	39,223.99
1995	35	11.5	0		35.0	0	23.5	0	0.328573	0	100.0	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357137	0	100.0	0.00
1993	35	13.5	1,713,926	126,958	35.0	3,627	21.5	77,988	0.385691	48,966	100.0	126,948.36
1992	35	14.5	0		35.0	0	20.5	0	0.414229	0	100.0	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	1,492,466	90,453	35.0	2,584	18.5	47,837	0.471134	42,615	99.9	90,404.29
1989	35	17.5	1,772,009	101,258	35.0	2,893	17.5	50,689	0.499408	50,569	99.9	101,145.28
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	457,235	23,448	35.0	670	15.6	10,430	0.555189	13,018	99.6	23,354.01
1986	35	20.5	200,873	9,799	35.0	280	14.6	4,091	0.582464	5,707	99.3	9,730.11
1985	35	21.5	629,676	29,287	35.0	837	13.7	11,447	0.609138	17,840	98.8	28,946.15
1984	35	22.5	20,866,156	927,385	35.0	26,497	12.8	338,437	0.635063	588,948	98.1	910,185.42
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	239,931	9,793	35.0	280	11.1	3,094	0.684065	6,699	95.8	9,382.88
1981	35	25.5	460,446	18,057	35.0	516	10.3	5,293	0.706854	12,763	94.0	16,974.92
1980	35	26.5	356,356	13,447	35.0	384	9.5	3,652	0.728387	9,795	91.7	12,330.52
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	17,245,739	605,114	35.0	17,289	8.1	140,694	0.767492	464,420	85.3	516,321.09
1977	35	29.5	492,715	16,702	35.0	477	7.5	3,590	0.785044	13,112	81.2	13,566.31
1976	35	30.5	1,242,085	40,724	35.0	1,164	7.0	8,092	0.801292	32,632	76.5	31,164.16
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00
	35	17.7	49,609,092	2,808,752	35.0	80,327	17.8	1,431,919	0.490196	1,376,839	94.1	2,644,068.42

Net Salvage: (19.8%)

	272,186
0.587102	1,649,025

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Common: Accessory Electric Equipment (31540)												
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	43,759	17,503	20.0	875	17.5	15,316	0.125000	2,188	100.0	17,503.20
2003	20	3.5	6,588,886	1,882,539	20.0	94,127	16.5	1,553,094	0.174987	329,420	100.0	1,882,482.24
2002	20	4.5	141,343	31,410	20.0	1,570	15.5	24,342	0.224931	7,065	100.0	31,406.40
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	783,823	120,588	20.0	6,029	13.5	81,397	0.324181	39,092	99.9	120,449.48
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	1,542,457	162,364	20.0	8,118	10.7	86,865	0.467120	75,843	98.7	160,229.66
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	152,985	9,870	20.0	494	6.1	3,010	0.694172	6,851	81.4	8,031.52
1990	20	16.5	345,909	20,964	20.0	1,048	5.6	5,870	0.722284	15,142	75.5	15,825.66
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	311,881	16,858	20.0	843	4.6	3,877	0.770983	12,998	61.6	10,377.12
1987	20	19.5	96,054,530	4,925,873	20.0	246,294	4.2	1,034,433	0.791987	3,901,227	53.9	2,654,774.81
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	11,968,031	531,912	20.0	26,596	3.1	82,446	0.844188	449,034	31.2	165,799.78
1983	20	23.5	42,310	1,800	20.0	90	2.8	252	0.858629	1,546	24.5	441.25
1982	20	24.5	55,880	2,281	20.0	114	2.6	297	0.871866	1,989	18.6	424.78
1981	20	25.5	393,977	15,450	20.0	773	2.3	1,777	0.884041	13,658	13.6	2,105.23
1980	20	26.5	3,533,657	133,346	20.0	6,667	2.1	14,001	0.895279	119,381	9.6	12,739.83
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
	20	15.5	121,959,426	7,872,759	20.0	393,638	7.4	2,906,978	0.631981	4,975,436	64.6	5,082,590.95
										256,968		
									0.664621	5,232,404		
												Net Salvage: (5.2%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Common: Misc. Power Plant Equipment				(31640)								
2006	80	0.5	0		40.5	0	40.0	0	0.012349	0	17.6	0.00
2005	80	1.5	0		41.3	0	39.8	0	0.036311	0	18.0	0.00
2004	80	2.5	0		42.1	0	39.6	0	0.059346	0	18.5	0.00
2003	80	3.5	0		42.9	0	39.4	0	0.081516	0	18.9	0.00
2002	80	4.5	0		43.7	0	39.2	0	0.102874	0	19.4	0.00
2001	80	5.5	0		44.5	0	39.2	0	0.119458	0	19.4	0.00
2000	80	6.5	0		45.3	0	39.2	0	0.135373	0	19.4	0.00
1999	80	7.5	0		46.1	0	39.2	0	0.150660	0	19.4	0.00
1998	80	8.5	1,106,862	130,219	46.9	2,777	39.2	108,840	0.165353	21,532	19.4	25,197.38
1997	80	9.5	190,511	20,054	47.7	420	39.1	16,438	0.179487	3,599	19.4	3,880.41
1996	80	10.5	0		48.5	0	39.1	0	0.193094	0	19.4	0.00
1995	80	11.5	1,603,906	139,470	49.3	2,829	39.1	110,614	0.206201	28,759	19.4	26,987.46
1994	80	12.5	40,608	3,249	50.0	65	39.1	2,540	0.218835	711	19.4	628.62
1993	80	13.5	99,047	7,337	50.8	144	39.1	5,647	0.231022	1,695	19.4	1,419.67
1992	80	14.5	0		51.6	0	39.0	0	0.242785	0	19.4	0.00
1991	80	15.5	1,242,878	80,186	52.3	1,533	39.0	59,794	0.254144	20,379	19.4	15,515.93
1990	80	16.5	51,556	3,125	53.1	59	39.0	2,295	0.265122	828	19.4	604.61
1989	80	17.5	0		53.8	0	39.0	0	0.275735	0	19.4	0.00
1988	80	18.5	533,123	28,817	54.6	528	39.0	20,584	0.286002	8,242	19.4	5,576.18
1987	80	19.5	244,540	12,541	55.3	227	38.9	8,821	0.295940	3,711	19.4	2,426.59
1986	80	20.5	91,230	4,450	56.0	79	38.9	3,091	0.305564	1,360	19.4	861.12
1985	80	21.5	330,355	15,365	56.8	271	38.9	10,523	0.314888	4,838	19.4	2,973.20
1984	80	22.5	6,562,101	291,649	57.5	5,072	38.9	197,307	0.323927	94,473	19.4	56,434.07
1983	80	23.5	673,926	28,678	58.2	493	38.8	19,118	0.332692	9,541	19.4	5,549.13
1982	80	24.5	507,097	20,698	58.9	351	38.8	13,635	0.341196	7,062	19.4	4,005.03
1981	80	25.5	3,440,588	134,925	59.6	2,264	38.8	87,837	0.349451	47,150	19.4	26,107.99
1980	80	26.5	3,285,608	123,985	60.3	2,056	38.8	79,778	0.357467	44,321	19.4	23,991.14
1979	80	27.5	94,895	3,451	61.1	56	38.8	2,191	0.365254	1,260	19.4	667.72
1978	80	28.5	3,941,058	138,283	61.7	2,241	38.7	86,735	0.372823	51,555	19.4	26,757.71
1977	80	29.5	1,317,898	44,675	62.4	716	38.7	27,707	0.380181	16,984	19.4	8,644.52
1976	80	30.5	32,417	1,063	63.1	17	38.7	652	0.387337	412	19.4	205.66
1975	80	31.5	0		63.8	0	38.7	0	0.394300	0	19.4	0.00
1974	80	32.5	0		64.5	0	38.6	0	0.401078	0	19.4	0.00
1973	80	33.5	0		65.2	0	38.6	0	0.407677	0	19.4	0.00
1972	80	34.5	235,386	6,823	65.8	104	38.6	4,002	0.414104	2,825	19.4	1,320.21
1971	80	35.5	56,494	1,591	66.5	24	38.6	924	0.420366	669	19.4	307.93
1970	80	36.5	0		67.2	0	38.5	0	0.426470	0	19.4	0.00
	80	20.7	25,682,084	1,240,632	55.6	22,326	38.9	869,075	0.299772	371,907	19.4	240,062.27
Net Salvage: (2.9%)												
										10,795		
										0.308473	382,701	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Common: Misc. Power Plant Equipment			(31640)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	281,288	112,515	20.0	5,626	17.5	98,451	0.125000	14,064	100.0	112,513.58
2003	20	3.5	780,314	222,947	20.0	11,147	16.5	183,931	0.174987	39,013	100.0	222,940.30
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	398,599	72,473	20.0	3,624	14.5	52,543	0.274721	19,910	100.0	72,445.00
2000	20	6.5	495,561	76,240	20.0	3,812	13.5	51,462	0.324181	24,716	99.9	76,152.46
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	23,790	2,799	20.0	140	11.6	1,623	0.420801	1,178	99.3	2,780.39
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	19,190	1,535	20.0	77	8.1	622	0.592993	910	93.6	1,437.18
1993	20	13.5	443,112	32,823	20.0	1,641	7.4	12,145	0.629600	20,665	90.4	29,686.22
1992	20	14.5	230,191	15,875	20.0	794	6.7	5,318	0.663316	10,530	86.4	13,711.59
1991	20	15.5	1,465,821	94,569	20.0	4,728	6.1	28,844	0.694172	65,647	81.4	76,953.72
1990	20	16.5	3,237,998	196,242	20.0	9,812	5.6	54,948	0.722284	141,743	75.5	148,141.36
1989	20	17.5	64,081	3,662	20.0	183	5.0	915	0.747821	2,738	68.8	2,520.28
1988	20	18.5	400,876	21,669	20.0	1,083	4.6	4,984	0.770983	16,706	61.6	13,338.22
1987	20	19.5	2,184,496	112,025	20.0	5,601	4.2	23,525	0.791987	88,723	53.9	60,375.55
1986	20	20.5	1,122,852	54,773	20.0	2,739	3.8	10,407	0.811056	44,424	46.1	25,251.86
1985	20	21.5	3,326,142	154,704	20.0	7,735	3.4	26,300	0.828390	128,155	38.4	59,472.19
1984	20	22.5	748,228	33,255	20.0	1,663	3.1	5,154	0.844188	28,073	31.2	10,365.62
1983	20	23.5	7,716,655	328,368	20.0	16,418	2.8	45,972	0.858629	281,946	24.5	80,476.50
1982	20	24.5	697,261	28,460	20.0	1,423	2.6	3,700	0.871866	24,813	18.6	5,300.32
1981	20	25.5	860,476	33,744	20.0	1,687	2.3	3,881	0.884041	29,831	13.6	4,597.98
1980	20	26.5	1,486,887	56,109	20.0	2,805	2.1	5,891	0.895279	50,233	9.6	5,360.65
1979	20	27.5	279,946	10,180	20.0	509	1.9	967	0.905684	9,220	6.4	649.78
1978	20	28.5	250,274	8,782	20.0	439	1.7	746	0.915336	8,038	4.0	354.25
1977	20	29.5	927,244	31,432	20.0	1,572	1.5	2,357	0.924321	29,053	2.4	751.23
1976	20	30.5	2,477,314	81,223	20.0	4,061	1.3	5,280	0.932692	75,756	1.3	1,065.25
1975	20	31.5	889,826	28,248	20.0	1,412	1.2	1,695	0.940513	26,568	0.7	185.31
1974	20	32.5	583,976	17,968	20.0	898	1.0	898	0.947743	17,029	0.3	52.47
1973	20	33.5	799,887	23,877	20.0	1,194	0.9	1,074	0.954515	22,791	0.1	26.74
1972	20	34.5	154,756	4,486	20.0	224	0.8	179	0.961301	4,312	0.0	1.57
1971	20	35.5	53,699	1,513	20.0	76	0.7	53	0.966176	1,461	0.0	0.11
1970	20	36.5	3,655,694	100,156	20.0	5,008	0.5	2,504	0.975000	97,652	0.0	0.00
	20	18.4	36,056,435	1,962,653	20.0	98,133	6.5	636,370	0.675566	1,325,902	52.3	1,026,907.66

Net Salvage: (4.2%)

55,500
0.703844 1,381,402

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Unit #1

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	32.4	218,447,565	6,734,995	57.9	116,396	28.1	3,270,718	0.516662	3,479,717	28,281	(0%)
35 - Year Life	8.2	10,733,720	1,307,275	31.5	41,528	24.1	999,776	0.257896	337,141	126,562	(10%)
20 - Year Life	20.8	422,292	20,327	20.0	1,016	5.9	5,971	0.741691	15,076	1,004	(5%)
	28.5	229,603,577	8,062,597	50.7	158,940	26.9	4,276,465	0.475273	3,831,934	155,847	(2%)
312 - Boiler Plant Equipment											
65 - Year Life	27.1	618,583,486	22,784,072	48.4	470,822	27.1	12,744,942	0.446422	10,171,320	315,095	(1%)
35 - Year Life	8.2	470,900,670	57,588,076	31.3	1,842,014	24.1	44,354,726	0.250830	14,444,828	5,281,568	(9%)
20 - Year Life	12.4	83,628,362	6,727,166	20.0	336,358	9.1	3,072,773	0.579554	3,898,757	461,419	(7%)
	13.5	1,173,112,517	87,099,314	32.9	2,649,194	22.7	60,172,441	0.327384	28,514,905	6,058,082	(7%)
314 - Turbogenerator Units											
65 - Year Life	30.4	402,267,748	13,215,861	51.8	255,077	26.9	6,871,525	0.487042	6,436,675	194,273	(1%)
35 - Year Life	12.5	246,249,615	19,659,275	31.7	621,054	21.3	13,219,257	0.357879	7,035,638	1,824,061	(9%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	19.7	648,517,364	32,875,137	37.5	876,131	22.9	20,090,781	0.409803	13,472,313	2,018,334	(6%)
315 - Accessory Electric Equipment											
65 - Year Life	30.4	106,991,339	3,516,293	52.2	67,397	26.9	1,815,430	0.490674	1,725,355	51,690	(1%)
35 - Year Life	23.9	104,464,477	4,375,291	34.2	127,817	13.0	1,663,326	0.704129	3,080,768	598,709	(14%)
20 - Year Life	23.4	8,366,296	357,253	20.0	17,863	4.5	80,013	0.804660	287,467	13,452	(4%)
	26.6	219,822,112	8,248,836	38.7	213,076	16.7	3,558,768	0.617492	5,093,590	663,851	(8%)
316 - Misc. Power Plant Equipment											
65 - Year Life	35.6	22,952,882	645,512	55.8	11,570	26.4	305,567	0.536909	346,581	12,200	(2%)
35 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	35.6	22,952,882	645,512	55.8	11,570	26.4	305,567	0.536909	346,581	12,200	(2%)
Subtotal:											
Big Bend Unit #1											
65 - Year Life	29.2	1,369,243,020	46,896,733	50.9	921,261	27.1	25,008,181	0.472520	22,159,648	601,539	(1%)
35 - Year Life	10.0	832,348,481	82,929,917	31.5	2,632,413	22.9	60,237,085	0.300234	24,898,374	7,830,900	(9%)
20 - Year Life	13.0	92,416,950	7,104,745	20.0	355,237	8.9	3,158,756	0.591337	4,201,300	475,874	(7%)
	16.8	2,294,008,451	136,931,395	35.0	3,908,911	22.6	88,404,022	0.374343	51,259,322	8,908,314	(7%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Structures & Improvements			(31141)									
2006	65	0.5	0		28.7	0	28.2	0	0.017422	0	2.4	0.00
2005	65	1.5	0		29.7	0	28.2	0	0.050548	0	2.5	0.00
2004	65	2.5	0		30.6	0	28.1	0	0.081569	0	2.6	0.00
2003	65	3.5	128,970	36,848	31.6	1,166	28.1	32,767	0.110682	4,078	2.7	994.91
2002	65	4.5	0		32.6	0	28.1	0	0.138062	0	2.8	0.00
2001	65	5.5	0		33.6	0	28.1	0	0.163009	0	2.8	0.00
2000	65	6.5	0		34.5	0	28.1	0	0.186530	0	2.8	0.00
1999	65	7.5	0		35.5	0	28.1	0	0.208743	0	2.8	0.00
1998	65	8.5	0		36.5	0	28.1	0	0.229755	0	2.8	0.00
1997	65	9.5	1,561,309	164,348	37.4	4,394	28.1	123,481	0.249661	41,031	2.8	4,601.75
1996	65	10.5	0		38.4	0	28.1	0	0.268544	0	2.8	0.00
1995	65	11.5	0		39.4	0	28.1	0	0.286484	0	2.8	0.00
1994	65	12.5	0		40.3	0	28.1	0	0.303547	0	2.8	0.00
1993	65	13.5	8,980,087	665,192	41.3	16,106	28.1	452,588	0.319798	212,727	2.8	18,625.37
1992	65	14.5	0		42.3	0	28.1	0	0.335292	0	2.8	0.00
1991	65	15.5	0		43.2	0	28.1	0	0.350081	0	2.8	0.00
1990	65	16.5	842,544	51,063	44.2	1,155	28.1	32,463	0.364213	18,598	2.8	1,429.77
1989	65	17.5	0		45.1	0	28.1	0	0.377730	0	2.8	0.00
1988	65	18.5	0		46.1	0	28.1	0	0.390671	0	2.8	0.00
1987	65	19.5	721,340	36,992	47.1	785	28.1	22,069	0.403073	14,910	2.8	1,035.77
1986	65	20.5	0		48.0	0	28.1	0	0.414968	0	2.8	0.00
1985	65	21.5	0		49.0	0	28.1	0	0.426387	0	2.8	0.00
1984	65	22.5	626,448	27,842	49.9	558	28.1	15,679	0.437357	12,177	2.8	779.58
1983	65	23.5	1,433,900	61,017	50.9	1,199	28.1	33,685	0.447906	27,330	2.8	1,708.48
1982	65	24.5	152,770	6,236	51.8	120	28.1	3,363	0.458056	2,856	2.8	174.59
1981	65	25.5	666,142	26,123	52.8	495	28.1	13,903	0.467830	12,221	2.8	731.45
1980	65	26.5	2,994,255	112,991	53.7	2,104	28.1	59,126	0.477248	53,925	2.8	3,163.74
1979	65	27.5	237,583	8,639	54.7	158	28.1	4,438	0.486329	4,202	2.8	241.90
1978	65	28.5	17,270	606	55.6	11	28.1	306	0.495092	300	2.8	16.97
1977	65	29.5	6,394,130	216,750	56.6	3,830	28.1	107,609	0.503552	109,145	2.8	6,069.00
1976	65	30.5	2,551,189	83,646	57.5	1,455	28.1	40,877	0.511725	42,804	2.8	2,342.08
1975	65	31.5	0		58.5	0	28.1	0	0.519625	0	2.8	0.00
1974	65	32.5	0		59.4	0	28.1	0	0.527266	0	2.8	0.00
1973	65	33.5	0		60.3	0	28.1	0	0.534660	0	2.8	0.00
1972	65	34.5	0		61.3	0	28.1	0	0.541819	0	2.8	0.00
1971	65	35.5	0		62.2	0	28.1	0	0.548754	0	2.8	0.00
1970	65	36.5	191,139,629	5,236,702	63.2	82,859	28.1	2,328,344	0.555476	2,908,862	2.8	146,627.66
	65	32.4	218,447,565	6,734,995	57.9	116,396	28.1	3,270,718	0.514502	3,465,166	2.8	188,543.02
					Net Salvage:	(0%)				14,551		
									0.516662	3,479,717		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Big Bend Unit #1: Structures & Improvements (31141)												
2006	35	0.5	96,036	192,073	28.5	6,739	28.0	188,703	0.017554	3,372	14.7	28,182.25
2005	35	1.5	0		29.3	0	27.8	0	0.051203	0	18.8	0.00
2004	35	2.5	1,502,545	601,018	30.1	19,967	27.6	551,099	0.083166	49,984	23.5	141,082.32
2003	35	3.5	0		30.8	0	27.3	0	0.113735	0	28.7	0.00
2002	35	4.5	0		31.4	0	26.9	0	0.143181	0	34.4	0.00
2001	35	5.5	0		32.0	0	26.5	0	0.171748	0	40.5	0.00
2000	35	6.5	0		32.6	0	26.1	0	0.199659	0	46.8	0.00
1999	35	7.5	0		33.0	0	25.5	0	0.227110	0	53.2	0.00
1998	35	8.5	0		33.4	0	24.9	0	0.254272	0	59.5	0.00
1997	35	9.5	956,497	100,684	33.8	2,979	24.3	72,385	0.281288	28,321	65.6	66,005.75
1996	35	10.5	0		34.1	0	23.6	0	0.308276	0	71.3	0.00
1995	35	11.5	0		34.3	0	22.8	0	0.335324	0	76.5	0.00
1994	35	12.5	0		34.5	0	22.0	0	0.362492	0	81.2	0.00
1993	35	13.5	0		34.6	0	21.1	0	0.389817	0	85.3	0.00
1992	35	14.5	0		34.7	0	20.2	0	0.417312	0	88.8	0.00
1991	35	15.5	20,305	1,310	34.8	38	19.3	727	0.444954	583	91.7	1,200.93
1990	35	16.5	2,419,741	146,651	34.9	4,202	18.4	77,317	0.472696	69,321	94.0	137,789.88
1989	35	17.5	3,416,344	195,220	34.9	5,594	17.4	97,330	0.500464	97,700	95.7	186,829.14
1988	35	18.5	0		35.0	0	16.5	0	0.528148	0	96.9	0.00
1987	35	19.5	0		35.0	0	15.5	0	0.555617	0	97.7	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582719	0	98.1	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609283	0	98.1	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635140	0	97.7	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660124	0	96.9	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684084	0	95.7	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706863	0	94.0	0.00
1980	35	26.5	452,438	17,073	35.0	488	9.5	4,634	0.728391	12,436	91.7	15,651.40
1979	35	27.5	0		35.0	0	8.8	0	0.748609	0	88.8	0.00
1978	35	28.5	55,020	1,931	35.0	55	8.1	447	0.767493	1,482	85.3	1,647.21
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	296,064	9,707	35.0	277	7.0	1,929	0.801292	7,778	76.5	7,428.29
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	1,518,729	41,609	35.0	1,189	4.4	5,205	0.874918	36,404	40.5	16,858.68
	35	8.2	10,733,720	1,307,275	31.5	41,528	24.1	999,776	0.235132	307,382	46.1	602,675.85
					Net Salvage: (9.7%)					29,759		
									0.257896	337,141		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Structures & Improvements (31141)											
2006	20	0.5	0	20.0	0	19.5	0	0.025060	0	96.0	0.00
2005	20	1.5	0	20.0	0	18.5	0	0.075091	0	97.6	0.00
2004	20	2.5	0	20.0	0	17.5	0	0.125069	0	98.7	0.00
2003	20	3.5	0	20.0	0	16.5	0	0.175027	0	99.3	0.00
2002	20	4.5	0	20.0	0	15.5	0	0.224949	0	99.7	0.00
2001	20	5.5	0	20.0	0	14.5	0	0.274728	0	99.9	0.00
2000	20	6.5	39,865	20.0	307	13.5	4,140	0.324183	1,988	99.9	6,052.60
1999	20	7.5	0	20.0	0	12.5	0	0.373007	0	99.7	0.00
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0	20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0	20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0	20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0	20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0	20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	155,579	20.0	399	4.2	1,675	0.791987	6,319	53.9	6,492.29
1986	20	20.5	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0	20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0	20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0	20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0	20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0	20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0	20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0	20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0	20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0	20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0	20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0	20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0	20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0	20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	226,848	20.0	311	0.5	155	0.975000	6,060	0.0	0.00
20	20.8	422,292	20,327	20.0	1,016	5.9	5,971	0.706794	14,367	61.7	12,544.89

Net Salvage: (4.9%)
8,062,597
7,977,066

709

0.741691 15,076

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Boiler Plant Equipment			(31241)									
2006	65	0.5	0		28.0	0	27.5	0	0.017851	0	7.9	0.00
2005	65	1.5	0		28.9	0	27.4	0	0.051854	0	8.3	0.00
2004	65	2.5	1,325,575	530,230	29.8	17,793	27.3	485,748	0.083775	44,420	8.6	45,493.73
2003	65	3.5	1,181,922	337,692	30.8	10,964	27.3	299,318	0.113812	38,433	8.9	30,088.35
2002	65	4.5	81,220	18,049	31.7	569	27.2	15,487	0.142134	2,565	9.2	1,667.71
2001	65	5.5	9,353,849	1,700,700	32.6	52,169	27.2	1,418,989	0.166093	282,474	9.2	157,144.66
2000	65	6.5	290,784	44,736	33.5	1,335	27.2	36,323	0.188678	8,441	9.2	4,133.61
1999	65	7.5	0		34.4	0	27.1	0	0.210004	0	9.2	0.00
1998	65	8.5	0		35.3	0	27.1	0	0.230172	0	9.2	0.00
1997	65	9.5	9,294,967	978,418	36.1	27,103	27.1	734,491	0.249275	243,895	9.2	90,405.79
1996	65	10.5	3,866,083	368,198	37.0	9,951	27.1	269,680	0.267395	98,454	9.2	34,021.53
1995	65	11.5	0		37.9	0	27.1	0	0.284604	0	9.2	0.00
1994	65	12.5	25,662,096	2,052,968	38.8	52,912	27.1	1,433,903	0.300971	617,884	9.2	189,694.21
1993	65	13.5	8,470,476	627,443	39.7	15,805	27.1	428,305	0.316554	198,619	9.2	57,975.70
1992	65	14.5	0		40.6	0	27.1	0	0.331410	0	9.2	0.00
1991	65	15.5	509,799	32,890	41.4	794	27.1	21,530	0.345587	11,366	9.2	3,039.06
1990	65	16.5	5,631,500	341,303	42.3	8,069	27.1	218,660	0.359130	122,572	9.2	31,536.40
1989	65	17.5	5,883,438	336,196	43.2	7,782	27.1	210,901	0.372081	125,092	9.2	31,064.55
1988	65	18.5	98,213	5,309	44.0	121	27.1	3,270	0.384479	2,041	9.2	490.53
1987	65	19.5	4,527,499	232,179	44.9	5,171	27.1	140,135	0.396357	92,026	9.2	21,453.38
1986	65	20.5	136,701	6,668	45.7	146	27.1	3,954	0.407747	2,719	9.2	616.15
1985	65	21.5	122,474	5,696	46.6	122	27.1	3,313	0.418679	2,385	9.2	526.35
1984	65	22.5	397,379	17,661	47.4	373	27.1	10,097	0.429179	7,580	9.2	1,631.90
1983	65	23.5	248,029	10,554	48.3	219	27.1	5,922	0.439273	4,636	9.2	975.23
1982	65	24.5	877,991	35,836	49.1	730	27.1	19,779	0.448983	16,090	9.2	3,311.28
1981	65	25.5	204,653	8,026	50.0	161	27.1	4,350	0.458331	3,678	9.2	741.57
1980	65	26.5	354,364	13,372	50.8	263	27.1	7,134	0.467336	6,249	9.2	1,235.59
1979	65	27.5	4,793,788	174,320	51.6	3,378	27.1	91,552	0.476018	82,979	9.2	16,107.13
1978	65	28.5	1,464,318	51,380	52.5	979	27.0	26,424	0.484392	24,888	9.2	4,747.47
1977	65	29.5	7,543,934	255,727	53.3	4,798	27.0	129,543	0.492476	125,939	9.2	23,629.14
1976	65	30.5	31,956,420	1,047,751	54.1	19,367	27.0	522,907	0.500283	524,172	9.2	96,812.24
1975	65	31.5	1,871,475	59,412	54.9	1,082	27.0	29,219	0.507827	30,171	9.2	5,489.66
1974	65	32.5	0		55.7	0	27.0	0	0.515122	0	9.2	0.00
1973	65	33.5	0		56.5	0	27.0	0	0.522179	0	9.2	0.00
1972	65	34.5	0		57.4	0	27.0	0	0.529011	0	9.2	0.00
1971	65	35.5	0		58.2	0	27.0	0	0.535626	0	9.2	0.00
1970	65	36.5	492,434,540	13,491,357	59.0	228,667	27.0	6,174,011	0.542036	7,312,801	9.2	1,246,601.41
	65	27.1	618,583,486	22,784,072	48.4	470,822	27.1	12,744,942	0.440333	10,032,573	9.2	2,100,634.33
					Net Salvage:	(1.4%)				138,747		
										0.446422		10,171,320

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1: Boiler Plant Equipment (31241)												
2006	35	0.5	11,637,483	23,274,965	28.5	816,665	28.0	22,866,633	0.017554	408,569	14.7	3,415,065.85
2005	35	1.5	0	0	29.3	0	27.8	0	0.051203	0	18.8	0.00
2004	35	2.5	5,954,661	2,381,864	30.1	79,132	27.6	2,184,035	0.083166	198,090	23.5	559,116.43
2003	35	3.5	922,272	263,506	30.8	8,555	27.3	233,563	0.113735	29,970	28.7	75,684.31
2002	35	4.5	6,028,252	1,339,612	31.4	42,663	26.9	1,147,629	0.143181	191,807	34.4	461,397.06
2001	35	5.5	35,542,154	6,462,210	32.0	201,944	26.5	5,351,517	0.171748	1,109,872	40.5	2,618,351.68
2000	35	6.5	4,167,024	641,081	32.6	19,665	26.1	513,258	0.199659	127,998	46.8	300,115.45
1999	35	7.5	458,238	61,098	33.0	1,851	25.5	47,212	0.227110	13,876	53.2	32,495.82
1998	35	8.5	15,668,282	1,843,327	33.4	55,189	24.9	1,374,217	0.254272	468,707	59.5	1,096,449.81
1997	35	9.5	36,168,451	3,807,205	33.8	112,639	24.3	2,737,133	0.281288	1,070,921	65.6	2,495,904.83
1996	35	10.5	1,759,817	167,602	34.1	4,915	23.6	115,994	0.308276	51,668	71.3	119,463.08
1995	35	11.5	2,426,590	211,008	34.3	6,152	22.8	140,262	0.335324	70,756	76.5	161,476.07
1994	35	12.5	47,656,412	3,812,513	34.5	110,508	22.0	2,431,168	0.362492	1,382,005	81.2	3,096,698.38
1993	35	13.5	20,867,488	1,545,740	34.6	44,675	21.1	942,633	0.389817	602,556	85.3	1,318,882.41
1992	35	14.5	44,618,210	3,077,118	34.7	88,678	20.2	1,791,291	0.417312	1,284,118	88.8	2,732,606.87
1991	35	15.5	12,139,937	783,222	34.8	22,506	19.3	434,373	0.444954	348,498	91.7	717,999.71
1990	35	16.5	4,597,289	278,624	34.9	7,983	18.4	146,896	0.472696	131,704	94.0	261,788.33
1989	35	17.5	17,511,428	1,000,653	34.9	28,672	17.4	498,893	0.500464	500,791	95.7	957,644.96
1988	35	18.5	1,825,314	98,666	35.0	2,819	16.5	46,514	0.528148	52,110	96.9	95,652.87
1987	35	19.5	1,235,104	63,339	35.0	1,810	15.5	28,050	0.555617	35,192	97.7	61,911.45
1986	35	20.5	0	0	35.0	0	14.6	0	0.582719	0	98.1	0.00
1985	35	21.5	0	0	35.0	0	13.7	0	0.609283	0	98.1	0.00
1984	35	22.5	17,100,390	760,017	35.0	21,715	12.8	277,949	0.635140	482,717	97.7	742,891.87
1983	35	23.5	1,011,804	43,055	35.0	1,230	11.9	14,639	0.660124	28,422	96.9	41,740.78
1982	35	24.5	1,367,424	55,813	35.0	1,595	11.1	17,701	0.684084	38,181	95.7	53,414.36
1981	35	25.5	3,539,199	138,792	35.0	3,965	10.3	40,845	0.706863	98,107	94.0	130,405.88
1980	35	26.5	1,053,260	39,746	35.0	1,136	9.5	10,788	0.728391	28,950	91.7	36,435.89
1979	35	27.5	34,383	1,250	35.0	36	8.8	314	0.748609	936	88.8	1,110.30
1978	35	28.5	179,115	6,285	35.0	180	8.1	1,454	0.767493	4,823	85.3	5,362.37
1977	35	29.5	18,517,909	627,726	35.0	17,935	7.5	134,933	0.785044	492,792	81.2	509,867.71
1976	35	30.5	87,359,121	2,864,233	35.0	81,835	7.0	569,145	0.801292	2,295,088	76.5	2,191,857.52
1975	35	31.5	1,403,552	44,557	35.0	1,273	6.4	8,186	0.816285	36,371	71.3	31,759.04
1974	35	32.5	7,747,105	238,372	35.0	6,811	5.9	40,506	0.830072	197,866	65.6	156,268.41
1973	35	33.5	0	0	35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0	0	35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0	0	35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	60,403,003	1,654,877	35.0	47,282	4.4	206,995	0.874918	1,447,882	40.5	670,504.78
	35	8.2	470,900,670	57,588,076	31.3	1,842,014	24.1	44,354,726	0.229758	13,231,343	43.7	25,150,324.31
					Net Salvage: (9.2%)					1,213,485		
										0.250830		14,444,828

69

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Boiler Plant Equipment			(31241)									
2006	20	0.5	0		20.0	0	19.5	0	0.025060	0	96.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075091	0	97.6	0.00
2004	20	2.5	587,241	234,896	20.0	11,745	17.5	205,534	0.125069	29,378	98.7	231,812.08
2003	20	3.5	1,183,478	338,137	20.0	16,907	16.5	278,963	0.175027	59,183	99.3	335,908.26
2002	20	4.5	203,813	45,292	20.0	2,265	15.5	35,101	0.224949	10,188	99.7	45,154.97
2001	20	5.5	5,569,474	1,012,632	20.0	50,632	14.5	734,158	0.274728	278,198	99.9	1,011,112.68
2000	20	6.5	0		20.0	0	13.5	0	0.324183	0	99.9	0.00
1999	20	7.5	171,810	22,908	20.0	1,145	12.5	14,317	0.373007	8,545	99.7	22,838.77
1998	20	8.5	2,163,620	254,544	20.0	12,727	11.6	147,635	0.420801	107,112	99.3	252,866.14
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	1,368,850	130,367	20.0	6,518	9.8	63,880	0.511508	66,684	97.6	127,247.01
1995	20	11.5	456,483	39,694	20.0	1,985	8.9	17,664	0.553568	21,973	96.0	38,091.71
1994	20	12.5	23,973,469	1,917,877	20.0	95,894	8.1	776,740	0.592993	1,137,288	93.6	1,795,401.83
1993	20	13.5	25,053,656	1,855,826	20.0	92,791	7.4	686,656	0.629600	1,168,428	90.4	1,678,465.03
1992	20	14.5	123,427	8,512	20.0	426	6.7	2,852	0.663316	5,646	86.4	7,352.11
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	2,939,522	167,973	20.0	8,399	5.0	41,993	0.747821	125,614	68.8	115,609.72
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	5,703,004	265,256	20.0	13,263	3.4	45,094	0.828390	219,735	38.4	101,971.03
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	134,998	5,094	20.0	255	2.1	535	0.895279	4,561	9.6	486.71
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	882	31	20.0	2	1.7	3	0.915336	28	4.0	1.25
1977	20	29.5	38,650	1,310	20.0	66	1.5	98	0.924321	1,211	2.4	31.31
1976	20	30.5	7,321,826	240,060	20.0	12,003	1.3	15,604	0.932692	223,902	1.3	3,148.39
1975	20	31.5	1,149,633	36,496	20.0	1,825	1.2	2,190	0.940513	34,325	0.7	239.42
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	5,484,527	150,261	20.0	7,513	0.5	3,757	0.975000	146,504	0.0	0.00
	20	12.4	83,628,362	6,727,166	20.0	336,358	9.1	3,072,773	0.542354	3,648,505	85.7	5,767,738.40
				Net Salvage: (6.9%)						250,252		
				87,099,314					0.579554	3,898,757		
			3,672,032	90,771,346								

70

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Turbogenerator Units			(31441)									
2006	65	0.5	0		28.0	0	27.5	0	0.017889	0	8.4	0.00
2005	65	1.5	0		28.9	0	27.4	0	0.051971	0	8.8	0.00
2004	65	2.5	0		29.8	0	27.3	0	0.083973	0	9.1	0.00
2003	65	3.5	0		30.7	0	27.2	0	0.114092	0	9.5	0.00
2002	65	4.5	856,611	190,358	31.6	6,024	27.1	163,250	0.142500	27,126	9.8	18,655.08
2001	65	5.5	696,489	126,634	32.5	3,896	27.1	105,594	0.166376	21,069	9.8	12,410.16
2000	65	6.5	118,923	18,296	33.4	548	27.1	14,845	0.188884	3,456	9.8	1,792.99
1999	65	7.5	0		34.3	0	27.1	0	0.210135	0	9.8	0.00
1998	65	8.5	0		35.2	0	27.1	0	0.230234	0	9.8	0.00
1997	65	9.5	677,250	71,289	36.0	1,980	27.1	53,665	0.249270	17,770	9.8	6,986.37
1996	65	10.5	0		36.9	0	27.0	0	0.267325	0	9.8	0.00
1995	65	11.5	279,807	24,331	37.8	644	27.0	17,379	0.284474	6,922	9.8	2,384.44
1994	65	12.5	1,308,571	104,686	38.7	2,705	27.0	73,037	0.300782	31,488	9.8	10,259.20
1993	65	13.5	30,826,530	2,283,447	39.5	57,809	27.0	1,560,837	0.316309	722,275	9.8	223,777.77
1992	65	14.5	5,212,490	359,482	40.4	8,898	27.0	240,248	0.331111	119,028	9.8	35,229.24
1991	65	15.5	0		41.3	0	27.0	0	0.345236	0	9.8	0.00
1990	65	16.5	1,971,217	119,468	42.1	2,838	27.0	76,618	0.358730	42,857	9.8	11,707.83
1989	65	17.5	0		43.0	0	27.0	0	0.371634	0	9.8	0.00
1988	65	18.5	0		43.8	0	27.0	0	0.383985	0	9.8	0.00
1987	65	19.5	1,087,121	55,750	44.7	1,247	27.0	33,674	0.395819	22,067	9.8	5,463.48
1986	65	20.5	0		45.5	0	27.0	0	0.407166	0	9.8	0.00
1985	65	21.5	0		46.4	0	27.0	0	0.418056	0	9.8	0.00
1984	65	22.5	0		47.2	0	27.0	0	0.428516	0	9.8	0.00
1983	65	23.5	0		48.1	0	27.0	0	0.438571	0	9.8	0.00
1982	65	24.5	0		48.9	0	27.0	0	0.448244	0	9.8	0.00
1981	65	25.5	0		49.7	0	27.0	0	0.457556	0	9.8	0.00
1980	65	26.5	690,222	26,046	50.5	516	27.0	13,926	0.466526	12,151	9.8	2,552.52
1979	65	27.5	0		51.4	0	27.0	0	0.475173	0	9.8	0.00
1978	65	28.5	0		52.2	0	26.9	0	0.483514	0	9.8	0.00
1977	65	29.5	1,568,645	53,174	53.0	1,003	26.9	26,989	0.491565	26,139	9.8	5,211.09
1976	65	30.5	58,708	1,925	53.8	36	26.9	962	0.499340	961	9.8	188.64
1975	65	31.5	6,387	203	54.6	4	26.9	100	0.506854	103	9.8	19.87
1974	65	32.5	726,636	22,358	55.4	404	26.9	10,856	0.514119	11,495	9.8	2,191.09
1973	65	33.5	0		56.2	0	26.9	0	0.521147	0	9.8	0.00
1972	65	34.5	0		57.0	0	26.9	0	0.527950	0	9.8	0.00
1971	65	35.5	0		57.8	0	26.9	0	0.534538	0	9.8	0.00
1970	65	36.5	356,182,143	9,758,415	58.6	166,526	26.9	4,479,545	0.540920	5,278,522	9.8	956,324.66
	65	30.4	402,267,748	13,215,861	51.8	255,077	26.9	6,871,525	0.479986	6,343,427	9.8	1,295,154.42
										93,248		
									0.487042	6,436,675		
												Net Salvage: (1.5%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1: Turbogenerator Units			(31441)									
2006	35	0.5	3,981,520	7,963,041	28.5	279,405	28.0	7,823,338	0.017554	139,783	14.7	1,168,393.06
2005	35	1.5	0		29.3	0	27.8	0	0.051203	0	18.8	0.00
2004	35	2.5	2,059,055	823,622	30.1	27,363	27.6	755,215	0.083166	68,497	23.5	193,336.22
2003	35	3.5	106,333	30,381	30.8	986	27.3	26,928	0.113735	3,455	28.7	8,725.99
2002	35	4.5	256,394	56,976	31.4	1,815	26.9	48,811	0.143181	8,158	34.4	19,624.16
2001	35	5.5	2,751,450	500,264	32.0	15,633	26.5	414,281	0.171748	85,919	40.5	202,696.34
2000	35	6.5	727,696	111,953	32.6	3,434	26.1	89,631	0.199659	22,352	46.8	52,409.81
1999	35	7.5	0		33.0	0	25.5	0	0.227110	0	53.2	0.00
1998	35	8.5	0		33.4	0	24.9	0	0.254272	0	59.5	0.00
1997	35	9.5	0		33.8	0	24.3	0	0.281288	0	65.6	0.00
1996	35	10.5	414,227	39,450	34.1	1,157	23.6	27,303	0.308276	12,162	71.3	28,119.33
1995	35	11.5	0		34.3	0	22.8	0	0.335324	0	76.5	0.00
1994	35	12.5	388,433	31,075	34.5	901	22.0	19,816	0.362492	11,264	81.2	25,240.25
1993	35	13.5	61,993,499	4,592,111	34.6	132,720	21.1	2,800,391	0.389817	1,790,083	85.3	3,918,159.04
1992	35	14.5	10,727,846	739,851	34.7	21,321	20.2	430,692	0.417312	308,749	88.8	657,018.44
1991	35	15.5	0		34.8	0	19.3	0	0.444954	0	91.7	0.00
1990	35	16.5	3,531,598	214,036	34.9	6,133	18.4	112,844	0.472696	101,174	94.0	201,103.54
1989	35	17.5	0		34.9	0	17.4	0	0.500464	0	95.7	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.528148	0	96.9	0.00
1987	35	19.5	0		35.0	0	15.5	0	0.555617	0	97.7	0.00
1986	35	20.5	129,408	6,313	35.0	180	14.6	2,633	0.582719	3,678	98.1	6,195.01
1985	35	21.5	0		35.0	0	13.7	0	0.609283	0	98.1	0.00
1984	35	22.5	4,396,613	195,405	35.0	5,583	12.8	71,462	0.635140	124,110	97.7	191,001.96
1983	35	23.5	0		35.0	0	11.9	0	0.660124	0	96.9	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684084	0	95.7	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706863	0	94.0	0.00
1980	35	26.5	113,361	4,278	35.0	122	9.5	1,161	0.728391	3,116	91.7	3,921.56
1979	35	27.5	0		35.0	0	8.8	0	0.748609	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767493	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	20,952,333	686,962	35.0	19,627	7.0	136,505	0.801292	550,457	76.5	525,698.16
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	133,719,847	3,663,557	35.0	104,673	4.4	458,245	0.874918	3,205,313	40.5	1,484,359.91
	35	12.5	246,249,615	19,659,275	31.7	621,054	21.3	13,219,257	0.327493	6,438,271	44.2	8,686,002.79
Net Salvage: (9.3%)										597,367		
										0.357879	7,035,638	

72

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Turbogenerator Units				(31441)								
2006	20	0.5	0	0	20.0	0	19.5	0	0.025060	0	96.0	0.00
2005	20	1.5	0	0	20.0	0	18.5	0	0.075091	0	97.6	0.00
2004	20	2.5	0	0	20.0	0	17.5	0	0.125069	0	98.7	0.00
2003	20	3.5	0	0	20.0	0	16.5	0	0.175027	0	99.3	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224949	0	99.7	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274728	0	99.9	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324183	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373007	0	99.7	0.00
1998	20	8.5	0	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0	0	20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0	0	20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0	0	20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0	0	20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0	0	20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0	0	20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0	0	20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0	0	20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0	0	20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0	0	20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0	0	20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0	0	20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0	0	20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0	0	20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0	0	20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0	0	20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0	0	20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0	0	20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0	0	20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0	0	20.0	0	0.5	0	0.975000	0	0.0	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
 #DIV/0! / #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1: Accessory Electric Equipment (31541)												
2006	65	0.5	0		28.0	0	27.5	0	0.017889	0	8.4	0.00
2005	65	1.5	0		28.9	0	27.4	0	0.051971	0	8.8	0.00
2004	65	2.5	0		29.8	0	27.3	0	0.083973	0	9.1	0.00
2003	65	3.5	0		30.7	0	27.2	0	0.114092	0	9.5	0.00
2002	65	4.5	0		31.6	0	27.1	0	0.142500	0	9.8	0.00
2001	65	5.5	84,977	15,450	32.5	475	27.1	12,883	0.166376	2,571	9.8	1,514.13
2000	65	6.5	258,846	39,822	33.4	1,192	27.1	32,311	0.188884	7,522	9.8	3,902.60
1999	65	7.5	0		34.3	0	27.1	0	0.210135	0	9.8	0.00
1998	65	8.5	0		35.2	0	27.1	0	0.230234	0	9.8	0.00
1997	65	9.5	0		36.0	0	27.1	0	0.249270	0	9.8	0.00
1996	65	10.5	0		36.9	0	27.0	0	0.267325	0	9.8	0.00
1995	65	11.5	0		37.8	0	27.0	0	0.284474	0	9.8	0.00
1994	65	12.5	1,625,419	130,033	38.7	3,360	27.0	90,721	0.300782	39,112	9.8	12,743.28
1993	65	13.5	4,711,916	349,031	39.5	8,836	27.0	238,578	0.316309	110,402	9.8	34,205.02
1992	65	14.5	1,989,561	137,211	40.4	3,396	27.0	91,700	0.331111	45,432	9.8	13,446.69
1991	65	15.5	0		41.3	0	27.0	0	0.345236	0	9.8	0.00
1990	65	16.5	1,150,584	69,732	42.1	1,656	27.0	44,721	0.358730	25,015	9.8	6,833.77
1989	65	17.5	48,833	2,790	43.0	65	27.0	1,752	0.371634	1,037	9.8	273.46
1988	65	18.5	81,663	4,414	43.8	101	27.0	2,721	0.383985	1,695	9.8	432.59
1987	65	19.5	476,708	24,447	44.7	547	27.0	14,766	0.395819	9,676	9.8	2,395.76
1986	65	20.5	100,861	4,920	45.5	108	27.0	2,920	0.407166	2,003	9.8	482.16
1985	65	21.5	0		46.4	0	27.0	0	0.418056	0	9.8	0.00
1984	65	22.5	0		47.2	0	27.0	0	0.428516	0	9.8	0.00
1983	65	23.5	1,067,805	45,439	48.1	945	27.0	25,506	0.438571	19,928	9.8	4,452.97
1982	65	24.5	20,011	817	48.9	17	27.0	451	0.448244	366	9.8	80.04
1981	65	25.5	162,903	6,388	49.7	129	27.0	3,471	0.457556	2,923	9.8	626.06
1980	65	26.5	1,886,371	71,184	50.5	1,410	27.0	38,059	0.466526	33,209	9.8	6,976.01
1979	65	27.5	979,776	35,628	51.4	693	27.0	18,715	0.475173	16,930	9.8	3,491.56
1978	65	28.5	180,257	6,325	52.2	121	26.9	3,259	0.483514	3,058	9.8	619.83
1977	65	29.5	2,901,103	98,342	53.0	1,856	26.9	49,913	0.491565	48,342	9.8	9,637.56
1976	65	30.5	5,331,690	174,810	53.8	3,249	26.9	87,405	0.499340	87,289	9.8	17,131.33
1975	65	31.5	0		54.6	0	26.9	0	0.506854	0	9.8	0.00
1974	65	32.5	0		55.4	0	26.9	0	0.514119	0	9.8	0.00
1973	65	33.5	0		56.2	0	26.9	0	0.521147	0	9.8	0.00
1972	65	34.5	0		57.0	0	26.9	0	0.527950	0	9.8	0.00
1971	65	35.5	0		57.8	0	26.9	0	0.534538	0	9.8	0.00
1970	65	36.5	83,932,057	2,299,508	58.6	39,241	26.9	1,055,576	0.540920	1,243,850	9.8	225,351.82
	65	30.4	106,991,339	3,516,293	52.2	67,397	26.9	1,815,430	0.483566	1,700,360	9.8	344,596.68
					Net Salvage: (1.5%)					24,995		
									0.490674	1,725,355		

74

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Average	Depreciation	Calculated	Future	Future
		Weighted	Weighted	Cost	Service	Service	Remaining	Remaining	Ratio	Depreciation	Estimated	Estimated
		Dollars	Dollars	($\$$)	Life	Life	Life	Life		Reserve	Retirements	Retirements
		($\$$)	($\$$)	($\$$)	(yrs)	($\$$)	($\$$)	($\$$)		($\$$)	($\$$)	($\$$)
	(yrs)											
Big Bend Unit #1: Accessory Electric Equipment (31541)												
2006	35	0.5	39,807	79,613	28.5	2,793	28.0	78,217	0.017554	1,398	14.7	11,681.45
2005	35	1.5	305,826	203,884	29.3	6,959	27.8	193,446	0.051203	10,439	18.8	38,278.02
2004	35	2.5	0		30.1	0	27.6	0	0.083166	0	23.5	0.00
2003	35	3.5	50,313	14,375	30.8	467	27.3	12,742	0.113735	1,635	28.7	4,128.86
2002	35	4.5	0		31.4	0	26.9	0	0.143181	0	34.4	0.00
2001	35	5.5	1,754,715	319,039	32.0	9,970	26.5	264,204	0.171748	54,794	40.5	129,267.94
2000	35	6.5	0		32.6	0	26.1	0	0.199659	0	46.8	0.00
1999	35	7.5	0		33.0	0	25.5	0	0.227110	0	53.2	0.00
1998	35	8.5	1,454,249	171,088	33.4	5,122	24.9	127,548	0.254272	43,503	59.5	101,766.81
1997	35	9.5	0		33.8	0	24.3	0	0.281288	0	65.6	0.00
1996	35	10.5	77,107	7,343	34.1	215	23.6	5,082	0.308276	2,264	71.3	5,234.29
1995	35	11.5	0		34.3	0	22.8	0	0.335324	0	76.5	0.00
1994	35	12.5	0		34.5	0	22.0	0	0.362492	0	81.2	0.00
1993	35	13.5	0		34.6	0	21.1	0	0.389817	0	85.3	0.00
1992	35	14.5	0		34.7	0	20.2	0	0.417312	0	88.8	0.00
1991	35	15.5	0		34.8	0	19.3	0	0.444954	0	91.7	0.00
1990	35	16.5	1,075,177	65,162	34.9	1,867	18.4	34,355	0.472696	30,802	94.0	61,224.97
1989	35	17.5	164,322	9,390	34.9	269	17.4	4,681	0.500464	4,699	95.7	8,986.24
1988	35	18.5	697,092	37,681	35.0	1,077	16.5	17,764	0.526148	19,901	96.9	36,530.08
1987	35	19.5	23,845,509	1,222,847	35.0	34,938	15.5	541,546	0.555617	679,434	97.7	1,195,292.20
1986	35	20.5	0		35.0	0	14.6	0	0.582719	0	98.1	0.00
1985	35	21.5	444,251	20,663	35.0	590	13.7	8,088	0.609283	12,590	98.1	20,278.02
1984	35	22.5	0		35.0	0	12.8	0	0.635140	0	97.7	0.00
1983	35	23.5	596,196	25,370	35.0	725	11.9	8,626	0.660124	16,747	96.9	24,595.38
1982	35	24.5	446,130	18,209	35.0	520	11.1	5,775	0.684084	12,457	95.7	17,426.76
1981	35	25.5	199,362	7,818	35.0	223	10.3	2,301	0.706863	5,526	94.0	7,345.73
1980	35	26.5	15,220,041	574,341	35.0	16,410	9.5	155,893	0.728391	418,345	91.7	526,513.47
1979	35	27.5	0		35.0	0	8.8	0	0.748609	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767493	0	85.3	0.00
1977	35	29.5	414,700	14,058	35.0	402	7.5	3,022	0.785044	11,036	81.2	11,418.25
1976	35	30.5	768,753	25,205	35.0	720	7.0	5,008	0.801292	20,197	76.5	19,288.15
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	56,910,927	1,559,203	35.0	44,549	4.4	195,028	0.874918	1,364,175	40.5	631,740.91
	35	23.9	104,464,477	4,375,291	34.2	127,817	13.0	1,663,326	0.619374	2,709,942	65.2	2,850,997.52
Net Salvage: (13.7%)												
										370,825		
										0.704129	3,080,768	

75

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1: Accessory Electric Equipment (31541)											
2006	20	0.5	0	20.0	0	19.5	0	0.025060	0	96.0	0.00
2005	20	1.5	0	20.0	0	18.5	0	0.075091	0	97.6	0.00
2004	20	2.5	0	20.0	0	17.5	0	0.125069	0	98.7	0.00
2003	20	3.5	0	20.0	0	16.5	0	0.175027	0	99.3	0.00
2002	20	4.5	0	20.0	0	15.5	0	0.224949	0	99.7	0.00
2001	20	5.5	0	20.0	0	14.5	0	0.274728	0	99.9	0.00
2000	20	6.5	0	20.0	0	13.5	0	0.324183	0	99.9	0.00
1999	20	7.5	98,094	20.0	654	12.5	8,174	0.373007	4,879	99.7	13,039.66
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	246,921	20.0	1,300	10.7	13,906	0.467120	12,141	98.7	25,649.99
1996	20	10.5	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	267,159	20.0	1,162	8.9	10,338	0.553568	12,860	96.0	22,293.39
1994	20	12.5	166,645	20.0	667	8.1	5,399	0.592993	7,906	93.6	12,480.26
1993	20	13.5	68,249	20.0	253	7.4	1,871	0.629600	3,183	90.4	4,572.32
1992	20	14.5	1,197,395	20.0	4,129	6.7	27,664	0.663316	54,776	86.4	71,324.27
1991	20	15.5	102,610	20.0	331	6.1	2,019	0.694172	4,595	81.4	5,386.88
1990	20	16.5	55,087	20.0	167	5.6	935	0.722284	2,411	75.5	2,520.28
1989	20	17.5	112,905	20.0	323	5.0	1,613	0.747821	4,825	68.8	4,440.49
1988	20	18.5	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0	20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0	20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	446,978	20.0	951	2.8	2,663	0.858629	16,331	24.5	4,661.50
1982	20	24.5	9,648	20.0	20	2.6	51	0.871866	343	18.6	73.34
1981	20	25.5	0	20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	472,342	20.0	891	2.1	1,872	0.895279	15,958	9.6	1,702.93
1979	20	27.5	0	20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0	20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0	20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0	20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0	20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0	20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0	20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0	20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	5,122,264	20.0	7,017	0.5	3,508	0.975000	136,828	0.0	0.00
	20	23.4	8,366,296	20.0	357,253	4.5	17,863	0.775462	277,036	47.1	168,145.32
				Net Salvage: (3.8%)					10,431		
			479,324		8,248,836			0.804660	287,467		
			(19,093)		8,229,743						

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Misc. Power Plant Equipment (31641)												
2006	65	0.5	0		27.7	0	27.2	0	0.018083	0	10.8	0.00
2005	65	1.5	0		28.5	0	27.0	0	0.052562	0	11.3	0.00
2004	65	2.5	0		29.4	0	26.9	0	0.084975	0	11.7	0.00
2003	65	3.5	0		30.3	0	26.8	0	0.115515	0	12.2	0.00
2002	65	4.5	0		31.2	0	26.7	0	0.144356	0	12.6	0.00
2001	65	5.5	0		32.0	0	26.7	0	0.167832	0	12.6	0.00
2000	65	6.5	0		32.9	0	26.7	0	0.189960	0	12.6	0.00
1999	65	7.5	0		33.8	0	26.6	0	0.210851	0	12.6	0.00
1998	65	8.5	0		34.6	0	26.6	0	0.230606	0	12.6	0.00
1997	65	9.5	0		35.5	0	26.6	0	0.249314	0	12.6	0.00
1996	65	10.5	0		36.3	0	26.6	0	0.267058	0	12.6	0.00
1995	65	11.5	0		37.2	0	26.6	0	0.283908	0	12.6	0.00
1994	65	12.5	0		38.0	0	26.6	0	0.299930	0	12.6	0.00
1993	65	13.5	292,370	21,657	38.8	558	26.6	14,847	0.315183	6,826	12.6	2,728.78
1992	65	14.5	0		39.7	0	26.6	0	0.329722	0	12.6	0.00
1991	65	15.5	0		40.5	0	26.6	0	0.343595	0	12.6	0.00
1990	65	16.5	0		41.3	0	26.6	0	0.356846	0	12.6	0.00
1989	65	17.5	0		42.1	0	26.6	0	0.369515	0	12.6	0.00
1988	65	18.5	0		42.9	0	26.6	0	0.381641	0	12.6	0.00
1987	65	19.5	0		43.7	0	26.5	0	0.393257	0	12.6	0.00
1986	65	20.5	0		44.5	0	26.5	0	0.404394	0	12.6	0.00
1985	65	21.5	0		45.3	0	26.5	0	0.415082	0	12.6	0.00
1984	65	22.5	0		46.1	0	26.5	0	0.425346	0	12.6	0.00
1983	65	23.5	0		46.9	0	26.5	0	0.435210	0	12.6	0.00
1982	65	24.5	0		47.7	0	26.5	0	0.444699	0	12.6	0.00
1981	65	25.5	0		48.5	0	26.5	0	0.453832	0	12.6	0.00
1980	65	26.5	126,747	4,783	49.3	97	26.5	2,571	0.462629	2,213	12.6	602.65
1979	65	27.5	0		50.0	0	26.5	0	0.471108	0	12.6	0.00
1978	65	28.5	0		50.8	0	26.5	0	0.479285	0	12.6	0.00
1977	65	29.5	0		51.6	0	26.4	0	0.487177	0	12.6	0.00
1976	65	30.5	193,096	6,331	52.3	121	26.4	3,196	0.494798	3,133	12.6	797.71
1975	65	31.5	26,784	850	53.1	16	26.4	423	0.502161	427	12.6	107.14
1974	65	32.5	163,432	5,029	53.8	93	26.4	2,468	0.509279	2,561	12.6	633.61
1973	65	33.5	0		54.6	0	26.4	0	0.516164	0	12.6	0.00
1972	65	34.5	0		55.3	0	26.4	0	0.522828	0	12.6	0.00
1971	65	35.5	0		56.0	0	26.4	0	0.529280	0	12.6	0.00
1970	65	36.5	22,150,453	606,862	56.8	10,684	26.4	282,062	0.535530	324,993	12.6	76,464.58
	65	35.6	22,952,882	645,512	55.8	11,570	26.4	305,567	0.526949	340,152	12.6	81,334.47
										6,429		
									0.536909	346,581		

77

Net Salvage: (1.9%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Misc. Power Plant Equipment			(31641)									
2006	35	0.5	0	0	28.5	0	28.0	0	0.017554	0	14.7	0.00
2005	35	1.5	0	0	29.3	0	27.8	0	0.051203	0	18.8	0.00
2004	35	2.5	0	0	30.1	0	27.6	0	0.083166	0	23.5	0.00
2003	35	3.5	0	0	30.8	0	27.3	0	0.113735	0	28.7	0.00
2002	35	4.5	0	0	31.4	0	26.9	0	0.143181	0	34.4	0.00
2001	35	5.5	0	0	32.0	0	26.5	0	0.171748	0	40.5	0.00
2000	35	6.5	0	0	32.6	0	26.1	0	0.199659	0	46.8	0.00
1999	35	7.5	0	0	33.0	0	25.5	0	0.227110	0	53.2	0.00
1998	35	8.5	0	0	33.4	0	24.9	0	0.254272	0	59.5	0.00
1997	35	9.5	0	0	33.8	0	24.3	0	0.281288	0	65.6	0.00
1996	35	10.5	0	0	34.1	0	23.6	0	0.308276	0	71.3	0.00
1995	35	11.5	0	0	34.3	0	22.8	0	0.335324	0	76.5	0.00
1994	35	12.5	0	0	34.5	0	22.0	0	0.362492	0	81.2	0.00
1993	35	13.5	0	0	34.6	0	21.1	0	0.389817	0	85.3	0.00
1992	35	14.5	0	0	34.7	0	20.2	0	0.417312	0	88.8	0.00
1991	35	15.5	0	0	34.8	0	19.3	0	0.444954	0	91.7	0.00
1990	35	16.5	0	0	34.9	0	18.4	0	0.472696	0	94.0	0.00
1989	35	17.5	0	0	34.9	0	17.4	0	0.500464	0	95.7	0.00
1988	35	18.5	0	0	35.0	0	16.5	0	0.528148	0	96.9	0.00
1987	35	19.5	0	0	35.0	0	15.5	0	0.555617	0	97.7	0.00
1986	35	20.5	0	0	35.0	0	14.6	0	0.582719	0	98.1	0.00
1985	35	21.5	0	0	35.0	0	13.7	0	0.609283	0	98.1	0.00
1984	35	22.5	0	0	35.0	0	12.8	0	0.635140	0	97.7	0.00
1983	35	23.5	0	0	35.0	0	11.9	0	0.660124	0	96.9	0.00
1982	35	24.5	0	0	35.0	0	11.1	0	0.684084	0	95.7	0.00
1981	35	25.5	0	0	35.0	0	10.3	0	0.706863	0	94.0	0.00
1980	35	26.5	0	0	35.0	0	9.5	0	0.728391	0	91.7	0.00
1979	35	27.5	0	0	35.0	0	8.8	0	0.748609	0	88.8	0.00
1978	35	28.5	0	0	35.0	0	8.1	0	0.767493	0	85.3	0.00
1977	35	29.5	0	0	35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0	0	35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0	0	35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0	0	35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0	0	35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0	0	35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0	0	35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0	0	35.0	0	4.4	0	0.874918	0	40.5	0.00
	35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
 #DIV/0! / #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1: Misc. Power Plant Equipment				(31641)								
2006	20	0.5	0	0	20.0	0	19.5	0	0.025060	0	96.0	0.00
2005	20	1.5	0	0	20.0	0	18.5	0	0.075091	0	97.6	0.00
2004	20	2.5	0	0	20.0	0	17.5	0	0.125069	0	98.7	0.00
2003	20	3.5	0	0	20.0	0	16.5	0	0.175027	0	99.3	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224949	0	99.7	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274728	0	99.9	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324183	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373007	0	99.7	0.00
1998	20	8.5	0	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0	0	20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0	0	20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0	0	20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0	0	20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0	0	20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0	0	20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0	0	20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0	0	20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0	0	20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0	0	20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0	0	20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0	0	20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0	0	20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0	0	20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0	0	20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0	0	20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0	0	20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0	0	20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0	0	20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0	0	20.0	0	0.5	0	0.975000	0	0.0	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
				Net Salvage:	#DIV/0!					#DIV/0!		
				645,512						#DIV/0!		
			0	645,512						#DIV/0!		

79

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Unit #2

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	28.7	195,932,009	6,819,918	58.0	117,631	31.0	3,646,573	0.467634	3,189,229	31,713	(0%)
35 - Year Life	5.8	6,712,515	1,153,788	31.7	36,352	26.7	970,735	0.172657	199,209	101,007	(9%)
20 - Year Life	33.5	132,258	3,948	20.0	197	0.9	178	0.954601	3,769	0	(0%)
	25.4	202,776,762	7,977,655	51.7	154,181	29.9	4,617,485	0.425214	3,392,207	132,720	(2%)
312 - Boiler Plant Equipment											
65 - Year Life	26.1	550,657,504	21,066,542	50.8	414,312	29.8	12,330,733	0.420827	8,865,373	322,446	(2%)
35 - Year Life	8.3	406,868,641	49,238,872	33.0	1,491,130	25.4	37,854,099	0.259506	12,777,800	6,028,028	(12%)
20 - Year Life	9.3	29,718,310	3,184,077	20.0	159,204	11.9	1,899,402	0.432212	1,376,196	230,394	(7%)
	13.4	987,244,454	73,489,491	35.6	2,064,646	25.2	52,084,234	0.313233	23,019,368	6,580,868	(9%)
314 - Turbogenerator Units											
65 - Year Life	28.9	359,488,653	12,427,496	53.8	230,874	29.6	6,840,915	0.457323	5,683,377	202,257	(2%)
35 - Year Life	12.3	242,211,254	19,654,835	33.2	592,671	22.2	13,169,790	0.370953	7,291,017	2,441,552	(12%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	18.8	601,699,907	32,082,330	39.0	823,545	24.3	20,010,704	0.404409	12,974,394	2,643,810	(8%)
315 - Accessory Electric Equipment											
65 - Year Life	24.3	99,941,181	4,106,357	49.5	82,928	29.7	2,459,300	0.407839	1,674,731	0	0%
35 - Year Life	23.5	78,204,163	3,330,942	34.9	95,468	13.1	1,249,620	0.730745	2,434,068	562,328	(17%)
20 - Year Life	7.9	10,128,903	1,281,911	20.0	64,096	12.8	818,254	0.387994	497,373	95,210	(7%)
	21.6	188,274,246	8,719,210	36.0	242,491	18.7	4,527,173	0.528279	4,606,172	657,538	(8%)
316 - Misc. Power Plant Equipment											
65 - Year Life	33.5	6,021,424	179,744	56.8	3,165	28.9	91,454	0.500562	89,973	3,761	(2%)
35 - Year Life	16.6	5,967,871	360,198	35.0	10,293	18.7	192,385	0.558785	201,273	71,455	(20%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	22.2	11,989,295	539,942	40.1	13,458	21.1	283,839	0.539403	291,246	75,216	(14%)
Subtotal:											
Big Bend Unit #2											
65 - Year Life	27.2	1,212,040,770	44,600,057	52.5	848,910	29.9	25,368,974	0.437279	19,502,682	560,177	(1%)
35 - Year Life	10.0	739,964,444	73,738,635	33.1	2,225,914	24.0	53,436,628	0.310602	22,903,368	9,204,371	(12%)
20 - Year Life	8.9	39,979,471	4,469,936	20.0	223,497	12.2	2,717,834	0.419992	1,877,338	325,604	(7%)
	16.2	1,991,984,685	122,808,627	37.2	3,298,320	24.7	81,523,436	0.360589	44,283,388	10,090,152	(8%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #2: Structures & Improvements				(31142)								
2006	65	0.5	0		31.6	0	31.1	0	0.015812	0	2.7	0.00
2005	65	1.5	0		32.6	0	31.1	0	0.046021	0	2.8	0.00
2004	65	2.5	0		33.6	0	31.1	0	0.074482	0	2.9	0.00
2003	65	3.5	0		34.5	0	31.0	0	0.101346	0	3.0	0.00
2002	65	4.5	0		35.5	0	31.0	0	0.126746	0	3.1	0.00
2001	65	5.5	564,543	102,644	36.5	2,812	31.0	87,177	0.149937	15,390	3.1	3,181.97
2000	65	6.5	0		37.4	0	31.0	0	0.171906	0	3.1	0.00
1999	65	7.5	0		38.4	0	31.0	0	0.192748	0	3.1	0.00
1998	65	8.5	0		39.4	0	31.0	0	0.212547	0	3.1	0.00
1997	65	9.5	941,891	99,146	40.3	2,460	31.0	76,266	0.231380	22,940	3.1	3,073.54
1996	65	10.5	0		41.3	0	31.0	0	0.249316	0	3.1	0.00
1995	65	11.5	0		42.3	0	31.0	0	0.266417	0	3.1	0.00
1994	65	12.5	0		43.2	0	31.0	0	0.282739	0	3.1	0.00
1993	65	13.5	4,117,289	304,984	44.2	6,900	31.0	213,903	0.298336	90,988	3.1	9,454.51
1992	65	14.5	0		45.1	0	31.0	0	0.313255	0	3.1	0.00
1991	65	15.5	0		46.1	0	31.0	0	0.327538	0	3.1	0.00
1990	65	16.5	159,016	9,637	47.1	205	31.0	6,343	0.341225	3,289	3.1	298.76
1989	65	17.5	0		48.0	0	31.0	0	0.354354	0	3.1	0.00
1988	65	18.5	0		49.0	0	31.0	0	0.366957	0	3.1	0.00
1987	65	19.5	0		49.9	0	31.0	0	0.379065	0	3.1	0.00
1986	65	20.5	0		50.9	0	31.0	0	0.390707	0	3.1	0.00
1985	65	21.5	496,321	23,085	51.8	446	31.0	13,815	0.401910	9,278	3.1	715.63
1984	65	22.5	2,685,445	119,353	52.8	2,260	31.0	70,075	0.412697	49,257	3.1	3,699.95
1983	65	23.5	0		53.7	0	31.0	0	0.423092	0	3.1	0.00
1982	65	24.5	3,512,427	143,364	54.7	2,621	31.0	81,249	0.433115	62,093	3.1	4,444.30
1981	65	25.5	629,178	24,674	55.6	444	31.0	13,757	0.442786	10,925	3.1	764.88
1980	65	26.5	359,742	13,575	56.6	240	31.0	7,435	0.452123	6,138	3.1	420.83
1979	65	27.5	62,200,592	2,261,840	57.5	39,336	31.0	1,219,427	0.461144	1,043,034	3.1	70,117.03
1978	65	28.5	0		58.5	0	31.0	0	0.469863	0	3.1	0.00
1977	65	29.5	0		59.4	0	31.0	0	0.478296	0	3.1	0.00
1976	65	30.5	43,457,889	1,424,849	60.3	23,629	31.0	732,509	0.486457	693,128	3.1	44,170.31
1975	65	31.5	0		61.3	0	31.0	0	0.494359	0	3.1	0.00
1974	65	32.5	0		62.2	0	31.0	0	0.502013	0	3.1	0.00
1973	65	33.5	76,807,675	2,292,766	63.2	36,278	31.0	1,124,616	0.509432	1,168,009	3.1	71,075.76
	65	28.7	195,932,009	6,819,918	58.0	117,631	31.0	3,646,573	0.465470	3,174,468	3.1	211,417.47
				Net Salvage:	(0%)					14,761		
									0.467634	3,189,229		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #2: Structures & Improvements				(31142)								
2006	35	0.5	399,645	799,291	30.8	25,951	30.3	786,315	0.016248	12,987	28.7	229,572.33
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	191,114	76,446	32.0	2,389	29.5	70,473	0.078067	5,968	40.5	30,974.11
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	176,407	39,202	33.0	1,188	28.5	33,856	0.136266	5,342	53.2	20,849.74
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0.00
1998	35	8.5	0		34.3	0	25.8	0	0.247848	0	76.5	0.00
1997	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0.00
1996	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0.00
1995	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0.00
1994	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0.00
1993	35	13.5	0		34.9	0	21.4	0	0.386969	0	94.0	0.00
1992	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.443296	0	97.1	0.00
1990	35	16.5	91,463	5,543	35.0	158	18.5	2,930	0.471495	2,614	98.1	5,437.56
1989	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0.00
1988	35	18.5	175,752	9,500	35.0	271	16.5	4,479	0.527584	5,012	99.1	9,413.19
1987	35	19.5	2,534,162	129,957	35.0	3,713	15.6	57,924	0.555256	72,159	99.2	128,918.14
1986	35	20.5	0		35.0	0	14.6	0	0.582498	0	99.1	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660088	0	97.1	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684066	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	3,143,972	93,850	35.0	2,681	5.5	14,758	0.842746	79,092	59.5	55,822.96
	35	5.8	6,712,515	1,153,788	31.7	36,352	26.7	970,735	0.158758	183,173	41.7	480,988.04
Net Salvage: (8.8%)										16,036		
										0.172657	199,209	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #2: Structures & Improvements				(31142)								
2006	20	0.5	0		20.0	0	19.5	0	0.025006	0	99.3	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125003	0	99.9	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174988	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	132,258	3,948	20.0	197	0.9	178	0.954515	3,768	0.1	4.42
	20	33.5	132,258	3,948	20.0	197	0.9	178	0.954515	3,768	0.1	4.42
Net Salvage: (0.0%)										0		
										0.954601	3,769	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #2: Boiler Plant Equipment			(31242)									
2006	65	0.5	0		30.8	0	30.3	0	0.016259	0	8.9	0.00
2005	65	1.5	0		31.7	0	30.2	0	0.047378	0	9.2	0.00
2004	65	2.5	1,739,170	695,668	32.6	21,340	30.1	642,319	0.076771	53,407	9.6	66,575.42
2003	65	3.5	929,321	265,520	33.5	7,926	30.0	237,779	0.104585	27,769	9.9	26,286.51
2002	65	4.5	2,493,535	554,119	34.4	16,108	29.9	481,632	0.130954	72,564	10.2	56,686.36
2001	65	5.5	1,008,129	183,296	35.3	5,193	29.9	155,256	0.153153	28,072	10.2	18,751.19
2000	65	6.5	0		36.1	0	29.9	0	0.174180	0	10.2	0.00
1999	65	7.5	0		37.0	0	29.8	0	0.194124	0	10.2	0.00
1998	65	8.5	11,677,063	1,373,772	37.9	36,247	29.8	1,080,169	0.213067	292,706	10.2	140,536.89
1997	65	9.5	229,964	24,207	38.8	624	29.8	18,592	0.231081	5,594	10.2	2,476.35
1996	65	10.5	4,546,003	432,953	39.7	10,906	29.8	324,987	0.248234	107,474	10.2	44,291.06
1995	65	11.5	149,838	13,029	40.6	321	29.8	9,563	0.264586	3,447	10.2	1,332.91
1994	65	12.5	8,147,603	651,808	41.4	15,744	29.8	469,176	0.280191	182,631	10.2	66,679.98
1993	65	13.5	8,288,265	613,946	42.3	14,514	29.8	432,520	0.295099	181,175	10.2	62,806.63
1992	65	14.5	386,356	26,645	43.2	617	29.8	18,380	0.309355	8,243	10.2	2,725.81
1991	65	15.5	8,245,264	531,952	44.0	12,090	29.8	360,277	0.323001	171,821	10.2	54,418.74
1990	65	16.5	2,764,985	167,575	44.9	3,732	29.8	111,219	0.336076	56,318	10.2	17,142.91
1989	65	17.5	6,714,629	383,893	45.7	8,396	29.8	250,198	0.348614	133,761	10.2	39,251.80
1988	65	18.5	188,602	10,195	46.6	219	29.8	6,519	0.360647	3,677	10.2	1,042.92
1987	65	19.5	0		47.4	0	29.8	0	0.372206	0	10.2	0.00
1986	65	20.5	125,750	6,134	48.3	127	29.8	3,785	0.383317	2,351	10.2	627.53
1985	65	21.5	1,106,615	51,470	49.1	1,048	29.8	31,239	0.394006	20,280	10.2	5,265.43
1984	65	22.5	315,912	14,041	50.0	281	29.8	8,368	0.404297	5,677	10.2	1,436.35
1983	65	23.5	62,021	2,639	50.8	52	29.8	1,548	0.414211	1,093	10.2	269.99
1982	65	24.5	31,345,699	1,279,416	51.6	24,795	29.7	736,408	0.423768	542,176	10.2	130,884.29
1981	65	25.5	71,461	2,802	52.5	53	29.7	1,585	0.432987	1,213	10.2	286.68
1980	65	26.5	0		53.3	0	29.7	0	0.441885	0	10.2	0.00
1979	65	27.5	0		54.1	0	29.7	0	0.450480	0	10.2	0.00
1978	65	28.5	0		54.9	0	29.7	0	0.458786	0	10.2	0.00
1977	65	29.5	11,536,829	391,079	55.7	7,021	29.7	208,529	0.466817	182,562	10.2	40,007.38
1976	65	30.5	0		56.5	0	29.7	0	0.474586	0	10.2	0.00
1975	65	31.5	0		57.4	0	29.7	0	0.482107	0	10.2	0.00
1974	65	32.5	0		58.2	0	29.7	0	0.489390	0	10.2	0.00
1973	65	33.5	448,584,490	13,390,582	59.0	226,959	29.7	6,740,683	0.496447	6,647,714	10.2	1,369,856.52
	65	26.1	550,657,504	21,066,542	50.8	414,312	29.8	12,330,733	0.414483	8,731,724	10.2	2,149,639.63
										133,648		
									0.420827	8,865,373		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)	
Big Bend Unit #2: Boiler Plant Equipment			(31242)										
2006	35	0.5	5,985,382	11,970,764	30.8	388,661	30.3	11,776,433	0.016248	194,501	28.7	3,438,242.85	
2005	35	1.5	0	0	31.4	0	29.9	0	0.047727	0	34.4	0.00	
2004	35	2.5	5,756,360	2,302,544	32.0	71,954	29.5	2,122,658	0.078067	179,753	40.5	932,942.41	
2003	35	3.5	19,715,062	5,632,875	32.6	172,788	29.1	5,028,118	0.107509	605,585	46.8	2,636,974.08	
2002	35	4.5	36,808,008	8,179,557	33.0	247,865	28.5	7,064,163	0.136266	1,114,596	53.2	4,350,379.38	
2001	35	5.5	2,530,173	460,031	33.4	13,773	27.9	384,278	0.164529	75,689	59.5	273,636.37	
2000	35	6.5	862,553	132,700	33.8	3,926	27.3	107,181	0.192460	25,540	65.6	86,994.97	
1999	35	7.5	6,721,675	896,223	34.1	26,282	26.6	699,107	0.220197	197,346	71.3	638,810.07	
1998	35	8.5	40,739,032	4,792,827	34.3	139,733	25.8	3,605,100	0.247848	1,187,893	76.5	3,667,763.77	
1997	35	9.5	1,983,856	208,827	34.5	6,053	25.0	151,324	0.275499	57,532	81.2	169,620.97	
1996	35	10.5	1,251,177	119,160	34.6	3,444	24.1	82,999	0.303209	36,130	85.3	101,675.80	
1995	35	11.5	1,112,124	96,706	34.7	2,787	23.2	64,657	0.331016	32,011	88.8	85,888.24	
1994	35	12.5	73,679,544	5,894,363	34.8	169,378	22.3	3,777,135	0.358936	2,115,699	91.7	5,404,813.02	
1993	35	13.5	22,030,468	1,631,887	34.9	46,759	21.4	1,000,641	0.386969	631,489	94.0	1,534,077.75	
1992	35	14.5	0	0	34.9	0	20.4	0	0.415103	0	95.8	0.00	
1991	35	15.5	3,972,635	256,299	35.0	7,323	19.5	142,795	0.443296	113,616	97.1	248,968.59	
1990	35	16.5	5,092,450	308,633	35.0	8,818	18.5	163,135	0.471495	145,519	98.1	302,751.09	
1989	35	17.5	21,215,761	1,212,329	35.0	34,638	17.5	606,165	0.499625	605,710	98.7	1,196,887.78	
1988	35	18.5	1,403,463	75,863	35.0	2,168	16.5	35,764	0.527584	40,024	99.1	75,168.64	
1987	35	19.5	0	0	35.0	0	15.6	0	0.555256	0	99.2	0.00	
1986	35	20.5	378,478	18,462	35.0	527	14.6	7,701	0.582498	10,754	99.1	18,293.37	
1985	35	21.5	7,203,052	335,026	35.0	9,572	13.7	131,139	0.609154	204,082	98.7	330,758.44	
1984	35	22.5	457,591	20,337	35.0	581	12.8	7,438	0.635070	12,916	98.1	19,949.78	
1983	35	23.5	5,540,261	235,756	35.0	6,736	11.9	80,157	0.660088	155,620	97.1	229,012.93	
1982	35	24.5	8,462,225	345,397	35.0	9,868	11.1	109,540	0.684066	236,274	95.8	330,899.60	
1981	35	25.5	0	0	35.0	0	10.3	0	0.706855	0	94.0	0.00	
1980	35	26.5	2,427,140	91,590	35.0	2,617	9.5	24,877	0.728387	66,713	91.7	83,983.24	
1979	35	27.5	14,078,912	511,960	35.0	14,627	8.8	128,703	0.748608	383,258	88.8	454,684.36	
1978	35	28.5	0	0	35.0	0	8.1	0	0.767492	0	85.3	0.00	
1977	35	29.5	0	0	35.0	0	7.5	0	0.785044	0	81.2	0.00	
1976	35	30.5	755,852	24,782	35.0	708	7.0	4,924	0.801292	19,858	76.5	18,964.47	
1975	35	31.5	120,017	3,810	35.0	109	6.4	700	0.816285	3,110	71.3	2,715.69	
1974	35	32.5	0	0	35.0	0	5.9	0	0.830072	0	65.6	0.00	
1973	35	33.5	116,585,392	3,480,161	35.0	99,433	5.5	547,268	0.842746	2,932,893	59.5	2,070,038.01	
	35	8.3	406,868,641	49,238,872	33.0	1,491,130	25.4	37,854,099	0.231202	11,384,110	58.3	28,704,895.67	
Net Salvage: (12.2%)										1,393,690			
										0.259506	12,777,800		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #2: Turbogenerator Units			(31442)									
2006	65	0.5	0		30.7	0	30.2	0	0.016299	0	9.5	0.00
2005	65	1.5	0		31.6	0	30.1	0	0.047500	0	9.8	0.00
2004	65	2.5	0		32.5	0	30.0	0	0.076976	0	10.2	0.00
2003	65	3.5	0		33.4	0	29.9	0	0.104877	0	10.5	0.00
2002	65	4.5	0		34.3	0	29.8	0	0.131333	0	10.9	0.00
2001	65	5.5	228,219	41,494	35.2	1,179	29.8	35,129	0.153451	6,367	10.9	4,502.15
2000	65	6.5	0		36.0	0	29.8	0	0.174399	0	10.9	0.00
1999	65	7.5	0		36.9	0	29.7	0	0.194269	0	10.9	0.00
1998	65	8.5	0		37.8	0	29.7	0	0.213141	0	10.9	0.00
1997	65	9.5	0		38.7	0	29.7	0	0.231087	0	10.9	0.00
1996	65	10.5	0		39.5	0	29.7	0	0.248176	0	10.9	0.00
1995	65	11.5	0		40.4	0	29.7	0	0.264465	0	10.9	0.00
1994	65	12.5	0		41.3	0	29.7	0	0.280010	0	10.9	0.00
1993	65	13.5	29,364,550	2,175,152	42.1	51,666	29.7	1,534,490	0.294860	641,365	10.9	236,003.98
1992	65	14.5	1,499,840	103,437	43.0	2,406	29.7	71,444	0.309061	31,968	10.9	11,222.94
1991	65	15.5	3,181,634	205,267	43.8	4,686	29.7	139,188	0.322655	66,230	10.9	22,271.44
1990	65	16.5	0		44.7	0	29.7	0	0.335678	0	10.9	0.00
1989	65	17.5	1,789,355	102,249	45.5	2,247	29.7	66,743	0.348166	35,600	10.9	11,094.00
1988	65	18.5	5,986,705	323,606	46.4	6,974	29.7	207,136	0.360152	116,547	10.9	35,111.21
1987	65	19.5	0		47.2	0	29.7	0	0.371664	0	10.9	0.00
1986	65	20.5	0		48.1	0	29.7	0	0.382731	0	10.9	0.00
1985	65	21.5	0		48.9	0	29.7	0	0.393377	0	10.9	0.00
1984	65	22.5	0		49.7	0	29.6	0	0.403625	0	10.9	0.00
1983	65	23.5	0		50.5	0	29.6	0	0.413498	0	10.9	0.00
1982	65	24.5	0		51.4	0	29.6	0	0.423016	0	10.9	0.00
1981	65	25.5	0		52.2	0	29.6	0	0.432197	0	10.9	0.00
1980	65	26.5	0		53.0	0	29.6	0	0.441058	0	10.9	0.00
1979	65	27.5	20,236	736	53.8	14	29.6	405	0.449616	331	10.9	79.84
1978	65	28.5	29,483	1,034	54.6	19	29.6	561	0.457887	474	10.9	112.24
1977	65	29.5	34,122	1,157	55.4	21	29.6	618	0.465883	539	10.9	125.50
1976	65	30.5	0		56.2	0	29.6	0	0.473620	0	10.9	0.00
1975	65	31.5	50,059	1,589	57.0	28	29.6	825	0.481108	765	10.9	172.43
1974	65	32.5	0		57.8	0	29.6	0	0.488359	0	10.9	0.00
1973	65	33.5	317,304,448	9,471,775	58.6	161,634	29.6	4,784,378	0.495385	4,692,175	10.9	1,027,687.54
	65	28.9	359,488,653	12,427,496	53.8	230,874	29.6	6,840,916	0.449999	5,592,361	10.9	1,348,383.27
					Net Salvage: (1.6%)					91,016		
									0.457323	5,683,377		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #2: Turbogenerator Units			(31442)									
2006	35	0.5	3,366,564	6,733,128	30.8	218,608	30.3	6,623,823	0.016248	109,400	28.7	1,933,888.88
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	1,218,297	348,085	32.6	10,677	29.1	310,714	0.107509	37,422	46.8	162,952.49
2002	35	4.5	7,206,398	1,601,422	33.0	48,528	28.5	1,383,046	0.136266	218,219	53.2	851,732.20
2001	35	5.5	2,442,735	444,134	33.4	13,297	27.9	370,998	0.164529	73,073	59.5	264,179.99
2000	35	6.5	1,049,607	161,478	33.8	4,777	27.3	130,425	0.192460	31,078	65.6	105,860.77
1999	35	7.5	1,063,504	141,801	34.1	4,158	26.6	110,613	0.220197	31,224	71.3	101,072.60
1998	35	8.5	440,209	51,789	34.3	1,510	25.8	38,955	0.247848	12,836	76.5	39,632.34
1997	35	9.5	873,245	91,921	34.5	2,664	25.0	66,609	0.275499	25,324	81.2	74,663.00
1996	35	10.5	1,674,610	159,487	34.6	4,609	24.1	111,088	0.303209	48,358	85.3	136,085.68
1995	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0.00
1994	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0.00
1993	35	13.5	60,435,298	4,476,689	34.9	128,272	21.4	2,745,018	0.386969	1,732,340	94.0	4,208,373.91
1992	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0.00
1991	35	15.5	6,284,481	405,450	35.0	11,584	19.5	225,894	0.443296	179,735	97.1	393,854.12
1990	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0.00
1989	35	17.5	4,497,752	257,014	35.0	7,343	17.5	128,507	0.499625	128,411	98.7	253,740.80
1988	35	18.5	7,275,340	393,262	35.0	11,236	16.5	185,395	0.527584	207,479	99.1	389,662.88
1987	35	19.5	0		35.0	0	15.6	0	0.555256	0	99.2	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582498	0	99.1	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0.00
1983	35	23.5	6,221,717	264,754	35.0	7,564	11.9	90,016	0.660088	174,761	97.1	257,181.67
1982	35	24.5	0		35.0	0	11.1	0	0.684066	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0.00
1980	35	26.5	25,216	952	35.0	27	9.5	258	0.728387	693	91.7	872.51
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	138,136,282	4,123,471	35.0	117,813	5.5	648,430	0.842746	3,475,041	59.5	2,452,685.96
	35	12.3	242,211,254	19,654,835	33.2	592,671	22.2	13,169,790	0.329964	6,485,392	59.2	11,626,439.82
										805,625		
									0.370953	7,291,017		
												Net Salvage: (12.4%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Big Bend Unit #2: Turbogenerator Units			(31442)									
2006	20	0.5	0	20.0	0	19.5	0	0.025006	0	99.3	0.00	
2005	20	1.5	0	20.0	0	18.5	0	0.075006	0	99.7	0.00	
2004	20	2.5	0	20.0	0	17.5	0	0.125003	0	99.9	0.00	
2003	20	3.5	0	20.0	0	16.5	0	0.174988	0	100.0	0.00	
2002	20	4.5	0	20.0	0	15.5	0	0.224931	0	100.0	0.00	
2001	20	5.5	0	20.0	0	14.5	0	0.274721	0	100.0	0.00	
2000	20	6.5	0	20.0	0	13.5	0	0.324181	0	99.9	0.00	
1999	20	7.5	0	20.0	0	12.5	0	0.373006	0	99.7	0.00	
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00	
1997	20	9.5	0	20.0	0	10.7	0	0.467120	0	98.7	0.00	
1996	20	10.5	0	20.0	0	9.8	0	0.511508	0	97.6	0.00	
1995	20	11.5	0	20.0	0	8.9	0	0.553568	0	96.0	0.00	
1994	20	12.5	0	20.0	0	8.1	0	0.592993	0	93.6	0.00	
1993	20	13.5	0	20.0	0	7.4	0	0.629600	0	90.4	0.00	
1992	20	14.5	0	20.0	0	6.7	0	0.663316	0	86.4	0.00	
1991	20	15.5	0	20.0	0	6.1	0	0.694172	0	81.4	0.00	
1990	20	16.5	0	20.0	0	5.6	0	0.722284	0	75.5	0.00	
1989	20	17.5	0	20.0	0	5.0	0	0.747821	0	68.8	0.00	
1988	20	18.5	0	20.0	0	4.6	0	0.770983	0	61.6	0.00	
1987	20	19.5	0	20.0	0	4.2	0	0.791987	0	53.9	0.00	
1986	20	20.5	0	20.0	0	3.8	0	0.811056	0	46.1	0.00	
1985	20	21.5	0	20.0	0	3.4	0	0.828390	0	38.4	0.00	
1984	20	22.5	0	20.0	0	3.1	0	0.844188	0	31.2	0.00	
1983	20	23.5	0	20.0	0	2.8	0	0.858629	0	24.5	0.00	
1982	20	24.5	0	20.0	0	2.6	0	0.871866	0	18.6	0.00	
1981	20	25.5	0	20.0	0	2.3	0	0.884041	0	13.6	0.00	
1980	20	26.5	0	20.0	0	2.1	0	0.895279	0	9.6	0.00	
1979	20	27.5	0	20.0	0	1.9	0	0.905684	0	6.4	0.00	
1978	20	28.5	0	20.0	0	1.7	0	0.915336	0	4.0	0.00	
1977	20	29.5	0	20.0	0	1.5	0	0.924321	0	2.4	0.00	
1976	20	30.5	0	20.0	0	1.3	0	0.932692	0	1.3	0.00	
1975	20	31.5	0	20.0	0	1.2	0	0.940513	0	0.7	0.00	
1974	20	32.5	0	20.0	0	1.0	0	0.947743	0	0.3	0.00	
1973	20	33.5	0	20.0	0	0.9	0	0.954515	0	0.1	0.00	
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #2: Accessory Electric Equipment			(31542)									
2006	65	0.5	0		30.7	0	30.2	0	0.016299	0	9.5	0.00
2005	65	1.5	0		31.6	0	30.1	0	0.047500	0	9.8	0.00
2004	65	2.5	0		32.5	0	30.0	0	0.076976	0	10.2	0.00
2003	65	3.5	0		33.4	0	29.9	0	0.104877	0	10.5	0.00
2002	65	4.5	0		34.3	0	29.8	0	0.131333	0	10.9	0.00
2001	65	5.5	0		35.2	0	29.8	0	0.153451	0	10.9	0.00
2000	65	6.5	0		36.0	0	29.8	0	0.174399	0	10.9	0.00
1999	65	7.5	3,878,540	517,139	36.9	14,015	29.7	416,234	0.194269	100,464	10.9	56,109.55
1998	65	8.5	671,727	79,027	37.8	2,091	29.7	62,092	0.213141	16,844	10.9	8,574.39
1997	65	9.5	1,467,050	154,426	38.7	3,990	29.7	118,513	0.231087	35,686	10.9	16,755.25
1996	65	10.5	335,533	31,956	39.5	809	29.7	24,027	0.248176	7,931	10.9	3,467.18
1995	65	11.5	0		40.4	0	29.7	0	0.264465	0	10.9	0.00
1994	65	12.5	1,334,504	106,760	41.3	2,585	29.7	76,774	0.280010	29,894	10.9	11,583.50
1993	65	13.5	552,431	40,921	42.1	972	29.7	28,868	0.294860	12,066	10.9	4,439.91
1992	65	14.5	131,257	9,052	43.0	211	29.7	6,252	0.309061	2,798	10.9	982.16
1991	65	15.5	243,418	15,704	43.8	359	29.7	10,649	0.322655	5,067	10.9	1,703.93
1990	65	16.5	2,230,322	135,171	44.7	3,024	29.7	89,812	0.335678	45,374	10.9	14,666.06
1989	65	17.5	1,841,604	105,235	45.5	2,313	29.7	68,692	0.348166	36,639	10.9	11,417.95
1988	65	18.5	350,256	18,933	46.4	408	29.7	12,119	0.360152	6,819	10.9	2,054.21
1987	65	19.5	94,657	4,854	47.2	103	29.7	3,054	0.371664	1,804	10.9	526.68
1986	65	20.5	0		48.1	0	29.7	0	0.382731	0	10.9	0.00
1985	65	21.5	16,280,252	757,221	48.9	15,485	29.7	459,907	0.393377	297,873	10.9	82,158.48
1984	65	22.5	0		49.7	0	29.6	0	0.403625	0	10.9	0.00
1983	65	23.5	1,118,407	47,592	50.5	942	29.6	27,895	0.413498	19,679	10.9	5,163.71
1982	65	24.5	6,939	283	51.4	6	29.6	163	0.423016	120	10.9	30.73
1981	65	25.5	0		52.2	0	29.6	0	0.432197	0	10.9	0.00
1980	65	26.5	0		53.0	0	29.6	0	0.441058	0	10.9	0.00
1979	65	27.5	377,915	13,742	53.8	255	29.6	7,561	0.449616	6,179	10.9	1,491.04
1978	65	28.5	456,556	16,020	54.6	293	29.6	8,685	0.457887	7,335	10.9	1,738.12
1977	65	29.5	1,349,278	45,738	55.4	826	29.6	24,438	0.465883	21,309	10.9	4,962.60
1976	65	30.5	0		56.2	0	29.6	0	0.473620	0	10.9	0.00
1975	65	31.5	0		57.0	0	29.6	0	0.481108	0	10.9	0.00
1974	65	32.5	0		57.8	0	29.6	0	0.488359	0	10.9	0.00
1973	65	33.5	67,220,534	2,006,583	58.6	34,242	29.6	1,013,564	0.495385	994,031	10.9	217,714.27
	65	24.3	99,941,181	4,106,357	49.5	82,928	29.7	2,459,300	0.401307	1,647,911	10.9	445,539.71
Net Salvage: (1.6%)										26,820		
										0.407839	1,674,731	

06

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #2: Accessory Electric Equipment (31542)												
2006	35	0.5	6,801	13,601	30.8	442	30.3	13,381	0.016248	221	28.7	3,906.61
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	119,346	26,521	33.0	804	28.5	22,905	0.136266	3,614	53.2	14,105.63
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0.00
1998	35	8.5	1,410,182	165,904	34.3	4,837	25.8	124,791	0.247848	41,119	76.5	126,959.64
1997	35	9.5	79,209	8,338	34.5	242	25.0	6,042	0.275499	2,297	81.2	6,772.40
1996	35	10.5	2,160,386	205,751	34.6	5,947	24.1	143,312	0.303209	62,386	85.3	175,561.81
1995	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0.00
1994	35	12.5	2,304,830	184,386	34.8	5,298	22.3	118,156	0.358936	66,183	91.7	169,072.34
1993	35	13.5	0		34.9	0	21.4	0	0.386969	0	94.0	0.00
1992	35	14.5	82,668	5,701	34.9	163	20.4	3,333	0.415103	2,367	95.8	5,461.94
1991	35	15.5	0		35.0	0	19.5	0	0.443296	0	97.1	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0.00
1989	35	17.5	27,986	1,599	35.0	46	17.5	800	0.499625	799	98.7	1,578.82
1988	35	18.5	0		35.0	0	16.5	0	0.527584	0	99.1	0.00
1987	35	19.5	25,001,071	1,282,106	35.0	36,632	15.6	571,453	0.555256	711,897	99.2	1,271,857.05
1986	35	20.5	304,807	14,869	35.0	425	14.6	6,202	0.582498	8,661	99.1	14,732.58
1985	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0.00
1983	35	23.5	638,337	27,163	35.0	776	11.9	9,236	0.660088	17,930	97.1	26,386.37
1982	35	24.5	592,581	24,187	35.0	691	11.1	7,671	0.684066	16,545	95.8	23,171.79
1981	35	25.5	174,376	6,838	35.0	195	10.3	2,012	0.706855	4,834	94.0	6,428.40
1980	35	26.5	397,673	15,007	35.0	429	9.5	4,076	0.728387	10,931	91.7	13,760.19
1979	35	27.5	36,086	1,312	35.0	37	8.8	330	0.748608	982	88.8	1,165.41
1978	35	28.5	383,716	13,464	35.0	385	8.1	3,130	0.767492	10,333	85.3	11,488.10
1977	35	29.5	777,565	26,358	35.0	753	7.5	5,666	0.785044	20,692	81.2	21,409.29
1976	35	30.5	1,077,262	35,320	35.0	1,009	7.0	7,018	0.801292	28,302	76.5	27,028.73
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	42,629,282	1,272,516	35.0	36,358	5.5	200,108	0.842746	1,072,408	59.5	756,906.44
	35	23.5	78,204,163	3,330,942	34.9	95,468	13.1	1,249,620	0.625199	2,082,501	80.4	2,677,753.54
Net Salvage: (16.9%)										351,567		
										0.730745	2,434,068	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)		
Big Bend Unit #2: Accessory Electric Equipment			(31542)											
2006	20	0.5	0		20.0	0	19.5	0	0.025006	0	99.3	0.00		
2005	20	1.5	0		20.0	0	18.5	0	0.075006	0	99.7	0.00		
2004	20	2.5	219,334	87,734	20.0	4,387	17.5	76,767	0.125003	10,967	99.9	87,634.04		
2003	20	3.5	0		20.0	0	16.5	0	0.174988	0	100.0	0.00		
2002	20	4.5	664,495	147,666	20.0	7,383	15.5	114,441	0.224931	33,215	100.0	147,640.45		
2001	20	5.5	3,910,011	710,911	20.0	35,546	14.5	515,411	0.274721	195,302	100.0	710,640.94		
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00		
1999	20	7.5	123,421	16,456	20.0	823	12.5	10,285	0.373006	6,138	99.7	16,407.61		
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00		
1997	20	9.5	24,730	2,603	20.0	130	10.7	1,393	0.467120	1,216	98.7	2,568.94		
1996	20	10.5	202,808	19,315	20.0	966	9.8	9,464	0.511508	9,880	97.6	18,852.81		
1995	20	11.5	1,417,304	123,244	20.0	6,162	8.9	54,843	0.553568	68,224	96.0	118,268.44		
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00		
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00		
1992	20	14.5	263,481	18,171	20.0	909	6.7	6,087	0.663316	12,053	86.4	15,694.56		
1991	20	15.5	34,062	2,198	20.0	110	6.1	670	0.694172	1,525	81.4	1,788.19		
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00		
1989	20	17.5	1,170,893	66,908	20.0	3,345	5.0	16,727	0.747821	50,035	68.8	46,050.56		
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00		
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00		
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00		
1985	20	21.5	1,304,812	60,689	20.0	3,034	3.4	10,317	0.828390	50,274	38.4	23,330.33		
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00		
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00		
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00		
1981	20	25.5	152,086	5,964	20.0	298	2.3	686	0.884041	5,273	13.6	812.68		
1980	20	26.5	114,705	4,328	20.0	216	2.1	454	0.895279	3,875	9.6	413.54		
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00		
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00		
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00		
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00		
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00		
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00		
1973	20	33.5	526,762	15,724	20.0	786	0.9	708	0.954515	15,009	0.1	17.61		
			20	7.9	10,128,903	1,281,911	20.0	64,096	12.8	818,254	0.361169	462,986	92.8	1,190,120.71
Net Salvage: (7.4%)										34,387				
										<u>0.387994</u>	<u>497,373</u>			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #2: Misc. Power Plant Equipment			(31642)									
2006	65	0.5	0		30.3	0	29.8	0	0.016502	0	12.2	0.00
2005	65	1.5	0		31.2	0	29.7	0	0.048119	0	12.6	0.00
2004	65	2.5	0		32.0	0	29.5	0	0.078021	0	13.1	0.00
2003	65	3.5	0		32.9	0	29.4	0	0.106359	0	13.5	0.00
2002	65	4.5	0		33.8	0	29.3	0	0.133262	0	14.0	0.00
2001	65	5.5	0		34.6	0	29.3	0	0.154982	0	14.0	0.00
2000	65	6.5	0		35.5	0	29.2	0	0.175551	0	14.0	0.00
1999	65	7.5	0		36.3	0	29.2	0	0.196059	0	14.0	0.00
1998	65	8.5	0		37.2	0	29.2	0	0.213586	0	14.0	0.00
1997	65	9.5	0		38.0	0	29.2	0	0.231202	0	14.0	0.00
1996	65	10.5	0		38.8	0	29.2	0	0.247974	0	14.0	0.00
1995	65	11.5	0		39.7	0	29.2	0	0.263960	0	14.0	0.00
1994	65	12.5	0		40.5	0	29.2	0	0.279213	0	14.0	0.00
1993	65	13.5	0		41.3	0	29.2	0	0.293784	0	14.0	0.00
1992	65	14.5	0		42.1	0	29.2	0	0.307716	0	14.0	0.00
1991	65	15.5	0		42.9	0	29.2	0	0.321049	0	14.0	0.00
1990	65	16.5	0		43.7	0	29.1	0	0.333823	0	14.0	0.00
1989	65	17.5	0		44.5	0	29.1	0	0.346070	0	14.0	0.00
1988	65	18.5	0		45.3	0	29.1	0	0.357823	0	14.0	0.00
1987	65	19.5	0		46.1	0	29.1	0	0.369110	0	14.0	0.00
1986	65	20.5	0		46.9	0	29.1	0	0.379958	0	14.0	0.00
1985	65	21.5	0		47.7	0	29.1	0	0.390393	0	14.0	0.00
1984	65	22.5	0		48.5	0	29.1	0	0.400438	0	14.0	0.00
1983	65	23.5	0		49.3	0	29.1	0	0.410113	0	14.0	0.00
1982	65	24.5	0		50.0	0	29.0	0	0.419438	0	14.0	0.00
1981	65	25.5	0		50.8	0	29.0	0	0.428432	0	14.0	0.00
1980	65	26.5	0		51.6	0	29.0	0	0.437113	0	14.0	0.00
1979	65	27.5	0		52.3	0	29.0	0	0.445495	0	14.0	0.00
1978	65	28.5	0		53.1	0	29.0	0	0.453594	0	14.0	0.00
1977	65	29.5	0		53.8	0	29.0	0	0.461424	0	14.0	0.00
1976	65	30.5	0		54.6	0	29.0	0	0.468998	0	14.0	0.00
1975	65	31.5	0		55.3	0	29.0	0	0.476328	0	14.0	0.00
1974	65	32.5	0		56.0	0	28.9	0	0.483426	0	14.0	0.00
1973	65	33.5	6,021,424	179,744	56.8	3,165	28.9	91,454	0.490302	88,129	14.0	25,074.29
	65	33.5	6,021,424	179,744	56.8	3,165	28.9	91,454	0.490302	88,129	14.0	25,074.29
Net Salvage: (2.1%)										1,844		
										89,973		
										0.500562		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #2: Misc. Power Plant Equipment			(31642)									
2006	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0.00
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0.00
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	0		34.1	0	26.6	0	0.220197	0	71.3	0.00
1998	35	8.5	0		34.3	0	25.8	0	0.247848	0	76.5	0.00
1997	35	9.5	0		34.5	0	25.0	0	0.275499	0	81.2	0.00
1996	35	10.5	0		34.6	0	24.1	0	0.303209	0	85.3	0.00
1995	35	11.5	0		34.7	0	23.2	0	0.331016	0	88.8	0.00
1994	35	12.5	0		34.8	0	22.3	0	0.358936	0	91.7	0.00
1993	35	13.5	292,370	21,657	34.9	621	21.4	13,280	0.386969	8,381	94.0	20,358.98
1992	35	14.5	0		34.9	0	20.4	0	0.415103	0	95.8	0.00
1991	35	15.5	4,878,737	314,757	35.0	8,993	19.5	175,365	0.443296	139,531	97.1	305,754.88
1990	35	16.5	0		35.0	0	18.5	0	0.471495	0	98.1	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499625	0	98.7	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527584	0	99.1	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555256	0	99.2	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582498	0	99.1	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609154	0	98.7	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635070	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660088	0	97.1	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684066	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706855	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	796,764	23,784	35.0	680	5.5	3,740	0.842746	20,044	59.5	14,146.98
	35	16.6	5,967,871	360,198	35.0	10,293	18.7	192,385	0.466285	167,955	94.5	340,260.84
Net Salvage: (19.8%)										33,318		
									0.558785	201,273		

94

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Big Bend Unit #2: Misc. Power Plant Equipment				(31642)									
2006	20	0.5	0	0	20.0	0	19.5	0	0.025006	0	99.3	0.00	
2005	20	1.5	0	0	20.0	0	18.5	0	0.075006	0	99.7	0.00	
2004	20	2.5	0	0	20.0	0	17.5	0	0.125003	0	99.9	0.00	
2003	20	3.5	0	0	20.0	0	16.5	0	0.174988	0	100.0	0.00	
2002	20	4.5	0	0	20.0	0	15.5	0	0.224931	0	100.0	0.00	
2001	20	5.5	0	0	20.0	0	14.5	0	0.274721	0	100.0	0.00	
2000	20	6.5	0	0	20.0	0	13.5	0	0.324181	0	99.9	0.00	
1999	20	7.5	0	0	20.0	0	12.5	0	0.373006	0	99.7	0.00	
1998	20	8.5	0	0	20.0	0	11.5	0	0.420801	0	99.3	0.00	
1997	20	9.5	0	0	20.0	0	10.7	0	0.467120	0	98.7	0.00	
1996	20	10.5	0	0	20.0	0	9.8	0	0.511508	0	97.6	0.00	
1995	20	11.5	0	0	20.0	0	8.9	0	0.553568	0	96.0	0.00	
1994	20	12.5	0	0	20.0	0	8.1	0	0.592993	0	93.6	0.00	
1993	20	13.5	0	0	20.0	0	7.4	0	0.629600	0	90.4	0.00	
1992	20	14.5	0	0	20.0	0	6.7	0	0.663316	0	86.4	0.00	
1991	20	15.5	0	0	20.0	0	6.1	0	0.694172	0	81.4	0.00	
1990	20	16.5	0	0	20.0	0	5.6	0	0.722284	0	75.5	0.00	
1989	20	17.5	0	0	20.0	0	5.0	0	0.747821	0	68.8	0.00	
1988	20	18.5	0	0	20.0	0	4.6	0	0.770983	0	61.6	0.00	
1987	20	19.5	0	0	20.0	0	4.2	0	0.791987	0	53.9	0.00	
1986	20	20.5	0	0	20.0	0	3.8	0	0.811056	0	46.1	0.00	
1985	20	21.5	0	0	20.0	0	3.4	0	0.828390	0	38.4	0.00	
1984	20	22.5	0	0	20.0	0	3.1	0	0.844188	0	31.2	0.00	
1983	20	23.5	0	0	20.0	0	2.8	0	0.858629	0	24.5	0.00	
1982	20	24.5	0	0	20.0	0	2.6	0	0.871866	0	18.6	0.00	
1981	20	25.5	0	0	20.0	0	2.3	0	0.884041	0	13.6	0.00	
1980	20	26.5	0	0	20.0	0	2.1	0	0.895279	0	9.6	0.00	
1979	20	27.5	0	0	20.0	0	1.9	0	0.905684	0	6.4	0.00	
1978	20	28.5	0	0	20.0	0	1.7	0	0.915336	0	4.0	0.00	
1977	20	29.5	0	0	20.0	0	1.5	0	0.924321	0	2.4	0.00	
1976	20	30.5	0	0	20.0	0	1.3	0	0.932692	0	1.3	0.00	
1975	20	31.5	0	0	20.0	0	1.2	0	0.940513	0	0.7	0.00	
1974	20	32.5	0	0	20.0	0	1.0	0	0.947743	0	0.3	0.00	
1973	20	33.5	0	0	20.0	0	0.9	0	0.954515	0	0.1	0.00	
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00	
Net Salvage: #DIV/0!										#DIV/0!		#DIV/0!	

95

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Unit #3

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	29.8	425,204,333	14,277,570	62.3	229,103	33.9	7,766,581	0.458253	6,542,741	72,816	(1%)
35 - Year Life	16.5	14,538,753	883,547	34.2	25,821	19.2	495,849	0.504069	445,368	131,395	(15%)
20 - Year Life	14.8	1,939,756	131,398	20.0	6,570	6.8	44,759	0.703427	92,429	6,780	(7%)
	28.9	441,682,843	15,292,515	58.5	261,494	31.8	8,307,189	0.463007	7,080,538	212,991	(1%)
312 - Boiler Plant Equipment											
65 - Year Life	27.9	1,380,148,561	49,455,929	56.2	879,978	32.4	28,526,876	0.430687	21,300,035	832,210	(2%)
35 - Year Life	14.4	678,888,908	47,290,044	34.3	1,377,125	21.0	28,918,336	0.450123	21,286,334	7,503,062	(16%)
20 - Year Life	13.7	57,887,349	4,217,375	20.0	210,869	9.0	1,902,110	0.582516	2,456,690	257,614	(6%)
	21.0	2,116,924,819	100,963,348	40.9	2,467,971	24.0	59,347,321	0.446133	45,043,060	8,592,886	(9%)
314 - Turbogenerator Units											
65 - Year Life	28.2	449,646,933	15,954,826	55.8	285,877	32.2	9,216,585	0.429673	6,855,353	284,277	(2%)
35 - Year Life	28.3	406,537,433	14,353,060	34.9	410,781	8.8	3,606,038	0.871561	12,509,563	2,353,776	(16%)
20 - Year Life	4.5	365,164	81,148	20.0	4,057	15.5	62,895	0.242924	19,713	6,491	(8%)
	28.2	856,549,530	30,389,033	43.4	700,716	18.4	12,885,519	0.637882	19,384,629	2,644,544	(9%)
315 - Accessory Electric Equipment											
65 - Year Life	29.3	254,507,734	8,674,670	57.4	151,016	32.2	4,864,095	0.446874	3,876,485	154,843	(2%)
35 - Year Life	22.2	146,556,227	6,607,057	34.5	191,688	14.2	2,719,912	0.678757	4,484,584	1,015,578	(15%)
20 - Year Life	15.7	67,903,123	4,328,741	20.0	216,437	6.8	1,479,396	0.698808	3,024,957	266,792	(6%)
	23.9	468,967,084	19,610,467	35.1	559,141	16.2	9,063,404	0.580610	11,386,026	1,437,213	(7%)
316 - Misc. Power Plant Equipment											
65 - Year Life	26.0	20,805,797	800,680	52.8	15,154	31.5	477,932	0.411997	329,878	18,376	(2%)
35 - Year Life	6.4	2,031,834	316,292	33.8	9,346	27.7	258,828	0.208574	65,970	46,701	(15%)
20 - Year Life	1.5	314,978	209,985	20.0	10,499	18.5	194,236	0.080999	17,009	16,797	(8%)
	17.4	23,152,609	1,326,958	37.9	35,000	26.6	930,997	0.311131	412,857	81,874	(6%)
Subtotal:											
Big Bend Unit #3											
65 - Year Life	28.4	2,530,313,359	89,163,675	57.1	1,561,127	32.6	50,852,070	0.436327	38,904,492	1,362,521	(2%)
35 - Year Life	18.0	1,248,553,156	69,449,999	34.5	2,014,761	17.9	35,998,964	0.558558	38,791,820	11,050,512	(16%)
20 - Year Life	14.3	128,410,371	8,968,646	20.0	448,432	8.2	3,683,396	0.625601	5,610,798	556,475	(6%)
	23.3	3,907,276,886	167,582,320	41.6	4,024,321	22.5	90,534,430	0.497112	83,307,110	12,969,508	(8%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Original	Average	Average	Average	Average	Depreciation	Calculated	Future	Future
		Weighted	Cost	Service	Service	Remaining	Remaining	Reserve	Depreciation	Estimated	Estimated
		Dollars	(\$)	Life	Weighted	Life	Weighted	Ratio	Reserve	Retirements	Retirements
		(\$)		(yrs)	Dollars	(yrs)	Dollars		(\$)		(\$)
	Age										
	(yrs)										
Big Bend Unit #3: Structures & Improvements			(31143)								
2006	65	0.5	0	34.5	0	34.0	0	0.014478	0	3.0	0.00
2005	65	1.5	0	35.5	0	34.0	0	0.042249	0	3.1	0.00
2004	65	2.5	0	36.5	0	34.0	0	0.068546	0	3.2	0.00
2003	65	3.5	0	37.4	0	33.9	0	0.093485	0	3.3	0.00
2002	65	4.5	0	38.4	0	33.9	0	0.117172	0	3.4	0.00
2001	65	5.5	0	39.4	0	33.9	0	0.138826	0	3.4	0.00
2000	65	6.5	0	40.3	0	33.9	0	0.159424	0	3.4	0.00
1999	65	7.5	33,305	41.3	108	33.9	3,645	0.179039	795	3.4	150.98
1998	65	8.5	0	42.3	0	33.9	0	0.197742	0	3.4	0.00
1997	65	9.5	0	43.2	0	33.9	0	0.215594	0	3.4	0.00
1996	65	10.5	0	44.2	0	33.9	0	0.232653	0	3.4	0.00
1995	65	11.5	0	45.1	0	33.9	0	0.248969	0	3.4	0.00
1994	65	12.5	0	46.1	0	33.9	0	0.264590	0	3.4	0.00
1993	65	13.5	6,972,200	47.1	10,965	33.9	371,719	0.279560	144,381	3.4	17,559.61
1992	65	14.5	0	48.0	0	33.9	0	0.293918	0	3.4	0.00
1991	65	15.5	0	49.0	0	33.9	0	0.307702	0	3.4	0.00
1990	65	16.5	0	49.9	0	33.9	0	0.320944	0	3.4	0.00
1989	65	17.5	192,679	50.9	216	33.9	7,333	0.333677	3,674	3.4	374.35
1988	65	18.5	0	51.8	0	33.9	0	0.345929	0	3.4	0.00
1987	65	19.5	0	52.8	0	33.9	0	0.357727	0	3.4	0.00
1986	65	20.5	0	53.7	0	33.9	0	0.369096	0	3.4	0.00
1985	65	21.5	648,301	54.7	551	33.9	18,687	0.380058	11,460	3.4	1,025.22
1984	65	22.5	0	55.6	0	33.9	0	0.390635	0	3.4	0.00
1983	65	23.5	168,872	56.6	127	33.9	4,304	0.400847	2,881	3.4	244.33
1982	65	24.5	0	57.5	0	33.9	0	0.410713	0	3.4	0.00
1981	65	25.5	706,875	58.5	474	33.9	16,064	0.420249	11,650	3.4	942.50
1980	65	26.5	4,690,158	59.4	2,980	33.9	101,008	0.429473	76,011	3.4	6,017.56
1979	65	27.5	608,428	60.3	367	33.9	12,438	0.438398	9,699	3.4	752.24
1978	65	28.5	26,548	61.3	15	33.9	515	0.447040	416	3.4	31.67
1977	65	29.5	0	62.2	0	33.9	0	0.455411	0	3.4	0.00
1976	65	30.5	411,156,966	63.2	213,300	33.9	7,230,868	0.463525	6,248,575	3.4	458,338.91
	65	29.8	425,204,333	62.3	229,103	33.9	7,766,581	0.455928	6,509,542	3.4	485,437.38
				Net Salvage:	(1%)				33,199		
								0.458253	6,542,741		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Structures & Improvements			(31143)									
2006	35	0.5	93,924	187,848	32.6	5,762	32.1	184,967	0.015358	2,885	46.8	87,939.28
2005	35	1.5	0		33.0	0	31.5	0	0.045422	0	53.2	0.00
2004	35	2.5	198,491	79,397	33.4	2,377	30.9	73,454	0.074786	5,938	59.5	47,226.76
2003	35	3.5	0		33.8	0	30.3	0	0.103632	0	65.6	0.00
2002	35	4.5	343,786	76,397	34.1	2,240	29.6	66,315	0.132118	10,093	71.3	54,454.13
2001	35	5.5	0		34.3	0	28.8	0	0.160373	0	76.5	0.00
2000	35	6.5	0		34.5	0	28.0	0	0.188499	0	81.2	0.00
1999	35	7.5	35,096	4,679	34.6	135	27.1	3,665	0.216578	1,013	85.3	3,992.81
1998	35	8.5	473,942	55,758	34.7	1,607	26.2	42,100	0.244664	13,642	88.8	49,520.42
1997	35	9.5	0		34.8	0	25.3	0	0.272796	0	91.7	0.00
1996	35	10.5	0		34.9	0	24.4	0	0.300994	0	94.0	0.00
1995	35	11.5	0		34.9	0	23.4	0	0.329265	0	95.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357599	0	97.2	0.00
1993	35	13.5	976,969	72,368	35.0	2,068	21.5	44,455	0.385987	27,933	98.1	71,024.02
1992	35	14.5	0		35.0	0	20.5	0	0.414408	0	98.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442825	0	99.3	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471190	0	99.5	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499437	0	99.7	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527475	0	99.7	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555195	0	99.5	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582467	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609139	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	12,416,546	407,100	35.0	11,631	7.0	80,894	0.801292	326,206	76.5	311,533.59
	35	16.5	14,538,753	883,547	34.2	25,821	19.2	495,849	0.438812	387,711	70.8	625,691.03
Net Salvage: (14.9%)										57,658		
										65,316		
										0.504069	445,368	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Boiler Plant Equipment			(31243)									
2006	65	0.5	0		33.5	0	33.0	0	0.014941	0	9.9	0.00
2005	65	1.5	0		34.4	0	32.9	0	0.043651	0	10.2	0.00
2004	65	2.5	273,027	109,211	35.3	3,094	32.8	101,476	0.070907	7,744	10.6	11,532.65
2003	65	3.5	179,297	51,228	36.1	1,419	32.6	46,261	0.096822	4,960	10.9	5,578.70
2002	65	4.5	1,767,437	392,764	37.0	10,615	32.5	344,995	0.121502	47,722	11.2	44,068.09
2001	65	5.5	34,360	6,247	37.9	165	32.5	5,357	0.142164	888	11.2	700.95
2000	65	6.5	408,328	62,820	38.8	1,619	32.5	52,620	0.161814	10,165	11.2	7,048.37
1999	65	7.5	2,293,848	305,846	39.7	7,704	32.5	250,378	0.180525	55,213	11.2	34,315.96
1998	65	8.5	437,275	51,444	40.6	1,267	32.5	41,181	0.198361	10,205	11.2	5,772.03
1997	65	9.5	627,231	66,024	41.4	1,595	32.5	51,831	0.215383	14,221	11.2	7,407.93
1996	65	10.5	8,742,403	832,610	42.3	19,683	32.5	639,712	0.231644	192,869	11.2	93,418.82
1995	65	11.5	14,277,949	1,241,561	43.2	28,740	32.5	934,045	0.247195	306,908	11.2	139,303.12
1994	65	12.5	84,109	6,729	44.0	153	32.5	4,970	0.262081	1,763	11.2	754.96
1993	65	13.5	33,979,694	2,517,014	44.9	56,058	32.5	1,821,892	0.276344	695,562	11.2	282,409.01
1992	65	14.5	914,749	63,086	45.7	1,380	32.5	44,864	0.290020	18,296	11.2	7,078.27
1991	65	15.5	3,951,110	254,910	46.6	5,470	32.5	177,781	0.303147	77,275	11.2	28,600.94
1990	65	16.5	4,978,166	301,707	47.4	6,365	32.5	206,867	0.315756	95,266	11.2	33,851.53
1989	65	17.5	474,082	27,090	48.3	561	32.4	18,172	0.327877	8,882	11.2	3,039.54
1988	65	18.5	657,896	35,562	49.1	724	32.4	23,467	0.339537	12,075	11.2	3,990.05
1987	65	19.5	908,143	46,571	50.0	931	32.4	30,178	0.350763	16,336	11.2	5,225.32
1986	65	20.5	0		50.8	0	32.4	0	0.361578	0	11.2	0.00
1985	65	21.5	0		51.6	0	32.4	0	0.372004	0	11.2	0.00
1984	65	22.5	0		52.5	0	32.4	0	0.382061	0	11.2	0.00
1983	65	23.5	8,638,998	367,617	53.3	6,897	32.4	223,467	0.391769	144,021	11.2	41,246.62
1982	65	24.5	2,012,085	82,126	54.1	1,518	32.4	49,184	0.401145	32,944	11.2	9,214.53
1981	65	25.5	2,407,134	94,397	54.9	1,719	32.4	55,710	0.410206	38,722	11.2	10,591.39
1980	65	26.5	10,022,308	378,200	55.7	6,790	32.4	219,994	0.418968	158,454	11.2	42,434.07
1979	65	27.5	4,147,097	150,804	56.5	2,669	32.4	86,478	0.427444	64,460	11.2	16,920.15
1978	65	28.5	47,839,996	1,678,596	57.4	29,244	32.4	947,500	0.435649	731,279	11.2	188,338.51
1977	65	29.5	795,402	26,963	58.2	463	32.4	15,010	0.443595	11,961	11.2	3,025.22
1976	65	30.5	1,229,296,438	40,304,801	59.0	683,132	32.4	22,133,484	0.451295	18,189,355	11.2	4,522,198.70
	65	27.9	1,380,148,561	49,455,929	56.2	879,978	32.4	28,526,876	0.423560	20,947,545	11.2	5,548,065.44
										352,491		
									0.430687	21,300,035		
												Net Salvage: (1.7%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Boiler Plant Equipment			(31243)									
2006	35	0.5	3,754,856	7,509,712	32.6	230,359	32.1	7,394,533	0.015358	115,334	46.8	3,515,596.73
2005	35	1.5	0		33.0	0	31.5	0	0.045422	0	53.2	0.00
2004	35	2.5	3,554,583	1,421,833	33.4	42,570	30.9	1,315,409	0.074786	106,333	59.5	845,736.35
2003	35	3.5	2,285,868	653,105	33.8	19,323	30.3	585,476	0.103632	67,683	65.6	428,158.70
2002	35	4.5	29,205,011	6,490,002	34.1	190,323	29.6	5,633,551	0.132118	857,446	71.3	4,625,943.97
2001	35	5.5	46,932	8,533	34.3	249	28.8	7,165	0.160373	1,368	76.5	6,530.09
2000	35	6.5	10,144,457	1,560,686	34.5	45,237	28.0	1,266,643	0.188499	294,188	81.2	1,267,676.28
1999	35	7.5	34,176,500	4,556,867	34.6	131,701	27.1	3,569,107	0.216578	986,917	85.3	3,888,251.35
1998	35	8.5	2,359,603	277,600	34.7	8,000	26.2	209,600	0.244664	67,919	88.8	246,546.34
1997	35	9.5	1,550,562	163,217	34.8	4,690	25.3	118,661	0.272796	44,525	91.7	149,662.84
1996	35	10.5	1,533,300	146,029	34.9	4,184	24.4	102,095	0.300994	43,954	94.0	137,281.50
1995	35	11.5	58,733,252	5,107,239	34.9	146,339	23.4	3,424,338	0.329265	1,681,635	95.8	4,893,348.12
1994	35	12.5	2,498,724	199,898	35.0	5,711	22.5	128,506	0.357599	71,483	97.2	194,224.59
1993	35	13.5	28,647,900	2,122,067	35.0	60,630	21.5	1,303,555	0.385987	819,090	98.1	2,082,655.63
1992	35	14.5	0		35.0	0	20.5	0	0.414408	0	98.8	0.00
1991	35	15.5	13,139,601	847,716	35.0	24,220	19.5	472,299	0.442825	375,390	99.3	841,598.24
1990	35	16.5	1,066,688	64,648	35.0	1,847	18.5	34,171	0.471190	30,461	99.5	64,355.54
1989	35	17.5	778,457	44,483	35.0	1,271	17.5	22,242	0.499437	22,217	99.7	44,338.08
1988	35	18.5	398,864	21,560	35.0	616	16.5	10,164	0.527475	11,372	99.7	21,489.82
1987	35	19.5	0		35.0	0	15.6	0	0.555195	0	99.5	0.00
1986	35	20.5	3,250,171	158,545	35.0	4,530	14.6	66,136	0.582467	92,347	99.3	157,400.73
1985	35	21.5	6,312,644	293,611	35.0	8,389	13.7	114,928	0.609139	178,850	98.8	290,167.30
1984	35	22.5	1,650,363	73,349	35.0	2,096	12.8	26,825	0.635063	46,582	98.1	71,987.20
1983	35	23.5	563,079	23,961	35.0	685	11.9	8,145	0.660085	15,816	97.2	23,280.77
1982	35	24.5	731,371	29,852	35.0	853	11.1	9,431	0.684065	20,421	95.8	28,601.38
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	517,334	19,522	35.0	558	9.5	5,302	0.728387	14,220	91.7	17,900.66
1979	35	27.5	1,013,963	36,871	35.0	1,053	8.8	9,269	0.748608	27,602	88.8	32,746.36
1978	35	28.5	7,535,555	264,405	35.0	7,554	8.1	61,476	0.767492	202,929	85.3	225,607.39
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	463,439,269	15,194,730	35.0	434,135	7.0	3,019,310	0.801292	12,175,420	76.5	11,627,782.43
	35	14.4	678,888,908	47,290,044	34.3	1,377,125	21.0	28,918,336	0.388486	18,371,502	75.6	35,728,868.37
										2,914,832		
									0.450123	21,286,334		

101

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #3: Turbogenerator Units			(31443)									
2006	65	0.5	0		33.4	0	32.9	0	0.014982	0	10.5	0.00
2005	65	1.5	492,036	328,024	34.3	9,563	32.8	313,679	0.043778	14,360	10.9	35,590.64
2004	65	2.5	0		35.2	0	32.7	0	0.071120	0	11.2	0.00
2003	65	3.5	0		36.0	0	32.5	0	0.097124	0	11.6	0.00
2002	65	4.5	0		36.9	0	32.4	0	0.121893	0	11.9	0.00
2001	65	5.5	0		37.8	0	32.4	0	0.142474	0	11.9	0.00
2000	65	6.5	2,730,715	420,110	38.7	10,856	32.4	351,720	0.162047	68,078	11.9	49,993.09
1999	65	7.5	4,154,846	553,979	39.5	14,025	32.4	454,403	0.180683	100,095	11.9	65,923.55
1998	65	8.5	0		40.4	0	32.4	0	0.198448	0	11.9	0.00
1997	65	9.5	0		41.3	0	32.4	0	0.215401	0	11.9	0.00
1996	65	10.5	0		42.1	0	32.4	0	0.231597	0	11.9	0.00
1995	65	11.5	0		43.0	0	32.4	0	0.247085	0	11.9	0.00
1994	65	12.5	0		43.8	0	32.4	0	0.261910	0	11.9	0.00
1993	65	13.5	647,356	47,952	44.7	1,073	32.3	34,650	0.276113	13,240	11.9	5,706.32
1992	65	14.5	1,578,983	108,895	45.5	2,393	32.3	77,304	0.289734	31,551	11.9	12,958.55
1991	65	15.5	1,449,329	93,505	46.4	2,015	32.3	65,091	0.302806	28,314	11.9	11,127.11
1990	65	16.5	0		47.2	0	32.3	0	0.315362	0	11.9	0.00
1989	65	17.5	414,516	23,687	48.1	492	32.3	15,906	0.327432	7,756	11.9	2,818.71
1988	65	18.5	0		48.9	0	32.3	0	0.339043	0	11.9	0.00
1987	65	19.5	0		49.7	0	32.3	0	0.350222	0	11.9	0.00
1986	65	20.5	0		50.5	0	32.3	0	0.360990	0	11.9	0.00
1985	65	21.5	0		51.4	0	32.3	0	0.371371	0	11.9	0.00
1984	65	22.5	0		52.2	0	32.3	0	0.381385	0	11.9	0.00
1983	65	23.5	0		53.0	0	32.3	0	0.391050	0	11.9	0.00
1982	65	24.5	0		53.8	0	32.3	0	0.400386	0	11.9	0.00
1981	65	25.5	472,279	18,521	54.6	339	32.3	10,956	0.409407	7,583	11.9	2,203.97
1980	65	26.5	54,247	2,047	55.4	37	32.2	1,190	0.418130	856	11.9	243.60
1979	65	27.5	0		56.2	0	32.2	0	0.426568	0	11.9	0.00
1978	65	28.5	3,823,493	134,158	57.0	2,354	32.2	75,787	0.434736	58,323	11.9	15,964.76
1977	65	29.5	37,095	1,257	57.8	22	32.2	701	0.442647	557	11.9	149.64
1976	65	30.5	433,792,038	14,222,690	58.6	242,708	32.2	7,815,198	0.450311	6,404,634	11.9	1,692,500.08
	65	28.2	449,646,933	15,954,826	55.8	285,877	32.2	9,216,585	0.422151	6,735,345	11.9	1,895,180.02
										120,008		
									0.429673	6,855,353		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Turbogenerator Units			(31443)									
2006	35	0.5	41,576	83,152	32.6	2,551	32.1	81,876	0.015358	1,277	46.8	38,926.66
2005	35	1.5	0		33.0	0	31.5	0	0.045422	0	53.2	0.00
2004	35	2.5	0		33.4	0	30.9	0	0.074786	0	59.5	0.00
2003	35	3.5	697,826	199,379	33.8	5,899	30.3	178,733	0.103632	20,662	65.6	130,707.60
2002	35	4.5	1,005,316	223,404	34.1	6,551	29.6	193,922	0.132118	29,516	71.3	159,237.57
2001	35	5.5	602,621	109,567	34.3	3,194	28.8	91,998	0.160373	17,572	76.5	83,847.67
2000	35	6.5	1,319,166	202,949	34.5	5,883	28.0	164,712	0.188499	38,256	81.2	164,846.27
1999	35	7.5	0		34.6	0	27.1	0	0.216578	0	85.3	0.00
1998	35	8.5	0		34.7	0	26.2	0	0.244664	0	88.8	0.00
1997	35	9.5	0		34.8	0	25.3	0	0.272796	0	91.7	0.00
1996	35	10.5	67,999	6,476	34.9	186	24.4	4,528	0.300994	1,949	94.0	6,088.18
1995	35	11.5	0		34.9	0	23.4	0	0.329265	0	95.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357599	0	97.2	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385987	0	98.1	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414408	0	98.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442825	0	99.3	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471190	0	99.5	0.00
1989	35	17.5	1,290,643	73,751	35.0	2,107	17.5	36,876	0.499437	36,834	99.7	73,510.30
1988	35	18.5	0		35.0	0	16.5	0	0.527475	0	99.7	0.00
1987	35	19.5	0		35.0	0	15.8	0	0.555195	0	99.5	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582467	0	99.3	0.00
1985	35	21.5	2,799,668	130,217	35.0	3,720	13.7	50,971	0.609139	79,320	98.8	128,689.67
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	25,760,333	1,096,184	35.0	31,320	11.9	372,610	0.660085	723,575	97.2	1,065,073.56
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	33,462	1,134	35.0	32	7.5	244	0.785044	890	81.2	921.35
1976	35	30.5	372,918,823	12,226,847	35.0	349,338	7.0	2,429,569	0.801292	9,797,278	76.5	9,356,606.63
	35	28.3	406,537,433	14,353,060	34.9	410,781	8.8	3,606,038	0.748769	10,747,129	78.1	11,208,455.44
Net Salvage: (16.4%)										1,762,435		
										0.871561	12,509,563	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Turbogenerator Units			(31443)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	365,164	81,148	20.0	4,057	15.5	62,895	0.224931	18,253	100.0	81,139.48
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
	20	4.5	365,164	81,148	20.0	4,057	15.5	62,895	0.224931	18,253	100.0	81,139.48
Net Salvage: (8.0%)										1,460		
										0.242924	19,713	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements		
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)		
Big Bend Unit #3: Accessory Electric Equipment				(31543)										
2006	65	0.5	0		33.4	0	32.9	0	0.014982	0	10.5	0.00		
2005	65	1.5	0		34.3	0	32.8	0	0.043778	0	10.9	0.00		
2004	65	2.5	0		35.2	0	32.7	0	0.071120	0	11.2	0.00		
2003	65	3.5	0		36.0	0	32.5	0	0.097124	0	11.6	0.00		
2002	65	4.5	0		36.9	0	32.4	0	0.121893	0	11.9	0.00		
2001	65	5.5	0		37.8	0	32.4	0	0.142474	0	11.9	0.00		
2000	65	6.5	0		38.7	0	32.4	0	0.162047	0	11.9	0.00		
1999	65	7.5	0		39.5	0	32.4	0	0.180683	0	11.9	0.00		
1998	65	8.5	149,587	17,598	40.4	436	32.4	14,114	0.198448	3,492	11.9	2,094.22		
1997	65	9.5	0		41.3	0	32.4	0	0.215401	0	11.9	0.00		
1996	65	10.5	0		42.1	0	32.4	0	0.231597	0	11.9	0.00		
1995	65	11.5	1,256,282	109,242	43.0	2,541	32.4	82,313	0.247085	26,992	11.9	12,999.79		
1994	65	12.5	0		43.8	0	32.4	0	0.261910	0	11.9	0.00		
1993	65	13.5	2,474,576	183,302	44.7	4,101	32.3	132,453	0.276113	50,612	11.9	21,812.93		
1992	65	14.5	553,794	38,193	45.5	839	32.3	27,113	0.289734	11,066	11.9	4,544.93		
1991	65	15.5	1,064,934	68,705	46.4	1,481	32.3	47,827	0.302806	20,804	11.9	8,175.95		
1990	65	16.5	0		47.2	0	32.3	0	0.315362	0	11.9	0.00		
1989	65	17.5	0		48.1	0	32.3	0	0.327432	0	11.9	0.00		
1988	65	18.5	0		48.9	0	32.3	0	0.339043	0	11.9	0.00		
1987	65	19.5	266,823	13,683	49.7	275	32.3	8,893	0.350222	4,792	11.9	1,628.30		
1986	65	20.5	170,823	8,333	50.5	165	32.3	5,330	0.360990	3,008	11.9	991.61		
1985	65	21.5	143,097	6,656	51.4	129	32.3	4,182	0.371371	2,472	11.9	792.02		
1984	65	22.5	0		52.2	0	32.3	0	0.381385	0	11.9	0.00		
1983	65	23.5	1,018,931	43,361	53.0	818	32.3	26,426	0.391050	16,956	11.9	5,160.00		
1982	65	24.5	20,955	855	53.8	16	32.3	513	0.400386	342	11.9	101.78		
1981	65	25.5	0		54.6	0	32.3	0	0.409407	0	11.9	0.00		
1980	65	26.5	450,179	16,988	55.4	307	32.2	9,874	0.418130	7,103	11.9	2,021.56		
1979	65	27.5	14,404,721	523,808	56.2	9,320	32.2	300,118	0.426568	223,440	11.9	62,333.16		
1978	65	28.5	8,654,768	303,876	57.0	5,328	32.2	171,550	0.434736	132,019	11.9	36,137.45		
1977	65	29.5	0		57.8	0	32.2	0	0.442647	0	11.9	0.00		
1976	65	30.5	223,878,204	7,340,269	58.6	125,261	32.2	4,033,390	0.450311	3,305,404	11.9	873,492.01		
			65	29.3	254,507,734	8,674,670	57.4	151,016	32.2	4,864,095	0.439037	3,808,503	11.9	1,032,285.70
Net Salvage: (1.8%)										67,982				
										0.446874	3,876,485			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #3: Accessory Electric Equipment			(31543)									
2006	35	0.5	633,439	1,266,878	32.6	38,861	32.1	1,247,447	0.015358	19,457	46.8	593,076.07
2005	35	1.5	0		33.0	0	31.5	0	0.045422	0	53.2	0.00
2004	35	2.5	234,497	93,799	33.4	2,808	30.9	86,778	0.074786	7,015	59.5	55,793.57
2003	35	3.5	0		33.8	0	30.3	0	0.103632	0	65.6	0.00
2002	35	4.5	188,779	41,951	34.1	1,230	29.6	36,415	0.132118	5,542	71.3	29,901.74
2001	35	5.5	0		34.3	0	28.8	0	0.160373	0	76.5	0.00
2000	35	6.5	0		34.5	0	28.0	0	0.188499	0	81.2	0.00
1999	35	7.5	1,447,368	192,982	34.6	5,578	27.1	151,151	0.216578	41,796	85.3	164,666.67
1998	35	8.5	382,764	45,031	34.7	1,298	26.2	34,000	0.244664	11,017	88.8	39,993.63
1997	35	9.5	0		34.8	0	25.3	0	0.272796	0	91.7	0.00
1996	35	10.5	0		34.9	0	24.4	0	0.300994	0	94.0	0.00
1995	35	11.5	2,104,012	182,958	34.9	5,242	23.4	122,671	0.329265	60,242	95.8	175,295.27
1994	35	12.5	0		35.0	0	22.5	0	0.357599	0	97.2	0.00
1993	35	13.5	286,603	21,230	35.0	607	21.5	13,041	0.385987	8,194	98.1	20,835.58
1992	35	14.5	1,506,935	103,927	35.0	2,969	20.5	60,871	0.414408	43,068	98.8	102,707.46
1991	35	15.5	281,749	18,177	35.0	519	19.5	10,127	0.442825	8,049	99.3	18,046.18
1990	35	16.5	0		35.0	0	18.5	0	0.471190	0	99.5	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499437	0	99.7	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527475	0	99.7	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555195	0	99.5	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582467	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609139	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	995,015	40,613	35.0	1,160	11.1	12,831	0.684065	27,782	95.8	38,911.58
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	1,433,451	54,092	35.0	1,545	9.5	14,692	0.728387	39,400	91.7	49,599.89
1979	35	27.5	1,144,304	41,611	35.0	1,189	8.8	10,461	0.748608	31,150	88.8	36,955.76
1978	35	28.5	20,645,968	724,420	35.0	20,698	8.1	168,433	0.767492	555,987	85.3	618,120.72
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	115,271,344	3,779,388	35.0	107,983	7.0	750,994	0.801292	3,028,395	76.5	2,892,180.71
	35	22.2	146,556,227	6,607,057	34.5	191,688	14.2	2,719,912	0.588325	3,887,095	73.2	4,836,084.84
Net Salvage: (15.4%)										597,489		
										0.678757	4,484,584	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #3: Accessory Electric Equipment			(31543)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	353,872	64,340	20.0	3,217	14.5	46,665	0.274721	17,676	100.0	64,315.97
2000	20	6.5	360,414	55,448	20.0	2,772	13.5	37,473	0.324181	17,975	99.9	55,384.59
1999	20	7.5	735,929	98,124	20.0	4,906	12.5	61,523	0.373006	36,601	99.7	97,834.44
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	22,271	2,344	20.0	117	10.7	1,249	0.467120	1,095	98.7	2,313.46
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	4,017,210	349,323	20.0	17,466	8.9	155,949	0.553568	193,374	96.0	335,220.44
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	39,576,011	2,931,556	20.0	146,578	7.4	1,085,849	0.629600	1,845,707	90.4	2,651,387.55
1992	20	14.5	139,366	9,611	20.0	481	6.7	3,236	0.663316	6,375	86.4	8,301.50
1991	20	15.5	884,780	57,083	20.0	2,854	6.1	17,457	0.694172	39,625	81.4	46,449.81
1990	20	16.5	1,079,912	65,449	20.0	3,272	5.6	18,176	0.722284	47,273	75.5	49,406.95
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	57,497	2,805	20.0	140	3.8	530	0.811056	2,275	46.1	1,293.06
1985	20	21.5	115,041	5,351	20.0	268	3.4	918	0.828390	4,432	38.4	2,056.96
1984	20	22.5	14,309	636	20.0	32	3.1	99	0.844188	537	31.2	198.24
1983	20	23.5	219,590	9,344	20.0	467	2.8	1,321	0.858629	8,023	24.5	2,290.09
1982	20	24.5	1,353,693	55,253	20.0	2,763	2.6	7,080	0.871866	48,173	18.6	10,290.28
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	18,973,227	622,073	20.0	31,104	1.3	41,870	0.932692	580,203	1.3	8,158.49
	20	15.7	67,903,123	4,328,741	20.0	216,437	6.8	1,479,396	0.658239	2,849,344	77.0	3,334,901.82

Net Salvage: (6.2%)

175,613

0.698808 3,024,957

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Misc. Power Plant Equipment				(31643)								
2006	65	0.5	0		32.9	0	32.4	0	0.015194	0	13.5	0.00
2005	65	1.5	0		33.8	0	32.3	0	0.044421	0	14.0	0.00
2004	65	2.5	0		34.6	0	32.1	0	0.072204	0	14.4	0.00
2003	65	3.5	0		35.5	0	32.0	0	0.098660	0	14.9	0.00
2002	65	4.5	0		36.3	0	31.8	0	0.123890	0	15.3	0.00
2001	65	5.5	0		37.2	0	31.8	0	0.144077	0	15.3	0.00
2000	65	6.5	0		38.0	0	31.8	0	0.163272	0	15.3	0.00
1999	65	7.5	0		38.8	0	31.8	0	0.181547	0	15.3	0.00
1998	65	8.5	0		39.7	0	31.8	0	0.198966	0	15.3	0.00
1997	65	9.5	0		40.5	0	31.8	0	0.215587	0	15.3	0.00
1996	65	10.5	0		41.3	0	31.7	0	0.231465	0	15.3	0.00
1995	65	11.5	1,408,910	122,514	42.1	2,910	31.7	92,249	0.246646	30,218	15.3	18,744.63
1994	65	12.5	0		42.9	0	31.7	0	0.261176	0	15.3	0.00
1993	65	13.5	0		43.7	0	31.7	0	0.275096	0	15.3	0.00
1992	65	14.5	0		44.5	0	31.7	0	0.288442	0	15.3	0.00
1991	65	15.5	0		45.3	0	31.7	0	0.301250	0	15.3	0.00
1990	65	16.5	0		46.1	0	31.7	0	0.313551	0	15.3	0.00
1989	65	17.5	0		46.9	0	31.7	0	0.325374	0	15.3	0.00
1988	65	18.5	0		47.7	0	31.6	0	0.336747	0	15.3	0.00
1987	65	19.5	0		48.5	0	31.6	0	0.347694	0	15.3	0.00
1986	65	20.5	0		49.3	0	31.6	0	0.358239	0	15.3	0.00
1985	65	21.5	0		50.0	0	31.6	0	0.368403	0	15.3	0.00
1984	65	22.5	0		50.8	0	31.6	0	0.378206	0	15.3	0.00
1983	65	23.5	0		51.6	0	31.6	0	0.387667	0	15.3	0.00
1982	65	24.5	0		52.3	0	31.6	0	0.396804	0	15.3	0.00
1981	65	25.5	0		53.1	0	31.5	0	0.405633	0	15.3	0.00
1980	65	26.5	0		53.8	0	31.5	0	0.414168	0	15.3	0.00
1979	65	27.5	11,799,157	429,060	54.6	7,858	31.5	247,535	0.422425	181,246	15.3	65,646.22
1978	65	28.5	0		55.3	0	31.5	0	0.430415	0	15.3	0.00
1977	65	29.5	0		56.0	0	31.5	0	0.438153	0	15.3	0.00
1976	65	30.5	7,597,729	249,106	56.8	4,386	31.5	138,149	0.445649	111,014	15.3	38,113.20
	65	26.0	20,805,797	800,680	52.8	15,154	31.5	477,932	0.402754	322,477	15.3	122,504.05
Net Salvage: (2.3%)										7,401		
										0.411997	329,878	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #3: Misc. Power Plant Equipment				(31643)								
2006	35	0.5	57,033	114,065	32.6	3,499	32.1	112,316	0.015358	1,752	46.8	53,398.56
2005	35	1.5	0		33.0	0	31.5	0	0.045422	0	53.2	0.00
2004	35	2.5	0		33.4	0	30.9	0	0.074786	0	59.5	0.00
2003	35	3.5	0		33.8	0	30.3	0	0.103632	0	65.6	0.00
2002	35	4.5	0		34.1	0	29.6	0	0.132118	0	71.3	0.00
2001	35	5.5	637,087	115,834	34.3	3,377	28.8	97,260	0.160373	18,577	76.5	88,643.20
2000	35	6.5	0		34.5	0	28.0	0	0.188499	0	81.2	0.00
1999	35	7.5	0		34.6	0	27.1	0	0.216578	0	85.3	0.00
1998	35	8.5	0		34.7	0	26.2	0	0.244664	0	88.8	0.00
1997	35	9.5	0		34.8	0	25.3	0	0.272796	0	91.7	0.00
1996	35	10.5	0		34.9	0	24.4	0	0.300994	0	94.0	0.00
1995	35	11.5	294,438	25,603	34.9	734	23.4	17,167	0.329265	8,430	95.8	24,531.01
1994	35	12.5	563,057	45,045	35.0	1,287	22.5	28,957	0.357599	16,108	97.2	43,766.16
1993	35	13.5	0		35.0	0	21.5	0	0.385987	0	98.1	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414408	0	98.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442825	0	99.3	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471190	0	99.5	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499437	0	99.7	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527475	0	99.7	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555195	0	99.5	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582467	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609139	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	480,220	15,745	35.0	450	7.0	3,129	0.801292	12,616	76.5	12,048.82
	35	6.4	2,031,834	316,292	33.8	9,346	27.7	258,828	0.181740	57,483	70.3	222,387.74
										8,488		
									0.208574	65,970		
												Net Salvage: (14.8%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3: Misc. Power Plant Equipment				(31643)								
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	314,978	209,985	20.0	10,499	18.5	194,236	0.075000	15,749	100.0	209,967.55
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
	20	1.5	314,978	209,985	20.0	10,499	18.5	194,236	0.075000	15,749	100.0	209,967.55
Net Salvage: (8.0%)										1,260		
										0.080999		17,009

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Unit #4

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	21.4	1,265,255,777	59,155,811	63.1	937,985	42.5	39,864,966	0.327293	19,361,280	381,555	(1%)
35 - Year Life	21.3	23,604,806	1,106,542	35.0	31,615	13.8	437,751	0.729850	807,609	229,680	(21%)
20 - Year Life	21.5	12,841,291	597,269	20.0	29,863	3.4	102,497	0.853866	509,988	18,368	(3%)
	21.4	1,301,701,874	60,859,622	60.9	999,464	40.4	40,405,215	0.339780	20,678,877	629,603	(1%)
312 - Boiler Plant Equipment											
65 - Year Life	21.3	2,343,922,347	110,003,596	58.8	1,870,729	40.2	75,208,971	0.322711	35,499,378	2,341,227	(2%)
35 - Year Life	18.4	1,651,466,715	89,743,073	35.0	2,564,938	16.7	42,937,113	0.629329	56,477,925	18,543,612	(21%)
20 - Year Life	15.9	75,994,190	4,793,147	20.0	239,657	7.1	1,702,001	0.677549	3,247,590	242,583	(5%)
	19.9	4,071,383,252	204,539,816	43.7	4,675,324	25.6	119,848,085	0.465557	95,224,893	21,127,422	(10%)
314 - Turbogenerator Units											
65 - Year Life	21.4	1,154,171,202	53,917,086	58.5	921,530	40.0	36,862,267	0.323755	17,455,931	1,217,178	(2%)
35 - Year Life	20.1	564,079,507	28,016,773	35.0	800,501	15.0	12,030,240	0.689064	19,305,337	5,816,093	(21%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	21.0	1,718,250,709	81,933,859	47.6	1,722,031	28.4	48,892,507	0.448670	36,761,268	7,033,271	(9%)
315 - Accessory Electric Equipment											
65 - Year Life	21.1	505,331,347	23,944,476	58.2	411,334	40.0	16,455,449	0.320095	7,664,497	540,506	(2%)
35 - Year Life	20.9	145,138,166	6,953,502	35.0	198,687	14.3	2,841,120	0.714071	4,965,294	1,442,184	(21%)
20 - Year Life	17.5	111,199,955	6,368,701	20.0	318,435	6.2	1,980,346	0.718928	4,578,638	276,154	(4%)
	20.4	761,669,467	37,266,679	40.1	928,456	22.9	21,276,915	0.461764	17,208,429	2,258,844	(6%)
316 - Misc. Power Plant Equipment											
65 - Year Life	21.5	86,217,138	4,010,583	56.8	70,611	38.9	2,746,786	0.324003	1,299,440	116,407	(3%)
35 - Year Life	18.0	10,157,285	563,010	35.0	16,096	17.1	275,093	0.616787	347,257	116,035	(21%)
20 - Year Life	20.7	17,280,462	834,636	20.0	41,732	3.8	160,604	0.835563	697,391	28,926	(3%)
	21.0	113,654,886	5,408,229	42.1	128,439	24.8	3,182,483	0.433430	2,344,088	261,368	(5%)
Subtotal:											
Big Bend Unit #4											
65 - Year Life	21.3	5,354,897,811	251,031,551	59.6	4,212,189	40.6	171,138,439	0.323786	81,280,526	4,596,874	(2%)
35 - Year Life	18.9	2,394,446,479	126,382,900	35.0	3,611,837	16.2	58,521,318	0.648058	81,903,422	26,147,604	(21%)
20 - Year Life	17.3	217,315,898	12,593,753	20.0	629,688	6.3	3,945,449	0.717309	9,033,608	566,030	(4%)
	20.4	7,966,660,188	390,008,204	46.1	8,453,714	27.6	233,605,205	0.441574	172,217,556	31,310,508	(8%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #4: Structures & Improvements			(31144)									
2006	65	0.5	0		43.2	0	42.7	0	0.011569	0	3.9	0.00
2005	65	1.5	0		44.2	0	42.7	0	0.033952	0	4.0	0.00
2004	65	2.5	0		45.1	0	42.6	0	0.055384	0	4.1	0.00
2003	65	3.5	0		46.1	0	42.6	0	0.075927	0	4.2	0.00
2002	65	4.5	135,451	30,100	47.1	639	42.6	27,224	0.095635	2,879	4.3	1,294.31
2001	65	5.5	1,444,140	262,571	48.0	5,470	42.6	233,032	0.113663	29,845	4.3	11,290.55
2000	65	6.5	0		49.0	0	42.6	0	0.130969	0	4.3	0.00
1999	65	7.5	0		49.9	0	42.6	0	0.147596	0	4.3	0.00
1998	65	8.5	0		50.9	0	42.6	0	0.163583	0	4.3	0.00
1997	65	9.5	0		51.8	0	42.5	0	0.178966	0	4.3	0.00
1996	65	10.5	0		52.8	0	42.5	0	0.193779	0	4.3	0.00
1995	65	11.5	498,913	43,384	53.7	808	42.5	34,335	0.208053	9,026	4.3	1,865.50
1994	65	12.5	0		54.7	0	42.5	0	0.221817	0	4.3	0.00
1993	65	13.5	0		55.6	0	42.5	0	0.235097	0	4.3	0.00
1992	65	14.5	1,616,428	111,478	56.6	1,970	42.5	83,707	0.247919	27,637	4.3	4,793.55
1991	65	15.5	0		57.5	0	42.5	0	0.260306	0	4.3	0.00
1990	65	16.5	2,201,563	133,428	58.5	2,281	42.5	96,935	0.272280	36,330	4.3	5,737.41
1989	65	17.5	0		59.4	0	42.5	0	0.283861	0	4.3	0.00
1988	65	18.5	0		60.3	0	42.5	0	0.295067	0	4.3	0.00
1987	65	19.5	0		61.3	0	42.5	0	0.305918	0	4.3	0.00
1986	65	20.5	0		62.2	0	42.5	0	0.316429	0	4.3	0.00
1985	65	21.5	1,259,359,282	58,574,850	63.2	926,817	42.5	39,389,733	0.326616	19,131,483	4.3	2,518,718.56
	65	21.4	1,265,255,777	59,155,811	63.1	937,985	42.5	39,864,966	0.325195	19,237,200	4.3	2,543,699.87
					Net Salvage:	(1%)				124,080		
									0.327293	19,361,280		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #4: Structures & Improvements			(31144)									
2006	35	0.5	0		34.8	0	34.3	0	0.014358	0	91.7	0.00
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	0		34.9	0	32.4	0	0.071579	0	95.8	0.00
2003	35	3.5	0		35.0	0	31.5	0	0.100130	0	97.2	0.00
2002	35	4.5	0		35.0	0	30.5	0	0.128670	0	98.1	0.00
2001	35	5.5	0		35.0	0	29.5	0	0.157211	0	98.8	0.00
2000	35	6.5	80,535	12,390	35.0	354	28.5	10,089	0.185758	2,302	99.3	12,303.39
1999	35	7.5	0		35.0	0	27.5	0	0.214311	0	99.6	0.00
1998	35	8.5	0		35.0	0	26.5	0	0.242871	0	99.8	0.00
1997	35	9.5	0		35.0	0	25.5	0	0.271435	0	99.9	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300003	0	99.9	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328573	0	100.0	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357137	0	100.0	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385691	0	100.0	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414229	0	100.0	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471134	0	99.9	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499408	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	23,524,271	1,094,152	35.0	31,261	13.7	427,662	0.609138	666,490	98.8	1,081,408.54
	35	21.3	23,604,806	1,106,542	35.0	31,615	13.8	437,751	0.604398	668,792	98.8	1,093,711.93
Net Salvage: (20.8%)										136,818		
										0.729850	807,609	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Boiler Plant Equipment				(31244)								
2006	65	0.5	0		41.4	0	40.9	0	0.012070	0	12.9	0.00
2005	65	1.5	0		42.3	0	40.8	0	0.035466	0	13.2	0.00
2004	65	2.5	166,494	66,597	43.2	1,542	40.7	62,743	0.057926	3,858	13.5	9,010.63
2003	65	3.5	944,210	269,774	44.0	6,131	40.5	248,315	0.079509	21,449	13.9	37,390.73
2002	65	4.5	0		44.9	0	40.4	0	0.100271	0	14.2	0.00
2001	65	5.5	942,937	171,443	45.7	3,751	40.4	151,560	0.117314	20,113	14.2	24,327.77
2000	65	6.5	391,070	60,165	46.6	1,291	40.4	52,160	0.133672	8,042	14.2	8,537.36
1999	65	7.5	1,813,022	241,736	47.4	5,100	40.3	205,527	0.149385	36,112	14.2	34,302.38
1998	65	8.5	1,034,004	121,648	48.3	2,519	40.3	101,499	0.164490	20,010	14.2	17,261.78
1997	65	9.5	1,349,771	142,081	49.1	2,894	40.3	116,616	0.179021	25,436	14.2	20,161.31
1996	65	10.5	0		50.0	0	40.3	0	0.193011	0	14.2	0.00
1995	65	11.5	1,257,522	109,350	50.8	2,153	40.3	86,748	0.206490	22,580	14.2	15,516.73
1994	65	12.5	269,576	21,566	51.6	418	40.3	16,843	0.219483	4,733	14.2	3,060.22
1993	65	13.5	0		52.5	0	40.3	0	0.232018	0	14.2	0.00
1992	65	14.5	2,207,157	152,218	53.3	2,856	40.3	115,091	0.244118	37,159	14.2	21,599.70
1991	65	15.5	3,861,669	249,140	54.1	4,605	40.3	185,589	0.255804	63,731	14.2	35,352.95
1990	65	16.5	0		54.9	0	40.2	0	0.267099	0	14.2	0.00
1989	65	17.5	483,460	27,626	55.7	496	40.2	19,939	0.278020	7,681	14.2	3,920.17
1988	65	18.5	4,680,179	252,983	56.5	4,478	40.2	179,998	0.288586	73,007	14.2	35,898.24
1987	65	19.5	0		57.4	0	40.2	0	0.298814	0	14.2	0.00
1986	65	20.5	0		58.2	0	40.2	0	0.308720	0	14.2	0.00
1985	65	21.5	2,324,521,277	108,117,269	59.0	1,832,496	40.2	73,666,342	0.318318	34,415,673	14.2	15,341,840.43
	65	21.3	2,343,922,347	110,003,596	58.8	1,870,729	40.2	75,208,971	0.315986	34,759,583	14.2	15,608,180.41
					Net Salvage: (2.1%)					739,795		
									0.322711	35,499,378		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)	
Big Bend Unit #4: Boiler Plant Equipment			(31244)										
2006	35	0.5	1,219,930	2,439,859	34.8	70,111	34.3	2,404,804	0.014358	35,031	91.7	2,237,243.60	
2005	35	1.5	3,889,325	2,592,884	34.9	74,295	33.4	2,481,442	0.042999	111,491	94.0	2,437,569.92	
2004	35	2.5	7,236,441	2,894,577	34.9	82,939	32.4	2,687,229	0.071579	207,191	95.8	2,773,351.68	
2003	35	3.5	8,894,881	2,541,395	35.0	72,611	31.5	2,287,255	0.100130	254,470	97.2	2,469,292.79	
2002	35	4.5	461,842	102,632	35.0	2,932	30.5	89,436	0.128670	13,206	98.1	100,729.21	
2001	35	5.5	7,058,300	1,283,327	35.0	36,666	29.5	1,081,661	0.157211	201,753	98.8	1,268,393.11	
2000	35	6.5	1,155,655	177,793	35.0	5,080	28.5	144,774	0.185758	33,026	99.3	176,550.88	
1999	35	7.5	18,980,342	2,530,712	35.0	72,306	27.5	1,988,417	0.214311	542,359	99.6	2,520,597.01	
1998	35	8.5	2,844,297	334,623	35.0	9,561	26.5	253,358	0.242871	81,270	99.8	333,899.02	
1997	35	9.5	2,391,985	251,788	35.0	7,194	25.5	183,445	0.271435	68,344	99.9	251,510.89	
1996	35	10.5	507,806	48,362	35.0	1,382	24.5	33,854	0.300003	14,509	99.9	48,337.17	
1995	35	11.5	0	0	35.0	0	23.5	0	0.328573	0	100.0	0.00	
1994	35	12.5	4,698,308	375,865	35.0	10,739	22.5	241,627	0.357137	134,235	100.0	375,825.90	
1993	35	13.5	262,834	19,469	35.0	556	21.5	11,960	0.385691	7,509	100.0	19,467.82	
1992	35	14.5	4,350,366	300,025	35.0	8,572	20.5	175,746	0.414229	124,279	100.0	299,994.35	
1991	35	15.5	393,158	25,365	35.0	725	19.5	14,135	0.442722	11,230	100.0	25,358.96	
1990	35	16.5	340,869	20,659	35.0	590	18.5	10,926	0.471134	9,733	99.9	20,647.70	
1989	35	17.5	0	0	35.0	0	17.5	0	0.499408	0	99.9	0.00	
1988	35	18.5	0	0	35.0	0	16.5	0	0.527461	0	99.8	0.00	
1987	35	19.5	0	0	35.0	0	15.6	0	0.555189	0	99.6	0.00	
1986	35	20.5	0	0	35.0	0	14.6	0	0.582464	0	99.3	0.00	
1985	35	21.5	1,586,780,375	73,803,738	35.0	2,108,678	13.7	28,847,044	0.609138	44,956,694	98.8	72,944,146.25	
	35	18.4	1,651,466,715	89,743,073	35.0	2,564,938	16.7	42,937,113	0.521559	46,806,332	98.4	88,302,916.25	
Net Salvage: (20.7%)										9,671,593			
										0.629329	56,477,925		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Turbogenerator Units			(31444)									
2006	65	0.5	0		41.3	0	40.8	0	0.012115	0	13.7	0.00
2005	65	1.5	0		42.1	0	40.6	0	0.035604	0	14.0	0.00
2004	65	2.5	0		43.0	0	40.5	0	0.058158	0	14.4	0.00
2003	65	3.5	0		43.8	0	40.3	0	0.079837	0	14.7	0.00
2002	65	4.5	0		44.7	0	40.2	0	0.100696	0	15.1	0.00
2001	65	5.5	1,124,867	204,521	45.5	4,495	40.2	180,698	0.117660	24,064	15.1	30,780.45
2000	65	6.5	0		46.4	0	40.2	0	0.133941	0	15.1	0.00
1999	65	7.5	0		47.2	0	40.2	0	0.149580	0	15.1	0.00
1998	65	8.5	0		48.1	0	40.1	0	0.164614	0	15.1	0.00
1997	65	9.5	0		48.9	0	40.1	0	0.179076	0	15.1	0.00
1996	65	10.5	0		49.7	0	40.1	0	0.193000	0	15.1	0.00
1995	65	11.5	0		50.5	0	40.1	0	0.206414	0	15.1	0.00
1994	65	12.5	58,661	4,693	51.4	91	40.1	3,661	0.219346	1,029	15.1	706.28
1993	65	13.5	0		52.2	0	40.1	0	0.231820	0	15.1	0.00
1992	65	14.5	1,367,648	94,321	53.0	1,780	40.1	71,363	0.243862	23,001	15.1	14,195.25
1991	65	15.5	0		53.8	0	40.1	0	0.255491	0	15.1	0.00
1990	65	16.5	0		54.6	0	40.0	0	0.266731	0	15.1	0.00
1989	65	17.5	0		55.4	0	40.0	0	0.277598	0	15.1	0.00
1988	65	18.5	0		56.2	0	40.0	0	0.288112	0	15.1	0.00
1987	65	19.5	10,445,398	535,661	57.0	9,398	40.0	375,903	0.298290	159,782	15.1	80,617.04
1986	65	20.5	0		57.8	0	40.0	0	0.308147	0	15.1	0.00
1985	65	21.5	1,141,174,628	53,077,890	58.6	905,766	40.0	36,230,641	0.317697	16,862,686	15.1	7,988,222.40
	65	21.4	1,154,171,202	53,917,086	58.5	921,530	40.0	36,862,267	0.316608	17,070,563	15.1	8,114,521.41
										385,368		
									0.323755	17,455,931		
												Net Salvage: (2.3%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Turbogenerator Units			(31444)									
2006	20	0.5	0	0	20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0	0	20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0	0	20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0	0	20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0	0	20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0	0	20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0	0	20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0	0	20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0	0	20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0	0	20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #4: Accessory Electric Equipment (31544)												
2006	65	0.5	0		41.3	0	40.8	0	0.012115	0	13.7	0.00
2005	65	1.5	0		42.1	0	40.6	0	0.035604	0	14.0	0.00
2004	65	2.5	96,305	38,522	43.0	896	40.5	36,282	0.058158	2,240	14.4	5,527.93
2003	65	3.5	0		43.8	0	40.3	0	0.079837	0	14.7	0.00
2002	65	4.5	0		44.7	0	40.2	0	0.100696	0	15.1	0.00
2001	65	5.5	690,684	125,579	45.5	2,760	40.2	110,951	0.117660	14,776	15.1	18,899.64
2000	65	6.5	0		46.4	0	40.2	0	0.133941	0	15.1	0.00
1999	65	7.5	0		47.2	0	40.2	0	0.149580	0	15.1	0.00
1998	65	8.5	1,448,037	170,357	48.1	3,542	40.1	142,023	0.164614	28,043	15.1	25,638.77
1997	65	9.5	2,256,978	237,577	48.9	4,858	40.1	194,823	0.179076	42,544	15.1	35,755.29
1996	65	10.5	0		49.7	0	40.1	0	0.193000	0	15.1	0.00
1995	65	11.5	39,999	3,478	50.5	69	40.1	2,762	0.206414	718	15.1	523.46
1994	65	12.5	1,405,966	112,477	51.4	2,188	40.1	87,750	0.219346	24,671	15.1	16,927.83
1993	65	13.5	0		52.2	0	40.1	0	0.231820	0	15.1	0.00
1992	65	14.5	0		53.0	0	40.1	0	0.243862	0	15.1	0.00
1991	65	15.5	161,587	10,425	53.8	194	40.1	7,770	0.255491	2,663	15.1	1,568.95
1990	65	16.5	526,082	31,884	54.6	584	40.0	23,358	0.266731	8,504	15.1	4,798.50
1989	65	17.5	0		55.4	0	40.0	0	0.277598	0	15.1	0.00
1988	65	18.5	2,384,244	128,878	56.2	2,293	40.0	91,728	0.288112	37,131	15.1	19,396.15
1987	65	19.5	0		57.0	0	40.0	0	0.298290	0	15.1	0.00
1986	65	20.5	255,594	12,468	57.8	216	40.0	8,628	0.308147	3,842	15.1	1,876.43
1985	65	21.5	496,065,871	23,072,831	58.6	393,734	40.0	15,749,373	0.317697	7,330,169	15.1	3,472,461.10
	65	21.1	505,331,347	23,944,476	58.2	411,334	40.0	16,455,449	0.313028	7,495,303	15.0	3,603,374.05
					Net Salvage: (2.3%)					169,194		
									0.320095	7,664,497		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Accessory Electric Equipment			(31544)									
2006	35	0.5	252	503	34.8	14	34.3	496	0.014358	7	91.7	461.58
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	466,889	186,756	34.9	5,351	32.4	173,378	0.071579	13,368	95.8	178,934.18
2003	35	3.5	0		35.0	0	31.5	0	0.100130	0	97.2	0.00
2002	35	4.5	0		35.0	0	30.5	0	0.128670	0	98.1	0.00
2001	35	5.5	0		35.0	0	29.5	0	0.157211	0	98.8	0.00
2000	35	6.5	0		35.0	0	28.5	0	0.185758	0	99.3	0.00
1999	35	7.5	50,882	6,784	35.0	194	27.5	5,331	0.214311	1,454	99.6	6,757.20
1998	35	8.5	350,078	41,186	35.0	1,177	26.5	31,183	0.242871	10,003	99.8	41,096.49
1997	35	9.5	0		35.0	0	25.5	0	0.271435	0	99.9	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300003	0	99.9	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328573	0	100.0	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357137	0	100.0	0.00
1993	35	13.5	192,035	14,225	35.0	406	21.5	8,738	0.385691	5,486	100.0	14,223.78
1992	35	14.5	117,056	8,073	35.0	231	20.5	4,729	0.414229	3,344	100.0	8,072.01
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471134	0	99.9	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499408	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	51,119	2,494	35.0	71	14.6	1,041	0.582464	1,452	99.3	2,476.15
1985	35	21.5	143,909,855	6,693,482	35.0	191,242	13.7	2,616,225	0.609138	4,077,257	98.8	6,615,522.66
	35	20.9	145,138,166	6,953,502	35.0	198,687	14.3	2,841,120	0.591410	4,112,372	98.8	6,867,544.05
Net Salvage: (20.7%)										852,922		
										0.714071	4,965,294	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Accessory Electric Equipment			(31544)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	264,426	176,284	20.0	8,814	18.5	163,062	0.075000	13,221	100.0	176,281.11
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	3,045,816	870,233	20.0	43,512	16.5	717,953	0.174987	152,280	100.0	870,207.08
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	358,601	65,200	20.0	3,260	14.5	47,288	0.274721	17,912	100.0	65,175.41
2000	20	6.5	394,209	60,648	20.0	3,032	13.5	40,987	0.324181	19,661	99.9	60,577.83
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	277,875	29,250	20.0	1,463	10.7	15,587	0.467120	13,663	98.7	28,865.51
1996	20	10.5	313,607	29,867	20.0	1,493	9.8	14,590	0.511508	15,277	97.6	29,152.59
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	3,862,868	309,029	20.0	15,451	8.1	125,777	0.592993	183,252	93.6	289,294.78
1993	20	13.5	1,363,123	100,972	20.0	5,049	7.4	37,400	0.629600	63,572	90.4	91,322.19
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	100,296	6,471	20.0	324	6.1	1,979	0.694172	4,492	81.4	5,265.41
1990	20	16.5	52,638	3,190	20.0	160	5.6	886	0.722284	2,304	75.5	2,408.25
1989	20	17.5	1,141,719	65,241	20.0	3,262	5.0	16,452	0.747821	48,789	68.8	44,903.17
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	100,024,776	4,652,315	20.0	232,616	3.4	798,384	0.828390	3,853,931	38.4	1,788,466.26
	20	17.5	111,199,955	6,368,701	20.0	318,435	6.2	1,980,346	0.689050	4,388,355	54.2	3,451,919.59
Net Salvage: (4.3%)										190,284		
										0.718928	4,578,638	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Misc. Power Plant Equipment			(31644)									
2006	65	0.5	0		40.5	0	40.0	0	0.012349	0	17.6	0.00
2005	65	1.5	0		41.3	0	39.8	0	0.036311	0	18.0	0.00
2004	65	2.5	0		42.1	0	39.6	0	0.059346	0	18.5	0.00
2003	65	3.5	0		42.9	0	39.4	0	0.081516	0	18.9	0.00
2002	65	4.5	0		43.7	0	39.2	0	0.102874	0	19.4	0.00
2001	65	5.5	0		44.5	0	39.2	0	0.119458	0	19.4	0.00
2000	65	6.5	0		45.3	0	39.2	0	0.135373	0	19.4	0.00
1999	65	7.5	0		46.1	0	39.2	0	0.150660	0	19.4	0.00
1998	65	8.5	0		46.9	0	39.2	0	0.165353	0	19.4	0.00
1997	65	9.5	0		47.7	0	39.1	0	0.179487	0	19.4	0.00
1996	65	10.5	0		48.5	0	39.1	0	0.193094	0	19.4	0.00
1995	65	11.5	0		49.3	0	39.1	0	0.206201	0	19.4	0.00
1994	65	12.5	0		50.0	0	39.1	0	0.218835	0	19.4	0.00
1993	65	13.5	0		50.8	0	39.1	0	0.231022	0	19.4	0.00
1992	65	14.5	0		51.6	0	39.0	0	0.242785	0	19.4	0.00
1991	65	15.5	0		52.3	0	39.0	0	0.254144	0	19.4	0.00
1990	65	16.5	0		53.1	0	39.0	0	0.265122	0	19.4	0.00
1989	65	17.5	0		53.8	0	39.0	0	0.275735	0	19.4	0.00
1988	65	18.5	0		54.6	0	39.0	0	0.286002	0	19.4	0.00
1987	65	19.5	0		55.3	0	38.9	0	0.295940	0	19.4	0.00
1986	65	20.5	212,995	10,390	56.0	186	38.9	7,217	0.305564	3,175	19.4	2,010.47
1985	65	21.5	86,004,143	4,000,193	56.8	70,426	38.9	2,739,569	0.314888	1,259,613	19.4	774,037.29
	65	21.5	86,217,138	4,010,583	56.8	70,611	38.9	2,746,786	0.314864	1,262,787	19.4	776,047.75
Net Salvage: (2.9%)										36,652		
									0.324003	1,299,440		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #4: Misc. Power Plant Equipment			(31644)									
2006	35	0.5	29,637	59,274	34.8	1,703	34.3	58,423	0.014358	851	91.7	54,351.87
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	0		34.9	0	32.4	0	0.071579	0	95.8	0.00
2003	35	3.5	0		35.0	0	31.5	0	0.100130	0	97.2	0.00
2002	35	4.5	81,273	18,061	35.0	516	30.5	15,739	0.128670	2,324	98.1	17,725.90
2001	35	5.5	0		35.0	0	29.5	0	0.157211	0	98.8	0.00
2000	35	6.5	0		35.0	0	28.5	0	0.185758	0	99.3	0.00
1999	35	7.5	0		35.0	0	27.5	0	0.214311	0	99.6	0.00
1998	35	8.5	0		35.0	0	26.5	0	0.242871	0	99.8	0.00
1997	35	9.5	0		35.0	0	25.5	0	0.271435	0	99.9	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300003	0	99.9	0.00
1995	35	11.5	454,984	39,564	35.0	1,130	23.5	26,564	0.328573	13,000	100.0	39,554.71
1994	35	12.5	0		35.0	0	22.5	0	0.357137	0	100.0	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385691	0	100.0	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414229	0	100.0	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471134	0	99.9	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499408	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	9,591,391	446,111	35.0	12,746	13.7	174,368	0.609138	271,744	98.8	440,915.37
	35	18.0	10,157,285	563,010	35.0	16,096	17.1	275,093	0.511391	287,918	98.1	552,547.85
Net Salvage: (20.6%)										59,339		
										0.616787	347,257	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Unit #1 & #2 FGD

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
39 - Year Life	7.5	73,368,008	9,782,401	38.4	254,750	31.0	7,897,251	0.193644	1,894,306	45,488	(0%)
35 - Year Life	7.5	17,055,371	2,274,049	34.1	66,688	26.6	1,773,892	0.253157	575,691	340,388	(15%)
20 - Year Life	7.5	4,829,446	643,926	20.0	32,196	12.5	402,454	0.402759	259,347	51,362	(8%)
	7.5	95,252,825	12,700,377	35.9	353,634	28.5	10,073,597	0.214903	2,729,344	437,239	(3%)
312 - Boiler Plant Equipment											
39 - Year Life	7.5	288,562,372	38,512,461	37.0	1,041,067	29.8	31,024,567	0.196955	7,585,223	590,974	(2%)
35 - Year Life	7.5	131,074,069	17,476,543	34.1	512,509	26.6	13,632,728	0.253157	4,424,308	2,615,955	(15%)
20 - Year Life	7.5	30,888,359	4,118,448	20.0	205,922	12.5	2,574,030	0.402759	1,658,741	328,504	(8%)
	7.5	450,524,800	60,107,451	34.2	1,759,498	26.8	47,231,325	0.227397	13,668,272	3,535,433	(6%)
314 - Turbogenerator Units											
39 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
35 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
315 - Accessory Electric Equipment											
39 - Year Life	7.5	34,656,922	4,620,923	36.9	125,228	29.7	3,719,279	0.197431	912,312	75,206	(2%)
35 - Year Life	7.5	12,142,853	1,619,047	34.1	47,479	26.6	1,262,952	0.253157	409,873	242,345	(15%)
20 - Year Life	7.5	17,222,196	2,296,293	20.0	114,815	12.5	1,435,183	0.402759	924,852	183,162	(8%)
	7.5	64,021,972	8,536,263	29.7	287,522	22.3	6,417,414	0.263234	2,247,038	500,712	(6%)
316 - Misc. Power Plant Equipment											
39 - Year Life	7.5	10,698,161	1,426,422	36.3	39,295	29.2	1,147,424	0.199141	284,058	29,848	(2%)
35 - Year Life	7.5	2,651,121	353,483	34.1	10,366	26.6	275,737	0.253157	89,487	52,911	(15%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	7.5	13,349,283	1,779,904	35.8	49,661	28.7	1,423,162	0.209868	373,545	82,759	(5%)
Subtotal:											
Big Bend Unit #1 & #2 FGD											
39 - Year Life	7.5	407,285,463	54,342,206	37.2	1,460,340	30.0	43,788,522	0.196457	10,675,900	741,515	(1%)
35 - Year Life	7.5	162,923,414	21,723,122	34.1	637,042	26.6	16,945,309	0.253157	5,499,359	3,251,599	(15%)
20 - Year Life	7.5	52,940,002	7,058,667	20.0	352,933	12.5	4,411,667	0.402759	2,842,941	563,028	(8%)
	7.5	623,148,879	83,123,995	33.9	2,450,315	26.6	65,145,498	0.228793	19,018,199	4,556,142	(5%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1 & #2 FGD: Structures & Improvements (31146)												
2006	39	0.5	0		31.6	0	31.1	0	0.015812	0	2.7	0.00
2005	39	1.5	0		32.6	0	31.1	0	0.046021	0	2.8	0.00
2004	39	2.5	0		33.6	0	31.1	0	0.074482	0	2.9	0.00
2003	39	3.5	0		34.5	0	31.0	0	0.101346	0	3.0	0.00
2002	39	4.5	0		35.5	0	31.0	0	0.126746	0	3.1	0.00
2001	39	5.5	0		36.5	0	31.0	0	0.149937	0	3.1	0.00
2000	39	6.5	0		37.4	0	31.0	0	0.171906	0	3.1	0.00
1999	39	7.5	73,368,008	9,782,401	38.4	254,750	31.0	7,897,251	0.192748	1,885,538	3.1	303,254.43
	39	7.5	73,368,008	9,782,401	38.4	254,750	31.0	7,897,251	0.192748	1,885,538	3.1	303,254.43
					Net Salvage:	(0%)				8,768		
									0.193644	1,894,306		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1 & #2 FGD: Structures & Improvements				(31146)								
2006	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0.00
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0.00
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	17,055,371	2,274,049	34.1	66,688	26.6	1,773,892	0.220197	500,739	71.3	1,620,896.97
	35	7.5	17,055,371	2,274,049	34.1	66,688	26.6	1,773,892	0.220197	500,739	71.3	1,620,896.97
					Net Salvage: (15.0%)					74,952		
									0.253157	575,691		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1 & #2 FGD: Boiler Plant Equipment				(31246)								
2006	39	0.5	0		30.8	0	30.3	0	0.016259	0	8.9	0.00
2005	39	1.5	0		31.7	0	30.2	0	0.047378	0	9.2	0.00
2004	39	2.5	0		32.6	0	30.1	0	0.076771	0	9.6	0.00
2003	39	3.5	0		33.5	0	30.0	0	0.104585	0	9.9	0.00
2002	39	4.5	0		34.4	0	29.9	0	0.130954	0	10.2	0.00
2001	39	5.5	0		35.3	0	29.9	0	0.153153	0	10.2	0.00
2000	39	6.5	1,827,053	281,085	36.1	7,786	29.9	232,810	0.174180	48,959	10.2	28,755.00
1999	39	7.5	286,735,319	38,231,376	37.0	1,033,280	29.8	30,791,757	0.194124	7,421,628	10.2	3,911,069.75
	39	7.5	288,562,372	38,512,461	37.0	1,041,067	29.8	31,024,567	0.193978	7,470,587	10.2	3,939,824.75
					Net Salvage: (1.5%)					114,636		
									0.196955	7,585,223		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1 & #2 FGD: Boiler Plant Equipment				(31246)								
2006	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0.00
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0.00
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	131,074,069	17,476,543	34.1	512,509	26.6	13,632,728	0.220197	3,848,282	71.3	12,456,929.96
	35	7.5	131,074,069	17,476,543	34.1	512,509	26.6	13,632,728	0.220197	3,848,282	71.3	12,456,929.96
					Net Salvage: (15.0%)					576,026		
									0.253157	4,424,308		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1 & #2 FGD: Turbogenerator Units				(31446)								
2006	39	0.5	0	0	30.7	0	30.2	0	0.016299	0	9.5	0.00
2005	39	1.5	0	0	31.6	0	30.1	0	0.047500	0	9.8	0.00
2004	39	2.5	0	0	32.5	0	30.0	0	0.076976	0	10.2	0.00
2003	39	3.5	0	0	33.4	0	29.9	0	0.104877	0	10.5	0.00
2002	39	4.5	0	0	34.3	0	29.8	0	0.131333	0	10.9	0.00
2001	39	5.5	0	0	35.2	0	29.8	0	0.153451	0	10.9	0.00
2000	39	6.5	0	0	36.0	0	29.8	0	0.174399	0	10.9	0.00
1999	39	7.5	0	0	36.9	0	29.7	0	0.194269	0	10.9	0.00
	39	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
				Net Salvage: #DIV/0!								
										#DIV/0!	#DIV/0!	
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1 & #2 FGD: Turbogenerator Units				(31446)								
2006	35	0.5	0	0	30.8	0	30.3	0	0.016248	0	28.7	0.00
2005	35	1.5	0	0	31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0	0	32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0	0	32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	0	0	33.0	0	28.5	0	0.136266	0	53.2	0.00
2001	35	5.5	0	0	33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0	0	33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	0	0	34.1	0	26.6	0	0.220197	0	71.3	0.00
	35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1 & #2 FGD: Turbogenerator Units				(31446)								
2006	20	0.5	0	0	20.0	0	19.5	0	0.025006	0	99.3	0.00
2005	20	1.5	0	0	20.0	0	18.5	0	0.075006	0	99.7	0.00
2004	20	2.5	0	0	20.0	0	17.5	0	0.125003	0	99.9	0.00
2003	20	3.5	0	0	20.0	0	16.5	0	0.174988	0	100.0	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373006	0	99.7	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1 & #2 FGD: Accessory Electric Equipment (31546)												
2006	39	0.5	0		30.7	0	30.2	0	0.016299	0	9.5	0.00
2005	39	1.5	0		31.6	0	30.1	0	0.047500	0	9.8	0.00
2004	39	2.5	0		32.5	0	30.0	0	0.076976	0	10.2	0.00
2003	39	3.5	0		33.4	0	29.9	0	0.104877	0	10.5	0.00
2002	39	4.5	0		34.3	0	29.8	0	0.131333	0	10.9	0.00
2001	39	5.5	0		35.2	0	29.8	0	0.153451	0	10.9	0.00
2000	39	6.5	0		36.0	0	29.8	0	0.174399	0	10.9	0.00
1999	39	7.5	34,656,922	4,620,923	36.9	125,228	29.7	3,719,279	0.194269	897,702	10.9	501,370.14
	39	7.5	34,656,922	4,620,923	36.9	125,228	29.7	3,719,279	0.194269	897,702	10.9	501,370.14
					Net Salvage: (1.6%)					14,610		
									0.197431	912,312		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1 & #2 FGD: Accessory Electric Equipment (31546)												
2006	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0.00
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0.00
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	12,142,853	1,619,047	34.1	47,479	26.6	1,262,952	0.220197	356,509	71.3	1,154,024.38
	35	7.5	12,142,853	1,619,047	34.1	47,479	26.6	1,262,952	0.220197	356,509	71.3	1,154,024.38
										53,364		
									0.253157	409,873		

Net Salvage: (15.0%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1 & #2 FGD: Misc. Power Plant Equipment (31646)												
2006	39	0.5	0		30.3	0	29.8	0	0.016502	0	12.2	0.00
2005	39	1.5	0		31.2	0	29.7	0	0.048119	0	12.6	0.00
2004	39	2.5	0		32.0	0	29.5	0	0.078021	0	13.1	0.00
2003	39	3.5	0		32.9	0	29.4	0	0.106359	0	13.5	0.00
2002	39	4.5	0		33.8	0	29.3	0	0.133262	0	14.0	0.00
2001	39	5.5	0		34.6	0	29.3	0	0.154982	0	14.0	0.00
2000	39	6.5	0		35.5	0	29.2	0	0.175551	0	14.0	0.00
1999	39	7.5	10,698,161	1,426,422	36.3	39,295	29.2	1,147,424	0.195059	278,236	14.0	198,985.80
	39	7.5	10,698,161	1,426,422	36.3	39,295	29.2	1,147,424	0.195059	278,236	14.0	198,985.80
					Net Salvage: (2.1%)					5,822		
									0.199141	284,058		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #1 & #2 FGD: Misc. Power Plant Equipment (31646)												
2006	35	0.5	0		30.8	0	30.3	0	0.016248	0	28.7	0.00
2005	35	1.5	0		31.4	0	29.9	0	0.047727	0	34.4	0.00
2004	35	2.5	0		32.0	0	29.5	0	0.078067	0	40.5	0.00
2003	35	3.5	0		32.6	0	29.1	0	0.107509	0	46.8	0.00
2002	35	4.5	0		33.0	0	28.5	0	0.136266	0	53.2	0.00
2001	35	5.5	0		33.4	0	27.9	0	0.164529	0	59.5	0.00
2000	35	6.5	0		33.8	0	27.3	0	0.192460	0	65.6	0.00
1999	35	7.5	2,651,121	353,483	34.1	10,366	26.6	275,737	0.220197	77,836	71.3	251,955.51
	35	7.5	2,651,121	353,483	34.1	10,366	26.6	275,737	0.220197	77,836	71.3	251,955.51
					Net Salvage: (15.0%)					11,651		
									0.253157	89,487		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #1 & #2 FGD: Misc. Power Plant Equipment (31646)												
2006	20	0.5	0	0	20.0	0	19.5	0	0.025006	0	99.3	0.00
2005	20	1.5	0	0	20.0	0	18.5	0	0.075006	0	99.7	0.00
2004	20	2.5	0	0	20.0	0	17.5	0	0.125003	0	99.9	0.00
2003	20	3.5	0	0	20.0	0	16.5	0	0.174988	0	100.0	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373006	0	99.7	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
 #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend Unit #3 & #4 FGD

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
311 - Structures & Improvements											
65 - Year Life	21.4	426,633,142	19,933,903	63.1	315,929	42.5	13,427,024	0.327616	6,530,670	128,574	(1%)
35 - Year Life	14.8	14,962,284	1,009,157	35.0	28,867	20.3	584,874	0.506472	511,110	206,504	(20%)
20 - Year Life	13.5	13,633,120	1,011,612	20.0	50,581	8.6	433,223	0.606043	613,080	60,676	(6%)
	20.7	455,228,546	21,954,672	55.5	395,377	36.5	14,445,121	0.348667	7,654,860	395,754	(2%)
312 - Boiler Plant Equipment											
65 - Year Life	20.9	1,938,954,480	92,613,916	58.4	1,585,807	40.2	63,762,376	0.317838	29,436,213	1,971,287	(2%)
35 - Year Life	14.1	795,078,982	56,216,921	35.0	1,606,888	20.9	33,663,848	0.483876	27,202,006	11,582,994	(21%)
20 - Year Life	16.0	53,678,193	3,358,618	20.0	167,931	7.2	1,206,060	0.671999	2,256,989	162,942	(5%)
	18.3	2,787,711,654	152,189,456	45.3	3,360,625	29.3	98,632,285	0.386986	58,895,207	13,717,224	(9%)
314 - Turbogenerator Units											
65 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
35 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
315 - Accessory Electric Equipment											
65 - Year Life	21.3	262,242,765	12,313,022	58.4	210,823	40.0	8,433,398	0.322474	3,970,629	277,966	(2%)
35 - Year Life	20.3	93,159,848	4,594,232	35.0	131,264	14.9	1,954,412	0.693817	3,187,558	953,197	(21%)
20 - Year Life	19.6	37,121,895	1,896,534	20.0	94,827	4.4	420,699	0.809483	1,535,211	76,303	(4%)
	20.9	392,524,508	18,803,787	43.0	436,913	24.7	10,808,509	0.462322	8,693,399	1,307,467	(7%)
316 - Misc. Power Plant Equipment											
65 - Year Life	21.5	13,168,305	612,800	56.8	10,790	38.9	419,749	0.323920	198,498	17,787	(3%)
35 - Year Life	21.5	1,908,112	88,749	35.0	2,536	13.7	34,689	0.735568	65,281	18,420	(21%)
20 - Year Life	12.5	577,525	46,202	20.0	2,310	8.1	18,805	0.637403	29,449	3,460	(7%)
	20.9	15,653,942	747,751	47.8	15,636	30.3	473,242	0.392147	293,228	39,667	(5%)
Subtotal:											
Big Bend Unit #3 & #4 FGD											
65 - Year Life	21.0	2,640,998,692	125,473,640	59.1	2,123,349	40.5	86,042,547	0.319876	40,136,010	2,395,614	(2%)
35 - Year Life	14.6	905,109,226	61,909,059	35.0	1,769,554	20.5	36,237,823	0.500185	30,965,955	12,761,116	(21%)
20 - Year Life	16.6	105,010,732	6,312,966	20.0	315,648	6.6	2,078,788	0.702480	4,434,729	303,381	(5%)
	18.8	3,651,118,650	193,695,666	46.0	4,208,551	29.5	124,359,157	0.389976	75,536,694	15,460,111	(8%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3 & #4 FGD: Structures & Improvements (31145)												
2006	65	0.5	0		43.2	0	42.7	0	0.011569	0	3.9	0.00
2005	65	1.5	0		44.2	0	42.7	0	0.033952	0	4.0	0.00
2004	65	2.5	0		45.1	0	42.6	0	0.055384	0	4.1	0.00
2003	65	3.5	0		46.1	0	42.6	0	0.075927	0	4.2	0.00
2002	65	4.5	0		47.1	0	42.6	0	0.095635	0	4.3	0.00
2001	65	5.5	0		48.0	0	42.6	0	0.113663	0	4.3	0.00
2000	65	6.5	0		49.0	0	42.6	0	0.130969	0	4.3	0.00
1999	65	7.5	105,979	14,131	49.9	283	42.6	12,063	0.147596	2,086	4.3	607.61
1998	65	8.5	0		50.9	0	42.6	0	0.163583	0	4.3	0.00
1997	65	9.5	0		51.8	0	42.5	0	0.178966	0	4.3	0.00
1996	65	10.5	314,427	29,945	52.8	567	42.5	24,104	0.193779	5,803	4.3	1,287.65
1995	65	11.5	289,189	25,147	53.7	468	42.5	19,902	0.208053	5,232	4.3	1,081.31
1994	65	12.5	0		54.7	0	42.5	0	0.221817	0	4.3	0.00
1993	65	13.5	0		55.6	0	42.5	0	0.235097	0	4.3	0.00
1992	65	14.5	0		56.6	0	42.5	0	0.247919	0	4.3	0.00
1991	65	15.5	0		57.5	0	42.5	0	0.260306	0	4.3	0.00
1990	65	16.5	1,690,301	102,442	58.5	1,751	42.5	74,424	0.272280	27,893	4.3	4,405.03
1989	65	17.5	1,308,512	74,772	59.4	1,259	42.5	53,499	0.283861	21,225	4.3	3,215.20
1988	65	18.5	641,716	34,687	60.3	575	42.5	24,448	0.295067	10,235	4.3	1,491.56
1987	65	19.5	206,158	10,572	61.3	172	42.5	7,330	0.305918	3,234	4.3	454.61
1986	65	20.5	4,726,513	230,562	62.2	3,707	42.5	157,538	0.316429	72,956	4.3	9,914.15
1985	65	21.5	417,350,348	19,411,644	63.2	307,146	42.5	13,053,716	0.326616	6,340,154	4.3	834,700.70
	65	21.4	426,633,142	19,933,903	63.1	315,929	42.5	13,427,024	0.325517	6,488,817	4.3	857,157.81
					Net Salvage:	(1%)				41,853		
									0.327616	6,530,670		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #3 & #4 FGD: Boiler Plant Equipment				(31245)								
2006	65	0.5	0		41.4	0	40.9	0	0.012070	0	12.9	0.00
2005	65	1.5	0		42.3	0	40.8	0	0.035466	0	13.2	0.00
2004	65	2.5	0		43.2	0	40.7	0	0.057926	0	13.5	0.00
2003	65	3.5	0		44.0	0	40.5	0	0.079509	0	13.9	0.00
2002	65	4.5	10,378,026	2,306,228	44.9	51,364	40.4	2,075,092	0.100271	231,248	14.2	327,253.75
2001	65	5.5	776,261	141,138	45.7	3,088	40.4	124,770	0.117314	16,558	14.2	20,027.53
2000	65	6.5	1,475,230	226,958	46.6	4,870	40.4	196,762	0.133672	30,338	14.2	32,205.40
1999	65	7.5	2,014,857	268,648	47.4	5,668	40.3	228,407	0.149385	40,132	14.2	38,121.10
1998	65	8.5	99,058	11,654	48.3	241	40.3	9,724	0.164490	1,917	14.2	1,653.68
1997	65	9.5	735,558	77,427	49.1	1,577	40.3	63,550	0.179021	13,861	14.2	10,986.92
1996	65	10.5	296,595	28,247	50.0	565	40.3	22,767	0.193011	5,452	14.2	4,008.27
1995	65	11.5	467,050	40,613	50.8	799	40.3	32,219	0.206490	8,386	14.2	5,762.99
1994	65	12.5	303,664	24,293	51.6	471	40.3	18,973	0.219483	5,332	14.2	3,447.20
1993	65	13.5	380,102	28,156	52.5	536	40.3	21,613	0.232018	6,533	14.2	3,995.29
1992	65	14.5	0		53.3	0	40.3	0	0.244118	0	14.2	0.00
1991	65	15.5	815,840	52,635	54.1	973	40.3	39,209	0.255804	13,464	14.2	7,468.89
1990	65	16.5	0		54.9	0	40.2	0	0.267099	0	14.2	0.00
1989	65	17.5	4,367,638	249,579	55.7	4,481	40.2	180,127	0.278020	69,388	14.2	35,415.31
1988	65	18.5	368,188	19,902	56.5	352	40.2	14,160	0.288586	5,743	14.2	2,824.10
1987	65	19.5	0		57.4	0	40.2	0	0.298814	0	14.2	0.00
1986	65	20.5	0		58.2	0	40.2	0	0.308720	0	14.2	0.00
1985	65	21.5	1,916,476,412	89,138,438	59.0	1,510,821	40.2	60,735,003	0.318318	28,374,369	14.2	12,648,744.32
	65	20.9	1,938,954,480	92,613,916	58.4	1,585,807	40.2	63,762,376	0.311214	28,822,721	14.2	13,141,914.75
					Net Salvage: (2.1%)					613,492		
									0.317838	29,436,213		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend Unit #3 & #4 FGD: Boiler Plant Equipment			(31245)									
2006	35	0.5	1,925,756	3,851,512	34.8	110,676	34.3	3,796,174	0.014358	55,300	91.7	3,531,667.30
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	1,756,143	702,457	34.9	20,128	32.4	652,138	0.071579	50,281	95.8	673,038.39
2003	35	3.5	3,150,850	900,243	35.0	25,721	31.5	810,218	0.100130	90,141	97.2	874,701.97
2002	35	4.5	74,450,681	16,544,596	35.0	472,703	30.5	14,417,433	0.128670	2,128,793	98.1	16,237,925.05
2001	35	5.5	2,786,195	506,581	35.0	14,474	29.5	426,975	0.157211	79,640	98.8	500,685.77
2000	35	6.5	876,891	134,906	35.0	3,854	28.5	109,852	0.185758	25,060	99.3	133,963.74
1999	35	7.5	583,294	77,773	35.0	2,222	27.5	61,107	0.214311	16,668	99.6	77,461.64
1998	35	8.5	2,942,807	346,213	35.0	9,892	26.5	262,132	0.242871	84,085	99.8	345,463.33
1997	35	9.5	1,595,805	167,979	35.0	4,799	25.5	122,385	0.271435	45,596	99.9	167,794.68
1996	35	10.5	0		35.0	0	24.5	0	0.300003	0	99.9	0.00
1995	35	11.5	260,690	22,669	35.0	648	23.5	15,220	0.328573	7,448	100.0	22,663.45
1994	35	12.5	581,863	46,549	35.0	1,330	22.5	29,924	0.357137	16,624	100.0	46,544.22
1993	35	13.5	0		35.0	0	21.5	0	0.385691	0	100.0	0.00
1992	35	14.5	127,457	8,790	35.0	251	20.5	5,149	0.414229	3,641	100.0	8,789.24
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	108,211	6,558	35.0	187	18.5	3,468	0.471134	3,090	99.9	6,554.72
1989	35	17.5	401,485	22,942	35.0	655	17.5	11,485	0.499408	11,457	99.9	22,916.55
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	32,447,362	1,663,967	35.0	47,542	15.6	740,151	0.555189	923,816	99.6	1,657,299.75
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	671,083,494	31,213,186	35.0	891,805	13.7	12,200,034	0.609138	19,013,151	98.8	30,849,645.80
	35	14.1	795,078,982	56,216,921	35.0	1,606,888	20.9	33,663,848	0.401210	22,554,793	98.1	55,157,115.61
										4,647,214		
									0.483876	27,202,006		
												Net Salvage: (20.6%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3 & #4 FGD: Turbogenerator Units				(31445)								
2006	65	0.5	0	0	41.3	0	40.8	0	0.012115	0	13.7	0.00
2005	65	1.5	0	0	42.1	0	40.6	0	0.035604	0	14.0	0.00
2004	65	2.5	0	0	43.0	0	40.5	0	0.058158	0	14.4	0.00
2003	65	3.5	0	0	43.8	0	40.3	0	0.079837	0	14.7	0.00
2002	65	4.5	0	0	44.7	0	40.2	0	0.100696	0	15.1	0.00
2001	65	5.5	0	0	45.5	0	40.2	0	0.117660	0	15.1	0.00
2000	65	6.5	0	0	46.4	0	40.2	0	0.133941	0	15.1	0.00
1999	65	7.5	0	0	47.2	0	40.2	0	0.149580	0	15.1	0.00
1998	65	8.5	0	0	48.1	0	40.1	0	0.164614	0	15.1	0.00
1997	65	9.5	0	0	48.9	0	40.1	0	0.179076	0	15.1	0.00
1996	65	10.5	0	0	49.7	0	40.1	0	0.193000	0	15.1	0.00
1995	65	11.5	0	0	50.5	0	40.1	0	0.206414	0	15.1	0.00
1994	65	12.5	0	0	51.4	0	40.1	0	0.219346	0	15.1	0.00
1993	65	13.5	0	0	52.2	0	40.1	0	0.231820	0	15.1	0.00
1992	65	14.5	0	0	53.0	0	40.1	0	0.243862	0	15.1	0.00
1991	65	15.5	0	0	53.8	0	40.1	0	0.255491	0	15.1	0.00
1990	65	16.5	0	0	54.6	0	40.0	0	0.266731	0	15.1	0.00
1989	65	17.5	0	0	55.4	0	40.0	0	0.277598	0	15.1	0.00
1988	65	18.5	0	0	56.2	0	40.0	0	0.288112	0	15.1	0.00
1987	65	19.5	0	0	57.0	0	40.0	0	0.298290	0	15.1	0.00
1986	65	20.5	0	0	57.8	0	40.0	0	0.308147	0	15.1	0.00
1985	65	21.5	0	0	58.6	0	40.0	0	0.317697	0	15.1	0.00
	65	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
					Net Salvage:	#DIV/0!				#DIV/0!		
										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3 & #4 FGD: Turbogenerator Units				(31445)								
2006	35	0.5	0	0	34.8	0	34.3	0	0.014358	0	91.7	0.00
2005	35	1.5	0	0	34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	0	0	34.9	0	32.4	0	0.071579	0	95.8	0.00
2003	35	3.5	0	0	35.0	0	31.5	0	0.100130	0	97.2	0.00
2002	35	4.5	0	0	35.0	0	30.5	0	0.128670	0	98.1	0.00
2001	35	5.5	0	0	35.0	0	29.5	0	0.157211	0	98.8	0.00
2000	35	6.5	0	0	35.0	0	28.5	0	0.185758	0	99.3	0.00
1999	35	7.5	0	0	35.0	0	27.5	0	0.214311	0	99.6	0.00
1998	35	8.5	0	0	35.0	0	26.5	0	0.242871	0	99.8	0.00
1997	35	9.5	0	0	35.0	0	25.5	0	0.271435	0	99.9	0.00
1996	35	10.5	0	0	35.0	0	24.5	0	0.300003	0	99.9	0.00
1995	35	11.5	0	0	35.0	0	23.5	0	0.328573	0	100.0	0.00
1994	35	12.5	0	0	35.0	0	22.5	0	0.357137	0	100.0	0.00
1993	35	13.5	0	0	35.0	0	21.5	0	0.385691	0	100.0	0.00
1992	35	14.5	0	0	35.0	0	20.5	0	0.414229	0	100.0	0.00
1991	35	15.5	0	0	35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	0	0	35.0	0	18.5	0	0.471134	0	99.9	0.00
1989	35	17.5	0	0	35.0	0	17.5	0	0.499408	0	99.9	0.00
1988	35	18.5	0	0	35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	0	0	35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	0	0	35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	0	0	35.0	0	13.7	0	0.609138	0	98.8	0.00
	35	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
				Net Salvage: #DIV/0!						#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3 & #4 FGD: Turbogenerator Units				(31445)								
2006	20	0.5	0	0	20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0	0	20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0	0	20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0	0	20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0	0	20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0	0	20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0	0	20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0	0	20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0	0	20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0	0	20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage:					#DIV/0!							
										#DIV/0!	#DIV/0!	
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend Unit #3 & #4 FGD: Accessory Electric Equipmen (31545)												
2006	35	0.5	0		34.8	0	34.3	0	0.014358	0	91.7	0.00
2005	35	1.5	0		34.9	0	33.4	0	0.042999	0	94.0	0.00
2004	35	2.5	0		34.9	0	32.4	0	0.071579	0	95.8	0.00
2003	35	3.5	0		35.0	0	31.5	0	0.100130	0	97.2	0.00
2002	35	4.5	1,254,187	278,708	35.0	7,963	30.5	242,874	0.128670	35,861	98.1	273,542.09
2001	35	5.5	210,161	38,211	35.0	1,092	29.5	32,207	0.157211	6,007	98.8	37,766.49
2000	35	6.5	0		35.0	0	28.5	0	0.185758	0	99.3	0.00
1999	35	7.5	103,061	13,742	35.0	393	27.5	10,797	0.214311	2,945	99.6	13,686.58
1998	35	8.5	0		35.0	0	26.5	0	0.242871	0	99.8	0.00
1997	35	9.5	0		35.0	0	25.5	0	0.271435	0	99.9	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300003	0	99.9	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328573	0	100.0	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357137	0	100.0	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385691	0	100.0	0.00
1992	35	14.5	151,152	10,424	35.0	298	20.5	6,106	0.414229	4,318	100.0	10,423.22
1991	35	15.5	0		35.0	0	19.5	0	0.442722	0	100.0	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471134	0	99.9	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499408	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527461	0	99.8	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	28,106	1,371	35.0	39	14.6	572	0.582464	799	99.3	1,361.41
1985	35	21.5	91,413,181	4,251,776	35.0	121,479	13.7	1,661,856	0.609138	2,589,920	98.8	4,202,255.43
	35	20.3	93,159,848	4,594,232	35.0	131,264	14.9	1,954,412	0.574601	2,639,850	98.8	4,539,035.21
										547,708		
									0.693817	3,187,558		
												Net Salvage: (20.7%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend CT #1

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
40 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	28.1	3,199,838	114,026	15.0	7,608	1.3	9,521	0.917078	104,570	52	(0%)
	28.1	3,199,838	114,026	15.0	7,608	1.3	9,521	0.917078	104,570	52	(0%)
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	36.6	4,079,856	111,371	36.9	3,020	2.5	7,551	0.933459	103,960	110	(0%)
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	37.5	85,950	2,292	20.0	115	0.0	0	1.000000	2,292	0	0%
	36.7	4,165,806	113,663	36.3	3,135	2.4	7,551	0.934801	106,252	110	(0%)
343 - Generators											
40 - Year Life	37.5	16,075,050	428,668	37.8	11,340	2.5	28,351	0.935149	400,868	450	(0%)
25 - Year Life	35.5	29,664,374	835,184	24.2	34,473	1.1	37,418	0.954437	797,130	829	(0%)
20 - Year Life	19.5	216,226	11,072	18.9	586	2.1	1,228	0.901524	9,982	137	(1%)
	36.0	45,955,651	1,274,924	27.5	46,399	1.4	66,997	0.947492	1,207,980	1,416	(0%)
345 - Accessory Electric Equipment											
40 - Year Life	37.5	1,904,438	50,785	37.8	1,344	2.5	3,359	0.935149	47,492	53	(0%)
25 - Year Life	25.5	714,857	28,034	24.4	1,149	1.9	2,183	0.952918	26,714	990	(4%)
20 - Year Life	36.7	6,260,230	170,764	19.9	8,578	0.1	886	0.995370	169,974	85	(0%)
	35.6	8,879,524	249,583	22.5	11,070	0.6	6,428	0.978348	244,179	1,129	(0%)
346 - Misc. Power Plant Equipment											
40 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	30.7	81,027	2,642	20.0	132	1.2	156	0.940356	2,485	2	(0%)
	30.7	81,027	2,642	20.0	132	1.2	156	0.940356	2,485	2	(0%)
Subtotal:											
Big Bend CT #1											
40 - Year Life	37.3	22,059,344	590,824	37.6	15,704	2.5	39,261	0.934830	552,320	614	(0%)
25 - Year Life	35.2	30,379,231	863,217	24.2	35,622	1.1	39,601	0.954388	823,844	1,819	(0%)
20 - Year Life	32.7	9,843,272	300,796	17.7	17,018	0.7	11,791	0.961789	289,303	276	(0%)
	35.5	62,281,847	1,754,838	25.7	68,344	1.3	90,653	0.949072	1,665,466	2,709	(0%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend CT #1: Structures & Improvements				(34141)								
2006	40	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	40	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	40	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	40	3.5	0		6.0	0	2.5	0	0.583431	0	0.1	0.00
2002	40	4.5	0		7.0	0	2.5	0	0.643133	0	0.2	0.00
2001	40	5.5	0		8.0	0	2.5	0	0.687641	0	0.2	0.00
2000	40	6.5	0		9.0	0	2.5	0	0.722248	0	0.2	0.00
1999	40	7.5	0		10.0	0	2.5	0	0.749926	0	0.2	0.00
1998	40	8.5	0		11.0	0	2.5	0	0.772567	0	0.2	0.00
1997	40	9.5	0		12.0	0	2.5	0	0.791431	0	0.2	0.00
1996	40	10.5	0		13.0	0	2.5	0	0.807391	0	0.2	0.00
1995	40	11.5	0		14.0	0	2.5	0	0.821069	0	0.2	0.00
1994	40	12.5	0		14.9	0	2.5	0	0.832922	0	0.2	0.00
1993	40	13.5	0		15.9	0	2.5	0	0.843293	0	0.2	0.00
1992	40	14.5	0		16.9	0	2.5	0	0.852442	0	0.2	0.00
1991	40	15.5	0		17.9	0	2.5	0	0.860575	0	0.2	0.00
1990	40	16.5	0		18.9	0	2.5	0	0.867851	0	0.2	0.00
1989	40	17.5	0		19.9	0	2.5	0	0.874398	0	0.2	0.00
1988	40	18.5	0		20.9	0	2.5	0	0.880322	0	0.2	0.00
1987	40	19.5	0		21.8	0	2.5	0	0.885707	0	0.2	0.00
1986	40	20.5	0		22.8	0	2.5	0	0.890624	0	0.2	0.00
1985	40	21.5	0		23.8	0	2.5	0	0.895130	0	0.2	0.00
1984	40	22.5	0		24.8	0	2.5	0	0.899276	0	0.2	0.00
1983	40	23.5	0		25.8	0	2.5	0	0.903103	0	0.2	0.00
1982	40	24.5	0		26.7	0	2.5	0	0.906646	0	0.2	0.00
1981	40	25.5	0		27.7	0	2.5	0	0.909936	0	0.2	0.00
1980	40	26.5	0		28.7	0	2.5	0	0.912999	0	0.2	0.00
1979	40	27.5	0		29.7	0	2.5	0	0.915857	0	0.2	0.00
1978	40	28.5	0		30.6	0	2.5	0	0.918532	0	0.2	0.00
1977	40	29.5	0		31.6	0	2.5	0	0.921038	0	0.2	0.00
1976	40	30.5	0		32.6	0	2.5	0	0.923393	0	0.2	0.00
1975	40	31.5	0		33.6	0	2.5	0	0.925610	0	0.2	0.00
1974	40	32.5	0		34.5	0	2.5	0	0.927699	0	0.2	0.00
1973	40	33.5	0		35.5	0	2.5	0	0.929672	0	0.2	0.00
1972	40	34.5	0		36.5	0	2.5	0	0.931539	0	0.2	0.00
1971	40	35.5	0		37.4	0	2.5	0	0.933307	0	0.2	0.00
1970	40	36.5	0		38.4	0	2.5	0	0.934985	0	0.2	0.00
1969	40	37.5	0		39.4	0	2.5	0	0.936579	0	0.2	0.00
40	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
 #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend CT #1: Structures & Improvements				(34141)								
2006	25	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	25	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	25	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	25	3.5	0		6.0	0	2.5	0	0.583333	0	0.0	0.00
2002	25	4.5	0		7.0	0	2.5	0	0.642857	0	0.0	0.00
2001	25	5.5	0		8.0	0	2.5	0	0.687500	0	0.0	0.00
2000	25	6.5	0		9.0	0	2.5	0	0.722222	0	0.0	0.00
1999	25	7.5	0		10.0	0	2.5	0	0.750002	0	0.0	0.00
1998	25	8.5	0		11.0	0	2.5	0	0.772737	0	0.0	0.00
1997	25	9.5	0		12.0	0	2.5	0	0.791693	0	0.0	0.00
1996	25	10.5	0		13.0	0	2.5	0	0.807765	0	0.1	0.00
1995	25	11.5	0		14.0	0	2.5	0	0.821595	0	0.2	0.00
1994	25	12.5	0		15.0	0	2.5	0	0.833671	0	0.5	0.00
1993	25	13.5	0		16.0	0	2.5	0	0.844366	0	1.0	0.00
1992	25	14.5	0		17.0	0	2.5	0	0.853971	0	1.8	0.00
1991	25	15.5	0		17.9	0	2.5	0	0.862699	0	2.9	0.00
1990	25	16.5	0		18.8	0	2.4	0	0.870709	0	4.4	0.00
1989	25	17.5	0		19.7	0	2.4	0	0.878104	0	6.4	0.00
1988	25	18.5	0		20.6	0	2.4	0	0.884950	0	8.6	0.00
1987	25	19.5	0		21.4	0	2.3	0	0.891290	0	11.0	0.00
1986	25	20.5	0		22.1	0	2.3	0	0.897150	0	13.3	0.00
1985	25	21.5	0		22.7	0	2.2	0	0.902556	0	15.3	0.00
1984	25	22.5	0		23.3	0	2.2	0	0.907542	0	16.8	0.00
1983	25	23.5	0		23.7	0	2.1	0	0.912147	0	17.6	0.00
1982	25	24.5	0		24.1	0	2.0	0	0.916418	0	17.6	0.00
1981	25	25.5	0		24.4	0	1.9	0	0.920407	0	16.8	0.00
1980	25	26.5	0		24.6	0	1.9	0	0.924173	0	15.3	0.00
1979	25	27.5	0		24.7	0	1.8	0	0.927774	0	13.3	0.00
1978	25	28.5	0		24.8	0	1.7	0	0.931260	0	11.0	0.00
1977	25	29.5	0		24.9	0	1.6	0	0.934674	0	8.6	0.00
1976	25	30.5	0		25.0	0	1.5	0	0.938063	0	6.4	0.00
1975	25	31.5	0		25.0	0	1.5	0	0.941453	0	4.4	0.00
1974	25	32.5	0		25.0	0	1.4	0	0.944848	0	2.9	0.00
1973	25	33.5	0		25.0	0	1.3	0	0.948274	0	1.8	0.00
1972	25	34.5	0		25.0	0	1.2	0	0.951734	0	1.0	0.00
1971	25	35.5	0		25.0	0	1.1	0	0.955167	0	0.5	0.00
1970	25	36.5	0		25.0	0	1.0	0	0.958705	0	0.2	0.00
1969	25	37.5	0		25.0	0	0.9	0	0.962182	0	0.1	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Structures & Improvements (34141)											
2006	20	0.5	0	3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	20	1.5	0	4.0	0	2.5	0	0.375001	0	0.0	0.00
2004	20	2.5	0	5.0	0	2.5	0	0.500010	0	0.0	0.00
2003	20	3.5	0	6.0	0	2.5	0	0.583371	0	0.0	0.00
2002	20	4.5	0	7.0	0	2.5	0	0.642966	0	0.1	0.00
2001	20	5.5	0	8.0	0	2.5	0	0.687741	0	0.3	0.00
2000	20	6.5	202,779	9.0	3,466	2.5	8,666	0.722685	22,545	0.5	169.71
1999	20	7.5	0	10.0	0	2.5	0	0.750783	0	1.0	0.00
1998	20	8.5	0	11.0	0	2.5	0	0.773924	0	1.7	0.00
1997	20	9.5	0	11.9	0	2.5	0	0.793352	0	2.7	0.00
1996	20	10.5	0	12.8	0	2.4	0	0.809907	0	4.0	0.00
1995	20	11.5	0	13.8	0	2.4	0	0.824172	0	5.5	0.00
1994	20	12.5	0	14.6	0	2.4	0	0.836563	0	7.2	0.00
1993	20	13.5	0	15.4	0	2.4	0	0.847391	0	9.1	0.00
1992	20	14.5	0	16.2	0	2.3	0	0.856891	0	10.9	0.00
1991	20	15.5	0	16.9	0	2.3	0	0.865255	0	12.5	0.00
1990	20	16.5	0	17.5	0	2.2	0	0.872649	0	13.9	0.00
1989	20	17.5	0	18.0	0	2.2	0	0.879216	0	14.9	0.00
1988	20	18.5	0	18.5	0	2.1	0	0.885088	0	15.5	0.00
1987	20	19.5	0	18.9	0	2.1	0	0.890386	0	15.5	0.00
1986	20	20.5	0	19.2	0	2.0	0	0.895229	0	14.9	0.00
1985	20	21.5	0	19.4	0	1.9	0	0.899721	0	13.9	0.00
1984	20	22.5	0	19.6	0	1.9	0	0.903967	0	12.5	0.00
1983	20	23.5	0	19.8	0	1.8	0	0.908063	0	10.9	0.00
1982	20	24.5	0	19.8	0	1.7	0	0.912096	0	9.1	0.00
1981	20	25.5	0	19.9	0	1.7	0	0.916144	0	7.2	0.00
1980	20	26.5	217,327	20.0	410	1.6	656	0.920284	7,547	5.5	452.70
1979	20	27.5	0	20.0	0	1.5	0	0.924576	0	4.0	0.00
1978	20	28.5	9,537	20.0	17	1.4	23	0.929062	311	2.7	9.11
1977	20	29.5	36,842	20.0	62	1.3	81	0.933787	1,166	1.7	21.66
1976	20	30.5	0	20.0	0	1.2	0	0.938780	0	1.0	0.00
1975	20	31.5	0	20.0	0	1.1	0	0.944048	0	0.5	0.00
1974	20	32.5	0	20.0	0	1.0	0	0.949446	0	0.3	0.00
1973	20	33.5	9,654	20.0	14	0.9	13	0.955176	275	0.1	0.30
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	82,611	20.0	116	0.7	81	0.966176	2,248	0.0	0.16
1970	20	36.5	0	20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	2,641,088	20.0	3,521	0.0	0	1.000000	70,429	0.0	0.00
20	28.1	3,199,838	114,026	15.0	7,608	1.3	9,521	0.916658	104,522	0.6	653.64

Net Salvage: (0.0%)

48
0.917078 104,570

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Fuel Holders, Producers and Access (34241)											
2006	40	0.5	0	3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	40	1.5	0	4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	40	2.5	0	5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	40	3.5	0	6.0	0	2.5	0	0.583654	0	0.3	0.00
2002	40	4.5	0	7.0	0	2.5	0	0.643768	0	0.7	0.00
2001	40	5.5	0	8.0	0	2.5	0	0.687969	0	0.7	0.00
2000	40	6.5	0	9.0	0	2.5	0	0.722311	0	0.7	0.00
1999	40	7.5	0	10.0	0	2.5	0	0.749761	0	0.7	0.00
1998	40	8.5	0	10.9	0	2.5	0	0.772204	0	0.7	0.00
1997	40	9.5	0	11.9	0	2.5	0	0.790895	0	0.7	0.00
1996	40	10.5	0	12.9	0	2.5	0	0.806703	0	0.7	0.00
1995	40	11.5	0	13.9	0	2.5	0	0.820246	0	0.7	0.00
1994	40	12.5	0	14.8	0	2.5	0	0.831978	0	0.7	0.00
1993	40	13.5	0	15.8	0	2.5	0	0.842240	0	0.7	0.00
1992	40	14.5	0	16.7	0	2.5	0	0.851292	0	0.7	0.00
1991	40	15.5	0	17.7	0	2.5	0	0.859335	0	0.7	0.00
1990	40	16.5	0	18.7	0	2.5	0	0.866530	0	0.7	0.00
1989	40	17.5	0	19.6	0	2.5	0	0.873003	0	0.7	0.00
1988	40	18.5	0	20.6	0	2.5	0	0.878858	0	0.7	0.00
1987	40	19.5	0	21.5	0	2.5	0	0.884179	0	0.7	0.00
1986	40	20.5	0	22.4	0	2.5	0	0.889036	0	0.7	0.00
1985	40	21.5	0	23.4	0	2.5	0	0.893488	0	0.7	0.00
1984	40	22.5	0	24.3	0	2.5	0	0.897582	0	0.7	0.00
1983	40	23.5	0	25.2	0	2.5	0	0.901360	0	0.7	0.00
1982	40	24.5	0	26.2	0	2.5	0	0.904858	0	0.7	0.00
1981	40	25.5	164,801	27.1	238	2.5	596	0.908105	5,869	0.7	42.65
1980	40	26.5	0	28.0	0	2.5	0	0.911127	0	0.7	0.00
1979	40	27.5	0	28.9	0	2.5	0	0.913947	0	0.7	0.00
1978	40	28.5	30,484	29.8	36	2.5	90	0.916585	980	0.7	7.06
1977	40	29.5	0	30.8	0	2.5	0	0.919057	0	0.7	0.00
1976	40	30.5	0	31.7	0	2.5	0	0.921379	0	0.7	0.00
1975	40	31.5	0	32.6	0	2.5	0	0.923563	0	0.7	0.00
1974	40	32.5	0	33.5	0	2.5	0	0.925622	0	0.7	0.00
1973	40	33.5	0	34.4	0	2.5	0	0.927566	0	0.7	0.00
1972	40	34.5	0	35.3	0	2.5	0	0.929405	0	0.7	0.00
1971	40	35.5	166,371	36.1	130	2.5	325	0.931146	4,364	0.7	30.93
1970	40	36.5	0	37.0	0	2.5	0	0.932798	0	0.7	0.00
1969	40	37.5	3,718,201	37.9	2,616	2.5	6,540	0.934366	92,644	0.7	654.40
40	36.6	4,079,856	111,371	36.9	3,020	2.5	7,551	0.932536	103,857	0.7	735.05
Net Salvage: (0.1%)									103		
									0.933459	103,960	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Average	Depreciation	Calculated	Future	Future
		Weighted	Weighted	Cost	Service	Service	Remaining	Remaining	Reserve	Depreciation	Estimated	Estimated
		Dollars	Dollars	(\$)	Life	Life	Life	Life	Ratio	Reserve	Retirements	Retirements
		(\$)	(\$)		(yrs)	(yrs)	(yrs)	(yrs)		(\$)		(\$)
2006	25	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	25	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	25	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	25	3.5	0		6.0	0	2.5	0	0.583333	0	0.0	0.00
2002	25	4.5	0		7.0	0	2.5	0	0.642857	0	0.0	0.00
2001	25	5.5	0		8.0	0	2.5	0	0.687500	0	0.0	0.00
2000	25	6.5	0		9.0	0	2.5	0	0.722222	0	0.0	0.00
1999	25	7.5	0		10.0	0	2.5	0	0.750002	0	0.0	0.00
1998	25	8.5	0		11.0	0	2.5	0	0.772737	0	0.0	0.00
1997	25	9.5	0		12.0	0	2.5	0	0.791693	0	0.0	0.00
1996	25	10.5	0		13.0	0	2.5	0	0.807765	0	0.1	0.00
1995	25	11.5	0		14.0	0	2.5	0	0.821595	0	0.2	0.00
1994	25	12.5	0		15.0	0	2.5	0	0.833671	0	0.5	0.00
1993	25	13.5	0		16.0	0	2.5	0	0.844366	0	1.0	0.00
1992	25	14.5	0		17.0	0	2.5	0	0.853971	0	1.8	0.00
1991	25	15.5	0		17.9	0	2.5	0	0.862699	0	2.9	0.00
1990	25	16.5	0		18.8	0	2.4	0	0.870709	0	4.4	0.00
1989	25	17.5	0		19.7	0	2.4	0	0.878104	0	6.4	0.00
1988	25	18.5	0		20.6	0	2.4	0	0.884950	0	8.6	0.00
1987	25	19.5	0		21.4	0	2.3	0	0.891290	0	11.0	0.00
1986	25	20.5	0		22.1	0	2.3	0	0.897150	0	13.3	0.00
1985	25	21.5	0		22.7	0	2.2	0	0.902556	0	15.3	0.00
1984	25	22.5	0		23.3	0	2.2	0	0.907542	0	16.8	0.00
1983	25	23.5	0		23.7	0	2.1	0	0.912147	0	17.6	0.00
1982	25	24.5	0		24.1	0	2.0	0	0.916418	0	17.6	0.00
1981	25	25.5	0		24.4	0	1.9	0	0.920407	0	16.8	0.00
1980	25	26.5	0		24.6	0	1.9	0	0.924173	0	15.3	0.00
1979	25	27.5	0		24.7	0	1.8	0	0.927774	0	13.3	0.00
1978	25	28.5	0		24.8	0	1.7	0	0.931260	0	11.0	0.00
1977	25	29.5	0		24.9	0	1.6	0	0.934674	0	8.6	0.00
1976	25	30.5	0		25.0	0	1.5	0	0.938063	0	6.4	0.00
1975	25	31.5	0		25.0	0	1.5	0	0.941453	0	4.4	0.00
1974	25	32.5	0		25.0	0	1.4	0	0.944848	0	2.9	0.00
1973	25	33.5	0		25.0	0	1.3	0	0.948274	0	1.8	0.00
1972	25	34.5	0		25.0	0	1.2	0	0.951734	0	1.0	0.00
1971	25	35.5	0		25.0	0	1.1	0	0.955167	0	0.5	0.00
1970	25	36.5	0		25.0	0	1.0	0	0.958705	0	0.2	0.00
1969	25	37.5	0		25.0	0	0.9	0	0.962182	0	0.1	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Fuel Holders, Producers and Access (34241)												
2006	20	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	20	1.5	0		4.0	0	2.5	0	0.375001	0	0.0	0.00
2004	20	2.5	0		5.0	0	2.5	0	0.500010	0	0.0	0.00
2003	20	3.5	0		6.0	0	2.5	0	0.583371	0	0.0	0.00
2002	20	4.5	0		7.0	0	2.5	0	0.642966	0	0.1	0.00
2001	20	5.5	0		8.0	0	2.5	0	0.687741	0	0.3	0.00
2000	20	6.5	0		9.0	0	2.5	0	0.722685	0	0.5	0.00
1999	20	7.5	0		10.0	0	2.5	0	0.750783	0	1.0	0.00
1998	20	8.5	0		11.0	0	2.5	0	0.773924	0	1.7	0.00
1997	20	9.5	0		11.9	0	2.5	0	0.793352	0	2.7	0.00
1996	20	10.5	0		12.8	0	2.4	0	0.809907	0	4.0	0.00
1995	20	11.5	0		13.8	0	2.4	0	0.824172	0	5.5	0.00
1994	20	12.5	0		14.6	0	2.4	0	0.836563	0	7.2	0.00
1993	20	13.5	0		15.4	0	2.4	0	0.847391	0	9.1	0.00
1992	20	14.5	0		16.2	0	2.3	0	0.856891	0	10.9	0.00
1991	20	15.5	0		16.9	0	2.3	0	0.865255	0	12.5	0.00
1990	20	16.5	0		17.5	0	2.2	0	0.872649	0	13.9	0.00
1989	20	17.5	0		18.0	0	2.2	0	0.879216	0	14.9	0.00
1988	20	18.5	0		18.5	0	2.1	0	0.885088	0	15.5	0.00
1987	20	19.5	0		18.9	0	2.1	0	0.890386	0	15.5	0.00
1986	20	20.5	0		19.2	0	2.0	0	0.895229	0	14.9	0.00
1985	20	21.5	0		19.4	0	1.9	0	0.899721	0	13.9	0.00
1984	20	22.5	0		19.6	0	1.9	0	0.903967	0	12.5	0.00
1983	20	23.5	0		19.8	0	1.8	0	0.908063	0	10.9	0.00
1982	20	24.5	0		19.8	0	1.7	0	0.912096	0	9.1	0.00
1981	20	25.5	0		19.9	0	1.7	0	0.916144	0	7.2	0.00
1980	20	26.5	0		20.0	0	1.6	0	0.920284	0	5.5	0.00
1979	20	27.5	0		20.0	0	1.5	0	0.924576	0	4.0	0.00
1978	20	28.5	0		20.0	0	1.4	0	0.929062	0	2.7	0.00
1977	20	29.5	0		20.0	0	1.3	0	0.933787	0	1.7	0.00
1976	20	30.5	0		20.0	0	1.2	0	0.938780	0	1.0	0.00
1975	20	31.5	0		20.0	0	1.1	0	0.944048	0	0.5	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.949446	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.955176	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	85,950	2,292	20.0	115	0.0	0	1.000000	2,292	0.0	0.00
20	37.5	37.5	85,950	2,292	20.0	115	0.0	0	1.000000	2,292	0.0	0.00

Net Salvage: 0.0%

0
1.000000 2,292

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Generators			(34341)									
2006	40	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	40	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	40	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	40	3.5	0		6.0	0	2.5	0	0.583674	0	0.3	0.00
2002	40	4.5	0		7.0	0	2.5	0	0.643823	0	0.7	0.00
2001	40	5.5	0		8.0	0	2.5	0	0.687998	0	0.7	0.00
2000	40	6.5	0		9.0	0	2.5	0	0.722317	0	0.7	0.00
1999	40	7.5	0		9.9	0	2.5	0	0.749747	0	0.7	0.00
1998	40	8.5	0		10.9	0	2.5	0	0.772173	0	0.7	0.00
1997	40	9.5	0		11.9	0	2.5	0	0.790849	0	0.7	0.00
1996	40	10.5	0		12.9	0	2.5	0	0.806643	0	0.7	0.00
1995	40	11.5	0		13.8	0	2.5	0	0.820174	0	0.7	0.00
1994	40	12.5	0		14.8	0	2.5	0	0.831896	0	0.7	0.00
1993	40	13.5	0		15.8	0	2.5	0	0.842149	0	0.7	0.00
1992	40	14.5	0		16.7	0	2.5	0	0.851192	0	0.7	0.00
1991	40	15.5	0		17.7	0	2.5	0	0.859227	0	0.7	0.00
1990	40	16.5	0		18.6	0	2.5	0	0.866414	0	0.7	0.00
1989	40	17.5	0		19.6	0	2.5	0	0.872881	0	0.7	0.00
1988	40	18.5	0		20.5	0	2.5	0	0.878729	0	0.7	0.00
1987	40	19.5	0		21.5	0	2.5	0	0.884045	0	0.7	0.00
1986	40	20.5	0		22.4	0	2.5	0	0.888897	0	0.7	0.00
1985	40	21.5	0		23.3	0	2.5	0	0.893343	0	0.7	0.00
1984	40	22.5	0		24.3	0	2.5	0	0.897433	0	0.7	0.00
1983	40	23.5	0		25.2	0	2.5	0	0.901207	0	0.7	0.00
1982	40	24.5	0		26.1	0	2.5	0	0.904700	0	0.7	0.00
1981	40	25.5	0		27.0	0	2.5	0	0.907943	0	0.7	0.00
1980	40	26.5	0		28.0	0	2.5	0	0.910962	0	0.7	0.00
1979	40	27.5	0		28.9	0	2.5	0	0.913778	0	0.7	0.00
1978	40	28.5	0		29.8	0	2.5	0	0.916412	0	0.7	0.00
1977	40	29.5	0		30.7	0	2.5	0	0.918881	0	0.7	0.00
1976	40	30.5	0		31.6	0	2.5	0	0.921199	0	0.7	0.00
1975	40	31.5	0		32.5	0	2.5	0	0.923381	0	0.7	0.00
1974	40	32.5	0		33.4	0	2.5	0	0.925437	0	0.7	0.00
1973	40	33.5	0		34.3	0	2.5	0	0.927378	0	0.7	0.00
1972	40	34.5	0		35.2	0	2.5	0	0.929214	0	0.7	0.00
1971	40	35.5	0		36.0	0	2.5	0	0.930953	0	0.7	0.00
1970	40	36.5	0		36.9	0	2.5	0	0.932602	0	0.7	0.00
1969	40	37.5	16,075,050	428,668	37.8	11,340	2.5	28,351	0.934168	400,448	0.7	3,000.68
	40	37.5	16,075,050	428,668	37.8	11,340	2.5	28,351	0.934168	400,448	0.7	3,000.68

Net Salvage: (0.1%)

420
0.935149 400,868

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend CT #1: Generators			(34341)									
2006	25	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	25	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	25	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	25	3.5	0		6.0	0	2.5	0	0.583333	0	0.0	0.00
2002	25	4.5	0		7.0	0	2.5	0	0.642857	0	0.0	0.00
2001	25	5.5	0		8.0	0	2.5	0	0.687500	0	0.0	0.00
2000	25	6.5	0		9.0	0	2.5	0	0.722222	0	0.0	0.00
1999	25	7.5	0		10.0	0	2.5	0	0.750002	0	0.0	0.00
1998	25	8.5	0		11.0	0	2.5	0	0.772737	0	0.0	0.00
1997	25	9.5	0		12.0	0	2.5	0	0.791693	0	0.0	0.00
1996	25	10.5	0		13.0	0	2.5	0	0.807765	0	0.1	0.00
1995	25	11.5	0		14.0	0	2.5	0	0.821595	0	0.2	0.00
1994	25	12.5	0		15.0	0	2.5	0	0.833671	0	0.5	0.00
1993	25	13.5	0		16.0	0	2.5	0	0.844366	0	1.0	0.00
1992	25	14.5	0		17.0	0	2.5	0	0.853971	0	1.8	0.00
1991	25	15.5	270,400	17,445	17.9	975	2.5	2,436	0.862699	15,050	2.9	507.65
1990	25	16.5	986,331	59,778	18.8	3,180	2.4	7,631	0.870709	52,049	4.4	2,657.71
1989	25	17.5	0		19.7	0	2.4	0	0.878104	0	6.4	0.00
1988	25	18.5	0		20.6	0	2.4	0	0.884950	0	8.6	0.00
1987	25	19.5	0		21.4	0	2.3	0	0.891290	0	11.0	0.00
1986	25	20.5	0		22.1	0	2.3	0	0.897150	0	13.3	0.00
1985	25	21.5	0		22.7	0	2.2	0	0.902556	0	15.3	0.00
1984	25	22.5	0		23.3	0	2.2	0	0.907542	0	16.8	0.00
1983	25	23.5	0		23.7	0	2.1	0	0.912147	0	17.6	0.00
1982	25	24.5	0		24.1	0	2.0	0	0.916418	0	17.6	0.00
1981	25	25.5	0		24.4	0	1.9	0	0.920407	0	16.8	0.00
1980	25	26.5	0		24.6	0	1.9	0	0.924173	0	15.3	0.00
1979	25	27.5	0		24.7	0	1.8	0	0.927774	0	13.3	0.00
1978	25	28.5	0		24.8	0	1.7	0	0.931260	0	11.0	0.00
1977	25	29.5	0		24.9	0	1.6	0	0.934674	0	8.6	0.00
1976	25	30.5	0		25.0	0	1.5	0	0.938063	0	6.4	0.00
1975	25	31.5	0		25.0	0	1.5	0	0.941453	0	4.4	0.00
1974	25	32.5	0		25.0	0	1.4	0	0.944848	0	2.9	0.00
1973	25	33.5	0		25.0	0	1.3	0	0.948274	0	1.8	0.00
1972	25	34.5	0		25.0	0	1.2	0	0.951734	0	1.0	0.00
1971	25	35.5	282,006	7,944	25.0	318	1.1	350	0.955167	7,588	0.5	40.91
1970	25	36.5	0		25.0	0	1.0	0	0.958705	0	0.2	0.00
1969	25	37.5	28,125,638	750,017	25.0	30,001	0.9	27,001	0.962182	721,653	0.1	742.52
	25	35.5	29,664,374	835,184	24.2	34,473	1.1	37,418	0.953490	796,339	0.5	3,948.80
Net Salvage: (0.1%)										791		
										0.954437	797,130	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Generators			(34341)									
2006	20	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	20	1.5	0		4.0	0	2.5	0	0.375001	0	0.0	0.00
2004	20	2.5	0		5.0	0	2.5	0	0.500010	0	0.0	0.00
2003	20	3.5	0		6.0	0	2.5	0	0.583371	0	0.0	0.00
2002	20	4.5	0		7.0	0	2.5	0	0.642966	0	0.1	0.00
2001	20	5.5	0		8.0	0	2.5	0	0.687741	0	0.3	0.00
2000	20	6.5	0		9.0	0	2.5	0	0.722685	0	0.5	0.00
1999	20	7.5	0		10.0	0	2.5	0	0.750783	0	1.0	0.00
1998	20	8.5	0		11.0	0	2.5	0	0.773924	0	1.7	0.00
1997	20	9.5	0		11.9	0	2.5	0	0.793352	0	2.7	0.00
1996	20	10.5	0		12.8	0	2.4	0	0.809907	0	4.0	0.00
1995	20	11.5	0		13.8	0	2.4	0	0.824172	0	5.5	0.00
1994	20	12.5	0		14.6	0	2.4	0	0.836563	0	7.2	0.00
1993	20	13.5	0		15.4	0	2.4	0	0.847391	0	9.1	0.00
1992	20	14.5	0		16.2	0	2.3	0	0.856891	0	10.9	0.00
1991	20	15.5	0		16.9	0	2.3	0	0.865255	0	12.5	0.00
1990	20	16.5	0		17.5	0	2.2	0	0.872649	0	13.9	0.00
1989	20	17.5	0		18.0	0	2.2	0	0.879216	0	14.9	0.00
1988	20	18.5	0		18.5	0	2.1	0	0.885088	0	15.5	0.00
1987	20	19.5	209,625	10,750	18.9	569	2.1	1,194	0.890386	9,572	15.5	1,661.09
1986	20	20.5	6,601	322	19.2	17	2.0	34	0.895229	288	14.9	48.08
1985	20	21.5	0		19.4	0	1.9	0	0.899721	0	13.9	0.00
1984	20	22.5	0		19.6	0	1.9	0	0.903967	0	12.5	0.00
1983	20	23.5	0		19.8	0	1.8	0	0.908063	0	10.9	0.00
1982	20	24.5	0		19.8	0	1.7	0	0.912096	0	9.1	0.00
1981	20	25.5	0		19.9	0	1.7	0	0.916144	0	7.2	0.00
1980	20	26.5	0		20.0	0	1.6	0	0.920284	0	5.5	0.00
1979	20	27.5	0		20.0	0	1.5	0	0.924576	0	4.0	0.00
1978	20	28.5	0		20.0	0	1.4	0	0.929062	0	2.7	0.00
1977	20	29.5	0		20.0	0	1.3	0	0.933787	0	1.7	0.00
1976	20	30.5	0		20.0	0	1.2	0	0.938780	0	1.0	0.00
1975	20	31.5	0		20.0	0	1.1	0	0.944048	0	0.5	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.949446	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.955176	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
20	19.5		216,226	11,072	18.9	566	2.1	1,228	0.890527	9,860	15.4	1,709.17

Net Salvage: (1.2%)

122
0.901524 9,982

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Accessory Electric Equipment				(34541)								
2006	40	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	40	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	40	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	40	3.5	0		6.0	0	2.5	0	0.583674	0	0.3	0.00
2002	40	4.5	0		7.0	0	2.5	0	0.643823	0	0.7	0.00
2001	40	5.5	0		8.0	0	2.5	0	0.687998	0	0.7	0.00
2000	40	6.5	0		9.0	0	2.5	0	0.722317	0	0.7	0.00
1999	40	7.5	0		9.9	0	2.5	0	0.749747	0	0.7	0.00
1998	40	8.5	0		10.9	0	2.5	0	0.772173	0	0.7	0.00
1997	40	9.5	0		11.9	0	2.5	0	0.790849	0	0.7	0.00
1996	40	10.5	0		12.9	0	2.5	0	0.806643	0	0.7	0.00
1995	40	11.5	0		13.8	0	2.5	0	0.820174	0	0.7	0.00
1994	40	12.5	0		14.8	0	2.5	0	0.831896	0	0.7	0.00
1993	40	13.5	0		15.8	0	2.5	0	0.842149	0	0.7	0.00
1992	40	14.5	0		16.7	0	2.5	0	0.851192	0	0.7	0.00
1991	40	15.5	0		17.7	0	2.5	0	0.859227	0	0.7	0.00
1990	40	16.5	0		18.6	0	2.5	0	0.866414	0	0.7	0.00
1989	40	17.5	0		19.6	0	2.5	0	0.872881	0	0.7	0.00
1988	40	18.5	0		20.5	0	2.5	0	0.878729	0	0.7	0.00
1987	40	19.5	0		21.5	0	2.5	0	0.884045	0	0.7	0.00
1986	40	20.5	0		22.4	0	2.5	0	0.888897	0	0.7	0.00
1985	40	21.5	0		23.3	0	2.5	0	0.893343	0	0.7	0.00
1984	40	22.5	0		24.3	0	2.5	0	0.897433	0	0.7	0.00
1983	40	23.5	0		25.2	0	2.5	0	0.901207	0	0.7	0.00
1982	40	24.5	0		26.1	0	2.5	0	0.904700	0	0.7	0.00
1981	40	25.5	0		27.0	0	2.5	0	0.907943	0	0.7	0.00
1980	40	26.5	0		28.0	0	2.5	0	0.910962	0	0.7	0.00
1979	40	27.5	0		28.9	0	2.5	0	0.913778	0	0.7	0.00
1978	40	28.5	0		29.8	0	2.5	0	0.916412	0	0.7	0.00
1977	40	29.5	0		30.7	0	2.5	0	0.918881	0	0.7	0.00
1976	40	30.5	0		31.6	0	2.5	0	0.921199	0	0.7	0.00
1975	40	31.5	0		32.5	0	2.5	0	0.923381	0	0.7	0.00
1974	40	32.5	0		33.4	0	2.5	0	0.925437	0	0.7	0.00
1973	40	33.5	0		34.3	0	2.5	0	0.927378	0	0.7	0.00
1972	40	34.5	0		35.2	0	2.5	0	0.929214	0	0.7	0.00
1971	40	35.5	0		36.0	0	2.5	0	0.930953	0	0.7	0.00
1970	40	36.5	0		36.9	0	2.5	0	0.932602	0	0.7	0.00
1969	40	37.5	1,904,438	50,785	37.8	1,344	2.5	3,359	0.934168	47,442	0.7	355.50
	40	37.5	1,904,438	50,785	37.8	1,344	2.5	3,359	0.934168	47,442	0.7	355.50

Net Salvage: (0.1%)

50
0.935149 47,492

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Average	Depreciation	Calculated	Future	Future
		Weighted	Weighted	Cost	Service	Service	Remaining	Remaining	Reserve	Depreciation	Estimated	Estimated
		Dollars	Dollars	(\$)	Life	Life	Life	Life	Ratio	Reserve	Retirements	Retirements
	(yrs)	(\$)	(\$)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)		(\$)		(\$)
Big Bend CT #1: Accessory Electric Equipment				(34541)								
2006	25	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	25	1.5	0		4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	25	2.5	0		5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	25	3.5	0		6.0	0	2.5	0	0.583333	0	0.0	0.00
2002	25	4.5	0		7.0	0	2.5	0	0.642857	0	0.0	0.00
2001	25	5.5	0		8.0	0	2.5	0	0.687500	0	0.0	0.00
2000	25	6.5	0		9.0	0	2.5	0	0.722222	0	0.0	0.00
1999	25	7.5	0		10.0	0	2.5	0	0.750002	0	0.0	0.00
1998	25	8.5	0		11.0	0	2.5	0	0.772737	0	0.0	0.00
1997	25	9.5	0		12.0	0	2.5	0	0.791693	0	0.0	0.00
1996	25	10.5	0		13.0	0	2.5	0	0.807765	0	0.1	0.00
1995	25	11.5	0		14.0	0	2.5	0	0.821595	0	0.2	0.00
1994	25	12.5	0		15.0	0	2.5	0	0.833671	0	0.5	0.00
1993	25	13.5	0		16.0	0	2.5	0	0.844366	0	1.0	0.00
1992	25	14.5	0		17.0	0	2.5	0	0.853971	0	1.8	0.00
1991	25	15.5	0		17.9	0	2.5	0	0.862699	0	2.9	0.00
1990	25	16.5	0		18.8	0	2.4	0	0.870709	0	4.4	0.00
1989	25	17.5	0		19.7	0	2.4	0	0.878104	0	6.4	0.00
1988	25	18.5	0		20.6	0	2.4	0	0.884950	0	8.6	0.00
1987	25	19.5	0		21.4	0	2.3	0	0.891290	0	11.0	0.00
1986	25	20.5	0		22.1	0	2.3	0	0.897150	0	13.3	0.00
1985	25	21.5	0		22.7	0	2.2	0	0.902556	0	15.3	0.00
1984	25	22.5	0		23.3	0	2.2	0	0.907542	0	16.8	0.00
1983	25	23.5	0		23.7	0	2.1	0	0.912147	0	17.6	0.00
1982	25	24.5	0		24.1	0	2.0	0	0.916418	0	17.6	0.00
1981	25	25.5	714,857	28,034	24.4	1,149	1.9	2,183	0.920407	25,802	16.8	4,715.25
1980	25	26.5	0		24.6	0	1.9	0	0.924173	0	15.3	0.00
1979	25	27.5	0		24.7	0	1.8	0	0.927774	0	13.3	0.00
1978	25	28.5	0		24.8	0	1.7	0	0.931260	0	11.0	0.00
1977	25	29.5	0		24.9	0	1.6	0	0.934674	0	8.6	0.00
1976	25	30.5	0		25.0	0	1.5	0	0.938063	0	6.4	0.00
1975	25	31.5	0		25.0	0	1.5	0	0.941453	0	4.4	0.00
1974	25	32.5	0		25.0	0	1.4	0	0.944848	0	2.9	0.00
1973	25	33.5	0		25.0	0	1.3	0	0.948274	0	1.8	0.00
1972	25	34.5	0		25.0	0	1.2	0	0.951734	0	1.0	0.00
1971	25	35.5	0		25.0	0	1.1	0	0.955167	0	0.5	0.00
1970	25	36.5	0		25.0	0	1.0	0	0.958705	0	0.2	0.00
1969	25	37.5	0		25.0	0	0.9	0	0.962182	0	0.1	0.00
	25	25.5	714,857	28,034	24.4	1,149	1.9	2,183	0.920407	25,802	16.8	4,715.25

Net Salvage: (3.5%)

911
0.952918 26,714

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (yrs)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend CT #1: Accessory Electric Equipment			(34541)								
2006	20	0.5	0	3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	20	1.5	0	4.0	0	2.5	0	0.375001	0	0.0	0.00
2004	20	2.5	0	5.0	0	2.5	0	0.500010	0	0.0	0.00
2003	20	3.5	0	6.0	0	2.5	0	0.583371	0	0.0	0.00
2002	20	4.5	0	7.0	0	2.5	0	0.642966	0	0.1	0.00
2001	20	5.5	0	8.0	0	2.5	0	0.687741	0	0.3	0.00
2000	20	6.5	0	9.0	0	2.5	0	0.722685	0	0.5	0.00
1999	20	7.5	0	10.0	0	2.5	0	0.750783	0	1.0	0.00
1998	20	8.5	0	11.0	0	2.5	0	0.773924	0	1.7	0.00
1997	20	9.5	0	11.9	0	2.5	0	0.793352	0	2.7	0.00
1996	20	10.5	0	12.8	0	2.4	0	0.809907	0	4.0	0.00
1995	20	11.5	0	13.8	0	2.4	0	0.824172	0	5.5	0.00
1994	20	12.5	0	14.6	0	2.4	0	0.836563	0	7.2	0.00
1993	20	13.5	0	15.4	0	2.4	0	0.847391	0	9.1	0.00
1992	20	14.5	0	16.2	0	2.3	0	0.856891	0	10.9	0.00
1991	20	15.5	0	16.9	0	2.3	0	0.865255	0	12.5	0.00
1990	20	16.5	0	17.5	0	2.2	0	0.872649	0	13.9	0.00
1989	20	17.5	124,769	18.0	396	2.2	871	0.879216	6,269	14.9	1,064.60
1988	20	18.5	0	18.5	0	2.1	0	0.885088	0	15.5	0.00
1987	20	19.5	0	18.9	0	2.1	0	0.890386	0	15.5	0.00
1986	20	20.5	0	19.2	0	2.0	0	0.895229	0	14.9	0.00
1985	20	21.5	0	19.4	0	1.9	0	0.899721	0	13.9	0.00
1984	20	22.5	0	19.6	0	1.9	0	0.903967	0	12.5	0.00
1983	20	23.5	0	19.8	0	1.8	0	0.908063	0	10.9	0.00
1982	20	24.5	0	19.8	0	1.7	0	0.912096	0	9.1	0.00
1981	20	25.5	0	19.9	0	1.7	0	0.916144	0	7.2	0.00
1980	20	26.5	0	20.0	0	1.6	0	0.920284	0	5.5	0.00
1979	20	27.5	0	20.0	0	1.5	0	0.924576	0	4.0	0.00
1978	20	28.5	0	20.0	0	1.4	0	0.929062	0	2.7	0.00
1977	20	29.5	0	20.0	0	1.3	0	0.933787	0	1.7	0.00
1976	20	30.5	0	20.0	0	1.2	0	0.938780	0	1.0	0.00
1975	20	31.5	0	20.0	0	1.1	0	0.944048	0	0.5	0.00
1974	20	32.5	0	20.0	0	1.0	0	0.949446	0	0.3	0.00
1973	20	33.5	0	20.0	0	0.9	0	0.955176	0	0.1	0.00
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	14,974	20.0	422	0.7	15	0.966176	408	0.0	0.03
1970	20	36.5	0	20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	6,120,488	20.0	163,213	0.0	8,161	1.000000	163,213	0.0	0.00
20	36.7	6,260,230	170,764	19.9	8,578	0.1	886	0.994874	169,889	0.6	1,064.63

Net Salvage: (0.0%)

85
0.995370 169,974

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Misc. Power Plant Equipment			(34641)								
2006	40	0.5	0	3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	40	1.5	0	4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	40	2.5	0	5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	40	3.5	0	6.0	0	2.5	0	0.583771	0	0.5	0.00
2002	40	4.5	0	7.0	0	2.5	0	0.644099	0	0.9	0.00
2001	40	5.5	0	8.0	0	2.5	0	0.688143	0	0.9	0.00
2000	40	6.5	0	9.0	0	2.5	0	0.722348	0	0.9	0.00
1999	40	7.5	0	9.9	0	2.5	0	0.749679	0	0.9	0.00
1998	40	8.5	0	10.9	0	2.5	0	0.772018	0	0.9	0.00
1997	40	9.5	0	11.9	0	2.5	0	0.790619	0	0.9	0.00
1996	40	10.5	0	12.8	0	2.5	0	0.806346	0	0.9	0.00
1995	40	11.5	0	13.8	0	2.5	0	0.819818	0	0.9	0.00
1994	40	12.5	0	14.8	0	2.5	0	0.831486	0	0.9	0.00
1993	40	13.5	0	15.7	0	2.5	0	0.841691	0	0.9	0.00
1992	40	14.5	0	16.6	0	2.5	0	0.850690	0	0.9	0.00
1991	40	15.5	0	17.6	0	2.5	0	0.858685	0	0.9	0.00
1990	40	16.5	0	18.5	0	2.5	0	0.865836	0	0.9	0.00
1989	40	17.5	0	19.5	0	2.5	0	0.872268	0	0.9	0.00
1988	40	18.5	0	20.4	0	2.5	0	0.878086	0	0.9	0.00
1987	40	19.5	0	21.3	0	2.5	0	0.883372	0	0.9	0.00
1986	40	20.5	0	22.2	0	2.5	0	0.888196	0	0.9	0.00
1985	40	21.5	0	23.1	0	2.5	0	0.892617	0	0.9	0.00
1984	40	22.5	0	24.1	0	2.5	0	0.896682	0	0.9	0.00
1983	40	23.5	0	25.0	0	2.5	0	0.900433	0	0.9	0.00
1982	40	24.5	0	25.9	0	2.5	0	0.903905	0	0.9	0.00
1981	40	25.5	0	26.8	0	2.5	0	0.907127	0	0.9	0.00
1980	40	26.5	0	27.7	0	2.5	0	0.910126	0	0.9	0.00
1979	40	27.5	0	28.5	0	2.5	0	0.912924	0	0.9	0.00
1978	40	28.5	0	29.4	0	2.5	0	0.915540	0	0.9	0.00
1977	40	29.5	0	30.3	0	2.5	0	0.917991	0	0.9	0.00
1976	40	30.5	0	31.2	0	2.5	0	0.920293	0	0.9	0.00
1975	40	31.5	0	32.0	0	2.5	0	0.922458	0	0.9	0.00
1974	40	32.5	0	32.9	0	2.5	0	0.924499	0	0.9	0.00
1973	40	33.5	0	33.8	0	2.5	0	0.926425	0	0.9	0.00
1972	40	34.5	0	34.6	0	2.5	0	0.928247	0	0.9	0.00
1971	40	35.5	0	35.5	0	2.5	0	0.929971	0	0.9	0.00
1970	40	36.5	0	36.3	0	2.5	0	0.931606	0	0.9	0.00
1969	40	37.5	0	37.2	0	2.5	0	0.933159	0	0.9	0.00
40	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!								#DIV/0!			
								#DIV/0!			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT #1: Misc. Power Plant Equipment				(34641)								
2006	25	0.5	0	0	3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	25	1.5	0	0	4.0	0	2.5	0	0.375000	0	0.0	0.00
2004	25	2.5	0	0	5.0	0	2.5	0	0.500000	0	0.0	0.00
2003	25	3.5	0	0	6.0	0	2.5	0	0.583333	0	0.0	0.00
2002	25	4.5	0	0	7.0	0	2.5	0	0.642857	0	0.0	0.00
2001	25	5.5	0	0	8.0	0	2.5	0	0.687500	0	0.0	0.00
2000	25	6.5	0	0	9.0	0	2.5	0	0.722222	0	0.0	0.00
1999	25	7.5	0	0	10.0	0	2.5	0	0.750002	0	0.0	0.00
1998	25	8.5	0	0	11.0	0	2.5	0	0.772737	0	0.0	0.00
1997	25	9.5	0	0	12.0	0	2.5	0	0.791693	0	0.0	0.00
1996	25	10.5	0	0	13.0	0	2.5	0	0.807765	0	0.1	0.00
1995	25	11.5	0	0	14.0	0	2.5	0	0.821595	0	0.2	0.00
1994	25	12.5	0	0	15.0	0	2.5	0	0.833671	0	0.5	0.00
1993	25	13.5	0	0	16.0	0	2.5	0	0.844366	0	1.0	0.00
1992	25	14.5	0	0	17.0	0	2.5	0	0.853971	0	1.8	0.00
1991	25	15.5	0	0	17.9	0	2.5	0	0.862699	0	2.9	0.00
1990	25	16.5	0	0	18.8	0	2.4	0	0.870709	0	4.4	0.00
1989	25	17.5	0	0	19.7	0	2.4	0	0.878104	0	6.4	0.00
1988	25	18.5	0	0	20.6	0	2.4	0	0.884950	0	8.6	0.00
1987	25	19.5	0	0	21.4	0	2.3	0	0.891290	0	11.0	0.00
1986	25	20.5	0	0	22.1	0	2.3	0	0.897150	0	13.3	0.00
1985	25	21.5	0	0	22.7	0	2.2	0	0.902556	0	15.3	0.00
1984	25	22.5	0	0	23.3	0	2.2	0	0.907542	0	16.8	0.00
1983	25	23.5	0	0	23.7	0	2.1	0	0.912147	0	17.6	0.00
1982	25	24.5	0	0	24.1	0	2.0	0	0.916418	0	17.6	0.00
1981	25	25.5	0	0	24.4	0	1.9	0	0.920407	0	16.8	0.00
1980	25	26.5	0	0	24.6	0	1.9	0	0.924173	0	15.3	0.00
1979	25	27.5	0	0	24.7	0	1.8	0	0.927774	0	13.3	0.00
1978	25	28.5	0	0	24.8	0	1.7	0	0.931260	0	11.0	0.00
1977	25	29.5	0	0	24.9	0	1.6	0	0.934674	0	8.6	0.00
1976	25	30.5	0	0	25.0	0	1.5	0	0.938063	0	6.4	0.00
1975	25	31.5	0	0	25.0	0	1.5	0	0.941453	0	4.4	0.00
1974	25	32.5	0	0	25.0	0	1.4	0	0.944848	0	2.9	0.00
1973	25	33.5	0	0	25.0	0	1.3	0	0.948274	0	1.8	0.00
1972	25	34.5	0	0	25.0	0	1.2	0	0.951734	0	1.0	0.00
1971	25	35.5	0	0	25.0	0	1.1	0	0.955167	0	0.5	0.00
1970	25	36.5	0	0	25.0	0	1.0	0	0.958705	0	0.2	0.00
1969	25	37.5	0	0	25.0	0	0.9	0	0.962182	0	0.1	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Future	Future	
		Weighted	Weighted	Cost	Service	Service	Remaining	Reserve	Depreciation	Estimated	Estimated	
		Dollars	Dollars	(\$)	Life	Life	Life	Ratio	Reserve	Retirements	Retirements	
					(yrs)	(yrs)	(yrs)		(\$)		(\$)	
		(yrs)	(\$)	(\$)								
Big Bend CT #1: Misc. Power Plant Equipment				(34641)								
2006	20	0.5	0		3.0	0	2.5	0	0.166667	0	0.0	0.00
2005	20	1.5	0		4.0	0	2.5	0	0.375001	0	0.0	0.00
2004	20	2.5	0		5.0	0	2.5	0	0.500010	0	0.0	0.00
2003	20	3.5	0		6.0	0	2.5	0	0.583371	0	0.0	0.00
2002	20	4.5	0		7.0	0	2.5	0	0.642966	0	0.1	0.00
2001	20	5.5	0		8.0	0	2.5	0	0.687741	0	0.3	0.00
2000	20	6.5	0		9.0	0	2.5	0	0.722685	0	0.5	0.00
1999	20	7.5	0		10.0	0	2.5	0	0.750783	0	1.0	0.00
1998	20	8.5	0		11.0	0	2.5	0	0.773924	0	1.7	0.00
1997	20	9.5	0		11.9	0	2.5	0	0.793352	0	2.7	0.00
1996	20	10.5	0		12.8	0	2.4	0	0.809907	0	4.0	0.00
1995	20	11.5	0		13.8	0	2.4	0	0.824172	0	5.5	0.00
1994	20	12.5	0		14.6	0	2.4	0	0.836563	0	7.2	0.00
1993	20	13.5	0		15.4	0	2.4	0	0.847391	0	9.1	0.00
1992	20	14.5	0		16.2	0	2.3	0	0.856891	0	10.9	0.00
1991	20	15.5	0		16.9	0	2.3	0	0.865255	0	12.5	0.00
1990	20	16.5	0		17.5	0	2.2	0	0.872649	0	13.9	0.00
1989	20	17.5	0		18.0	0	2.2	0	0.879216	0	14.9	0.00
1988	20	18.5	0		18.5	0	2.1	0	0.885088	0	15.5	0.00
1987	20	19.5	0		18.9	0	2.1	0	0.890386	0	15.5	0.00
1986	20	20.5	0		19.2	0	2.0	0	0.895229	0	14.9	0.00
1985	20	21.5	0		19.4	0	1.9	0	0.899721	0	13.9	0.00
1984	20	22.5	0		19.6	0	1.9	0	0.903967	0	12.5	0.00
1983	20	23.5	0		19.8	0	1.8	0	0.908063	0	10.9	0.00
1982	20	24.5	0		19.8	0	1.7	0	0.912096	0	9.1	0.00
1981	20	25.5	0		19.9	0	1.7	0	0.916144	0	7.2	0.00
1980	20	26.5	0		20.0	0	1.6	0	0.920284	0	5.5	0.00
1979	20	27.5	0		20.0	0	1.5	0	0.924576	0	4.0	0.00
1978	20	28.5	0		20.0	0	1.4	0	0.929062	0	2.7	0.00
1977	20	29.5	0		20.0	0	1.3	0	0.933787	0	1.7	0.00
1976	20	30.5	67,306	2,207	20.0	110	1.2	132	0.938780	2,072	1.0	22.50
1975	20	31.5	13,721	436	20.0	22	1.1	24	0.944048	411	0.5	2.37
1974	20	32.5	0		20.0	0	1.0	0	0.949446	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.955176	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	30.7	81,027	2,642	20.0	132	1.2	156	0.939648	2,483	0.9	24.87

Net Salvage: (0.1%)

2
0.940356 2,485

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Big Bend CT Unit #2 & #3

Life Category	Life at Age	Average Age	Original Cost	Average	Average	Average	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Net Salvage	Future Net Salvage Rate
	12/31/06	Weighted Dollars		Service Life	Service Life	Remaining Life				
	(yrs)	(\$)	(\$)	(yrs)	(yrs)	(yrs)		(\$)	(\$)	
341 - Structures & Improvements										
30 - Year Life	32.5	22,335,625	687,250	39.4	17,443	7.5	0.811082	557,416	722	(0%)
25 - Year Life	31.8	230,418	7,240	25.0	290	1.7	0.943061	6,828	106	(1%)
20 - Year Life	31.9	29,223,178	917,111	20.0	45,949	1.2	0.940932	862,939	1,443	(0%)
	32.1	51,789,220	1,611,601	25.3	63,682	2.9	0.885568	1,427,183	2,271	(0%)
342 - Fuel Holders, Producers and Accessories										
30 - Year Life	20.1	30,277,369	1,507,961	20.8	72,609	7.4	0.644863	972,428	5,225	(0%)
25 - Year Life	10.3	3,142,202	306,528	14.9	20,505	6.1	0.533220	163,447	541	(0%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!
	18.4	33,419,571	1,814,488	19.5	93,114	7.1	0.626003	1,135,875	5,766	(0%)
343 - Generators										
30 - Year Life	32.5	113,678,858	3,497,811	37.8	92,535	7.4	0.807392	2,824,106	12,854	(0%)
25 - Year Life	19.3	270,179,017	13,980,194	16.8	833,438	5.5	0.683467	9,555,006	251,374	(2%)
20 - Year Life	32.5	2,092,188	64,375	20.0	3,219	1.0	0.947964	61,025	15	(0%)
	22.0	385,950,062	17,542,380	18.9	929,191	5.6	0.709148	12,440,137	264,243	(2%)
345 - Accessory Electric Equipment										
30 - Year Life	27.2	12,104,860	445,362	29.1	15,330	7.4	0.748081	333,166	1,637	(0%)
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!
20 - Year Life	25.8	55,240,284	2,140,210	19.5	109,752	2.7	0.870868	1,863,839	29,659	(1%)
	26.0	67,345,143	2,585,571	20.7	125,082	3.3	0.849718	2,197,006	31,296	(1%)
346 - Misc. Power Plant Equipment										
30 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!
20 - Year Life	32.5	0	0	20.0	0	1.0	0.947964	0	0	(0%)
	32.5	0	0	20.0	0	1.0	0.947964	0	0	(0%)
Subtotal:										
Big Bend CT Unit #2 & #3										
30 - Year Life	29.1	178,396,711	6,138,383	31.0	197,917	7.4	0.763575	4,687,116	20,438	(0%)
25 - Year Life	19.1	273,551,636	14,293,962	16.7	854,233	5.5	0.680377	9,725,281	252,021	(2%)
20 - Year Life	27.7	86,555,649	3,121,695	19.6	158,920	2.2	0.893041	2,787,803	31,117	(1%)
	22.9	538,503,997	23,554,040	19.4	1,211,069	5.4	0.730244	17,200,200	303,576	(1%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT Unit #2 & #3: Structures & Improvemen (34142)												
2006	20	0.5	0		8.0	0	7.5	0	0.062535	0	0.3	0.00
2005	20	1.5	0		9.0	0	7.5	0	0.166873	0	0.7	0.00
2004	20	2.5	0		10.0	0	7.5	0	0.250607	0	1.3	0.00
2003	20	3.5	0		11.0	0	7.5	0	0.319570	0	2.4	0.00
2002	20	4.5	0		11.9	0	7.4	0	0.377729	0	4.0	0.00
2001	20	5.5	0		12.8	0	7.4	0	0.427863	0	6.3	0.00
2000	20	6.5	0		13.8	0	7.3	0	0.471981	0	9.4	0.00
1999	20	7.5	0		14.6	0	7.1	0	0.511499	0	13.3	0.00
1998	20	8.5	0		15.4	0	7.0	0	0.547408	0	18.0	0.00
1997	20	9.5	0		16.2	0	6.8	0	0.580381	0	23.2	0.00
1996	20	10.5	0		16.9	0	6.6	0	0.610854	0	28.8	0.00
1995	20	11.5	0		17.5	0	6.3	0	0.639111	0	34.4	0.00
1994	20	12.5	0		18.0	0	6.0	0	0.665348	0	39.7	0.00
1993	20	13.5	0		18.5	0	5.7	0	0.689717	0	44.3	0.00
1992	20	14.5	466,056	32,142	18.9	1,701	5.4	9,183	0.712359	22,896	47.9	15,405.08
1991	20	15.5	0		19.2	0	5.1	0	0.733412	0	50.2	0.00
1990	20	16.5	0		19.4	0	4.8	0	0.753022	0	51.0	0.00
1989	20	17.5	0		19.6	0	4.5	0	0.771338	0	50.2	0.00
1988	20	18.5	0		19.8	0	4.2	0	0.788498	0	47.9	0.00
1987	20	19.5	0		19.8	0	3.9	0	0.804633	0	44.3	0.00
1986	20	20.5	0		19.9	0	3.6	0	0.819858	0	39.7	0.00
1985	20	21.5	0		20.0	0	3.3	0	0.834254	0	34.4	0.00
1984	20	22.5	0		20.0	0	3.0	0	0.847892	0	28.8	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.860818	0	23.2	0.00
1982	20	24.5	0		20.0	0	2.5	0	0.873054	0	18.0	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884618	0	13.3	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895520	0	9.4	0.00
1979	20	27.5	24,034	874	20.0	44	1.9	83	0.905732	792	6.3	55.48
1978	20	28.5	0		20.0	0	1.7	0	0.915354	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	28,733,088	884,095	20.0	44,205	1.0	44,205	0.947743	837,895	0.3	2,581.56
	20	31.9	29,223,178	917,111	20.0	45,949	1.2	53,471	0.939454	861,583	2.0	18,042.11
					Net Salvage: (0.2%)					1,356		
									0.940932	862,939		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend CT Unit #2 & #3: Fuel Holders, Producers a (34242)											
2006	30	0.5	0	8.0	0	7.5	0	0.062655	0	1.0	0.00
2005	30	1.5	0	9.0	0	7.5	0	0.167280	0	1.3	0.00
2004	30	2.5	0	10.0	0	7.5	0	0.251244	0	1.7	0.00
2003	30	3.5	0	10.9	0	7.4	0	0.320199	0	2.0	0.00
2002	30	4.5	0	11.9	0	7.4	0	0.377910	0	2.3	0.00
2001	30	5.5	0	12.9	0	7.4	0	0.424953	0	2.3	0.00
2000	30	6.5	4,682,839	13.9	51,830	7.4	383,542	0.465257	335,188	2.3	16,642.09
1999	30	7.5	0	14.9	0	7.4	0	0.500174	0	2.3	0.00
1998	30	8.5	0	15.8	0	7.4	0	0.530714	0	5.3	0.00
1997	30	9.5	0	16.7	0	7.4	0	0.557652	0	2.3	0.00
1996	30	10.5	0	17.7	0	7.4	0	0.581590	0	2.3	0.00
1995	30	11.5	0	18.7	0	7.4	0	0.603001	0	2.3	0.00
1994	30	12.5	0	19.6	0	7.4	0	0.622266	0	2.3	0.00
1993	30	13.5	0	20.6	0	7.4	0	0.639692	0	2.3	0.00
1992	30	14.5	0	21.5	0	7.4	0	0.655529	0	2.3	0.00
1991	30	15.5	0	22.4	0	7.4	0	0.669985	0	2.3	0.00
1990	30	16.5	0	23.4	0	7.4	0	0.683233	0	2.3	0.00
1989	30	17.5	0	24.3	0	7.4	0	0.695419	0	2.3	0.00
1988	30	18.5	0	25.2	0	7.4	0	0.706664	0	2.3	0.00
1987	30	19.5	0	26.2	0	7.4	0	0.717074	0	2.3	0.00
1986	30	20.5	0	27.1	0	7.4	0	0.726738	0	2.3	0.00
1985	30	21.5	0	28.0	0	7.4	0	0.735733	0	2.3	0.00
1984	30	22.5	0	28.9	0	7.4	0	0.744127	0	2.3	0.00
1983	30	23.5	0	29.8	0	7.4	0	0.751977	0	2.3	0.00
1982	30	24.5	0	30.8	0	7.4	0	0.759335	0	2.3	0.00
1981	30	25.5	0	31.7	0	7.4	0	0.766245	0	2.3	0.00
1980	30	26.5	0	32.6	0	7.4	0	0.772747	0	2.3	0.00
1979	30	27.5	0	33.5	0	7.4	0	0.778876	0	2.3	0.00
1978	30	28.5	0	34.4	0	7.4	0	0.784663	0	2.3	0.00
1977	30	29.5	0	35.3	0	7.4	0	0.790136	0	2.3	0.00
1976	30	30.5	0	36.1	0	7.4	0	0.795320	0	2.3	0.00
1975	30	31.5	0	37.0	0	7.4	0	0.800236	0	2.3	0.00
1974	30	32.5	25,594,530	37.9	20,779	7.4	153,765	0.804905	633,882	2.3	18,191.80
	30	20.1	30,277,369	20.8	72,609	7.4	537,306	0.642636	969,070	2.3	34,833.89
									3,358		
								0.644863	972,428		
											Net Salvage: (0.3%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT Unit #2 & #3: Fuel Holders, Producers a (34242)												
2006	25	0.5	0		8.0	0	7.5	0	0.062500	0	0.0	0.00
2005	25	1.5	0		9.0	0	7.5	0	0.166667	0	0.0	0.00
2004	25	2.5	0		10.0	0	7.5	0	0.250001	0	0.0	0.00
2003	25	3.5	0		11.0	0	7.5	0	0.318186	0	0.0	0.00
2002	25	4.5	0		12.0	0	7.5	0	0.375016	0	0.0	0.00
2001	25	5.5	0		13.0	0	7.5	0	0.423130	0	0.1	0.00
2000	25	6.5	1,704,987	262,306	14.0	18,736	6.5	121,785	0.464432	121,823	0.3	729.21
1999	25	7.5	0		15.0	0	7.5	0	0.500355	0	0.6	0.00
1998	25	8.5	0		16.0	0	7.5	0	0.532029	0	1.3	0.00
1997	25	9.5	0		17.0	0	7.5	0	0.560373	0	2.4	0.00
1996	25	10.5	0		17.9	0	7.4	0	0.586192	0	4.2	0.00
1995	25	11.5	0		18.8	0	7.3	0	0.610166	0	6.8	0.00
1994	25	12.5	0		19.7	0	7.2	0	0.632880	0	10.4	0.00
1993	25	13.5	0		20.6	0	7.1	0	0.654796	0	15.2	0.00
1992	25	14.5	0		21.4	0	6.9	0	0.678236	0	20.9	0.00
1991	25	15.5	0		22.1	0	6.7	0	0.697356	0	27.4	0.00
1990	25	16.5	0		22.7	0	6.4	0	0.718178	0	34.4	0.00
1989	25	17.5	0		23.3	0	6.1	0	0.738602	0	41.4	0.00
1988	25	18.5	0		23.7	0	5.7	0	0.758464	0	47.6	0.00
1987	25	19.5	0		24.1	0	5.4	0	0.777586	0	52.6	0.00
1986	25	20.5	0		24.4	0	5.0	0	0.795807	0	55.8	0.00
1985	25	21.5	0		24.6	0	4.6	0	0.813002	0	57.0	0.00
1984	25	22.5	0		24.7	0	4.2	0	0.829107	0	55.8	0.00
1983	25	23.5	0		24.8	0	3.9	0	0.844092	0	52.6	0.00
1982	25	24.5	0		24.9	0	3.5	0	0.857966	0	47.6	0.00
1981	25	25.5	0		25.0	0	3.2	0	0.870757	0	41.4	0.00
1980	25	26.5	0		25.0	0	2.9	0	0.882518	0	34.4	0.00
1979	25	27.5	0		25.0	0	2.7	0	0.893302	0	27.4	0.00
1978	25	28.5	0		25.0	0	2.4	0	0.903169	0	20.9	0.00
1977	25	29.5	0		25.0	0	2.2	0	0.912177	0	15.2	0.00
1976	25	30.5	0		25.0	0	2.0	0	0.920400	0	10.4	0.00
1975	25	31.5	0		25.0	0	1.8	0	0.927899	0	6.8	0.00
1974	25	32.5	1,437,215	44,222	25.0	1,769	1.6	2,830	0.934728	41,336	4.2	1,847.15
	25	10.3	3,142,202	306,528	14.9	20,505	6.1	124,615	0.532280	163,159	0.8	2,576.36
										288		
									0.533220	163,447		
												Net Salvage: (0.2%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT Unit #2 & #3: Fuel Holders, Producers a (34242)												
2006	20	0.5	0	0	8.0	0	7.5	0	0.062535	0	0.3	0.00
2005	20	1.5	0	0	9.0	0	7.5	0	0.166873	0	0.7	0.00
2004	20	2.5	0	0	10.0	0	7.5	0	0.250607	0	1.3	0.00
2003	20	3.5	0	0	11.0	0	7.5	0	0.319570	0	2.4	0.00
2002	20	4.5	0	0	11.9	0	7.4	0	0.377729	0	4.0	0.00
2001	20	5.5	0	0	12.8	0	7.4	0	0.427863	0	6.3	0.00
2000	20	6.5	0	0	13.8	0	7.3	0	0.471981	0	9.4	0.00
1999	20	7.5	0	0	14.6	0	7.1	0	0.511499	0	13.3	0.00
1998	20	8.5	0	0	15.4	0	7.0	0	0.547408	0	18.0	0.00
1997	20	9.5	0	0	16.2	0	6.8	0	0.580381	0	23.2	0.00
1996	20	10.5	0	0	16.9	0	6.6	0	0.610854	0	28.8	0.00
1995	20	11.5	0	0	17.5	0	6.3	0	0.639111	0	34.4	0.00
1994	20	12.5	0	0	18.0	0	6.0	0	0.665348	0	39.7	0.00
1993	20	13.5	0	0	18.5	0	5.7	0	0.689717	0	44.3	0.00
1992	20	14.5	0	0	18.9	0	5.4	0	0.712359	0	47.9	0.00
1991	20	15.5	0	0	19.2	0	5.1	0	0.733412	0	50.2	0.00
1990	20	16.5	0	0	19.4	0	4.8	0	0.753022	0	51.0	0.00
1989	20	17.5	0	0	19.6	0	4.5	0	0.771338	0	50.2	0.00
1988	20	18.5	0	0	19.8	0	4.2	0	0.788498	0	47.9	0.00
1987	20	19.5	0	0	19.8	0	3.9	0	0.804633	0	44.3	0.00
1986	20	20.5	0	0	19.9	0	3.6	0	0.819858	0	39.7	0.00
1985	20	21.5	0	0	20.0	0	3.3	0	0.834254	0	34.4	0.00
1984	20	22.5	0	0	20.0	0	3.0	0	0.847892	0	28.8	0.00
1983	20	23.5	0	0	20.0	0	2.8	0	0.860818	0	23.2	0.00
1982	20	24.5	0	0	20.0	0	2.5	0	0.873054	0	18.0	0.00
1981	20	25.5	0	0	20.0	0	2.3	0	0.884618	0	13.3	0.00
1980	20	26.5	0	0	20.0	0	2.1	0	0.895520	0	9.4	0.00
1979	20	27.5	0	0	20.0	0	1.9	0	0.905732	0	6.3	0.00
1978	20	28.5	0	0	20.0	0	1.7	0	0.915354	0	4.0	0.00
1977	20	29.5	0	0	20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0	0	20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0	0	20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0	0	20.0	0	1.0	0	0.947743	0	0.3	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00

Net Salvage: #DIV/0!

#DIV/0!
 #DIV/0! / #DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT Unit #2 & #3: Generators			(34342)									
2006	20	0.5	0		8.0	0	7.5	0	0.062535	0	0.3	0.00
2005	20	1.5	0		9.0	0	7.5	0	0.166873	0	0.7	0.00
2004	20	2.5	0		10.0	0	7.5	0	0.250607	0	1.3	0.00
2003	20	3.5	0		11.0	0	7.5	0	0.319570	0	2.4	0.00
2002	20	4.5	0		11.9	0	7.4	0	0.377729	0	4.0	0.00
2001	20	5.5	0		12.8	0	7.4	0	0.427863	0	6.3	0.00
2000	20	6.5	0		13.8	0	7.3	0	0.471981	0	9.4	0.00
1999	20	7.5	0		14.6	0	7.1	0	0.511499	0	13.3	0.00
1998	20	8.5	0		15.4	0	7.0	0	0.547408	0	18.0	0.00
1997	20	9.5	0		16.2	0	6.8	0	0.580381	0	23.2	0.00
1996	20	10.5	0		16.9	0	6.6	0	0.610854	0	28.8	0.00
1995	20	11.5	0		17.5	0	6.3	0	0.639111	0	34.4	0.00
1994	20	12.5	0		18.0	0	6.0	0	0.665348	0	39.7	0.00
1993	20	13.5	0		18.5	0	5.7	0	0.689717	0	44.3	0.00
1992	20	14.5	0		18.9	0	5.4	0	0.712359	0	47.9	0.00
1991	20	15.5	0		19.2	0	5.1	0	0.733412	0	50.2	0.00
1990	20	16.5	0		19.4	0	4.8	0	0.753022	0	51.0	0.00
1989	20	17.5	0		19.6	0	4.5	0	0.771338	0	50.2	0.00
1988	20	18.5	0		19.8	0	4.2	0	0.788498	0	47.9	0.00
1987	20	19.5	0		19.8	0	3.9	0	0.804633	0	44.3	0.00
1986	20	20.5	0		19.9	0	3.6	0	0.819858	0	39.7	0.00
1985	20	21.5	0		20.0	0	3.3	0	0.834254	0	34.4	0.00
1984	20	22.5	0		20.0	0	3.0	0	0.847892	0	28.8	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.860818	0	23.2	0.00
1982	20	24.5	0		20.0	0	2.5	0	0.873054	0	18.0	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884618	0	13.3	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895520	0	9.4	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905732	0	6.3	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915354	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	2,092,188	64,375	20.0	3,219	1.0	3,219	0.947743	61,011	0.3	187.98
	20	32.5	2,092,188	64,375	20.0	3,219	1.0	3,219	0.947743	61,011	0.3	187.98
Net Salvage: (0.0%)										14		
										0.947964	61,025	

185

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT Unit #2 & #3: Accessory Electric Equip (34542)												
2006	25	0.5	0	0	8.0	0	7.5	0	0.062500	0	0.0	0.00
2005	25	1.5	0	0	9.0	0	7.5	0	0.166667	0	0.0	0.00
2004	25	2.5	0	0	10.0	0	7.5	0	0.250001	0	0.0	0.00
2003	25	3.5	0	0	11.0	0	7.5	0	0.318186	0	0.0	0.00
2002	25	4.5	0	0	12.0	0	7.5	0	0.375016	0	0.0	0.00
2001	25	5.5	0	0	13.0	0	7.5	0	0.423130	0	0.1	0.00
2000	25	6.5	0	0	14.0	0	6.5	0	0.464432	0	0.3	0.00
1999	25	7.5	0	0	15.0	0	7.5	0	0.500355	0	0.6	0.00
1998	25	8.5	0	0	16.0	0	7.5	0	0.532029	0	1.3	0.00
1997	25	9.5	0	0	17.0	0	7.5	0	0.560373	0	2.4	0.00
1996	25	10.5	0	0	17.9	0	7.4	0	0.586192	0	4.2	0.00
1995	25	11.5	0	0	18.8	0	7.3	0	0.610166	0	6.8	0.00
1994	25	12.5	0	0	19.7	0	7.2	0	0.632880	0	10.4	0.00
1993	25	13.5	0	0	20.6	0	7.1	0	0.654796	0	15.2	0.00
1992	25	14.5	0	0	21.4	0	6.9	0	0.676236	0	20.9	0.00
1991	25	15.5	0	0	22.1	0	6.7	0	0.697356	0	27.4	0.00
1990	25	16.5	0	0	22.7	0	6.4	0	0.718178	0	34.4	0.00
1989	25	17.5	0	0	23.3	0	6.1	0	0.738602	0	41.4	0.00
1988	25	18.5	0	0	23.7	0	5.7	0	0.758464	0	47.6	0.00
1987	25	19.5	0	0	24.1	0	5.4	0	0.777586	0	52.6	0.00
1986	25	20.5	0	0	24.4	0	5.0	0	0.795807	0	55.8	0.00
1985	25	21.5	0	0	24.6	0	4.6	0	0.813002	0	57.0	0.00
1984	25	22.5	0	0	24.7	0	4.2	0	0.829107	0	55.8	0.00
1983	25	23.5	0	0	24.8	0	3.9	0	0.844092	0	52.6	0.00
1982	25	24.5	0	0	24.9	0	3.5	0	0.857966	0	47.6	0.00
1981	25	25.5	0	0	25.0	0	3.2	0	0.870757	0	41.4	0.00
1980	25	26.5	0	0	25.0	0	2.9	0	0.882518	0	34.4	0.00
1979	25	27.5	0	0	25.0	0	2.7	0	0.893302	0	27.4	0.00
1978	25	28.5	0	0	25.0	0	2.4	0	0.903169	0	20.9	0.00
1977	25	29.5	0	0	25.0	0	2.2	0	0.912177	0	15.2	0.00
1976	25	30.5	0	0	25.0	0	2.0	0	0.920400	0	10.4	0.00
1975	25	31.5	0	0	25.0	0	1.8	0	0.927899	0	6.8	0.00
1974	25	32.5	0	0	25.0	0	1.6	0	0.934728	0	4.2	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
					Net Salvage:	#DIV/0!				#DIV/0!		
										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Big Bend CT Unit #2 & #3: Misc. Power Plant Equipm (34642)												
2006	30	0.5	0	0	8.0	0	7.5	0	0.062712	0	1.3	0.00
2005	30	1.5	0	0	9.0	0	7.5	0	0.167504	0	1.8	0.00
2004	30	2.5	0	0	9.9	0	7.4	0	0.251699	0	2.3	0.00
2003	30	3.5	0	0	10.9	0	7.4	0	0.320939	0	2.7	0.00
2002	30	4.5	0	0	11.9	0	7.4	0	0.378979	0	3.2	0.00
2001	30	5.5	0	0	12.8	0	7.4	0	0.425656	0	3.1	0.00
2000	30	6.5	0	0	13.8	0	7.4	0	0.465638	0	3.1	0.00
1999	30	7.5	0	0	14.8	0	7.4	0	0.500269	0	3.2	0.00
1998	30	8.5	0	0	15.7	0	7.4	0	0.530555	0	3.2	0.00
1997	30	9.5	0	0	16.6	0	7.4	0	0.557265	0	3.2	0.00
1996	30	10.5	0	0	17.6	0	7.4	0	0.580995	0	3.1	0.00
1995	30	11.5	0	0	18.5	0	7.4	0	0.602218	0	3.1	0.00
1994	30	12.5	0	0	19.5	0	7.4	0	0.621311	0	3.2	0.00
1993	30	13.5	0	0	20.4	0	7.4	0	0.638578	0	3.2	0.00
1992	30	14.5	0	0	21.3	0	7.4	0	0.654268	0	3.2	0.00
1991	30	15.5	0	0	22.2	0	7.4	0	0.668589	0	3.1	0.00
1990	30	16.5	0	0	23.1	0	7.4	0	0.681711	0	3.1	0.00
1989	30	17.5	0	0	24.1	0	7.4	0	0.693778	0	3.2	0.00
1988	30	18.5	0	0	25.0	0	7.4	0	0.704913	0	3.2	0.00
1987	30	19.5	0	0	25.9	0	7.4	0	0.715218	0	3.2	0.00
1986	30	20.5	0	0	26.8	0	7.4	0	0.724784	0	3.1	0.00
1985	30	21.5	0	0	27.7	0	7.4	0	0.733687	0	3.1	0.00
1984	30	22.5	0	0	28.5	0	7.4	0	0.741992	0	3.2	0.00
1983	30	23.5	0	0	29.4	0	7.4	0	0.749759	0	3.2	0.00
1982	30	24.5	0	0	30.3	0	7.4	0	0.757037	0	3.2	0.00
1981	30	25.5	0	0	31.2	0	7.4	0	0.763871	0	3.1	0.00
1980	30	26.5	0	0	32.0	0	7.4	0	0.770300	0	3.1	0.00
1979	30	27.5	0	0	32.9	0	7.4	0	0.776359	0	3.2	0.00
1978	30	28.5	0	0	33.8	0	7.4	0	0.782079	0	3.2	0.00
1977	30	29.5	0	0	34.6	0	7.4	0	0.787488	0	3.2	0.00
1976	30	30.5	0	0	35.5	0	7.4	0	0.792609	0	3.1	0.00
1975	30	31.5	0	0	36.3	0	7.4	0	0.797465	0	3.1	0.00
1974	30	32.5	0	0	37.2	0	7.4	0	0.802076	0	3.2	0.00
	30	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
					Net Salvage:	#DIV/0!				#DIV/0!		
									#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Big Bend CT Unit #2 & #3: Misc. Power Plant Equipm (34642)												
2006	25	0.5	0	0	8.0	0	7.5	0	0.062500	0	0.0	0.00
2005	25	1.5	0	0	9.0	0	7.5	0	0.166667	0	0.0	0.00
2004	25	2.5	0	0	10.0	0	7.5	0	0.250001	0	0.0	0.00
2003	25	3.5	0	0	11.0	0	7.5	0	0.318186	0	0.0	0.00
2002	25	4.5	0	0	12.0	0	7.5	0	0.375016	0	0.0	0.00
2001	25	5.5	0	0	13.0	0	7.5	0	0.423130	0	0.1	0.00
2000	25	6.5	0	0	14.0	0	6.5	0	0.464432	0	0.3	0.00
1999	25	7.5	0	0	15.0	0	7.5	0	0.500355	0	0.6	0.00
1998	25	8.5	0	0	16.0	0	7.5	0	0.532029	0	1.3	0.00
1997	25	9.5	0	0	17.0	0	7.5	0	0.560373	0	2.4	0.00
1996	25	10.5	0	0	17.9	0	7.4	0	0.586192	0	4.2	0.00
1995	25	11.5	0	0	18.8	0	7.3	0	0.610166	0	6.8	0.00
1994	25	12.5	0	0	19.7	0	7.2	0	0.632880	0	10.4	0.00
1993	25	13.5	0	0	20.6	0	7.1	0	0.654796	0	15.2	0.00
1992	25	14.5	0	0	21.4	0	6.9	0	0.676236	0	20.9	0.00
1991	25	15.5	0	0	22.1	0	6.7	0	0.697356	0	27.4	0.00
1990	25	16.5	0	0	22.7	0	6.4	0	0.718178	0	34.4	0.00
1989	25	17.5	0	0	23.3	0	6.1	0	0.738602	0	41.4	0.00
1988	25	18.5	0	0	23.7	0	5.7	0	0.758464	0	47.6	0.00
1987	25	19.5	0	0	24.1	0	5.4	0	0.777586	0	52.6	0.00
1986	25	20.5	0	0	24.4	0	5.0	0	0.795807	0	55.8	0.00
1985	25	21.5	0	0	24.6	0	4.6	0	0.813002	0	57.0	0.00
1984	25	22.5	0	0	24.7	0	4.2	0	0.829107	0	55.8	0.00
1983	25	23.5	0	0	24.8	0	3.9	0	0.844092	0	52.6	0.00
1982	25	24.5	0	0	24.9	0	3.5	0	0.857966	0	47.6	0.00
1981	25	25.5	0	0	25.0	0	3.2	0	0.870757	0	41.4	0.00
1980	25	26.5	0	0	25.0	0	2.9	0	0.882518	0	34.4	0.00
1979	25	27.5	0	0	25.0	0	2.7	0	0.893302	0	27.4	0.00
1978	25	28.5	0	0	25.0	0	2.4	0	0.903169	0	20.9	0.00
1977	25	29.5	0	0	25.0	0	2.2	0	0.912177	0	15.2	0.00
1976	25	30.5	0	0	25.0	0	2.0	0	0.920400	0	10.4	0.00
1975	25	31.5	0	0	25.0	0	1.8	0	0.927899	0	6.8	0.00
1974	25	32.5	0	0	25.0	0	1.6	0	0.934728	0	4.2	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Bayside Common

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
87 - Year Life	12.1	690,624,774	57,124,115	46.4	1,231,932	36.8	45,336,007	0.207550	11,856,129	312,564	(1%)
35 - Year Life	6.3	35,292,174	5,806,220	34.6	162,258	28.5	4,624,711	0.207434	1,162,923	978,723	(17%)
20 - Year Life	9.7	15,030,723	1,546,254	20.0	77,313	12.7	982,612	0.386740	597,998	95,268	(6%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	11.5	740,947,671	64,276,589	43.7	1,471,502	34.6	50,943,329	0.211851	13,617,050	1,386,554	(2%)
342 - Fuel Holders, Producers and Accessories											
87 - Year Life	8.7	121,891,986	14,037,820	41.9	335,333	35.3	11,822,023	0.160728	2,256,267	251,637	(2%)
35 - Year Life	3.1	9,232,035	3,018,286	34.4	87,744	31.4	2,756,002	0.103482	312,339	500,151	(17%)
20 - Year Life	3.5	996,847	284,813	20.0	14,241	16.5	234,971	0.188988	53,826	22,784	(8%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	7.6	132,120,868	17,340,920	39.7	437,318	33.9	14,812,996	0.151228	2,822,432	774,572	(4%)
343 - Generators											
87 - Year Life	11.3	34,568,733	3,065,590	43.8	69,977	35.1	2,454,700	0.203120	622,682	58,702	(2%)
35 - Year Life	1.6	12,475,117	7,889,432	34.0	231,858	32.8	7,606,427	0.052829	416,794	1,173,414	(15%)
20 - Year Life	3.5	165,791	47,369	20.0	2,368	16.5	39,079	0.188986	8,952	3,789	(8%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.3	47,209,641	11,002,391	36.2	304,204	33.2	10,100,206	0.095291	1,048,428	1,235,906	(11%)
345 - Accessory Electric Equipment											
87 - Year Life	9.8	19,135,569	1,947,573	42.8	45,462	35.1	1,593,793	0.184762	359,837	37,455	(2%)
35 - Year Life	11.0	35,428,363	3,207,833	34.6	92,768	24.2	2,242,204	0.354750	1,137,979	550,281	(17%)
20 - Year Life	3.8	23,665,281	6,230,029	20.0	311,501	16.3	5,075,495	0.200006	1,246,040	493,675	(8%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.9	78,229,212	11,385,436	25.3	449,731	19.8	8,911,492	0.240997	2,743,856	1,081,410	(9%)
346 - Misc. Power Plant Equipment											
87 - Year Life	5.4	21,263,512	3,968,366	39.0	101,725	34.5	3,506,178	0.119322	473,513	96,721	(2%)
35 - Year Life	11.5	20,110,669	1,755,743	34.7	50,574	23.5	1,186,689	0.387563	680,461	332,288	(19%)
20 - Year Life	22.8	38,433,247	1,685,895	20.0	84,295	4.4	373,307	0.800340	1,349,289	47,781	(3%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	10.8	79,807,428	7,410,004	31.3	236,594	21.4	5,066,174	0.337822	2,503,263	476,791	(6%)
Subtotal:											
Bayside Common											
87 - Year Life	11.1	887,484,574	80,143,464	44.9	1,784,430	36.3	64,712,700	0.194257	15,568,428	757,079	(1%)
35 - Year Life	5.2	112,538,357	21,477,515	34.4	625,202	29.5	18,416,033	0.172762	3,710,495	3,534,857	(16%)
20 - Year Life	8.0	78,291,889	9,794,361	20.0	489,718	13.7	6,705,464	0.332447	3,256,105	663,298	(7%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	9.7	1,078,314,820	111,415,340	38.4	2,899,349	31.0	89,834,197	0.202261	22,535,029	4,955,234	(4%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Future	Future	
		Weighted	Cost	Service	Service	Remaining	Reserve	Depreciation	Estimated	Estimated	
		Dollars	(\$)	Life	Life	Life	Ratio	Reserve	Retirements	Retirements	
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)		(\$)		(\$)	
Bayside Common: Structures & Improvements (34130)											
2006	87	0.5	0	37.4	0	36.9	0	0.013355	0	3.3	0.00
2005	87	1.5	0	38.4	0	36.9	0	0.039057	0	3.4	0.00
2004	87	2.5	896,192	358,477	39.4	9,098	36.9	335,731	0.063500	22,763	12,546.69
2003	87	3.5	101,913,342	29,118,098	40.3	722,533	36.8	26,589,231	0.086775	2,526,723	1,048,251.52
2002	87	4.5	1,003,666	223,037	41.3	5,400	36.8	198,735	0.108967	24,304	8,252.37
2001	87	5.5	1,002,555	182,283	42.3	4,309	36.8	158,582	0.129267	23,563	6,744.46
2000	87	6.5	24,772,216	3,811,110	43.2	88,220	36.8	3,246,501	0.148644	566,499	141,011.08
1999	87	7.5	1,485,723	198,096	44.2	4,482	36.8	164,931	0.167160	33,114	7,329.56
1998	87	8.5	189,392	22,281	45.1	494	36.8	18,181	0.184889	4,119	824.41
1997	87	9.5	3,185,295	335,294	46.1	7,273	36.8	267,653	0.201825	67,671	12,405.89
1996	87	10.5	9,058,874	862,750	47.1	18,317	36.8	674,081	0.218074	188,143	31,921.75
1995	87	11.5	3,384,661	294,318	48.0	6,132	36.8	225,644	0.233659	68,770	10,889.78
1994	87	12.5	56,625,554	4,530,044	49.0	92,450	36.8	3,402,156	0.248620	1,126,260	167,611.64
1993	87	13.5	908,522	67,298	49.9	1,349	36.8	49,631	0.262994	17,699	2,490.02
1992	87	14.5	1,870,094	128,972	50.9	2,534	36.8	93,245	0.276814	35,701	4,771.96
1991	87	15.5	10,292,006	664,000	51.8	12,819	36.8	471,722	0.290113	192,635	24,568.01
1990	87	16.5	32,533,679	1,971,738	52.8	37,344	36.8	1,374,242	0.302919	597,277	72,954.31
1989	87	17.5	4,428,528	253,059	53.7	4,712	36.8	173,418	0.315258	79,779	9,363.17
1988	87	18.5	2,594,897	140,254	54.7	2,564	36.8	94,357	0.327157	45,885	5,189.39
1987	87	19.5	1,451,296	74,425	55.6	1,339	36.8	49,260	0.338638	25,203	2,753.74
1986	87	20.5	531,685	25,936	56.6	458	36.8	16,863	0.349722	9,070	959.63
1985	87	21.5	138,932	6,462	57.5	112	36.8	4,136	0.360430	2,329	239.09
1984	87	22.5	15,359,708	682,654	58.5	11,669	36.8	429,430	0.370781	253,115	25,258.19
1983	87	23.5	34,564,802	1,470,843	59.4	24,762	36.8	911,229	0.380793	560,087	54,421.18
1982	87	24.5	1,676,176	68,415	60.3	1,135	36.8	41,753	0.390481	26,715	2,531.37
1981	87	25.5	9,144,348	358,602	61.3	5,850	36.8	215,278	0.399861	143,391	13,268.27
1980	87	26.5	9,110,989	343,811	62.2	5,528	36.8	203,412	0.408948	140,601	12,721.00
1979	87	27.5	29,925,915	1,088,215	63.2	17,219	36.8	633,644	0.417754	454,606	40,263.96
1978	87	28.5	24,850,486	871,947	64.1	13,603	36.8	500,587	0.426294	371,706	32,262.03
1977	87	29.5	129,313,913	4,383,522	65.0	67,439	36.8	2,481,748	0.434578	1,904,982	162,190.33
1976	87	30.5	49,249,190	1,614,728	66.0	24,466	36.8	900,333	0.442619	714,709	59,744.92
1975	87	31.5	3,578,962	113,618	66.9	1,698	36.8	62,498	0.450426	51,176	4,203.86
1974	87	32.5	439,305	13,517	67.9	199	36.8	7,328	0.458010	6,191	500.13
1973	87	33.5	554,910	16,564	68.8	241	36.8	8,860	0.465380	7,709	612.89
1972	87	34.5	128,755	3,732	69.7	54	36.8	1,970	0.472544	1,764	138.08
1971	87	35.5	3,261,496	91,873	70.7	1,299	36.8	47,821	0.479513	44,054	3,399.31
1970	87	36.5	15,727,760	430,898	71.6	6,018	36.8	221,467	0.486292	209,542	15,943.21
1969	87	37.5	8,243,253	219,820	72.5	3,032	36.8	111,578	0.492891	108,347	8,133.34
1968	87	38.5	0	0	73.4	0	36.8	0	0.499316	0	0.00
1967	87	39.5	15,989,075	404,787	74.4	5,441	36.8	200,217	0.505573	204,649	14,977.11
1966	87	40.5	0	0	75.3	0	36.8	0	0.511670	0	0.00
1965	87	41.5	4,648,789	112,019	76.2	1,470	36.8	54,098	0.517612	57,982	4,144.70
1964	87	42.5	0	0	77.2	0	36.8	0	0.523406	0	0.00
1963	87	43.5	4,428,392	101,802	78.1	1,303	36.8	47,968	0.529056	53,859	3,766.68
1962	87	44.5	32,839	738	79.0	9	36.8	344	0.534568	394	27.30
1961	87	45.5	0	0	79.9	0	36.8	0	0.539947	0	0.00
1960	87	46.5	1,384,119	29,766	80.8	368	36.8	13,557	0.545198	16,228	1,101.34
1959	87	47.5	901,345	18,976	81.8	232	36.8	8,537	0.550325	10,443	702.10
1958	87	48.5	10,464,881	215,771	82.7	2,809	36.8	96,014	0.555333	119,826	7,983.52
1957	87	49.5	59,378,459	1,199,565	83.6	14,349	36.8	528,038	0.560225	672,026	44,383.90
	87	12.1	690,624,774	57,124,115	46.4	1,231,932	36.8	45,336,007	0.206421	11,791,609	2,083,757.19
Net Salvage: (1%)										64,520	
										0.207550	11,856,129

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Bayside Common: Structures & Improvements			(34130)									
2006	35	0.5	278,033	556,067	33.8	16,452	33.8	556,067	0.014805	8,233	65.6	364,543.00
2005	35	1.5	0	0	34.1	0	32.8	0	0.044039	0	71.3	0.00
2004	35	2.5	1,751,325	700,530	34.3	20,424	31.8	649,471	0.072897	51,067	76.5	536,088.27
2003	35	3.5	8,940,327	2,554,379	34.5	74,040	31.0	2,295,239	0.101500	259,269	81.2	2,074,809.69
2002	35	4.5	0	0	34.8	0	30.1	0	0.129947	0	85.3	0.00
2001	35	5.5	108,216	19,676	34.7	567	29.2	16,557	0.158312	3,115	88.8	17,474.66
2000	35	6.5	1,699,663	261,487	34.8	7,514	28.3	212,646	0.186650	48,806	91.7	239,771.65
1999	35	7.5	32,451	4,327	34.9	124	27.4	3,397	0.214996	930	94.0	4,067.60
1998	35	8.5	148,696	17,494	34.9	501	26.4	13,233	0.243369	4,257	95.8	16,761.01
1997	35	9.5	2,605,429	274,256	35.0	7,836	25.5	199,815	0.271780	74,537	97.2	266,474.79
1996	35	10.5	1,548,619	147,488	35.0	4,214	24.5	103,241	0.300230	44,280	98.1	144,753.67
1995	35	11.5	1,550,039	134,786	35.0	3,851	23.5	90,499	0.328714	44,306	98.8	133,217.52
1994	35	12.5	6,382,060	510,565	35.0	14,588	22.5	328,220	0.357219	182,383	99.3	506,992.41
1993	35	13.5	1,697,344	125,729	35.0	3,592	21.5	77,234	0.385737	48,498	99.6	125,222.10
1992	35	14.5	0	0	35.0	0	20.5	0	0.414252	0	99.8	0.00
1991	35	15.5	0	0	35.0	0	19.5	0	0.442733	0	99.9	0.00
1990	35	16.5	27,947	1,694	35.0	48	18.5	895	0.471139	798	99.9	1,692.01
1989	35	17.5	294,557	16,832	35.0	481	17.5	8,416	0.499410	8,406	99.9	16,809.43
1988	35	18.5	102,793	5,556	35.0	159	16.5	2,619	0.527462	2,931	99.8	5,543.84
1987	35	19.5	219,743	11,269	35.0	322	15.6	5,023	0.555189	6,256	99.6	11,223.41
1986	35	20.5	550,736	26,865	35.0	768	14.6	11,207	0.582464	15,648	99.3	26,677.21
1985	35	21.5	475,581	22,120	35.0	632	13.7	8,658	0.609138	13,474	98.8	21,862.40
1984	35	22.5	0	0	35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	204,704	8,711	35.0	249	11.9	2,962	0.660085	5,750	97.2	8,463.60
1982	35	24.5	0	0	35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	438,966	17,214	35.0	492	10.3	5,066	0.706854	12,168	94.0	16,183.04
1980	35	26.5	0	0	35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	939,141	34,151	35.0	976	8.8	8,588	0.748608	25,565	88.8	30,329.96
1978	35	28.5	43,065	1,511	35.0	43	8.1	350	0.767492	1,160	85.3	1,289.31
1977	35	29.5	1,320,020	44,746	35.0	1,278	7.5	9,589	0.785044	35,128	81.2	36,345.11
1976	35	30.5	1,182,947	38,785	35.0	1,108	7.0	7,757	0.801292	31,078	76.5	29,680.37
1975	35	31.5	215,092	6,828	35.0	195	6.4	1,249	0.816285	5,574	71.3	4,867.03
1974	35	32.5	191,571	5,895	35.0	168	5.9	994	0.830072	4,893	65.6	3,864.22
1973	35	33.5	66,002	1,970	35.0	56	5.5	310	0.842746	1,680	59.5	1,171.91
1972	35	34.5	184,326	5,343	35.0	153	5.1	779	0.854394	4,565	53.2	2,841.56
1971	35	35.5	166,775	4,698	35.0	134	4.7	631	0.865090	4,064	46.8	2,199.22
1970	35	36.5	686,211	18,800	35.0	537	4.4	2,363	0.874918	16,449	40.5	7,617.30
1969	35	37.5	0	0	35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0	0	35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	270,622	6,851	35.0	196	3.5	685	0.899924	6,166	23.5	1,608.17
1966	35	40.5	0	0	35.0	0	3.3	0	0.907020	0	18.8	0.00
1965	35	41.5	0	0	35.0	0	3.0	0	0.913593	0	14.7	0.00
1964	35	42.5	0	0	35.0	0	2.8	0	0.919689	0	11.2	0.00
1963	35	43.5	0	0	35.0	0	2.6	0	0.925346	0	8.3	0.00
1962	35	44.5	0	0	35.0	0	2.4	0	0.930592	0	6.0	0.00
1961	35	45.5	0	0	35.0	0	2.3	0	0.935445	0	4.2	0.00
1960	35	46.5	0	0	35.0	0	2.1	0	0.940081	0	2.8	0.00
1959	35	47.5	0	0	35.0	0	1.9	0	0.944440	0	1.9	0.00
1958	35	48.5	46,269	954	35.0	27	1.8	49	0.948542	905	1.2	11.09
1957	35	49.5	922,903	18,645	35.0	533	1.7	906	0.952375	17,757	0.7	130.08
	35	6.3	35,292,174	5,606,220	34.6	162,258	28.5	4,624,711	0.176603	990,077	63.1	4,660,586.65
Net Salvage: (17.5%)									172,846			
									0.207434	1,162,923		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Structures & Improvements			(34130)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	78,030	31,212	20.0	1,561	17.5	27,310	0.125000	3,901	100.0	31,211.34
2003	20	3.5	3,842,120	1,097,749	20.0	54,887	16.5	905,643	0.174967	192,092	100.0	1,097,715.63
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	84,232	7,325	20.0	366	8.9	3,259	0.553568	4,055	96.0	7,028.81
1994	20	12.5	344,111	27,529	20.0	1,376	8.1	11,149	0.592993	16,324	93.6	25,770.89
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	43,442	2,633	20.0	132	5.6	737	0.722284	1,902	75.5	1,987.53
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	84,958	4,357	20.0	218	4.2	915	0.791987	3,451	53.9	2,348.08
1986	20	20.5	44,403	2,166	20.0	108	3.8	412	0.811056	1,757	46.1	998.58
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	28,067	1,247	20.0	62	3.1	193	0.844188	1,053	31.2	388.82
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871868	0	18.6	0.00
1981	20	25.5	3,287,998	128,941	20.0	6,447	2.3	14,828	0.884041	113,989	13.6	17,569.51
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	19,029	692	20.0	35	1.9	66	0.905684	627	6.4	44.17
1978	20	28.5	31,367	1,101	20.0	55	1.7	94	0.915336	1,007	4.0	44.40
1977	20	29.5	7,082,331	240,079	20.0	12,004	1.5	18,006	0.924321	221,910	2.4	5,737.89
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1966	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1965	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1964	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1963	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1962	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1961	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1960	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1959	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1958	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1957	20	49.5	60,638	1,225	20.0	61	0.0	0	1.000000	1,225	0.0	0.00
	20	9.7	15,030,723	1,546,254	20.0	77,313	12.7	982,612	0.364295	563,293	77.0	1,190,845.64
Net Salvage: (6.2%)										34,706		
										0.386740	597,998	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Bayside Common: Structures & Improvements				(34130)									
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00	
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00	
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00	
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00	
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	
Net Salvage: #DIV/0!					#DIV/0!					#DIV/0!			
										#DIV/0!		#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Future	Future		
		Weighted	Cost	Service	Service	Remaining	Ratio	Depreciation	Estimated	Estimated		
		Dollars	(\$)	Life	Life	Life		Reserve	Retirements	Retirements		
		(S)	(S)	(yrs)	(S)	(S)		(S)		(S)		
Bayside Common: Fuel Holders, Producers and Access (34230)												
2006	87	0.5	0	36.1	0	35.6	0	0.013832	0	10.9	0.00	
2005	87	1.5	0	37.0	0	35.5	0	0.040501	0	11.2	0.00	
2004	87	2.5	0	37.9	0	35.4	0	0.065927	0	11.6	0.00	
2003	87	3.5	38,645,983	11,041,710	38.8	284,580	35.3	10,045,679	0.090201	995,973	11.9	1,311,755.09
2002	87	4.5	0	39.7	0	35.2	0	0.113407	0	12.2	0.00	
2001	87	5.5	0	40.6	0	35.2	0	0.132717	0	12.2	0.00	
2000	87	6.5	0	41.4	0	35.2	0	0.151145	0	12.2	0.00	
1999	87	7.5	0	42.3	0	35.2	0	0.168750	0	12.2	0.00	
1998	87	8.5	100,793	11,858	43.2	274	35.1	9,635	0.185586	2,201	12.2	1,447.86
1997	87	9.5	0	44.0	0	35.1	0	0.201702	0	12.2	0.00	
1996	87	10.5	0	44.9	0	35.1	0	0.217142	0	12.2	0.00	
1995	87	11.5	0	45.7	0	35.1	0	0.231950	0	12.2	0.00	
1994	87	12.5	0	46.6	0	35.1	0	0.246161	0	12.2	0.00	
1993	87	13.5	0	47.4	0	35.1	0	0.259813	0	12.2	0.00	
1992	87	14.5	0	48.3	0	35.1	0	0.272935	0	12.2	0.00	
1991	87	15.5	194,479	12,547	49.1	256	35.1	8,969	0.285560	3,583	12.2	1,531.99
1990	87	16.5	0	50.0	0	35.1	0	0.297714	0	12.2	0.00	
1989	87	17.5	0	50.8	0	35.1	0	0.309423	0	12.2	0.00	
1988	87	18.5	0	51.6	0	35.1	0	0.320711	0	12.2	0.00	
1987	87	19.5	0	52.5	0	35.1	0	0.331601	0	12.2	0.00	
1986	87	20.5	0	53.3	0	35.1	0	0.342112	0	12.2	0.00	
1985	87	21.5	0	54.1	0	35.0	0	0.352264	0	12.2	0.00	
1984	87	22.5	13,234,710	588,209	54.9	10,714	35.0	374,997	0.362074	212,975	12.2	71,820.36
1983	87	23.5	0	55.7	0	35.0	0	0.371561	0	12.2	0.00	
1982	87	24.5	0	56.5	0	35.0	0	0.380739	0	12.2	0.00	
1981	87	25.5	0	57.4	0	35.0	0	0.389623	0	12.2	0.00	
1980	87	26.5	0	58.2	0	35.0	0	0.398227	0	12.2	0.00	
1979	87	27.5	20,427,615	742,822	59.0	12,590	35.0	440,657	0.406584	302,005	12.2	90,698.61
1978	87	28.5	11,693,367	410,294	59.8	6,861	35.0	240,138	0.414646	170,127	12.2	50,096.84
1977	87	29.5	65,796	2,230	60.6	37	35.0	1,288	0.422485	942	12.2	272.33
1976	87	30.5	36,395,533	1,193,296	61.3	19,466	35.0	681,327	0.430090	513,225	12.2	145,701.46
1975	87	31.5	0	62.1	0	35.0	0	0.437473	0	12.2	0.00	
1974	87	32.5	1,116,956	34,368	62.9	546	34.9	19,069	0.444643	15,281	12.2	4,196.32
1973	87	33.5	0	63.7	0	34.9	0	0.451608	0	12.2	0.00	
1972	87	34.5	16,755	486	64.5	8	34.9	263	0.458378	223	12.2	59.30
1971	87	35.5	0	65.3	0	34.9	0	0.464960	0	12.2	0.00	
1970	87	36.5	0	66.0	0	34.9	0	0.471363	0	12.2	0.00	
1969	87	37.5	0	66.8	0	34.9	0	0.477592	0	12.2	0.00	
1968	87	38.5	0	67.6	0	34.9	0	0.483656	0	12.2	0.00	
1967	87	39.5	0	68.3	0	34.9	0	0.489560	0	12.2	0.00	
1966	87	40.5	0	69.1	0	34.9	0	0.495310	0	12.2	0.00	
1965	87	41.5	0	69.8	0	34.9	0	0.500914	0	12.2	0.00	
1964	87	42.5	0	70.6	0	34.8	0	0.506375	0	12.2	0.00	
1963	87	43.5	0	71.3	0	34.8	0	0.511699	0	12.2	0.00	
1962	87	44.5	0	72.1	0	34.8	0	0.516892	0	12.2	0.00	
1961	87	45.5	0	72.8	0	34.8	0	0.521958	0	12.2	0.00	
1960	87	46.5	0	73.6	0	34.8	0	0.526901	0	12.2	0.00	
1959	87	47.5	0	74.3	0	34.8	0	0.531726	0	12.2	0.00	
1958	87	48.5	0	75.0	0	34.8	0	0.536438	0	12.2	0.00	
1957	87	49.5	0	75.8	0	34.8	0	0.541039	0	12.2	0.00	
	87	6.7	121,891,986	14,037,820	41.9	335,333	35.3	11,822,023	0.157897	2,216,535	12.0	1,677,580.16
Net Salvage: (1.8%)									39,733			
									0.160728	2,256,267		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Fuel Holders, Producers and Access (34230)												
2006	35	0.5	95,118	190,236	33.8	5,628	33.8	190,236	0.014805	2,816	65.6	124,713.62
2005	35	1.5	691,564	461,042	34.1	13,520	32.8	443,466	0.044039	20,304	71.3	328,621.84
2004	35	2.5	0	0	34.3	0	31.8	0	0.072897	0	76.5	0.00
2003	35	3.5	7,976,577	2,279,022	34.5	66,059	31.0	2,047,817	0.101500	231,321	81.2	1,851,149.29
2002	35	4.5	286,681	63,707	34.6	1,841	30.1	55,421	0.129947	8,279	85.3	54,369.33
2001	35	5.5	0	0	34.7	0	29.2	0	0.158312	0	88.8	0.00
2000	35	6.5	0	0	34.8	0	28.3	0	0.186650	0	91.7	0.00
1999	35	7.5	182,096	24,279	34.9	696	27.4	19,062	0.214996	5,220	94.0	22,825.06
1998	35	8.5	0	0	34.9	0	26.4	0	0.243369	0	95.8	0.00
1997	35	9.5	0	0	35.0	0	25.5	0	0.271780	0	97.2	0.00
1996	35	10.5	0	0	35.0	0	24.5	0	0.300230	0	98.1	0.00
1995	35	11.5	0	0	35.0	0	23.5	0	0.328714	0	98.8	0.00
1994	35	12.5	0	0	35.0	0	22.5	0	0.357219	0	99.3	0.00
1993	35	13.5	0	0	35.0	0	21.5	0	0.385737	0	99.6	0.00
1992	35	14.5	0	0	35.0	0	20.5	0	0.414252	0	99.8	0.00
1991	35	15.5	0	0	35.0	0	19.5	0	0.442733	0	99.9	0.00
1990	35	16.5	0	0	35.0	0	18.5	0	0.471139	0	99.9	0.00
1989	35	17.5	0	0	35.0	0	17.5	0	0.499410	0	99.9	0.00
1988	35	18.5	0	0	35.0	0	16.5	0	0.527462	0	99.8	0.00
1987	35	19.5	0	0	35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	0	0	35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	0	0	35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0	0	35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0	0	35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0	0	35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0	0	35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0	0	35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0	0	35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0	0	35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0	0	35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0	0	35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0	0	35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0	0	35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0	0	35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0	0	35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0	0	35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0	0	35.0	0	4.4	0	0.874918	0	40.5	0.00
1969	35	37.5	0	0	35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0	0	35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	0	0	35.0	0	3.5	0	0.899924	0	23.5	0.00
1966	35	40.5	0	0	35.0	0	3.3	0	0.907020	0	18.8	0.00
1965	35	41.5	0	0	35.0	0	3.0	0	0.913593	0	14.7	0.00
1964	35	42.5	0	0	35.0	0	2.8	0	0.919689	0	11.2	0.00
1963	35	43.5	0	0	35.0	0	2.6	0	0.925346	0	8.3	0.00
1962	35	44.5	0	0	35.0	0	2.4	0	0.930592	0	6.0	0.00
1961	35	45.5	0	0	35.0	0	2.3	0	0.935445	0	4.2	0.00
1960	35	46.5	0	0	35.0	0	2.1	0	0.940081	0	2.8	0.00
1959	35	47.5	0	0	35.0	0	1.9	0	0.944440	0	1.9	0.00
1958	35	48.5	0	0	35.0	0	1.8	0	0.948542	0	1.2	0.00
1957	35	49.5	0	0	35.0	0	1.7	0	0.952375	0	0.7	0.00
	35	3.1	9,232,035	3,018,286	34.4	87,744	31.4	2,756,002	0.088772	267,940	78.9	2,381,669.13
Net Salvage: (16.6%)										44,399		
										0.103482		312,339

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Future	Future	
		Weighted	Weighted	Cost	Service	Service	Remaining	Reserve	Depreciation	Estimated	Estimated	
		Dollars	Dollars	(S)	Life	Life	Life	Ratio	Reserve	Retirements	Retirements	
		(S)	(S)		(yrs)	(S)	(yrs)		(S)		(S)	
		(yrs)	(S)	(S)	(yrs)	(S)	(yrs)		(S)		(S)	
Bayside Common: Fuel Holders, Producers and Access (34230)												
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	996,847	284,813	20.0	14,241	16.5	234,971	0.174987	49,839	100.0	284,804.91
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1966	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1965	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1964	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1963	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1962	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1961	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1960	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1959	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1958	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1957	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	3.5	996,847	284,813	20.0	14,241	16.5	234,971	0.174987	49,839	100.0	284,804.91
Net Salvage: (8.0%)									3,987			
									0.188986	53,826		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Fuel Holders, Producers and Access-(34230)												
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!										#DIV/0!		
									#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Generators			(34330)									
2006	87	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0.00
2005	87	1.5	0		36.9	0	35.4	0	0.040631	0	11.9	0.00
2004	87	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0.00
2003	87	3.5	5,643,921	1,612,549	38.7	41,668	35.2	1,466,711	0.090512	145,955	12.6	203,181.16
2002	87	4.5	0		39.5	0	35.0	0	0.113810	0	13.0	0.00
2001	87	5.5	0		40.4	0	35.0	0	0.133039	0	13.0	0.00
2000	87	6.5	0		41.3	0	35.0	0	0.151390	0	13.0	0.00
1999	87	7.5	2,245,927	299,457	42.1	7,113	35.0	248,955	0.168920	50,584	13.0	38,779.68
1998	87	8.5	0		43.0	0	35.0	0	0.185685	0	13.0	0.00
1997	87	9.5	406,159	42,754	43.8	976	35.0	34,164	0.201732	8,625	13.0	5,536.59
1996	87	10.5	505,113	48,106	44.7	1,076	35.0	37,667	0.217107	10,444	13.0	6,229.73
1995	87	11.5	0		45.5	0	35.0	0	0.231850	0	13.0	0.00
1994	87	12.5	(329,365)	(26,348)	46.4	(568)	35.0	(19,875)	0.246000	(6,482)	13.0	(3,412.11)
1993	87	13.5	3,308,935	245,106	47.2	5,193	35.0	181,753	0.259592	63,628	13.0	31,741.27
1992	87	14.5	0		48.1	0	35.0	0	0.272658	0	13.0	0.00
1991	87	15.5	484,415	31,253	48.9	639	34.9	22,305	0.285227	8,914	13.0	4,047.21
1990	87	16.5	0		49.7	0	34.9	0	0.297327	0	13.0	0.00
1989	87	17.5	0		50.5	0	34.9	0	0.308984	0	13.0	0.00
1988	87	18.5	0		51.4	0	34.9	0	0.320222	0	13.0	0.00
1987	87	19.5	0		52.2	0	34.9	0	0.331062	0	13.0	0.00
1986	87	20.5	0		53.0	0	34.9	0	0.341526	0	13.0	0.00
1985	87	21.5	0		53.8	0	34.9	0	0.351632	0	13.0	0.00
1984	87	22.5	0		54.6	0	34.9	0	0.361398	0	13.0	0.00
1983	87	23.5	0		55.4	0	34.9	0	0.370841	0	13.0	0.00
1982	87	24.5	0		56.2	0	34.9	0	0.379977	0	13.0	0.00
1981	87	25.5	625,535	24,531	57.0	430	34.8	14,977	0.388820	9,538	13.0	3,176.74
1980	87	26.5	0		57.8	0	34.8	0	0.397384	0	13.0	0.00
1979	87	27.5	21,591,406	785,142	58.6	13,398	34.8	466,262	0.405682	318,518	13.0	101,675.89
1978	87	28.5	86,675	3,041	59.4	51	34.8	1,782	0.413725	1,258	13.0	393.84
1977	87	29.5	0		60.2	0	34.8	0	0.421527	0	13.0	0.00
1976	87	30.5	0		60.9	0	34.8	0	0.429096	0	13.0	0.00
1975	87	31.5	0		61.7	0	34.8	0	0.436443	0	13.0	0.00
1974	87	32.5	0		62.5	0	34.8	0	0.443578	0	13.0	0.00
1973	87	33.5	0		63.3	0	34.8	0	0.450510	0	13.0	0.00
1972	87	34.5	0		64.0	0	34.8	0	0.457247	0	13.0	0.00
1971	87	35.5	0		64.8	0	34.7	0	0.463797	0	13.0	0.00
1970	87	36.5	0		65.5	0	34.7	0	0.470168	0	13.0	0.00
1969	87	37.5	0		66.3	0	34.7	0	0.476367	0	13.0	0.00
1968	87	38.5	0		67.1	0	34.7	0	0.482400	0	13.0	0.00
1967	87	39.5	0		67.8	0	34.7	0	0.488275	0	13.0	0.00
1966	87	40.5	0		68.5	0	34.7	0	0.493996	0	13.0	0.00
1965	87	41.5	0		69.3	0	34.7	0	0.499571	0	13.0	0.00
1964	87	42.5	0		70.0	0	34.7	0	0.505005	0	13.0	0.00
1963	87	43.5	0		70.8	0	34.7	0	0.510302	0	13.0	0.00
1962	87	44.5	0		71.5	0	34.6	0	0.515468	0	13.0	0.00
1961	87	45.5	0		72.2	0	34.6	0	0.520508	0	13.0	0.00
1960	87	46.5	0		72.9	0	34.6	0	0.525425	0	13.0	0.00
1959	87	47.5	0		73.7	0	34.6	0	0.530225	0	13.0	0.00
1958	87	48.5	0		74.4	0	34.6	0	0.534912	0	13.0	0.00
1957	87	49.5	0		75.1	0	34.6	0	0.539489	0	13.0	0.00
	87	11.3	34,568,733	3,065,590	43.8	69,977	35.1	2,454,700	0.199303	610,983	12.8	391,350.00

Net Salvage: (1.9%)

11,700
0.203120 622,682

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Bayside Common: Generators			(34330)										
2006	35	0.5	2,692,319	5,384,638	33.8	159,309	33.8	5,384,638	0.014805	79,720	65.6	3,530,028.61	
2005	35	1.5	0		34.1	0	32.8	0	0.044039	0	71.3	0.00	
2004	35	2.5	0		34.3	0	31.8	0	0.072897	0	76.5	0.00	
2003	35	3.5	8,117,571	2,319,306	34.5	67,226	31.0	2,084,014	0.101500	235,410	81.2	1,883,870.25	
2002	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0.00	
2001	35	5.5	435,911	79,257	34.7	2,284	29.2	66,694	0.158312	12,547	88.8	70,390.46	
2000	35	6.5	0		34.8	0	28.3	0	0.186650	0	91.7	0.00	
1999	35	7.5	338,187	45,092	34.9	1,292	27.4	35,401	0.214996	9,695	94.0	42,390.66	
1998	35	8.5	0		34.9	0	26.4	0	0.243369	0	95.8	0.00	
1997	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0.00	
1996	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0.00	
1995	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0.00	
1994	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0.00	
1993	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0.00	
1992	35	14.5	819,850	56,541	35.0	1,615	20.5	33,117	0.414252	23,422	99.8	56,413.77	
1991	35	15.5	71,278	4,599	35.0	131	19.5	2,562	0.442733	2,036	99.9	4,592.47	
1990	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0.00	
1989	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0.00	
1988	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0.00	
1987	35	19.5	0		35.0	0	15.8	0	0.555189	0	99.6	0.00	
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00	
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00	
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00	
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00	
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00	
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00	
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00	
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00	
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00	
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00	
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00	
1975	35	31.5	0		35.0	0	6.4	0	0.816265	0	71.3	0.00	
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00	
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00	
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00	
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	48.8	0.00	
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00	
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00	
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00	
1967	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0.00	
1966	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0.00	
1965	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0.00	
1964	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0.00	
1963	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0.00	
1962	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0.00	
1961	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0.00	
1960	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0.00	
1959	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0.00	
1958	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0.00	
1957	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0.00	
			12,475,117	7,889,432	34.0	231,858	32.8	7,606,427	0.045989	362,829	70.8	5,587,686.22	
			Net Salvage: (14.9%)							53,964			
										0.052829		416,794	

202

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Generators			(34330)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	165,791	47,369	20.0	2,368	16.5	39,079	0.174987	8,289	100.0	47,367.51
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553588	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629800	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966178	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1966	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1965	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1964	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1963	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1962	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1961	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1960	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1959	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1958	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1957	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	3.5	165,791	47,369	20.0	2,368	16.5	39,079	0.174987	8,289	100.0	47,367.51
Net Salvage: (8.0%)										663		
										0.188986	6,952	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Bayside Common: Generators			(34330)										
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00	
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00	
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00	
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00	
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	
Net Salvage: #DIV/0!									#DIV/0!				
									#DIV/0!				

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Accessory Electric Equipment				(34530)								
2006	87	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0.00
2005	87	1.5	0		36.9	0	35.4	0	0.040631	0	11.9	0.00
2004	87	2.5	0		37.8	0	35.3	0	0.066146	0	12.3	0.00
2003	87	3.5	2,512,897	717,970	38.7	18,552	35.2	653,038	0.090512	64,985	12.6	90,464.28
2002	87	4.5	0		39.5	0	35.0	0	0.113810	0	13.0	0.00
2001	87	5.5	0		40.4	0	35.0	0	0.133039	0	13.0	0.00
2000	87	6.5	4,399,166	676,795	41.3	16,387	35.0	573,555	0.151390	102,460	13.0	87,644.93
1999	87	7.5	75,420	10,056	42.1	239	35.0	8,360	0.168920	1,699	13.0	1,302.26
1998	87	8.5	171,739	20,205	43.0	470	35.0	16,446	0.186685	3,752	13.0	2,616.50
1997	87	9.5	399,991	42,104	43.8	961	35.0	33,645	0.201732	8,494	13.0	5,452.51
1996	87	10.5	487,879	46,465	44.7	1,039	35.0	36,382	0.217107	10,088	13.0	6,017.17
1995	87	11.5	0		45.5	0	35.0	0	0.231850	0	13.0	0.00
1994	87	12.5	1,512,446	120,996	46.4	2,608	35.0	91,268	0.246000	29,765	13.0	15,668.94
1993	87	13.5	0		47.2	0	35.0	0	0.259592	0	13.0	0.00
1992	87	14.5	0		48.1	0	35.0	0	0.272658	0	13.0	0.00
1991	87	15.5	0		48.9	0	34.9	0	0.285227	0	13.0	0.00
1990	87	16.5	0		49.7	0	34.9	0	0.297327	0	13.0	0.00
1989	87	17.5	0		50.5	0	34.9	0	0.308984	0	13.0	0.00
1988	87	18.5	0		51.4	0	34.9	0	0.320222	0	13.0	0.00
1987	87	19.5	1,082,148	55,495	52.2	1,063	34.9	37,103	0.331062	18,372	13.0	7,186.57
1986	87	20.5	0		53.0	0	34.9	0	0.341526	0	13.0	0.00
1985	87	21.5	152,130	7,076	53.8	132	34.9	4,590	0.351632	2,488	13.0	916.32
1984	87	22.5	0		54.6	0	34.9	0	0.361398	0	13.0	0.00
1983	87	23.5	0		55.4	0	34.9	0	0.370841	0	13.0	0.00
1982	87	24.5	0		56.2	0	34.9	0	0.379977	0	13.0	0.00
1981	87	25.5	888,220	34,832	57.0	611	34.8	21,266	0.388820	13,549	13.0	4,510.76
1980	87	26.5	36,838	1,390	57.8	24	34.8	837	0.397384	552	13.0	180.02
1979	87	27.5	1,342,950	48,835	58.6	833	34.8	29,001	0.405682	19,811	13.0	6,324.07
1978	87	28.5	429,892	15,084	59.4	254	34.8	8,837	0.413725	6,241	13.0	1,953.37
1977	87	29.5	1,982,861	67,216	60.2	1,117	34.8	38,856	0.421527	28,333	13.0	8,704.42
1976	87	30.5	97,363	3,192	60.9	52	34.8	1,824	0.429096	1,370	13.0	413.39
1975	87	31.5	159,705	5,070	61.7	82	34.8	2,860	0.436443	2,213	13.0	656.57
1974	87	32.5	0		62.5	0	34.8	0	0.443578	0	13.0	0.00
1973	87	33.5	0		63.3	0	34.8	0	0.450510	0	13.0	0.00
1972	87	34.5	0		64.0	0	34.8	0	0.457247	0	13.0	0.00
1971	87	35.5	0		64.8	0	34.7	0	0.463797	0	13.0	0.00
1970	87	36.5	0		65.5	0	34.7	0	0.470168	0	13.0	0.00
1969	87	37.5	0		66.3	0	34.7	0	0.476367	0	13.0	0.00
1968	87	38.5	0		67.1	0	34.7	0	0.482400	0	13.0	0.00
1967	87	39.5	99,619	2,522	67.8	37	34.7	1,291	0.488275	1,231	13.0	326.60
1966	87	40.5	0		68.5	0	34.7	0	0.493996	0	13.0	0.00
1965	87	41.5	946,408	22,805	69.3	329	34.7	11,419	0.499571	11,393	13.0	2,953.25
1964	87	42.5	11,312	266	70.0	4	34.7	132	0.505005	134	13.0	34.47
1963	87	43.5	152,468	3,505	70.8	50	34.7	1,718	0.510302	1,789	13.0	453.90
1962	87	44.5	0		71.5	0	34.6	0	0.515468	0	13.0	0.00
1961	87	45.5	0		72.2	0	34.6	0	0.520508	0	13.0	0.00
1960	87	46.5	1,050,668	22,595	72.9	310	34.6	10,724	0.525425	11,872	13.0	2,926.05
1959	87	47.5	0		73.7	0	34.6	0	0.530225	0	13.0	0.00
1958	87	48.5	0		74.4	0	34.6	0	0.534912	0	13.0	0.00
1957	87	49.5	1,143,450	23,100	75.1	308	34.6	10,643	0.539489	12,462	13.0	2,991.45
87	9.8		19,135,569	1,947,573	42.8	45,462	35.1	1,593,793	0.181275	353,047	12.8	249,697.81
Net Salvage: (1.9%)										6,790		
										0.184762	359,837	

205

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Accessory Electric Equipment			(34530)									
2006	35	0.5	193,680	387,361	33.8	11,460	33.8	387,361	0.014805	5,735	65.6	253,943.62
2005	35	1.5	0		34.1	0	32.8	0	0.044039	0	71.3	0.00
2004	35	2.5	987,986	395,194	34.3	11,522	31.8	366,390	0.072897	28,808	76.5	302,426.77
2003	35	3.5	4,158,128	1,188,037	34.5	34,436	31.0	1,067,511	0.101500	120,586	81.2	964,989.91
2002	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0.00
2001	35	5.5	0		34.7	0	29.2	0	0.158312	0	88.8	0.00
2000	35	6.5	0		34.8	0	28.3	0	0.186650	0	91.7	0.00
1999	35	7.5	0		34.9	0	27.4	0	0.214996	0	94.0	0.00
1998	35	8.5	0		34.9	0	26.4	0	0.243369	0	95.8	0.00
1997	35	9.5	138,078	14,535	35.0	415	25.5	10,589	0.271780	3,950	97.2	14,122.17
1996	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0.00
1990	35	16.5	5,681,017	344,304	35.0	9,837	18.5	181,989	0.471139	162,215	99.9	343,943.95
1989	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0.00
1987	35	19.5	581,300	29,810	35.0	852	15.6	13,287	0.555189	16,550	99.6	29,690.03
1986	35	20.5	1,830,549	89,295	35.0	2,551	14.6	37,249	0.582464	52,011	99.3	88,670.28
1985	35	21.5	60,561	2,817	35.0	80	13.7	1,103	0.609138	1,716	98.8	2,784.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	3,849,580	150,964	35.0	4,313	10.3	44,427	0.706854	106,709	94.0	141,919.69
1980	35	26.5	105,534	3,982	35.0	114	9.5	1,081	0.728387	2,901	91.7	3,651.67
1979	35	27.5	6,858,920	249,415	35.0	7,126	8.8	62,710	0.748608	186,714	88.8	221,511.69
1978	35	28.5	1,827,246	64,114	35.0	1,832	8.1	14,838	0.767492	49,207	85.3	54,706.00
1977	35	29.5	4,785,306	182,214	35.0	4,635	7.5	34,760	0.785044	127,345	81.2	131,757.49
1976	35	30.5	863,762	28,320	35.0	809	7.0	5,664	0.801292	22,693	76.5	21,671.97
1975	35	31.5	543,095	17,241	35.0	493	6.4	3,153	0.816285	14,074	71.3	12,288.94
1974	35	32.5	7,001	215	35.0	6	5.9	96	0.830072	179	65.6	141.22
1973	35	33.5	455,699	13,603	35.0	389	5.5	2,138	0.842746	11,464	59.5	8,091.19
1972	35	34.5	1,185,838	34,372	35.0	982	5.1	5,009	0.854394	29,367	53.2	18,280.81
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	48.8	0.00
1970	35	36.5	213,305	5,844	35.0	167	4.4	735	0.874918	5,113	40.5	2,367.79
1969	35	37.5	27,995	747	35.0	21	4.1	87	0.883946	660	34.4	257.12
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	105,585	2,673	35.0	76	3.5	267	0.899924	2,406	23.5	627.44
1966	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0.00
1965	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0.00
1964	35	42.5	959,309	22,572	35.0	645	2.8	1,806	0.919689	20,759	11.2	2,524.81
1963	35	43.5	8,887	204	35.0	6	2.6	15	0.925346	189	8.3	16.96
1962	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0.00
1961	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0.00
1960	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0.00
1959	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0.00
1958	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0.00
1957	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0.00
	35	11.0	35,428,363	3,207,833	34.6	92,768	24.2	2,242,204	0.302806	971,351	81.7	2,620,385.51

Net Salvage: (17.2%)

166,628
0.354750 1,137,979

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Accessory Electric Equipment				(34530)								
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	21,345,511	6,098,718	20.0	304,936	16.5	5,031,442	0.174987	1,067,196	100.0	6,098,534.54
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	388,509	45,707	20.0	2,285	11.6	26,510	0.420801	19,234	99.3	45,405.73
1997	20	9.5	94,774	9,976	20.0	499	10.7	5,337	0.467120	4,660	98.7	9,845.02
1996	20	10.5	119,063	11,339	20.0	567	9.8	5,556	0.511508	5,800	97.6	11,068.02
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	100,967	4,121	20.0	206	2.6	536	0.871866	3,593	18.6	767.51
1981	20	25.5	142,617	5,593	20.0	280	2.3	643	0.884041	4,944	13.6	762.08
1980	20	26.5	990,032	37,360	20.0	1,868	2.1	3,923	0.895279	33,447	9.6	3,569.34
1979	20	27.5	412,474	14,999	20.0	750	1.9	1,425	0.905684	13,584	6.4	957.39
1978	20	28.5	16,701	586	20.0	29	1.7	50	0.915336	536	4.0	23.64
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	54,633	1,631	20.0	82	0.9	73	0.954515	1,557	0.1	1.83
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1966	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1965	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1964	20	42.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1963	20	43.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1962	20	44.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1961	20	45.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1960	20	46.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1959	20	47.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1958	20	48.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1957	20	49.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
20	3.8		23,665,281	6,230,029	20.0	311,501	16.3	5,075,495	0.185320	1,154,552	99.1	6,170,935.10

Net Salvage: (7.9%)

91,488
0.200006 1,246,040

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Common: Accessory Electric Equipment				(34530)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage:					#DIV/0!					#DIV/0!		
										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements	
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)	
Bayside Common: Misc. Power Plant Equipment			(34630)										
2006	87	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0.00	
2005	87	1.5	0		36.3	0	34.8	0	0.041297	0	15.3	0.00	
2004	87	2.5	0		37.2	0	34.7	0	0.067268	0	15.8	0.00	
2003	87	3.5	12,384,877	3,538,536	38.0	93,119	34.5	3,212,618	0.092098	325,892	16.2	573,242.86	
2002	87	4.5	0		38.8	0	34.3	0	0.115870	0	16.7	0.00	
2001	87	5.5	0		39.7	0	34.3	0	0.134709	0	16.7	0.00	
2000	87	6.5	229,773	35,350	40.5	873	34.3	29,938	0.152685	5,397	16.7	5,885.72	
1999	87	7.5	714,221	95,229	41.3	2,306	34.3	79,089	0.169857	16,175	16.7	15,855.70	
1998	87	8.5	125,410	14,754	42.1	350	34.3	12,021	0.186276	2,748	16.7	2,456.55	
1997	87	9.5	0		42.9	0	34.3	0	0.201992	0	16.7	0.00	
1996	87	10.5	0		43.7	0	34.2	0	0.217047	0	16.7	0.00	
1995	87	11.5	49,581	4,311	44.5	97	34.2	3,313	0.231483	998	16.7	717.85	
1994	87	12.5	90,645	7,252	45.3	160	34.2	5,475	0.245336	1,779	16.7	1,207.39	
1993	87	13.5	0		46.1	0	34.2	0	0.258641	0	16.7	0.00	
1992	87	14.5	293,950	20,272	46.9	432	34.2	14,783	0.271430	5,503	16.7	3,375.36	
1991	87	15.5	84,782	5,470	47.7	115	34.2	3,922	0.283731	1,552	16.7	910.73	
1990	87	16.5	0		48.5	0	34.2	0	0.295573	0	16.7	0.00	
1989	87	17.5	101,090	5,777	49.3	117	34.1	3,996	0.306979	1,773	16.7	961.80	
1988	87	18.5	0		50.0	0	34.1	0	0.317974	0	16.7	0.00	
1987	87	19.5	354,350	18,172	50.8	358	34.1	12,198	0.328579	5,971	16.7	3,025.61	
1986	87	20.5	74,192	3,619	51.6	70	34.1	2,392	0.338814	1,226	16.7	602.59	
1985	87	21.5	307,499	14,302	52.3	273	34.1	9,325	0.348699	4,987	16.7	2,381.33	
1984	87	22.5	17,600	782	53.1	15	34.1	502	0.358250	280	16.7	130.24	
1983	87	23.5	77,060	3,279	53.8	61	34.0	2,072	0.367484	1,205	16.7	545.98	
1982	87	24.5	215,383	8,791	54.6	161	34.0	5,474	0.376417	3,309	16.7	1,463.73	
1981	87	25.5	163,719	6,420	55.3	116	34.0	3,947	0.385063	2,472	16.7	1,068.99	
1980	87	26.5	72,471	2,735	56.0	49	34.0	1,660	0.393434	1,076	16.7	455.33	
1979	87	27.5	280,860	10,213	56.8	180	34.0	6,113	0.401545	4,101	16.7	1,700.48	
1978	87	28.5	380,987	13,368	57.5	232	34.0	7,905	0.409407	5,473	16.7	2,225.77	
1977	87	29.5	541,949	18,371	58.2	316	33.9	10,701	0.417031	7,861	16.7	3,058.80	
1976	87	30.5	164,942	5,408	58.9	92	33.9	3,113	0.424428	2,295	16.7	900.42	
1975	87	31.5	2,024,255	64,262	59.6	1,078	33.9	36,552	0.431607	27,736	16.7	10,699.63	
1974	87	32.5	419,449	12,906	60.3	214	33.9	7,256	0.438578	5,660	16.7	2,148.87	
1973	87	33.5	264,264	7,888	61.1	129	33.9	4,377	0.445349	3,513	16.7	1,313.43	
1972	87	34.5	630,739	18,282	61.7	296	33.8	10,015	0.451930	8,262	16.7	3,044.00	
1971	87	35.5	130,383	3,673	62.4	59	33.8	1,989	0.458328	1,683	16.7	611.51	
1970	87	36.5	987,249	27,048	63.1	429	33.8	14,488	0.464550	12,565	16.7	4,503.48	
1969	87	37.5	0		63.8	0	33.8	0	0.470603	0	16.7	0.00	
1968	87	38.5	0		64.5	0	33.8	0	0.476495	0	16.7	0.00	
1967	87	39.5	6,365	161	65.2	2	33.7	83	0.482231	78	16.7	26.83	
1966	87	40.5	0		65.8	0	33.7	0	0.487817	0	16.7	0.00	
1965	87	41.5	0		66.5	0	33.7	0	0.493260	0	16.7	0.00	
1964	87	42.5	28,305	666	67.2	10	33.7	334	0.498564	332	16.7	110.89	
1963	87	43.5	30,715	706	67.8	10	33.7	351	0.503735	356	16.7	117.57	
1962	87	44.5	0		68.5	0	33.6	0	0.508778	0	16.7	0.00	
1961	87	45.5	16,448	361	69.1	5	33.6	176	0.513697	186	16.7	60.19	
1960	87	46.5	0		69.8	0	33.6	0	0.518497	0	16.7	0.00	
1959	87	47.5	0		70.4	0	33.6	0	0.523182	0	16.7	0.00	
1958	87	48.5	0		71.1	0	33.6	0	0.527757	0	16.7	0.00	
1957	87	49.5	0		71.7	0	33.5	0	0.532224	0	16.7	0.00	
87	5.4		21,263,512	3,968,366	39.0	101,725	34.5	3,506,178	0.116483	462,247	16.2	644,809.60	
Net Salvage: (2.4%)												11,266	
										0.119322	473,513		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Misc. Power Plant Equipment				(34630)								
2006	35	0.5	106,021	212,042	33.8	6,273	33.8	212,042	0.014805	3,139	65.6	139,008.91
2005	35	1.5	0		34.1	0	32.8	0	0.044039	0	71.3	0.00
2004	35	2.5	35,451	14,180	34.3	413	31.8	13,147	0.072897	1,034	76.5	10,851.59
2003	35	3.5	1,453,335	415,239	34.5	12,036	31.0	373,113	0.101500	42,147	81.2	337,290.08
2002	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0.00
2001	35	5.5	0		34.7	0	29.2	0	0.158312	0	88.8	0.00
2000	35	6.5	379,524	58,388	34.8	1,678	28.3	47,482	0.186650	10,898	91.7	53,539.51
1999	35	7.5	0		34.9	0	27.4	0	0.214996	0	94.0	0.00
1998	35	8.5	541,241	63,675	34.9	1,825	26.4	48,167	0.243369	15,497	95.8	61,008.69
1997	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0.00
1996	35	10.5	1,353,519	128,907	35.0	3,663	24.5	90,235	0.300230	38,702	98.1	126,517.20
1995	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0.00
1991	35	15.5	2,371,535	153,002	35.0	4,371	19.5	85,244	0.442733	67,739	99.9	152,798.74
1990	35	16.5	1,367,951	82,906	35.0	2,369	18.5	43,822	0.471139	39,060	99.9	82,819.38
1989	35	17.5	5,172,911	295,595	35.0	8,446	17.5	147,797	0.499410	147,623	99.9	295,201.80
1988	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0.00
1987	35	19.5	9,816	503	35.0	14	15.6	224	0.555189	279	99.6	501.34
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	6,572,267	305,687	35.0	8,734	13.7	119,655	0.609138	186,205	98.8	302,126.53
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	97,754	4,160	35.0	119	11.9	1,414	0.660085	2,746	97.2	4,041.69
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	340,947	11,558	35.0	330	7.5	2,477	0.785044	9,073	81.2	9,387.56
1976	35	30.5	106,781	3,501	35.0	100	7.0	700	0.801292	2,805	76.5	2,679.14
1975	35	31.5	201,616	6,401	35.0	183	6.4	1,170	0.816285	5,225	71.3	4,562.08
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0.00
1966	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0.00
1965	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0.00
1964	35	42.5	0		35.0	0	2.8	0	0.919689	0	11.2	0.00
1963	35	43.5	0		35.0	0	2.6	0	0.925346	0	8.3	0.00
1962	35	44.5	0		35.0	0	2.4	0	0.930592	0	6.0	0.00
1961	35	45.5	0		35.0	0	2.3	0	0.935445	0	4.2	0.00
1960	35	46.5	0		35.0	0	2.1	0	0.940081	0	2.8	0.00
1959	35	47.5	0		35.0	0	1.9	0	0.944440	0	1.9	0.00
1958	35	48.5	0		35.0	0	1.8	0	0.948542	0	1.2	0.00
1957	35	49.5	0		35.0	0	1.7	0	0.952375	0	0.7	0.00
35	11.5		20,110,669	1,755,743	34.7	50,574	23.5	1,186,689	0.325886	572,172	90.1	1,582,324.25
Net Salvage: (18.9%)										108,288		
										680,461		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Bayside Common: Misc. Power Plant Equipment			(34630)									
2006	20	0.5	17,155	34,311	20.0	1,716	19.5	33,453	0.025000	858	100.0	34,310.11
2005	20	1.5	39,534	26,356	20.0	1,318	18.5	24,379	0.075000	1,977	100.0	26,355.35
2004	20	2.5	300,646	120,258	20.0	6,013	17.5	105,226	0.125000	15,032	100.0	120,256.62
2003	20	3.5	0	0	20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0	0	20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0	0	20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0	0	20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0	0	20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	38,976	2,887	20.0	144	7.4	1,068	0.629600	1,818	90.4	2,611.18
1992	20	14.5	0	0	20.0	0	6.7	0	0.683316	0	86.4	0.00
1991	20	15.5	1,187,226	76,595	20.0	3,830	6.1	23,362	0.694172	53,170	81.4	62,327.81
1990	20	16.5	1,837,250	111,348	20.0	5,567	5.6	31,178	0.722284	80,425	75.5	84,055.85
1989	20	17.5	994,696	56,840	20.0	2,842	5.0	14,210	0.747821	42,506	68.8	39,120.82
1988	20	18.5	0	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	1,895,203	97,190	20.0	4,859	4.2	20,410	0.791987	76,973	53.9	52,380.01
1986	20	20.5	309,481	15,097	20.0	755	3.8	2,868	0.811056	12,244	46.1	6,959.91
1985	20	21.5	4,293,112	199,680	20.0	9,984	3.4	33,946	0.828390	165,413	38.4	76,761.83
1984	20	22.5	325,054	14,447	20.0	722	3.1	2,239	0.844188	12,196	31.2	4,503.15
1983	20	23.5	3,193,345	135,887	20.0	6,794	2.8	19,024	0.858629	116,677	24.5	33,303.19
1982	20	24.5	1,998,635	81,577	20.0	4,079	2.6	10,605	0.871866	71,124	18.8	15,192.89
1981	20	25.5	5,989,627	234,887	20.0	11,744	2.3	27,012	0.884041	207,650	13.6	32,005.75
1980	20	26.5	115,936	4,375	20.0	219	2.1	459	0.895279	3,917	9.6	417.98
1979	20	27.5	767,351	27,904	20.0	1,395	1.9	2,651	0.905684	25,272	6.4	1,781.09
1978	20	28.5	1,718,539	60,300	20.0	3,015	1.7	5,125	0.915336	55,194	4.0	2,432.49
1977	20	29.5	1,428,230	48,415	20.0	2,421	1.5	3,631	0.924321	44,751	2.4	1,157.11
1976	20	30.5	2,119,869	69,504	20.0	3,475	1.3	4,518	0.932692	64,826	1.3	911.54
1975	20	31.5	1,315,982	41,777	20.0	2,089	1.2	2,507	0.940513	39,292	0.7	274.08
1974	20	32.5	1,296,903	39,905	20.0	1,995	1.0	1,995	0.947743	37,819	0.3	116.52
1973	20	33.5	774,858	23,130	20.0	1,157	0.9	1,041	0.954515	22,078	0.1	25.91
1972	20	34.5	265,220	7,688	20.0	384	0.8	308	0.961301	7,390	0.0	2.69
1971	20	35.5	1,618,467	45,591	20.0	2,280	0.7	1,596	0.966176	44,049	0.0	3.19
1970	20	36.5	724,918	19,861	20.0	993	0.5	497	0.975000	19,364	0.0	0.00
1969	20	37.5	328,734	8,766	20.0	438	0.0	0	1.000000	8,766	0.0	0.00
1968	20	38.5	591,007	15,351	20.0	768	0.0	0	1.000000	15,351	0.0	0.00
1967	20	39.5	225,301	5,704	20.0	285	0.0	0	1.000000	5,704	0.0	0.00
1966	20	40.5	185,924	4,097	20.0	205	0.0	0	1.000000	4,097	0.0	0.00
1965	20	41.5	314,332	7,574	20.0	379	0.0	0	1.000000	7,574	0.0	0.00
1964	20	42.5	129,166	3,039	20.0	152	0.0	0	1.000000	3,039	0.0	0.00
1963	20	43.5	73,832	1,697	20.0	85	0.0	0	1.000000	1,697	0.0	0.00
1962	20	44.5	464,921	10,448	20.0	522	0.0	0	1.000000	10,448	0.0	0.00
1961	20	45.5	151,708	3,334	20.0	167	0.0	0	1.000000	3,334	0.0	0.00
1960	20	46.5	304,336	6,545	20.0	327	0.0	0	1.000000	6,545	0.0	0.00
1959	20	47.5	1,117,776	23,532	20.0	1,177	0.0	0	1.000000	23,532	0.0	0.00
1958	20	48.5	0	0	20.0	0	0.0	0	1.000000	0	0.0	0.00
1957	20	49.5	0	0	20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	22.8	38,433,247	1,685,895	20.0	84,295	4.4	373,307	0.778282	1,312,102	35.4	597,267.05
Net Salvage: (2.8%)										37,187		
									0.800340	1,349,289		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Common: Misc. Power Plant Equipment				(34630)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
				Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Bayside Unit #1

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
78 - Year Life	5.1	109,567,937	21,434,620	40.4	530,336	35.9	19,034,684	0.112542	2,412,303	112,871	(1%)
35 - Year Life	14.0	7,676,317	549,833	34.9	15,777	21.2	334,968	0.465573	255,987	105,431	(19%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	5.3	117,244,254	21,984,453	40.3	546,113	35.5	19,369,651	0.121372	2,668,291	218,302	(1%)
342 - Fuel Holders, Producers and Accessories											
78 - Year Life	3.5	159,580,657	45,594,473	37.9	1,203,020	34.4	41,383,902	0.093896	4,281,141	789,924	(2%)
35 - Year Life	3.5	85,263,244	24,202,117	34.3	705,636	30.8	21,719,000	0.119092	2,882,267	3,886,764	(16%)
20 - Year Life	3.5	2,625,639	750,182	20.0	37,509	16.5	618,901	0.188986	141,774	60,013	(8%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	3.5	247,469,539	70,546,773	36.2	1,946,165	32.7	63,721,802	0.103551	7,305,181	4,736,701	(7%)
343 - Generators											
78 - Year Life	5.5	479,789,099	87,296,155	38.8	2,250,612	34.3	77,155,837	0.118319	10,328,805	1,607,664	(2%)
35 - Year Life	6.0	308,363,663	51,222,580	34.4	1,487,029	28.7	42,729,189	0.193194	9,895,876	8,475,353	(17%)
20 - Year Life	4.0	40,091,822	9,931,919	20.0	496,596	16.0	7,927,328	0.217806	2,163,235	794,370	(8%)
5 - Year Life	3.5	28,543,261	8,155,217	5.0	1,631,043	1.5	2,446,565	0.756000	6,165,344	652,417	(8%)
	5.5	856,787,844	156,605,872	26.7	5,865,281	22.2	130,258,918	0.182326	28,553,260	11,529,805	(7%)
345 - Accessory Electric Equipment											
78 - Year Life	5.7	62,795,656	11,080,345	39.0	284,441	34.3	9,750,577	0.122230	1,354,346	204,141	(2%)
35 - Year Life	4.0	79,218,965	19,699,073	34.3	573,768	30.4	17,424,459	0.134161	2,642,847	3,189,781	(16%)
20 - Year Life	8.0	13,909,670	1,740,344	20.0	87,017	12.8	1,116,392	0.383819	667,978	123,690	(7%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.8	155,924,291	32,519,763	34.4	945,226	29.9	28,291,428	0.143456	4,665,171	3,517,612	(11%)
346 - Misc. Power Plant Equipment											
78 - Year Life	5.5	6,498,540	1,181,624	38.2	30,914	33.7	1,040,837	0.122119	144,299	27,988	(2%)
35 - Year Life	21.4	1,625,548	76,078	35.0	2,174	14.1	30,742	0.716241	54,490	15,292	(20%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	8,124,087	1,257,702	38.0	33,088	32.4	1,071,579	0.158058	198,790	43,280	(3%)
Subtotal:											
Bayside Unit #1											
78 - Year Life	4.9	818,231,888	166,587,218	38.7	4,299,323	34.5	148,365,836	0.111178	18,520,894	2,742,588	(2%)
35 - Year Life	5.0	482,147,737	95,749,682	34.4	2,784,384	29.5	82,238,357	0.164298	15,731,468	15,672,620	(16%)
20 - Year Life	4.6	56,627,130	12,422,446	20.0	621,122	15.6	9,662,621	0.239324	2,972,987	978,073	(8%)
5 - Year Life	3.5	28,543,261	8,155,217	5.0	1,631,043	1.5	2,446,565	0.756000	6,165,344	652,417	(8%)
	4.9	1,385,550,016	282,914,563	30.3	9,335,872	26.0	242,713,380	0.153370	43,390,693	20,045,699	(7%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Structures & Improvements			(34131)								
2006	78	0.5	0	36.5	0	36.0	0	0.013709	0	3.2	0.00
2005	78	1.5	0	37.4	0	35.9	0	0.040065	0	3.3	0.00
2004	78	2.5	0	38.4	0	35.9	0	0.065096	0	3.4	0.00
2003	78	3.5	67,113,559	19,175,302	39.4	486,683	35.9	0.088900	1,704,684	3.5	671,135.59
2002	78	4.5	0	40.3	0	35.8	0	0.111568	0	3.6	0.00
2001	78	5.5	0	41.3	0	35.8	0	0.132302	0	3.6	0.00
2000	78	6.5	2,193,405	337,447	42.3	7,977	35.8	0.152070	51,316	3.6	12,148.09
1999	78	7.5	0	43.2	0	35.8	0	0.170939	0	3.6	0.00
1998	78	8.5	0	44.2	0	35.8	0	0.188970	0	3.6	0.00
1997	78	9.5	0	45.1	0	35.8	0	0.206215	0	3.6	0.00
1996	78	10.5	8,493,570	808,911	46.1	17,547	35.8	0.222726	180,166	3.6	29,120.81
1995	78	11.5	0	47.1	0	35.8	0	0.238549	0	3.6	0.00
1994	78	12.5	0	48.0	0	35.8	0	0.253726	0	3.6	0.00
1993	78	13.5	0	49.0	0	35.8	0	0.268295	0	3.6	0.00
1992	78	14.5	0	49.9	0	35.8	0	0.282292	0	3.6	0.00
1991	78	15.5	0	50.9	0	35.8	0	0.295750	0	3.6	0.00
1990	78	16.5	0	51.8	0	35.8	0	0.308700	0	3.6	0.00
1989	78	17.5	8,021,279	458,359	52.8	8,681	35.8	0.321170	147,211	3.6	16,500.92
1988	78	18.5	1,968,774	106,420	53.7	1,982	35.8	0.333187	35,458	3.6	3,831.13
1987	78	19.5	0	54.7	0	35.8	0	0.344773	0	3.6	0.00
1986	78	20.5	0	55.6	0	35.8	0	0.355953	0	3.6	0.00
1985	78	21.5	0	56.6	0	35.8	0	0.366747	0	3.6	0.00
1984	78	22.5	0	57.5	0	35.8	0	0.377175	0	3.6	0.00
1983	78	23.5	0	58.5	0	35.8	0	0.387255	0	3.6	0.00
1982	78	24.5	0	59.4	0	35.8	0	0.397003	0	3.6	0.00
1981	78	25.5	0	60.3	0	35.8	0	0.406438	0	3.6	0.00
1980	78	26.5	590,632	22,288	61.3	364	35.8	0.415572	9,262	3.6	802.37
1979	78	27.5	0	62.2	0	35.8	0	0.424420	0	3.6	0.00
1978	78	28.5	0	63.2	0	35.8	0	0.432996	0	3.6	0.00
1977	78	29.5	0	64.1	0	35.8	0	0.441312	0	3.6	0.00
1976	78	30.5	1,147,595	37,626	65.0	579	35.8	0.449379	16,908	3.6	1,354.54
1975	78	31.5	0	66.0	0	35.8	0	0.457209	0	3.6	0.00
1974	78	32.5	0	66.9	0	35.8	0	0.464811	0	3.6	0.00
1973	78	33.5	0	67.9	0	35.8	0	0.472196	0	3.6	0.00
1972	78	34.5	189,722	5,499	68.8	80	35.8	0.479373	2,636	3.6	197.97
1971	78	35.5	0	69.7	0	35.8	0	0.486350	0	3.6	0.00
1970	78	36.5	1,353,639	37,086	70.7	525	35.8	0.493136	18,288	3.6	1,335.10
1969	78	37.5	0	71.6	0	35.8	0	0.499738	0	3.6	0.00
1968	78	38.5	0	72.5	0	35.8	0	0.506163	0	3.6	0.00
1967	78	39.5	0	73.4	0	35.8	0	0.512420	0	3.6	0.00
1966	78	40.5	0	74.4	0	35.8	0	0.518513	0	3.6	0.00
1965	78	41.5	18,495,762	445,681	75.3	5,919	35.8	0.524450	233,737	3.6	16,044.52
	78	5.1	109,567,937	21,434,620	40.4	530,336	35.9	0.111953	2,399,667	3.5	752,471.02
				Net Salvage:	(1%)				12,636		
								0.112542	2,412,303		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Structures & Improvements			(34131)									
2006	35	0.5	0		33.4	0	32.9	0	0.014957	0	59.5	0.00
2005	35	1.5	0		33.8	0	32.3	0	0.044414	0	65.6	0.00
2004	35	2.5	0		34.1	0	31.6	0	0.073399	0	71.3	0.00
2003	35	3.5	404,964	115,704	34.3	3,373	30.8	103,896	0.102055	11,808	76.5	88,543.80
2002	35	4.5	0		34.5	0	30.0	0	0.130499	0	81.2	0.00
2001	35	5.5	0		34.6	0	29.1	0	0.158824	0	85.3	0.00
2000	35	6.5	0		34.7	0	28.2	0	0.187096	0	88.8	0.00
1999	35	7.5	0		34.8	0	27.3	0	0.215365	0	91.7	0.00
1998	35	8.5	0		34.9	0	26.4	0	0.243662	0	94.0	0.00
1997	35	9.5	0		34.9	0	25.4	0	0.272001	0	95.8	0.00
1996	35	10.5	1,770,688	168,637	35.0	4,818	24.5	118,046	0.300389	50,657	97.2	163,852.52
1995	35	11.5	0		35.0	0	23.5	0	0.328823	0	98.1	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357291	0	98.8	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385781	0	99.3	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414278	0	99.6	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442747	0	99.8	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471146	0	99.8	0.00
1989	35	17.5	1,600,924	91,481	35.0	2,614	17.5	45,741	0.499413	45,687	99.8	91,332.92
1988	35	18.5	2,256,345	121,965	35.0	3,485	16.5	57,498	0.527463	64,332	99.8	121,672.59
1987	35	19.5	0		35.0	0	15.6	0	0.555190	0	99.6	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	1,369,061	44,887	35.0	1,282	7.0	8,977	0.801292	35,968	76.5	34,350.01
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	112,112	3,250	35.0	93	5.1	474	0.854394	2,776	53.2	1,728.31
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0.00
1966	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0.00
1965	35	41.5	162,224	3,909	35.0	112	3.0	335	0.913593	3,571	14.7	573.52
	35	14.0	7,676,317	549,833	34.9	15,777	21.2	334,968	0.390663	214,799	91.3	502,053.66
										41,188		
										0.465573		255,987

215

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Structures & Improvements				(34131)								
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1966	20	40.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1965	20	41.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
20	#DIV/0!		0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Structures & Improvements				(34131)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
				Net Saivage: #DIV/0!						#DIV/0!		
									#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Fuel Holders, Producers and Accesso (34231)												
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Generators - CSA			(34331)									
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	28,543,261	8,155,217	5.0	1,631,043	1.5	2,446,565	0.700000	5,708,652	100.0	8,155,217.47
	5	3.5	28,543,261	8,155,217	5.0	1,631,043	1.5	2,446,565	0.700000	5,708,652	100.0	8,155,217
Net Salvage: (8.0%)										456,692		
										0.756000	6,165,344	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Accessory Electric Equipment			(34531)									
2006	35	0.5	0		33.4	0	32.9	0	0.014957	0	59.5	0.00
2005	35	1.5	4,572	3,046	33.8	90	32.3	2,913	0.044414	135	65.6	1,998.12
2004	35	2.5	0		34.1	0	31.6	0	0.073399	0	71.3	0.00
2003	35	3.5	63,923,277	18,263,794	34.3	532,472	30.8	16,400,141	0.102055	1,863,911	76.5	13,976,568.90
2002	35	4.5	0	0	34.5	0	30.0	0	0.130499	0	81.2	0.00
2001	35	5.5	0		34.6	0	29.1	0	0.158824	0	85.3	0.00
2000	35	6.5	7,179,481	1,104,536	34.7	31,831	28.2	897,634	0.187096	206,654	88.8	980,975.59
1999	35	7.5	429,730	57,297	34.8	1,646	27.3	44,949	0.215365	12,340	91.7	52,539.13
1998	35	8.5	0		34.9	0	26.4	0	0.243662	0	94.0	0.00
1997	35	9.5	348,801	36,716	34.9	1,052	25.4	26,722	0.272001	9,987	95.8	35,178.19
1996	35	10.5	0		35.0	0	24.5	0	0.300389	0	97.2	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328823	0	98.1	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357291	0	98.8	0.00
1993	35	13.5	250,239	18,536	35.0	530	21.5	11,367	0.385781	7,151	99.3	18,406.04
1992	35	14.5	0		35.0	0	20.5	0	0.414278	0	99.6	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442747	0	99.8	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471146	0	99.8	0.00
1989	35	17.5	81,612	4,664	35.0	133	17.5	2,332	0.499413	2,329	99.8	4,655.95
1988	35	18.5	182,205	9,849	35.0	281	16.5	4,643	0.527463	5,195	99.8	9,825.33
1987	35	19.5	113,850	5,838	35.0	167	15.6	2,602	0.555190	3,241	99.6	5,814.60
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	161,052	6,077	35.0	174	9.5	1,850	0.728387	4,427	91.7	5,572.68
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	1,504,668	52,795	35.0	1,508	8.1	12,218	0.767492	40,520	85.3	45,048.34
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	421,144	13,808	35.0	395	7.0	2,762	0.801292	11,064	76.5	10,566.59
1975	35	31.5	814,905	25,870	35.0	739	6.4	4,731	0.816285	21,117	71.3	18,439.36
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	1,261,654	34,566	35.0	988	4.4	4,345	0.874918	30,242	40.5	14,005.01
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	120,530	3,131	35.0	89	3.8	340	0.892248	2,793	28.7	899.16
1967	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0.00
1966	35	40.5	345,041	8,520	35.0	243	3.3	803	0.907020	7,727	18.8	1,599.40
1965	35	41.5	2,076,204	50,029	35.0	1,429	3.0	4,288	0.913593	45,706	14.7	7,340.10
	35	4.0	79,218,965	19,699,073	34.3	573,768	30.4	17,424,459	0.115464	2,274,541	77.1	15,189,432.52
Net Salvage: (16.2%)										368,306		
										0.134161	2,642,847	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Unit #1: Accessory Electric Equipment				(34531)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Misc. Power Plant Equipment				(34631)								
2006	35	0.5	0		33.4	0	32.9	0	0.014957	0	59.5	0.00
2005	35	1.5	0		33.8	0	32.3	0	0.044414	0	65.6	0.00
2004	35	2.5	0		34.1	0	31.6	0	0.073399	0	71.3	0.00
2003	35	3.5	0		34.3	0	30.8	0	0.102055	0	76.5	0.00
2002	35	4.5	0		34.5	0	30.0	0	0.130499	0	81.2	0.00
2001	35	5.5	0		34.6	0	29.1	0	0.158824	0	85.3	0.00
2000	35	6.5	0		34.7	0	28.2	0	0.187096	0	88.8	0.00
1999	35	7.5	0		34.8	0	27.3	0	0.215365	0	91.7	0.00
1998	35	8.5	0		34.9	0	26.4	0	0.243662	0	94.0	0.00
1997	35	9.5	0		34.9	0	25.4	0	0.272001	0	95.8	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300389	0	97.2	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328823	0	98.1	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357291	0	98.8	0.00
1993	35	13.5	166,842	12,359	35.0	353	21.5	7,592	0.385781	4,768	99.3	12,271.86
1992	35	14.5	0		35.0	0	20.5	0	0.414278	0	99.6	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442747	0	99.8	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471146	0	99.8	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499413	0	99.8	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527463	0	99.8	0.00
1987	35	19.5	715,599	36,697	35.0	1,048	15.6	16,357	0.555190	20,374	99.6	36,547.28
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	743,107	27,022	35.0	772	8.8	6,794	0.748608	20,229	88.8	23,998.97
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	0		35.0	0	3.5	0	0.899924	0	23.5	0.00
1966	35	40.5	0		35.0	0	3.3	0	0.907020	0	18.8	0.00
1965	35	41.5	0		35.0	0	3.0	0	0.913593	0	14.7	0.00
	35	21.4	1,625,548	76,078	35.0	2,174	14.1	30,742	0.596370	45,371	95.7	72,818.10
Net Salvage: (20.1%)										9,120		
										0.716241	54,490	

231

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements	
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)	
Bayside Unit #1: Misc. Power Plant Equipment			(34631)									
2006	20	0.5	0	20.0	0	19.5	0	0.025000	0	100.0	0.00	
2005	20	1.5	0	20.0	0	18.5	0	0.075000	0	100.0	0.00	
2004	20	2.5	0	20.0	0	17.5	0	0.125000	0	100.0	0.00	
2003	20	3.5	0	20.0	0	16.5	0	0.174987	0	100.0	0.00	
2002	20	4.5	0	20.0	0	15.5	0	0.224931	0	100.0	0.00	
2001	20	5.5	0	20.0	0	14.5	0	0.274721	0	100.0	0.00	
2000	20	6.5	0	20.0	0	13.5	0	0.324181	0	99.9	0.00	
1999	20	7.5	0	20.0	0	12.5	0	0.373006	0	99.7	0.00	
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00	
1997	20	9.5	0	20.0	0	10.7	0	0.467120	0	98.7	0.00	
1996	20	10.5	0	20.0	0	9.8	0	0.511508	0	97.6	0.00	
1995	20	11.5	0	20.0	0	8.9	0	0.553568	0	96.0	0.00	
1994	20	12.5	0	20.0	0	8.1	0	0.592993	0	93.6	0.00	
1993	20	13.5	0	20.0	0	7.4	0	0.629600	0	90.4	0.00	
1992	20	14.5	0	20.0	0	6.7	0	0.663316	0	86.4	0.00	
1991	20	15.5	0	20.0	0	6.1	0	0.694172	0	81.4	0.00	
1990	20	16.5	0	20.0	0	5.6	0	0.722284	0	75.5	0.00	
1989	20	17.5	0	20.0	0	5.0	0	0.747821	0	68.8	0.00	
1988	20	18.5	0	20.0	0	4.6	0	0.770983	0	61.6	0.00	
1987	20	19.5	0	20.0	0	4.2	0	0.791987	0	53.9	0.00	
1986	20	20.5	0	20.0	0	3.8	0	0.811056	0	46.1	0.00	
1985	20	21.5	0	20.0	0	3.4	0	0.828390	0	38.4	0.00	
1984	20	22.5	0	20.0	0	3.1	0	0.844188	0	31.2	0.00	
1983	20	23.5	0	20.0	0	2.8	0	0.858629	0	24.5	0.00	
1982	20	24.5	0	20.0	0	2.6	0	0.871866	0	18.6	0.00	
1981	20	25.5	0	20.0	0	2.3	0	0.884041	0	13.6	0.00	
1980	20	26.5	0	20.0	0	2.1	0	0.895279	0	9.6	0.00	
1979	20	27.5	0	20.0	0	1.9	0	0.905684	0	6.4	0.00	
1978	20	28.5	0	20.0	0	1.7	0	0.915336	0	4.0	0.00	
1977	20	29.5	0	20.0	0	1.5	0	0.924321	0	2.4	0.00	
1976	20	30.5	0	20.0	0	1.3	0	0.932692	0	1.3	0.00	
1975	20	31.5	0	20.0	0	1.2	0	0.940513	0	0.7	0.00	
1974	20	32.5	0	20.0	0	1.0	0	0.947743	0	0.3	0.00	
1973	20	33.5	0	20.0	0	0.9	0	0.954515	0	0.1	0.00	
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00	
1971	20	35.5	0	20.0	0	0.7	0	0.966176	0	0.0	0.00	
1970	20	36.5	0	20.0	0	0.5	0	0.975000	0	0.0	0.00	
1969	20	37.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
1968	20	38.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
1967	20	39.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
1966	20	40.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
1965	20	41.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
			Net Salvage: #DIV/0!						#DIV/0!			
									#DIV/0!			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #1: Misc. Power Plant Equipment				(34631)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
2003	5	3.5	0	0	5.0	0	1.5	0	0.700000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
				Net Salvage:	#DIV/0!					#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Bayside Unit #2

Life Category	Life at Age	Average Age	Original Cost	Average	Average	Average	Average	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Net Salvage	Future Net Salvage Rate
	12/31/06	Weighted Dollars		Service Life	Service Life	Remaining Life	Remaining Life				
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)	(\$)	
341 - Structures & Improvements											
77 - Year Life	3.9	101,132,285	25,842,132	40.2	643,096	36.9	23,728,095	0.082290	2,126,555	136,074	(1%)
35 - Year Life	15.8	2,767,521	175,249	34.6	5,060	20.4	103,336	0.474323	83,125	27,136	(15%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.0	103,899,805	26,017,381	40.1	648,155	36.8	23,831,431	0.084931	2,209,679	163,211	(1%)
342 - Fuel Holders, Producers and Accessories											
77 - Year Life	2.8	172,935,495	62,256,384	38.0	1,636,894	35.4	57,941,523	0.070483	4,388,030	1,079,296	(2%)
35 - Year Life	2.5	78,788,762	31,450,283	34.3	916,936	31.8	29,153,823	0.084765	2,665,877	5,053,594	(16%)
20 - Year Life	2.5	2,452,201	980,880	20.0	49,044	17.5	858,270	0.135000	132,419	78,469	(8%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	2.7	254,176,458	94,687,548	36.4	2,602,874	33.8	87,953,616	0.075895	7,186,325	6,211,359	(7%)
343 - Generators											
77 - Year Life	4.8	608,442,506	126,227,151	39.0	3,237,950	35.3	114,201,651	0.097040	12,249,042	2,332,299	(2%)
35 - Year Life	5.1	366,110,711	71,592,084	34.5	2,077,314	29.5	61,181,409	0.170182	12,184,381	12,210,015	(17%)
20 - Year Life	2.5	26,783,029	10,676,447	20.0	533,822	17.5	9,337,295	0.135463	1,446,261	854,101	(8%)
5 - Year Life	2.5	26,633,672	10,653,469	5.0	2,130,694	2.5	5,326,734	0.540000	5,752,873	852,277	(8%)
	4.7	1,027,969,919	219,149,150	27.5	7,979,760	23.8	190,047,089	0.144343	31,632,557	16,248,692	(7%)
345 - Accessory Electric Equipment											
77 - Year Life	5.3	80,778,293	15,310,657	39.3	389,782	35.3	13,745,120	0.104134	1,594,358	283,117	(2%)
35 - Year Life	2.9	67,962,139	23,642,464	34.3	689,008	31.5	21,681,147	0.096336	2,277,621	3,812,414	(16%)
20 - Year Life	2.5	3,571,114	1,428,445	20.0	71,422	17.5	1,249,890	0.135000	192,840	114,274	(8%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	3.8	152,311,545	40,381,566	35.1	1,150,213	31.9	36,676,156	0.100660	4,064,819	4,209,804	(10%)
346 - Misc. Power Plant Equipment											
77 - Year Life	4.3	6,220,986	1,437,655	38.1	37,760	34.7	1,309,094	0.091614	131,710	34,082	(2%)
35 - Year Life	28.1	1,603,410	57,011	35.0	1,629	8.5	13,885	0.892170	50,864	10,226	(18%)
20 - Year Life	15.3	354,050	23,090	20.0	1,154	6.2	7,167	0.734056	16,949	1,517	(7%)
5 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	5.4	8,178,446	1,517,756	37.4	40,543	32.8	1,330,147	0.131459	199,523	45,825	(3%)
Subtotal:											
Bayside Unit #2											
77 - Year Life	4.2	969,509,565	231,073,979	38.9	5,945,482	35.5	210,925,482	0.088672	20,489,695	3,864,868	(2%)
35 - Year Life	4.1	517,232,544	126,917,092	34.4	3,689,947	30.4	112,133,600	0.136009	17,261,867	21,113,384	(17%)
20 - Year Life	2.5	33,160,394	13,108,862	20.0	655,443	17.5	11,452,623	0.136432	1,788,469	1,048,361	(8%)
5 - Year Life	2.5	26,633,672	10,653,469	5.0	2,130,694	2.5	5,326,734	0.540000	5,752,873	852,277	(8%)
	4.1	1,546,536,174	381,753,402	30.7	12,421,566	27.4	339,838,439	0.118644	45,292,904	26,878,891	(7%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Future	Future		
		Weighted	Cost	Service	Service	Remaining	Reserve	Depreciation	Estimated	Estimated		
		Dollars	(S)	Life	Life	Life	Ratio	Reserve	Retirements	Retirements		
		(S)		(yrs)	(S)	(yrs)		(S)		(S)		
Bayside Unit #2: Structures & Improvements (34132)												
2006	77	0		37.4	0	36.9	0	0.013355	0	3.3	0.00	
2005	77	0		38.4	0	36.9	0	0.039057	0	3.4	0.00	
2004	77	61,244,488	24,497,795	39.4	621,771	36.9	22,943,367	0.063500	1,555,610	3.5	857,422.83	
2003	77	0		40.3	0	36.8	0	0.086775	0	3.6	0.00	
2002	77	0		41.3	0	36.8	0	0.108967	0	3.7	0.00	
2001	77	0		42.3	0	36.8	0	0.129267	0	3.7	0.00	
2000	77	753,394	115,907	43.2	2,683	36.8	98,735	0.148644	17,229	3.7	4,286.55	
1999	77	0		44.2	0	36.8	0	0.167160	0	3.7	0.00	
1998	77	0		45.1	0	36.8	0	0.184869	0	3.7	0.00	
1997	77	0		46.1	0	36.8	0	0.201825	0	3.7	0.00	
1996	77	0		47.1	0	36.8	0	0.218074	0	3.7	0.00	
1995	77	0		48.0	0	36.8	0	0.233659	0	3.7	0.00	
1994	77	0		49.0	0	36.8	0	0.248620	0	3.7	0.00	
1993	77	0		49.9	0	36.8	0	0.262994	0	3.7	0.00	
1992	77	0		50.9	0	36.8	0	0.276814	0	3.7	0.00	
1991	77	0		51.8	0	36.8	0	0.290113	0	3.7	0.00	
1990	77	0		52.8	0	36.8	0	0.302919	0	3.7	0.00	
1989	77	0		53.7	0	36.8	0	0.315258	0	3.7	0.00	
1988	77	7,410,122	400,547	54.7	7,323	36.8	269,472	0.327157	131,042	3.7	14,820.24	
1987	77	0		55.6	0	36.8	0	0.338638	0	3.7	0.00	
1986	77	0		56.6	0	36.8	0	0.349722	0	3.7	0.00	
1985	77	0		57.5	0	36.8	0	0.360430	0	3.7	0.00	
1984	77	0		58.5	0	36.8	0	0.370781	0	3.7	0.00	
1983	77	0		59.4	0	36.8	0	0.380793	0	3.7	0.00	
1982	77	0		60.3	0	36.8	0	0.390481	0	3.7	0.00	
1981	77	685,627	26,887	61.3	439	36.8	16,141	0.399861	10,751	3.7	994.83	
1980	77	0		62.2	0	36.8	0	0.408948	0	3.7	0.00	
1979	77	0		63.2	0	36.8	0	0.417754	0	3.7	0.00	
1978	77	0		64.1	0	36.8	0	0.426294	0	3.7	0.00	
1977	77	510,624	17,309	65.0	266	36.8	9,800	0.434578	7,522	3.7	640.44	
1976	77	1,147,595	37,626	66.0	570	36.8	20,979	0.442619	16,654	3.7	1,392.16	
1975	77	0		66.9	0	36.8	0	0.450426	0	3.7	0.00	
1974	77	96,832	2,979	67.9	44	36.8	1,615	0.458010	1,365	3.7	110.24	
1973	77	15,085	450	68.8	7	36.8	241	0.465380	210	3.7	16.66	
1972	77	9,583	278	69.7	4	36.8	147	0.472544	131	3.7	10.28	
1971	77	0		70.7	0	36.8	0	0.479513	0	3.7	0.00	
1970	77	778,728	21,335	71.6	298	36.8	10,965	0.486292	10,375	3.7	789.40	
1969	77	0		72.5	0	36.8	0	0.492891	0	3.7	0.00	
1968	77	0		73.4	0	36.8	0	0.499316	0	3.7	0.00	
1967	77	28,480,207	721,018	74.4	9,691	36.8	356,633	0.505573	364,527	3.7	28,677.66	
	77	3.9	101,132,285	25,842,132	40.2	643,096	36.9	23,728,095	0.081859	2,115,416	3.5	907,163.30
Net Salvage: (1%)									11,139			
								0.082290	2,126,555			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Unit #2: Structures & Improvements				(34132)								
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
20	#DIV/0!		0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Unit #2: Structures & Improvements				(34132)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!												
										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Fuel Holders, Producers and Accessor (34232)												
2006	77	0.5	0		36.1	0	35.6	0	0.013832	0	10.9	0.00
2005	77	1.5	0		37.0	0	35.5	0	0.040501	0	11.2	0.00
2004	77	2.5	153,863,551	61,545,420	37.9	1,623,890	35.4	57,485,696	0.065927	4,057,505	11.6	7,108,496.05
2003	77	3.5	0		38.8	0	35.3	0	0.090201	0	11.9	0.00
2002	77	4.5	0		39.7	0	35.2	0	0.113407	0	12.2	0.00
2001	77	5.5	0		40.6	0	35.2	0	0.132717	0	12.2	0.00
2000	77	6.5	1,761,958	271,070	41.4	6,548	35.2	230,475	0.151145	40,971	12.2	33,097.71
1999	77	7.5	0		42.3	0	35.2	0	0.166750	0	12.2	0.00
1998	77	8.5	0		43.2	0	35.1	0	0.185586	0	12.2	0.00
1997	77	9.5	0		44.0	0	35.1	0	0.201702	0	12.2	0.00
1996	77	10.5	0		44.9	0	35.1	0	0.217142	0	12.2	0.00
1995	77	11.5	0		45.7	0	35.1	0	0.231950	0	12.2	0.00
1994	77	12.5	27,226	2,178	46.6	47	35.1	1,641	0.246161	536	12.2	265.94
1993	77	13.5	0		47.4	0	35.1	0	0.259813	0	12.2	0.00
1992	77	14.5	0		48.3	0	35.1	0	0.272935	0	12.2	0.00
1991	77	15.5	0		49.1	0	35.1	0	0.285560	0	12.2	0.00
1990	77	16.5	0		50.0	0	35.1	0	0.297714	0	12.2	0.00
1989	77	17.5	0		50.8	0	35.1	0	0.309423	0	12.2	0.00
1988	77	18.5	0		51.6	0	35.1	0	0.320711	0	12.2	0.00
1987	77	19.5	0		52.5	0	35.1	0	0.331601	0	12.2	0.00
1986	77	20.5	0		53.3	0	35.1	0	0.342112	0	12.2	0.00
1985	77	21.5	0		54.1	0	35.0	0	0.352264	0	12.2	0.00
1984	77	22.5	0		54.9	0	35.0	0	0.362074	0	12.2	0.00
1983	77	23.5	0		55.7	0	35.0	0	0.371561	0	12.2	0.00
1982	77	24.5	0		56.5	0	35.0	0	0.380739	0	12.2	0.00
1981	77	25.5	0		57.4	0	35.0	0	0.389623	0	12.2	0.00
1980	77	26.5	0		58.2	0	35.0	0	0.398227	0	12.2	0.00
1979	77	27.5	0		59.0	0	35.0	0	0.406564	0	12.2	0.00
1978	77	28.5	0		59.8	0	35.0	0	0.414646	0	12.2	0.00
1977	77	29.5	0		60.6	0	35.0	0	0.422485	0	12.2	0.00
1976	77	30.5	23,673	776	61.3	13	35.0	443	0.430090	334	12.2	94.77
1975	77	31.5	0		62.1	0	35.0	0	0.437473	0	12.2	0.00
1974	77	32.5	0		62.9	0	34.9	0	0.444643	0	12.2	0.00
1973	77	33.5	0		63.7	0	34.9	0	0.451608	0	12.2	0.00
1972	77	34.5	0		64.5	0	34.9	0	0.458378	0	12.2	0.00
1971	77	35.5	0		65.3	0	34.9	0	0.464960	0	12.2	0.00
1970	77	36.5	0		66.0	0	34.9	0	0.471363	0	12.2	0.00
1969	77	37.5	0		66.8	0	34.9	0	0.477592	0	12.2	0.00
1968	77	38.5	0		67.6	0	34.9	0	0.483656	0	12.2	0.00
1967	77	39.5	17,259,088	436,939	68.3	6,397	34.9	223,267	0.489560	213,908	12.2	53,350.24
	77	2.8	172,935,495	62,256,384	38.0	1,636,894	35.4	57,941,523	0.069262	4,313,254	11.6	7,195,304.71
										74,776		
									0.070483	4,388,030		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Fuel Holders, Producers and Accessor (34232)												
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	2,452,201	980,880	20.0	49,044	17.5	858,270	0.125000	122,610	100.0	980,865.69
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	2.5	2,452,201	980,880	20.0	49,044	17.5	858,270	0.125000	122,610	100.0	980,865.69
Net Salvage: (8.0%)										9,809		
										0.135000	132,419	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Fuel Holders, Producers and Accessor (34232)												
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Generators			(34332)									
2006	77	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0.00
2005	77	1.5	0		36.9	0	35.4	0	0.040631	0	11.9	0.00
2004	77	2.5	284,913,320	113,965,328	37.8	3,014,956	35.3	106,427,939	0.066146	7,538,351	12.3	13,960,752.69
2003	77	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0.00
2002	77	4.5	0		39.5	0	35.0	0	0.113810	0	13.0	0.00
2001	77	5.5	0		40.4	0	35.0	0	0.133039	0	13.0	0.00
2000	77	6.5	13,038,945	2,005,992	41.3	48,571	35.0	1,699,993	0.151390	303,687	13.0	259,775.91
1999	77	7.5	2,354,845	313,979	42.1	7,458	35.0	261,028	0.168920	53,037	13.0	40,660.32
1998	77	8.5	1,125,024	132,356	43.0	3,078	35.0	107,731	0.185685	24,576	13.0	17,140.07
1997	77	9.5	0		43.8	0	35.0	0	0.201732	0	13.0	0.00
1996	77	10.5	181,649	17,300	44.7	387	35.0	13,546	0.217107	3,756	13.0	2,240.34
1995	77	11.5	0		45.5	0	35.0	0	0.231850	0	13.0	0.00
1994	77	12.5	0		46.4	0	35.0	0	0.246000	0	13.0	0.00
1993	77	13.5	32,629,901	2,417,030	47.2	51,208	35.0	1,792,289	0.259592	627,442	13.0	313,005.35
1992	77	14.5	0		48.1	0	35.0	0	0.272658	0	13.0	0.00
1991	77	15.5	0		48.9	0	34.9	0	0.285227	0	13.0	0.00
1990	77	16.5	3,045,300	184,564	49.7	3,714	34.9	129,603	0.297327	54,876	13.0	23,900.99
1989	77	17.5	0		50.5	0	34.9	0	0.308984	0	13.0	0.00
1988	77	18.5	919,978	49,729	51.4	967	34.9	33,765	0.320222	15,924	13.0	6,439.85
1987	77	19.5	0		52.2	0	34.9	0	0.331062	0	13.0	0.00
1986	77	20.5	0		53.0	0	34.9	0	0.341526	0	13.0	0.00
1985	77	21.5	0		53.8	0	34.9	0	0.351632	0	13.0	0.00
1984	77	22.5	0		54.6	0	34.9	0	0.361399	0	13.0	0.00
1983	77	23.5	0		55.4	0	34.9	0	0.370841	0	13.0	0.00
1982	77	24.5	0		56.2	0	34.9	0	0.379977	0	13.0	0.00
1981	77	25.5	451,673	17,713	57.0	311	34.8	10,814	0.388820	6,887	13.0	2,293.79
1980	77	26.5	16,672,764	629,161	57.8	10,885	34.8	378,803	0.397384	250,018	13.0	81,476.34
1979	77	27.5	1,580,099	57,458	58.6	981	34.8	34,122	0.405682	23,310	13.0	7,440.83
1978	77	28.5	93,201	3,270	59.4	55	34.8	1,916	0.413725	1,353	13.0	423.49
1977	77	29.5	4,893,440	165,879	60.2	2,755	34.8	95,890	0.421527	69,923	13.0	21,481.37
1976	77	30.5	28,758	943	60.9	15	34.8	539	0.429096	405	13.0	122.10
1975	77	31.5	3,258,558	103,446	61.7	1,677	34.8	58,346	0.436443	45,148	13.0	13,396.29
1974	77	32.5	0		62.5	0	34.8	0	0.443578	0	13.0	0.00
1973	77	33.5	12,976	387	63.3	6	34.8	213	0.450510	174	13.0	50.16
1972	77	34.5	88,366	2,561	64.0	40	34.8	1,393	0.457247	1,171	13.0	331.69
1971	77	35.5	0		64.8	0	34.7	0	0.463797	0	13.0	0.00
1970	77	36.5	2,049,582	56,153	65.5	857	34.7	29,748	0.470168	26,401	13.0	7,271.80
1969	77	37.5	0		66.3	0	34.7	0	0.476367	0	13.0	0.00
1968	77	38.5	0		67.1	0	34.7	0	0.482400	0	13.0	0.00
1967	77	39.5	241,104,127	6,103,902	67.8	90,028	34.7	3,123,973	0.488275	2,980,383	13.0	790,455.30
	77	4.8	608,442,506	126,227,151	39.0	3,237,950	35.3	114,201,651	0.095279	12,026,822	12.3	15,548,658.69
Net Salvage: (1.8%)										222,220		
										0.097040		12,249,042

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Unit #2: Generators (34332)												
2006	35	0.5	156,857	313,714	33.8	9,281	33.3	309,073	0.014805	4,645	65.6	205,662.79
2005	35	1.5	0		34.1	0	32.6	0	0.044039	0	71.3	0.00
2004	35	2.5	123,486,142	49,394,457	34.3	1,440,072	31.8	45,794,278	0.072897	3,600,708	76.5	37,799,651.46
2003	35	3.5	8,586,210	2,453,203	34.5	71,107	31.0	2,204,327	0.101500	249,000	81.2	1,992,628.63
2002	35	4.5	10,002,136	2,222,697	34.6	64,240	30.1	1,933,618	0.129947	288,833	85.3	1,896,567.25
2001	35	5.5	0	0	34.7	0	29.2	0	0.158312	0	88.8	0.00
2000	35	6.5	37,099,809	5,707,663	34.8	164,013	28.3	4,641,578	0.186650	1,065,335	91.7	5,233,675.72
1999	35	7.5	1,218,796	162,506	34.9	4,656	27.4	127,584	0.214996	34,938	94.0	152,772.05
1998	35	8.5	584,736	68,792	34.9	1,971	26.4	52,038	0.243369	16,742	99.6	68,504.37
1997	35	9.5	61,014	6,423	35.0	184	25.5	4,679	0.271780	1,746	97.2	6,240.33
1996	35	10.5	114,363	10,892	35.0	311	24.5	7,624	0.300230	3,270	98.1	10,689.79
1995	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0.00
1993	35	13.5	70,499,044	5,222,151	35.0	149,204	21.5	3,207,893	0.385737	2,014,377	99.6	5,201,090.45
1992	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0.00
1990	35	16.5	86,918,323	5,267,777	35.0	150,508	18.5	2,784,396	0.471139	2,481,855	99.9	5,262,267.07
1989	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582484	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	1,900,760	77,582	35.0	2,217	11.1	24,605	0.684065	53,071	95.8	74,332.12
1981	35	25.5	2,716,578	106,532	35.0	3,044	10.3	31,351	0.706854	75,303	94.0	100,150.13
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748606	0	88.8	0.00
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	76,108	2,580	35.0	74	7.5	553	0.785044	2,025	81.2	2,095.55
1976	35	30.5	92,202	3,023	35.0	86	7.0	605	0.801292	2,422	76.5	2,313.35
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	22,597,634	572,092	35.0	16,345	3.5	57,209	0.899924	514,839	23.5	134,286.58
	35	5.1	366,110,711	71,592,084	34.5	2,077,314	29.5	61,181,409	0.145395	10,409,109	81.2	58,142,927.64
Net Salvage: (17.1%)										1,775,271		
										0.170192	12,184,381	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Generators			(34332)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	26,633,672	10,653,469	20.0	532,673	17.5	9,321,785	0.125000	1,331,684	100.0	10,653,308.94
2003	20	3.5	0		20.0	0	16.5	0	0.174967	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	149,357	22,978	20.0	1,149	13.5	15,510	0.324181	7,449	99.9	22,951.61
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0		20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0		20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	0		20.0	0	7.4	0	0.629600	0	90.4	0.00
1992	20	14.5	0		20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	0		20.0	0	6.1	0	0.694172	0	81.4	0.00
1990	20	16.5	0		20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0		20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0		20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0		20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0		20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0		20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0		20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0		20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0		20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0		20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0		20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0		20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0		20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0		20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0		20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0		20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0		20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0		20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0		20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0		20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0		20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0		20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	2.5	26,783,029	10,676,447	20.0	533,822	17.5	9,337,295	0.125429	1,339,133	100.0	10,676,260.54
Net Salvage: (8.0%)										107,129		
										0.135463	1,446,261	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Generators - CSA			(34332)									
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	26,633,672	10,653,469	5.0	2,130,694	2.5	5,326,734	0.500000	5,326,734	100.0	10,653,468.74
	5	2.5	26,633,672	10,653,469	5.0	2,130,694	2.5	5,326,734	0.500000	5,326,734	100.0	10,653,469
Net Salvage: (8.0%)										426,139		
										0.540000	5,752,873	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Depreciation	Calculated	Future	Future	
		Weighted	Weighted	Cost	Service	Service	Remaining	Reserve	Depreciation	Estimated	Estimated	
		Dollars	Dollars	(\$)	Life	Life	Life	Ratio	Reserve	Retirements	Retirements	
		(S)	(S)	(S)	(yrs)	(S)	(S)		(S)		(S)	
	(yrs)											
Bayside Unit #2: Accessory Electric Equipment				(34532)								
2006	77	0.5	0		36.0	0	35.5	0	0.013875	0	11.6	0.00
2005	77	1.5	0		36.9	0	35.4	0	0.040631	0	11.9	0.00
2004	77	2.5	34,030,720	13,612,288	37.8	360,113	35.3	12,712,004	0.066146	900,398	12.3	1,667,505.27
2003	77	3.5	0		38.7	0	35.2	0	0.090512	0	12.6	0.00
2002	77	4.5	0		39.5	0	35.0	0	0.113810	0	13.0	0.00
2001	77	5.5	0		40.4	0	35.0	0	0.133039	0	13.0	0.00
2000	77	6.5	0		41.3	0	35.0	0	0.151390	0	13.0	0.00
1999	77	7.5	0		42.1	0	35.0	0	0.168920	0	13.0	0.00
1998	77	8.5	0		43.0	0	35.0	0	0.185685	0	13.0	0.00
1997	77	9.5	0		43.8	0	35.0	0	0.201732	0	13.0	0.00
1996	77	10.5	0		44.7	0	35.0	0	0.217107	0	13.0	0.00
1995	77	11.5	0		45.5	0	35.0	0	0.231850	0	13.0	0.00
1994	77	12.5	0		46.4	0	35.0	0	0.246000	0	13.0	0.00
1993	77	13.5	0		47.2	0	35.0	0	0.259592	0	13.0	0.00
1992	77	14.5	0		48.1	0	35.0	0	0.272658	0	13.0	0.00
1991	77	15.5	0		48.9	0	34.9	0	0.285227	0	13.0	0.00
1990	77	16.5	12,826,128	777,341	49.7	15,641	34.9	545,859	0.297327	231,125	13.0	100,665.68
1989	77	17.5	0		50.5	0	34.9	0	0.308984	0	13.0	0.00
1988	77	18.5	0		51.4	0	34.9	0	0.320222	0	13.0	0.00
1987	77	19.5	0		52.2	0	34.9	0	0.331062	0	13.0	0.00
1986	77	20.5	0		53.0	0	34.9	0	0.341526	0	13.0	0.00
1985	77	21.5	0		53.8	0	34.9	0	0.351632	0	13.0	0.00
1984	77	22.5	12,124	539	54.6	10	34.9	344	0.361398	195	13.0	69.78
1983	77	23.5	0		55.4	0	34.9	0	0.370841	0	13.0	0.00
1982	77	24.5	0		56.2	0	34.9	0	0.379977	0	13.0	0.00
1981	77	25.5	0		57.0	0	34.8	0	0.388820	0	13.0	0.00
1980	77	26.5	183,831	6,937	57.8	120	34.8	4,177	0.397384	2,757	13.0	898.35
1979	77	27.5	232,135	8,441	58.6	144	34.8	5,013	0.405682	3,424	13.0	1,093.15
1978	77	28.5	0		59.4	0	34.8	0	0.413725	0	13.0	0.00
1977	77	29.5	785,526	26,628	60.2	442	34.8	15,393	0.421527	11,224	13.0	3,448.32
1976	77	30.5	0		60.9	0	34.8	0	0.429096	0	13.0	0.00
1975	77	31.5	0		61.7	0	34.8	0	0.436443	0	13.0	0.00
1974	77	32.5	8,337,264	256,531	62.5	4,104	34.8	142,837	0.443578	113,792	13.0	33,220.79
1973	77	33.5	0		63.3	0	34.8	0	0.450510	0	13.0	0.00
1972	77	34.5	16,039	465	64.0	7	34.8	253	0.457247	213	13.0	60.20
1971	77	35.5	0		64.8	0	34.7	0	0.463797	0	13.0	0.00
1970	77	36.5	2,362,645	64,730	65.5	988	34.7	34,292	0.470168	30,434	13.0	8,382.53
1969	77	37.5	0		66.3	0	34.7	0	0.476367	0	13.0	0.00
1968	77	38.5	0		67.1	0	34.7	0	0.482400	0	13.0	0.00
1967	77	39.5	21,991,882	556,757	67.8	8,212	34.7	284,948	0.488275	271,850	13.0	72,099.97
	77	5.3	80,778,293	15,310,657	39.3	389,782	35.3	13,745,120	0.102243	1,565,412	12.3	1,887,444.03
Net Salvage: (1.8%)										28,947		
										0.104134	1,594,358	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Accessory Electric Equipment				(34532)								
2006	35	0.5	6,650	13,300	33.8	394	33.3	13,104	0.014805	197	65.6	8,719.34
2005	35	1.5	0		34.1	0	32.6	0	0.044039	0	71.3	0.00
2004	35	2.5	57,800,784	23,120,313	34.3	674,062	31.8	21,435,159	0.072897	1,685,401	76.5	17,693,074.15
2003	35	3.5	0		34.5	0	31.0	0	0.101500	0	81.2	0.00
2002	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0.00
2001	35	5.5	0		34.7	0	29.2	0	0.158312	0	88.8	0.00
2000	35	6.5	582,928	89,681	34.8	2,577	28.3	72,930	0.186650	16,739	91.7	82,233.71
1999	35	7.5	0		34.9	0	27.4	0	0.214996	0	94.0	0.00
1998	35	8.5	0		34.9	0	26.4	0	0.243369	0	99.6	0.00
1997	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0.00
1992	35	14.5	105,822	7,298	35.0	209	20.5	4,275	0.414252	3,023	99.8	7,281.59
1991	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0.00
1990	35	16.5	2,619,539	158,760	35.0	4,536	18.5	83,916	0.471139	74,798	99.9	158,593.88
1989	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0.00
1988	35	18.5	179,337	9,694	35.0	277	16.5	4,570	0.527462	5,113	99.8	9,672.02
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	1,983,069	96,735	35.0	2,764	14.6	40,352	0.582464	56,345	99.3	96,058.21
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	0		35.0	0	8.8	0	0.748608	0	88.8	0.00
1978	35	28.5	1,435,749	50,377	35.0	1,439	8.1	11,659	0.767492	38,664	85.3	42,984.98
1977	35	29.5	13,187	447	35.0	13	7.5	96	0.785044	351	81.2	363.07
1976	35	30.5	250,996	8,229	35.0	235	7.0	1,646	0.801292	6,594	76.5	6,297.54
1975	35	31.5	409,239	12,992	35.0	371	6.4	2,376	0.818285	10,605	71.3	9,260.12
1974	35	32.5	1,520,870	46,796	35.0	1,337	5.9	7,888	0.830072	38,844	65.6	30,677.77
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	556,625	15,250	35.0	436	4.4	1,917	0.874918	13,342	40.5	6,178.83
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	497,344	12,591	35.0	360	3.5	1,259	0.899924	11,331	23.5	2,955.47
			67,962,139	23,642,464	34.3	689,008	31.5	21,681,147	0.082959	1,961,348	76.8	18,154,350.68
Net Salvage: (16.1%)										316,273		
										0.096336	2,277,621	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (\$)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (\$)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Bayside Unit #2: Accessory Electric Equipment			(34532)									
2006	20	0.5	0	20.0	0	19.5	0	0.025000	0	100.0	0.00	
2005	20	1.5	0	20.0	0	18.5	0	0.075000	0	100.0	0.00	
2004	20	2.5	3,571,114	1,428,445	20.0	71,422	17.5	0.125000	178,556	100.0	1,428,424.00	
2003	20	3.5	0	20.0	0	16.5	0	0.174987	0	100.0	0.00	
2002	20	4.5	0	20.0	0	15.5	0	0.224931	0	100.0	0.00	
2001	20	5.5	0	20.0	0	14.5	0	0.274721	0	100.0	0.00	
2000	20	6.5	0	20.0	0	13.5	0	0.324181	0	99.9	0.00	
1999	20	7.5	0	20.0	0	12.5	0	0.373006	0	99.7	0.00	
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00	
1997	20	9.5	0	20.0	0	10.7	0	0.467120	0	98.7	0.00	
1996	20	10.5	0	20.0	0	9.8	0	0.511508	0	97.6	0.00	
1995	20	11.5	0	20.0	0	8.9	0	0.553568	0	96.0	0.00	
1994	20	12.5	0	20.0	0	8.1	0	0.592993	0	93.6	0.00	
1993	20	13.5	0	20.0	0	7.4	0	0.629600	0	90.4	0.00	
1992	20	14.5	0	20.0	0	6.7	0	0.663316	0	86.4	0.00	
1991	20	15.5	0	20.0	0	6.1	0	0.694172	0	81.4	0.00	
1990	20	16.5	0	20.0	0	5.6	0	0.722284	0	75.5	0.00	
1989	20	17.5	0	20.0	0	5.0	0	0.747821	0	68.8	0.00	
1988	20	18.5	0	20.0	0	4.6	0	0.770983	0	61.6	0.00	
1987	20	19.5	0	20.0	0	4.2	0	0.791987	0	53.9	0.00	
1986	20	20.5	0	20.0	0	3.8	0	0.811056	0	46.1	0.00	
1985	20	21.5	0	20.0	0	3.4	0	0.828390	0	38.4	0.00	
1984	20	22.5	0	20.0	0	3.1	0	0.844188	0	31.2	0.00	
1983	20	23.5	0	20.0	0	2.8	0	0.858629	0	24.5	0.00	
1982	20	24.5	0	20.0	0	2.6	0	0.871866	0	18.6	0.00	
1981	20	25.5	0	20.0	0	2.3	0	0.884041	0	13.6	0.00	
1980	20	26.5	0	20.0	0	2.1	0	0.895279	0	9.6	0.00	
1979	20	27.5	0	20.0	0	1.9	0	0.905684	0	6.4	0.00	
1978	20	28.5	0	20.0	0	1.7	0	0.915336	0	4.0	0.00	
1977	20	29.5	0	20.0	0	1.5	0	0.924321	0	2.4	0.00	
1976	20	30.5	0	20.0	0	1.3	0	0.932692	0	1.3	0.00	
1975	20	31.5	0	20.0	0	1.2	0	0.940513	0	0.7	0.00	
1974	20	32.5	0	20.0	0	1.0	0	0.947743	0	0.3	0.00	
1973	20	33.5	0	20.0	0	0.9	0	0.954515	0	0.1	0.00	
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00	
1971	20	35.5	0	20.0	0	0.7	0	0.966176	0	0.0	0.00	
1970	20	36.5	0	20.0	0	0.5	0	0.975000	0	0.0	0.00	
1969	20	37.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
1968	20	38.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
1967	20	39.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00	
	20	2.5	3,571,114	1,428,445	20.0	71,422	17.5	0.125000	178,556	100.0	1,428,424.00	
Net Salvage: (8.0%)									14,284			
									0.135000	192,840		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Unit #2: Accessory Electric Equipment			(34532)									
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
2006	77	0.5	0		35.5	0	35.0	0	0.014094	0	14.9	0.00
2005	77	1.5	0		36.3	0	34.8	0	0.041297	0	15.3	0.00
2004	77	2.5	3,378,530	1,350,612	37.2	36,307	34.7	1,259,845	0.067268	90,853	15.8	212,721.40
2003	77	3.5	0		38.0	0	34.5	0	0.092098	0	16.2	0.00
2002	77	4.5	0		38.8	0	34.3	0	0.115870	0	16.7	0.00
2001	77	5.5	0		39.7	0	34.3	0	0.134709	0	16.7	0.00
2000	77	6.5	0		40.5	0	34.3	0	0.152685	0	16.7	0.00
1999	77	7.5	0		41.3	0	34.3	0	0.169857	0	16.7	0.00
1998	77	8.5	0		42.1	0	34.3	0	0.186276	0	16.7	0.00
1997	77	9.5	0		42.9	0	34.3	0	0.201992	0	16.7	0.00
1996	77	10.5	0		43.7	0	34.2	0	0.217047	0	16.7	0.00
1995	77	11.5	0		44.5	0	34.2	0	0.231483	0	16.7	0.00
1994	77	12.5	0		45.3	0	34.2	0	0.245336	0	16.7	0.00
1993	77	13.5	0		46.1	0	34.2	0	0.258641	0	16.7	0.00
1992	77	14.5	0		46.9	0	34.2	0	0.271430	0	16.7	0.00
1991	77	15.5	0		47.7	0	34.2	0	0.283731	0	16.7	0.00
1990	77	16.5	162,692	9,860	48.5	203	34.2	6,953	0.295573	2,914	16.7	1,641.71
1989	77	17.5	0		49.3	0	34.1	0	0.306979	0	16.7	0.00
1988	77	18.5	0		50.0	0	34.1	0	0.317974	0	16.7	0.00
1987	77	19.5	0		50.8	0	34.1	0	0.328579	0	16.7	0.00
1986	77	20.5	0		51.6	0	34.1	0	0.338814	0	16.7	0.00
1985	77	21.5	0		52.3	0	34.1	0	0.348699	0	16.7	0.00
1984	77	22.5	0		53.1	0	34.1	0	0.358250	0	16.7	0.00
1983	77	23.5	0		53.8	0	34.0	0	0.367484	0	16.7	0.00
1982	77	24.5	0		54.6	0	34.0	0	0.376417	0	16.7	0.00
1981	77	25.5	0		55.3	0	34.0	0	0.385063	0	16.7	0.00
1980	77	26.5	0		56.0	0	34.0	0	0.393434	0	16.7	0.00
1979	77	27.5	183,439	6,671	56.8	117	34.0	3,993	0.401545	2,679	16.7	1,110.64
1978	77	28.5	0		57.5	0	34.0	0	0.409407	0	16.7	0.00
1977	77	29.5	0		58.2	0	33.9	0	0.417031	0	16.7	0.00
1976	77	30.5	0		58.9	0	33.9	0	0.424428	0	16.7	0.00
1975	77	31.5	0		59.6	0	33.9	0	0.431607	0	16.7	0.00
1974	77	32.5	1,332,126	40,989	60.3	680	33.9	23,043	0.438578	17,977	16.7	6,824.59
1973	77	33.5	0		61.1	0	33.9	0	0.445349	0	16.7	0.00
1972	77	34.5	0		61.7	0	33.8	0	0.451930	0	16.7	0.00
1971	77	35.5	0		62.4	0	33.8	0	0.458328	0	16.7	0.00
1970	77	36.5	0		63.1	0	33.8	0	0.464550	0	16.7	0.00
1969	77	37.5	0		63.8	0	33.8	0	0.470603	0	16.7	0.00
1968	77	38.5	0		64.5	0	33.8	0	0.476495	0	16.7	0.00
1967	77	39.5	1,166,198	29,524	65.2	453	33.7	15,260	0.482231	14,237	16.7	4,915.75
	77	4.3	6,220,986	1,437,655	38.1	37,760	34.7	1,309,094	0.089493	128,660	15.8	227,214.09
Net Salvage: (2.4%)										3,050		
										0.091614	131,710	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
2006	35	0.5	0		33.8	0	33.3	0	0.014805	0	65.6	0.00
2005	35	1.5	0		34.1	0	32.6	0	0.044039	0	71.3	0.00
2004	35	2.5	0		34.3	0	31.8	0	0.072897	0	76.5	0.00
2003	35	3.5	0		34.5	0	31.0	0	0.101500	0	81.2	0.00
2002	35	4.5	0		34.6	0	30.1	0	0.129947	0	85.3	0.00
2001	35	5.5	0		34.7	0	29.2	0	0.158312	0	88.8	0.00
2000	35	6.5	0		34.8	0	28.3	0	0.186650	0	91.7	0.00
1999	35	7.5	0		34.9	0	27.4	0	0.214996	0	94.0	0.00
1998	35	8.5	0		34.9	0	26.4	0	0.243369	0	96.6	0.00
1997	35	9.5	0		35.0	0	25.5	0	0.271780	0	97.2	0.00
1996	35	10.5	0		35.0	0	24.5	0	0.300230	0	98.1	0.00
1995	35	11.5	0		35.0	0	23.5	0	0.328714	0	98.8	0.00
1994	35	12.5	0		35.0	0	22.5	0	0.357219	0	99.3	0.00
1993	35	13.5	0		35.0	0	21.5	0	0.385737	0	99.6	0.00
1992	35	14.5	0		35.0	0	20.5	0	0.414252	0	99.8	0.00
1991	35	15.5	0		35.0	0	19.5	0	0.442733	0	99.9	0.00
1990	35	16.5	0		35.0	0	18.5	0	0.471139	0	99.9	0.00
1989	35	17.5	0		35.0	0	17.5	0	0.499410	0	99.9	0.00
1988	35	18.5	0		35.0	0	16.5	0	0.527462	0	99.8	0.00
1987	35	19.5	0		35.0	0	15.6	0	0.555189	0	99.6	0.00
1986	35	20.5	0		35.0	0	14.6	0	0.582464	0	99.3	0.00
1985	35	21.5	0		35.0	0	13.7	0	0.609138	0	98.8	0.00
1984	35	22.5	0		35.0	0	12.8	0	0.635063	0	98.1	0.00
1983	35	23.5	0		35.0	0	11.9	0	0.660085	0	97.2	0.00
1982	35	24.5	0		35.0	0	11.1	0	0.684065	0	95.8	0.00
1981	35	25.5	0		35.0	0	10.3	0	0.706854	0	94.0	0.00
1980	35	26.5	0		35.0	0	9.5	0	0.728387	0	91.7	0.00
1979	35	27.5	1,486,214	54,044	35.0	1,544	8.8	13,588	0.748608	40,458	88.8	47,997.90
1978	35	28.5	0		35.0	0	8.1	0	0.767492	0	85.3	0.00
1977	35	29.5	0		35.0	0	7.5	0	0.785044	0	81.2	0.00
1976	35	30.5	0		35.0	0	7.0	0	0.801292	0	76.5	0.00
1975	35	31.5	0		35.0	0	6.4	0	0.816285	0	71.3	0.00
1974	35	32.5	0		35.0	0	5.9	0	0.830072	0	65.6	0.00
1973	35	33.5	0		35.0	0	5.5	0	0.842746	0	59.5	0.00
1972	35	34.5	0		35.0	0	5.1	0	0.854394	0	53.2	0.00
1971	35	35.5	0		35.0	0	4.7	0	0.865090	0	46.8	0.00
1970	35	36.5	0		35.0	0	4.4	0	0.874918	0	40.5	0.00
1969	35	37.5	0		35.0	0	4.1	0	0.883946	0	34.4	0.00
1968	35	38.5	0		35.0	0	3.8	0	0.892248	0	28.7	0.00
1967	35	39.5	117,197	2,967	35.0	85	3.5	297	0.899924	2,670	23.5	696.44
35	28.1		1,603,410	57,011	35.0	1,629	8.5	13,885	0.756483	43,128	85.4	48,694.34
Net Salvage: (17.9%)										7,736		
										0.892170	50,864	

252

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Original Cost	Average Service Life	Average Service Life	Average Remaining Life	Average Remaining Life	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Bayside Unit #2: Misc. Power Plant Equipment			(34632)								
2006	20	0.5	0	20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0	20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0	20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0	20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0	20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0	20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0	20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0	20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0	20.0	0	10.7	0	0.467120	0	98.7	0.00
1996	20	10.5	0	20.0	0	9.8	0	0.511508	0	97.6	0.00
1995	20	11.5	0	20.0	0	8.9	0	0.553568	0	96.0	0.00
1994	20	12.5	0	20.0	0	8.1	0	0.592993	0	93.6	0.00
1993	20	13.5	25,930	1,921	20.0	96	7.4	0.629600	1,209	90.4	1,737.17
1992	20	14.5	0	20.0	0	6.7	0	0.663316	0	86.4	0.00
1991	20	15.5	328,120	21,169	20.0	1,058	6.1	0.694172	14,695	81.4	17,225.88
1990	20	16.5	0	20.0	0	5.6	0	0.722284	0	75.5	0.00
1989	20	17.5	0	20.0	0	5.0	0	0.747821	0	68.8	0.00
1988	20	18.5	0	20.0	0	4.6	0	0.770983	0	61.6	0.00
1987	20	19.5	0	20.0	0	4.2	0	0.791987	0	53.9	0.00
1986	20	20.5	0	20.0	0	3.8	0	0.811056	0	46.1	0.00
1985	20	21.5	0	20.0	0	3.4	0	0.828390	0	38.4	0.00
1984	20	22.5	0	20.0	0	3.1	0	0.844188	0	31.2	0.00
1983	20	23.5	0	20.0	0	2.8	0	0.858629	0	24.5	0.00
1982	20	24.5	0	20.0	0	2.6	0	0.871866	0	18.6	0.00
1981	20	25.5	0	20.0	0	2.3	0	0.884041	0	13.6	0.00
1980	20	26.5	0	20.0	0	2.1	0	0.895279	0	9.6	0.00
1979	20	27.5	0	20.0	0	1.9	0	0.905684	0	6.4	0.00
1978	20	28.5	0	20.0	0	1.7	0	0.915336	0	4.0	0.00
1977	20	29.5	0	20.0	0	1.5	0	0.924321	0	2.4	0.00
1976	20	30.5	0	20.0	0	1.3	0	0.932692	0	1.3	0.00
1975	20	31.5	0	20.0	0	1.2	0	0.940513	0	0.7	0.00
1974	20	32.5	0	20.0	0	1.0	0	0.947743	0	0.3	0.00
1973	20	33.5	0	20.0	0	0.9	0	0.954515	0	0.1	0.00
1972	20	34.5	0	20.0	0	0.8	0	0.961301	0	0.0	0.00
1971	20	35.5	0	20.0	0	0.7	0	0.966176	0	0.0	0.00
1970	20	36.5	0	20.0	0	0.5	0	0.975000	0	0.0	0.00
1969	20	37.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00
1968	20	38.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00
1967	20	39.5	0	20.0	0	0.0	0	1.000000	0	0.0	0.00
	20	15.3	354,050	23,090	20.0	1,154	6.2	0.688801	15,904	82.1	18,963.06
Net Salvage: (6.6%)									1,045		
									0.734056	16,949	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age	Original	Average	Average	Average	Average	Depreciation	Calculated	Future	Future
		Weighted	Weighted	Cost	Service	Service	Remaining	Remaining	Reserve	Depreciation	Estimated	Estimated
		Dollars	Dollars	(\$)	Life	Life	Life	Life	Ratio	Reserve	Retirements	Retirements
		(yrs)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)	(yrs)
Bayside Unit #2: Misc. Power Plant Equipment				(34632)								
2006	5	0.5	0	0	5.0	0	4.5	0	0.100000	0	100.0	0.00
2005	5	1.5	0	0	5.0	0	3.5	0	0.300000	0	100.0	0.00
2004	5	2.5	0	0	5.0	0	2.5	0	0.500000	0	100.0	0.00
	5	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Polk Common

Life Category	Life at Age 12/31/06 (yrs)	Average Age	Original Cost (S)	Average	Average	Average	Depreciation Reserve Ratio	Calculated Depreciation Reserve (S)	Future Estimated Net Salvage (S)	Future Net Salvage Rate	
		Weighted Dollars (S)		Service Life (yrs)	Service Life Weighted Dollars (S)	Remaining Life (yrs)					Remaining Life Weighted Dollars (S)
341 - Structures & Improvements											
46 - Year Life	10.3	624,667,013	60,748,086	44.9	1,354,177	34.9	0.206840	12,553,012	355,145	(1%)	
25 - Year Life	10.5	35,471,152	3,382,064	25.0	135,283	14.5	0.453004	1,532,089	270,522	(8%)	
20 - Year Life	10.5	3,801,486	362,046	20.0	18,102	9.8	0.551449	199,650	28,271	(8%)	
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
	10.3	663,939,652	64,492,196	42.8	1,507,562	32.8	0.221496	14,284,751	653,938	(1%)	
342 - Fuel Holders, Producers and Accessories											
46 - Year Life	10.4	13,196,547	1,267,618	43.1	29,400	33.4	0.229019	290,308	21,961	(2%)	
25 - Year Life	8.7	1,134,277	130,903	25.0	5,236	16.3	0.419349	54,894	27,487	(21%)	
20 - Year Life	7.5	971,205	129,494	20.0	6,475	12.5	0.402758	52,155	10,329	(8%)	
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
	10.0	15,302,029	1,528,015	37.2	41,110	27.9	0.260048	397,357	59,777	(4%)	
343 - Generators											
46 - Year Life	10.5	25,323,654	2,411,777	43.0	56,088	33.2	0.230718	556,440	44,316	(2%)	
25 - Year Life	2.8	51,448	18,465	25.0	739	22.2	0.134824	2,490	3,873	(21%)	
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
	10.4	25,375,102	2,430,242	42.8	56,826	33.1	0.229989	558,930	48,189	(2%)	
345 - Accessory Electric Equipment											
46 - Year Life	10.5	14,465,149	1,377,633	43.0	32,038	33.2	0.230718	317,845	25,314	(2%)	
25 - Year Life	10.5	2,805,005	267,143	25.0	10,686	14.5	0.453521	121,155	21,368	(8%)	
20 - Year Life	10.5	50,023	4,764	20.0	238	9.8	0.551449	2,627	372	(8%)	
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
	10.5	17,320,177	1,649,541	38.4	42,962	28.4	0.267727	441,627	47,054	(3%)	
346 - Misc. Power Plant Equipment											
46 - Year Life	10.5	7,887,940	751,232	42.1	17,844	32.6	0.231796	174,133	17,748	(2%)	
25 - Year Life	10.5	320,106	30,486	25.0	1,219	14.5	0.482912	14,722	4,572	(15%)	
20 - Year Life	10.5	242,007	23,048	20.0	1,152	9.8	0.586398	13,515	3,375	(15%)	
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
	10.5	8,450,053	804,767	39.8	20,216	30.2	0.251464	202,370	25,695	(3%)	
Subtotal:											
Polk Common											
46 - Year Life	10.3	647,020,103	62,876,952	44.8	1,404,059	34.8	0.207469	13,044,989	398,207	(1%)	
25 - Year Life	10.4	39,781,988	3,829,061	25.0	153,162	14.6	0.450593	1,725,350	327,822	(9%)	
20 - Year Life	9.8	5,064,722	519,353	20.0	25,968	10.5	0.515926	267,948	42,346	(8%)	
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	0	0	#DIV/0!	
	10.3	691,866,813	67,225,366	42.5	1,583,189	32.5	0.223700	15,038,287	768,375	(1%)	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Structures & Improvements			(34180)									
2006	46	0.5	0		35.5	0	35.0	0	0.014083	0	3.1	0.00
2005	46	1.5	0		36.5	0	35.0	0	0.037189	0	3.6	0.00
2004	46	2.5	0		37.4	0	34.9	0	0.060537	0	3.7	0.00
2003	46	3.5	5,392,677	1,540,765	38.4	40,124	34.9	1,400,331	0.082823	127,611	3.8	58,549.07
2002	46	4.5	1,339,528	297,673	39.4	7,555	34.9	263,675	0.104118	30,993	3.9	11,609.25
2001	46	5.5	0		40.3	0	34.9	0	0.123603	0	3.9	0.00
2000	46	6.5	0		41.3	0	34.9	0	0.142240	0	3.9	0.00
1999	46	7.5	413,367	55,116	42.3	1,303	34.9	45,474	0.160083	8,823	3.9	2,149.51
1998	46	8.5	1,493,349	175,688	43.2	4,067	34.9	141,933	0.177182	31,129	3.9	6,851.84
1997	46	9.5	947,898	99,776	44.2	2,257	34.9	78,784	0.193583	19,315	3.9	3,891.33
1996	46	10.5	615,080,203	58,579,067	45.1	1,298,871	34.9	45,330,586	0.209327	12,262,180	3.9	2,284,583.61
	46	10.3	624,667,013	60,748,086	44.9	1,354,177	34.9	47,260,762	0.205439	12,480,051	3.9	2,367,634.60
Net Salvage: (1%)										72,961		
										0.206640	12,553,012	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Structures & Improvements			(34180)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0.00
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
1999	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0.00
1998	25	8.5	99,031	11,651	25.0	466	16.5	7,689	0.340000	3,961	100.0	11,650.13
1997	25	9.5	163,547	17,215	25.0	689	15.5	10,674	0.379980	6,542	100.0	17,214.11
1996	25	10.5	35,208,574	3,353,198	25.0	134,128	14.5	1,944,855	0.419932	1,408,115	100.0	3,352,661.02
	25	10.5	35,471,152	3,382,064	25.0	135,283	14.5	1,953,218	0.419453	1,418,618	100.0	3,381,525.26
Net Salvage: (8.0%)										113,471		
										0.453004	1,532,089	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Common: Structures & Improvements			(34180)									
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Fuel Holders, Producers and Accessori (34280)												
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0.00
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
1999	25	7.5	600,502	80,067	25.0	3,203	17.5	56,047	0.300000	24,020	100.0	80,062.94
1998	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0.00
1997	25	9.5	0		25.0	0	15.5	0	0.379980	0	100.0	0.00
1996	25	10.5	533,775	50,836	25.0	2,033	14.5	29,485	0.419932	21,348	100.0	50,827.61
	25	8.7	1,134,277	130,903	25.0	5,236	16.3	85,532	0.346575	45,368	100.0	130,690.54
										9,526		
									0.419349	54,894		
												Net Salvage: (21.0%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Common: Fuel Holders, Producers and Accessoi (34280)												
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174967	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	971,205	129,494	20.0	6,475	12.5	80,934	0.373006	48,302	99.7	129,112.05
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	96.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
	<u>20</u>	<u>7.5</u>	<u>971,205</u>	<u>129,494</u>	<u>20.0</u>	<u>6,475</u>	<u>12.5</u>	<u>80,934</u>	<u>0.373006</u>	<u>48,302</u>	<u>99.7</u>	<u>129,112.05</u>
						Net Salvage: (8.0%)				<u>3,853</u>		
									<u>0.402758</u>	<u>52,155</u>		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Common: Fuel Holders, Producers and Accessori (34280)												
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Generators			(34380)									
2006	46	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0.00
2005	46	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0.00
2004	46	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0.00
2003	46	3.5	0		36.9	0	33.4	0	0.094806	0	11.9	0.00
2002	46	4.5	0		37.8	0	33.3	0	0.119063	0	12.3	0.00
2001	46	5.5	0		38.7	0	33.3	0	0.139175	0	12.3	0.00
2000	46	6.5	0		39.5	0	33.3	0	0.158324	0	12.3	0.00
1999	46	7.5	0		40.4	0	33.3	0	0.176578	0	12.3	0.00
1998	46	8.5	0		41.3	0	33.3	0	0.193998	0	12.3	0.00
1997	46	9.5	0		42.1	0	33.3	0	0.210640	0	12.3	0.00
1996	46	10.5	25,323,654	2,411,777	43.0	56,088	33.2	1,862,116	0.226555	546,400	12.3	295,442.63
	46	10.5	25,323,654	2,411,777	43.0	56,088	33.2	1,862,116	0.226555	546,400	12.3	295,442.63
Net Salvage: (1.8%)										10,040		
									0.230718	556,440		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Common: Generators			(34380)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	9,886	6,591	25.0	264	23.5	6,195	0.060004	395	99.7	6,572.25
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	41,562	11,875	25.0	475	21.5	10,212	0.140001	1,662	100.0	11,870.29
2002	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0.00
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
1999	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0.00
1998	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0.00
1997	25	9.5	0		25.0	0	15.5	0	0.379980	0	100.0	0.00
1996	25	10.5	0		25.0	0	14.5	0	0.419932	0	100.0	0.00
	25	2.8	51,448	18,465	25.0	739	22.2	16,407	0.111449	2,058	99.9	18,442.54
Net Salvage: (21.0%)										432		
										0.134824	2,490	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Generators				(34380)								
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	96.7	0.00
1996	20	10.5	0		20.0	0	9.8	0	0.511508	0	97.6	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Common: Generators			(34380)									
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements (\$)
	(yrs)	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Accessory Electric Equipment			(34580)									
2006	46	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0.00
2005	46	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0.00
2004	46	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0.00
2003	46	3.5	0		36.9	0	33.4	0	0.094806	0	11.9	0.00
2002	46	4.5	0		37.8	0	33.3	0	0.119063	0	12.3	0.00
2001	46	5.5	0		38.7	0	33.3	0	0.139175	0	12.3	0.00
2000	46	6.5	0		39.5	0	33.3	0	0.158324	0	12.3	0.00
1999	46	7.5	0		40.4	0	33.3	0	0.176578	0	12.3	0.00
1998	46	8.5	0		41.3	0	33.3	0	0.193998	0	12.3	0.00
1997	46	9.5	0		42.1	0	33.3	0	0.210640	0	12.3	0.00
1996	46	10.5	14,465,149	1,377,633	43.0	32,038	33.2	1,063,661	0.226555	312,110	12.3	168,760.07
	46	10.5	14,465,149	1,377,633	43.0	32,038	33.2	1,063,661	0.226555	312,110	12.3	168,760.07
Net Salvage: (1.8%)										5.735		
										0.230718	317,845	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars (yrs) (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Polk Common: Accessory Electric Equipment			(34580)									
2006	20	0.5	0	20.0	0	19.5	0	0.025000	0	100.0	0.00	
2005	20	1.5	0	20.0	0	18.5	0	0.075000	0	100.0	0.00	
2004	20	2.5	0	20.0	0	17.5	0	0.125000	0	100.0	0.00	
2003	20	3.5	0	20.0	0	16.5	0	0.174987	0	100.0	0.00	
2002	20	4.5	0	20.0	0	15.5	0	0.224931	0	100.0	0.00	
2001	20	5.5	0	20.0	0	14.5	0	0.274721	0	100.0	0.00	
2000	20	6.5	0	20.0	0	13.5	0	0.324181	0	99.9	0.00	
1999	20	7.5	0	20.0	0	12.5	0	0.373006	0	99.7	0.00	
1998	20	8.5	0	20.0	0	11.6	0	0.420801	0	99.3	0.00	
1997	20	9.5	0	20.0	0	10.7	0	0.467120	0	96.7	0.00	
1996	20	10.5	50,023	4,764	20.0	238	9.8	2,334	0.511508	2,437	97.6	4,650.10
	20	10.5	50,023	4,764	20.0	238	9.8	2,334	0.511508	2,437	97.6	4,650.10
				Net Salvage: (7.8%)						190		
								0.551449		2,627		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Accessory Electric Equipment			(34580)								
2006	4	0.5	0	4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0	4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0	4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0	4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!									#DIV/0!		
								#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Misc. Power Plant Equipment			(34680)									
2006	46	0.5	0		33.8	0	33.3	0	0.014807	0	14.0	0.00
2005	46	1.5	0		34.6	0	33.1	0	0.043323	0	14.4	0.00
2004	46	2.5	0		35.5	0	33.0	0	0.070471	0	14.9	0.00
2003	46	3.5	0		36.3	0	32.8	0	0.096359	0	15.3	0.00
2002	46	4.5	0		37.2	0	32.7	0	0.121082	0	15.8	0.00
2001	46	5.5	0		38.0	0	32.7	0	0.140800	0	15.8	0.00
2000	46	6.5	0		38.8	0	32.6	0	0.159573	0	15.8	0.00
1999	46	7.5	0		39.7	0	32.6	0	0.177466	0	15.8	0.00
1998	46	8.5	0		40.5	0	32.6	0	0.194541	0	15.8	0.00
1997	46	9.5	0		41.3	0	32.6	0	0.210851	0	15.8	0.00
1996	46	10.5	7,887,940	751,232	42.1	17,844	32.6	581,714	0.226446	170,114	15.8	118,319.11
	46	10.5	7,887,940	751,232	42.1	17,844	32.6	581,714	0.226446	170,114	15.8	118,319.11
Net Salvage: (2.4%)										4,019		
									0.231796	174,133		

272

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Misc. Power Plant Equipment			(34680)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0.00
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
1999	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0.00
1998	25	8.5	0		25.0	0	16.5	0	0.340000	0	100.0	0.00
1997	25	9.5	0		25.0	0	15.5	0	0.379980	0	100.0	0.00
1996	25	10.5	320,106	30,486	25.0	1,219	14.5	17,682	0.419932	12,802	100.0	30,481.37
	25	10.5	320,106	30,486	25.0	1,219	14.5	17,682	0.419932	12,802	100.0	30,481.37
Net Salvage: (15.0%)										1,920		
									0.482912	14,722		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(\$)		(\$)		(\$)
Polk Common: Misc. Power Plant Equipment			(34680)								
2006	20	0.5	0		20.0	0	19.5	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0.467120	0	96.7	0.00
1996	20	10.5	242,007	23,048	20.0	1,152	9.8	11,294	0.511508	11,789	22,496.74
	20	10.5	242,007	23,048	20.0	1,152	9.8	11,294	0.511508	11,789	22,496.74
Net Salvage: (14.6%)									1,726		
									0.586398	13,515	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Common: Misc. Power Plant Equipment			(34680)									
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Polk Unit #1

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
46 - Year Life	10.4	445,525,421	42,888,324	45.0	953,472	34.9	33,276,174	0.226688	9,722,248	225,146	(1%)
25 - Year Life	6.7	21,691,399	3,247,087	25.0	129,883	18.3	2,379,431	0.268534	936,896	259,506	(8%)
20 - Year Life	7.9	8,507,472	1,077,492	20.0	53,875	12.3	660,403	0.418417	450,841	85,111	(8%)
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	10.1	475,724,292	47,212,904	41.5	1,137,230	31.9	36,316,008	0.235317	11,109,985	569,763	(1%)
342 - Fuel Holders, Producers and Accessories											
46 - Year Life	9.8	1,261,572,910	128,426,750	42.6	3,018,043	33.4	100,818,023	0.218444	28,054,069	2,222,562	(2%)
25 - Year Life	9.6	822,441,931	85,945,619	25.0	3,437,825	15.4	53,047,942	0.463077	39,799,425	18,045,605	(21%)
20 - Year Life	1.9	25,251,980	13,548,792	20.0	677,340	18.2	12,297,733	0.099624	1,349,589	1,081,907	(8%)
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	9.3	2,109,266,821	227,919,161	32.0	7,133,208	23.3	166,163,698	0.303630	69,203,083	21,350,074	(9%)
343 - Generators											
46 - Year Life	10.4	454,659,882	43,574,843	43.0	1,014,014	33.2	33,666,726	0.230214	10,031,529	800,688	(2%)
25 - Year Life	9.8	326,905,829	33,218,631	25.0	1,328,745	15.2	20,142,398	0.476218	15,819,295	6,974,668	(21%)
20 - Year Life	8.8	333,366,156	37,952,370	20.0	1,897,619	11.5	21,755,647	0.461575	17,517,884	2,975,958	(8%)
4 - Year Life	0.5	6,631,466	13,262,931	4.0	3,315,733	3.5	11,605,065	0.135000	1,790,496	1,061,034	(8%)
	8.8	1,121,563,332	128,008,775	16.9	7,556,110	11.5	87,169,836	0.352782	45,159,203	11,812,349	(9%)
345 - Accessory Electric Equipment											
46 - Year Life	10.5	362,276,706	34,615,973	43.0	805,617	33.2	26,747,752	0.230123	7,965,920	636,043	(2%)
25 - Year Life	10.0	141,529,025	14,200,971	25.0	568,039	15.0	8,539,810	0.430457	6,112,913	1,135,645	(8%)
20 - Year Life	9.9	93,068,943	9,410,773	20.0	470,539	10.4	4,886,906	0.519834	4,892,040	735,955	(8%)
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	10.3	596,874,674	58,227,717	31.6	1,844,195	21.8	40,174,469	0.325805	18,970,873	2,507,644	(4%)
346 - Misc. Power Plant Equipment											
46 - Year Life	10.5	41,598,788	3,980,059	42.1	94,628	32.6	3,084,880	0.231009	919,428	94,029	(2%)
25 - Year Life	7.5	5,359,394	713,629	25.0	28,545	17.5	499,254	0.345397	246,486	106,987	(15%)
20 - Year Life	5.6	395,230	70,903	20.0	3,545	14.5	51,508	0.314865	22,325	10,532	(15%)
4 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	9.9	47,353,412	4,764,591	37.6	126,719	28.7	3,635,642	0.249389	1,188,239	211,548	(4%)
Subtotal:											
Polk Unit #1											
46 - Year Life	10.4	949,400,915	81,484,356	44.0	1,853,717	34.0	63,108,807	0.228358	18,607,596	955,218	(1%)
25 - Year Life	9.6	1,317,927,578	137,325,938	25.0	5,493,038	15.4	84,608,835	0.458144	62,915,015	26,522,412	(19%)
20 - Year Life	7.4	460,589,780	62,058,329	20.0	3,102,916	12.8	39,652,198	0.390482	24,232,679	4,889,464	(8%)
4 - Year Life	0.5	6,631,466	13,262,931	4.0	3,315,733	3.5	11,605,065	0.135000	1,790,496	1,061,034	(8%)
	9.0	2,634,549,739	294,131,555	21.4	13,765,404	14.5	198,974,904	0.365638	107,545,785	33,428,129	(11%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Average Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Structures & Improvements			(34181)									
2006	46	0.5	0		35.5	0	35.0	0	0.014083	0	3.1	0.00
2005	46	1.5	0		36.5	0	35.0	0	0.041127	0	3.2	0.00
2004	46	2.5	0		37.4	0	34.9	0	0.066775	0	3.3	0.00
2003	46	3.5	408,811	116,803	38.4	3,042	34.9	106,157	0.091134	10,645	3.4	3,971.31
2002	46	4.5	1,884,746	418,833	39.4	10,630	34.9	370,996	0.114300	47,873	3.5	14,659.14
2001	46	5.5	450,188	81,852	40.3	2,031	34.9	70,885	0.135484	11,090	3.5	2,864.83
2000	46	6.5	91,300	14,046	41.3	340	34.9	11,869	0.155659	2,186	3.5	491.61
1999	46	7.5	918,034	122,405	42.3	2,894	34.9	100,991	0.174895	21,408	3.5	4,284.16
1998	46	8.5	374,362	44,043	43.2	1,020	34.9	35,581	0.193256	8,511	3.5	1,541.49
1997	46	9.5	5,230,893	550,620	44.2	12,457	34.9	434,766	0.210800	116,071	3.5	19,271.71
1996	46	10.5	436,167,087	41,539,723	45.1	921,058	34.9	32,144,929	0.227582	9,453,693	3.5	1,453,890.29
	46	10.4	445,525,421	42,888,324	45.0	953,472	34.9	33,276,174	0.225504	9,671,477	3.5	1,500,974.54
					Net Salvage:	(1%)				50,771		
									0.226688	9,722,248		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Structures & Improvements			(34181)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	879,779	195,506	20.0	9,775	15.5	151,517	0.224931	43,975	100.0	195,486.85
2001	20	5.5	1,771,129	322,023	20.0	16,101	14.5	233,467	0.274721	88,467	100.0	321,901.12
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	36,066	4,243	20.0	212	11.6	2,461	0.420801	1,785	99.3	4,215.13
1997	20	9.5	138,251	14,553	20.0	728	10.7	7,786	0.467120	6,798	96.7	14,070.41
1996	20	10.5	5,682,246	541,166	20.0	27,058	9.8	265,171	0.511508	276,811	97.6	528,216.21
	20	7.9	8,507,472	1,077,492	20.0	53,875	12.3	660,403	0.387786	417,836	98.7	1,063,889.72
Net Salvage: (7.9%)										33,005		
										0.418417	450,841	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Structures & Improvements			(34181)									
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!									#DIV/0!			
									#DIV/0!			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Fuel Holders, Producers and Accessories (34281)												
2006	46	0.5	0		34.4	0	33.9	0	0.014550	0	10.2	0.00
2005	46	1.5	927,355	618,236	35.3	17,514	33.8	591,966	0.042544	26,302	10.6	65,285.77
2004	46	2.5	1,889,124	755,649	36.1	20,932	33.6	703,319	0.069159	52,280	10.9	82,290.22
2003	46	3.5	5,414,265	1,546,933	37.0	41,809	33.5	1,400,601	0.094501	146,187	11.2	173,565.86
2002	46	4.5	2,528,586	561,908	37.9	14,826	33.4	495,191	0.118668	66,681	11.6	64,900.38
2001	46	5.5	8,259,388	1,501,707	38.8	38,704	33.4	1,292,706	0.138860	208,527	11.6	173,447.15
2000	46	6.5	20,407,662	3,139,640	39.7	79,084	33.4	2,641,410	0.158087	496,336	11.6	362,628.46
1999	46	7.5	64,753,100	8,633,747	40.6	212,654	33.4	7,102,639	0.176416	1,523,131	11.6	997,197.74
1998	46	8.5	55,512,324	6,530,862	41.4	157,750	33.4	5,268,859	0.193907	1,266,380	11.6	754,314.52
1997	46	9.5	19,651,734	2,068,604	42.3	48,903	33.4	1,633,365	0.210618	435,685	11.6	238,923.71
1996	46	10.5	1,082,229,373	103,069,464	43.2	2,385,867	33.4	79,687,965	0.228598	23,355,334	11.6	11,904,523.10
	46	9.8	1,261,572,910	128,426,750	42.6	3,018,043	33.4	100,818,023	0.214728	27,576,823	11.5	14,817,076.92
										477,246		
									0.218444	28,054,069		
												Net Salvage: (1.7%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Fuel Holders, Producers and Accessories (34281)												
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage:					#DIV/0!					#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Generators			(34381)									
2006	46	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0.00
2005	46	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0.00
2004	46	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0.00
2003	46	3.5	0		36.9	0	33.4	0	0.094806	0	11.9	0.00
2002	46	4.5	0		37.8	0	33.3	0	0.119063	0	12.3	0.00
2001	46	5.5	550,396	100,072	38.7	2,586	33.3	86,108	0.139175	13,928	12.3	12,258.82
2000	46	6.5	0		39.5	0	33.3	0	0.158324	0	12.3	0.00
1999	46	7.5	363,021	48,403	40.4	1,198	33.3	39,896	0.176578	8,547	12.3	5,929.34
1998	46	8.5	0	186,452	41.3	4,515	33.3	150,335	0.193998	36,171	12.3	22,840.36
1997	46	9.5	2,590,241	272,657	42.1	6,476	33.3	215,665	0.210640	57,432	12.3	33,400.48
1996	46	10.5	451,156,224	42,967,259	43.0	999,239	33.2	33,174,721	0.226555	9,734,447	12.3	5,263,489.26
	46	10.4	454,659,882	43,574,843	43.0	1,014,014	33.2	33,666,726	0.226060	9,850,526	12.3	5,337,918.26
					Net Salvage: (1.8%)					181,003		
									0.230214	10,031,529		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Generators			(34381)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	10,306,801	2,944,800	25.0	117,792	21.5	2,532,528	0.140001	412,275	100.0	2,943,681.33
2002	25	4.5	126,119	28,026	25.0	1,121	20.5	22,982	0.180000	5,045	100.0	28,023.36
2001	25	5.5	880,529	160,096	25.0	6,404	19.5	124,875	0.220000	35,221	100.0	160,088.22
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
1999	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0.00
1998	25	8.5	938,469	110,408	25.0	4,416	16.5	72,869	0.340000	37,539	100.0	110,402.57
1997	25	9.5	824,029	86,740	25.0	3,470	15.5	53,779	0.379980	32,959	100.0	86,732.92
1996	25	10.5	313,829,882	29,888,560	25.0	1,195,542	14.5	17,335,365	0.419932	12,551,163	100.0	29,883,778.00
	25	9.8	326,905,829	33,218,631	25.0	1,328,745	15.2	20,142,398	0.393560	13,074,202	100.0	33,212,706.39
Net Salvage: (21.0%)										2,745,093		
										0.476218	15,819,295	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Generators			(34381)									
2006	20	0.5	3,256,687	6,513,373	20.0	325,669	19.5	6,350,539	0.025000	162,834	100.0	6,512,819.37
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1996	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	0		20.0	0	10.7	0	0.467120	0	96.7	0.00
1996	20	10.5	330,109,469	31,438,997	20.0	1,571,950	9.8	15,405,109	0.511508	16,081,299	97.6	30,686,661.85
	20	8.8	333,366,156	37,952,370	20.0	1,897,619	11.5	21,755,647	0.428014	16,244,133	98.0	37,199,481.22
Net Salvage: (7.8%)										1,273,751		
									0.461575	17,517,884		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Generators - CSA			(34381)									
2006	4	0.5	6,631,466	13,262,931	4.0	3,315,733	3.5	11,605,065	0.125000	1,657,866	100.0	13,262,931.02
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	0.5	6,631,466	13,262,931	4.0	3,315,733	3.5	11,605,065	0.125000	1,657,866	100.0	13,262,931.02
Net Salvage: (8.0%)										132,629		
									0.135000	1,790,496		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Polk Unit #1: Accessory Electric Equipment				(34581)									
2006	46	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0.00	
2005	46	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0.00	
2004	46	2.5	59,828	23,931	36.0	665	33.5	22,269	0.069374	1,660	11.6	2,764.04	
2003	46	3.5	0		36.9	0	33.4	0	0.094806	0	11.9	0.00	
2002	46	4.5	0		37.8	0	33.3	0	0.119063	0	12.3	0.00	
2001	46	5.5	108,510	19,729	38.7	510	33.3	16,976	0.139175	2,746	12.3	2,416.82	
2000	46	6.5	0		39.5	0	33.3	0	0.156324	0	12.3	0.00	
1999	46	7.5	513,036	68,405	40.4	1,693	33.3	56,383	0.176578	12,079	12.3	8,379.59	
1998	46	8.5	2,956,729	347,850	41.3	8,423	33.3	280,470	0.193998	67,482	12.3	42,611.68	
1997	46	9.5	0		42.1	0	33.3	0	0.210640	0	12.3	0.00	
1996	46	10.5	358,638,603	34,156,057	43.0	794,327	33.2	26,371,654	0.226555	7,738,226	12.3	4,184,117.03	
	46	10.5	362,276,706	34,615,973	43.0	805,617	33.2	26,747,752	0.225971	7,822,193	12.2	4,240,289.17	
Net Salvage: (1.8%)										143,727			
										0.230123	7,965,920		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Accessory Electric Equipment			(34581)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	572,051	381,367	20.0	19,068	18.5	352,765	0.075000	28,603	100.0	381,361.36
2004	20	2.5	377,088	150,835	20.0	7,542	17.5	131,981	0.125000	18,854	100.0	150,833.12
2003	20	3.5	249,375	71,250	20.0	3,562	16.5	58,781	0.174987	12,468	100.0	71,247.72
2002	20	4.5	150,856	33,524	20.0	1,676	15.5	25,981	0.224931	7,540	100.0	33,520.15
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	564,331	66,392	20.0	3,320	11.6	38,507	0.420801	27,938	99.3	65,954.32
1997	20	9.5	2,588,859	272,511	20.0	13,626	10.7	145,794	0.467120	127,296	96.7	263,479.06
1996	20	10.5	88,566,384	8,434,894	20.0	421,745	9.8	4,133,098	0.511508	4,314,516	97.6	8,233,046.75
	20	9.9	93,068,943	9,410,773	20.0	470,539	10.4	4,886,906	0.482130	4,537,214	97.8	9,199,442.48
Net Salvage: (7.8%)										354,826		
										0.519834	4,892,040	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #1: Accessory Electric Equipment			(34581)									
2006	4	0.5	0		4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0		4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0		4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0		4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0		4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Misc. Power Plant Equipment			(34681)									
2006	46	0.5	0		33.8	0	33.3	0	0.014807	0	14.0	0.00
2005	46	1.5	0		34.6	0	33.1	0	0.043323	0	14.4	0.00
2004	46	2.5	0		35.5	0	33.0	0	0.070471	0	14.9	0.00
2003	46	3.5	0		36.3	0	32.8	0	0.096359	0	15.3	0.00
2002	46	4.5	0		37.2	0	32.7	0	0.121082	0	15.8	0.00
2001	46	5.5	0		38.0	0	32.7	0	0.140800	0	15.8	0.00
2000	46	6.5	0		38.8	0	32.6	0	0.159573	0	15.8	0.00
1999	46	7.5	0		39.7	0	32.6	0	0.177466	0	15.8	0.00
1998	46	8.5	815,278	95,915	40.5	2,368	32.6	77,206	0.194541	18,659	15.8	15,106.62
1997	46	9.5	0		41.3	0	32.6	0	0.210851	0	15.8	0.00
1996	46	10.5	40,783,510	3,884,144	42.1	92,260	32.6	3,007,674	0.226446	879,549	15.8	611,752.65
	46	10.5	41,598,788	3,980,059	42.1	94,628	32.6	3,084,880	0.225677	898,208	15.8	626,859.27
					Net Salvage: (2.4%)					21,220		
									0.231009	919,428		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Misc. Power Plant Equipment			(34681)									
2006	25	0.5	23,136	46,273	25.0	1,851	24.5	45,347	0.020004	926	99.4	45,883.59
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	1,228,102	272,911	25.0	10,916	20.5	223,787	0.180000	49,124	100.0	272,881.44
2001	25	5.5	0		25.0	0	19.5	0	0.220000	0	100.0	0.00
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
1999	25	7.5	0		25.0	0	17.5	0	0.300000	0	100.0	0.00
1998	25	8.5	142,447	16,758	25.0	670	16.5	11,061	0.340000	5,698	100.0	16,757.64
1997	25	9.5	0		25.0	0	15.5	0	0.379980	0	100.0	0.00
1996	25	10.5	3,965,709	377,687	25.0	15,107	14.5	219,058	0.419932	158,603	100.0	377,626.11
	25	7.5	5,359,394	713,629	25.0	28,545	17.5	499,254	0.300366	214,350	99.9	713,248.79
Net Salvage: (15.0%)										32,135		
										0.345397	246,486	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Misc. Power Plant Equipment			(34681)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	80,532	32,213	20.0	1,611	17.5	28,186	0.125000	4,027	100.0	32,212.21
2003	20	3.5	42,840	12,240	20.0	612	16.5	10,098	0.174987	2,142	100.0	12,239.63
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
1999	20	7.5	0		20.0	0	12.5	0	0.373006	0	99.7	0.00
1998	20	8.5	0		20.0	0	11.6	0	0.420801	0	99.3	0.00
1997	20	9.5	55,717	5,865	20.0	293	10.7	3,138	0.467120	2,740	96.7	5,670.51
1996	20	10.5	216,142	20,585	20.0	1,029	9.8	10,087	0.511508	10,529	97.6	20,092.33
	20	5.6	395,230	70,903	20.0	3,545	14.5	51,508	0.274143	19,437	99.0	70,214.68
Net Salvage: (14.9%)										2,887		
										0.314865	22,325	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #1: Mlsc. Power Plant Equipment			(34681)									
2006	4	0.5	0	0	4.0	0	3.5	0	0.125000	0	100.0	0.00
2005	4	1.5	0	0	4.0	0	2.5	0	0.375000	0	100.0	0.00
2004	4	2.5	0	0	4.0	0	1.5	0	0.625000	0	100.0	0.00
2003	4	3.5	0	0	4.0	0	0.5	0	0.875000	0	100.0	0.00
2002	4	4.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
2001	4	5.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
2000	4	6.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1999	4	7.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1998	4	8.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1997	4	9.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
1996	4	10.5	0	0	4.0	0	0.0	0	1.000000	0	100.0	0.00
	4	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage:			#DIV/0!							#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Polk Unit #2

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
40 - Year Life	6.5	12,815,881	1,971,674	39.4	50,042	32.9	1,646,398	0.164185	323,719	9,760	(0%)
25 - Year Life	6.5	376,920	57,988	25.0	2,320	18.5	42,911	0.314594	18,243	12,176	(21%)
20 - Year Life	6.5	380,081	58,474	20.0	2,924	13.5	39,470	0.350086	20,471	4,673	(8%)
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	13,572,882	2,088,136	37.8	55,286	31.3	1,728,779	0.173567	362,432	26,608	(1%)
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	6.5	5,586,418	859,449	37.9	22,677	31.6	716,585	0.168436	144,762	14,039	(2%)
25 - Year Life	6.5	451,803	69,508	25.0	2,780	18.5	51,436	0.314594	21,867	14,595	(21%)
20 - Year Life	6.5	451,686	69,490	20.0	3,475	13.5	46,906	0.350086	24,328	5,553	(8%)
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	6,489,907	998,447	34.5	28,932	28.2	814,927	0.191254	190,957	34,187	(3%)
343 - Generators											
40 - Year Life	6.5	27,899,074	4,292,165	37.8	113,549	31.5	3,576,804	0.168832	724,656	74,362	(2%)
25 - Year Life	6.5	31,188,882	4,798,289	25.0	191,932	18.5	3,550,734	0.314594	1,509,513	1,007,530	(21%)
20 - Year Life	6.5	47,962,870	7,378,903	20.0	368,945	13.5	4,980,760	0.350086	2,583,248	589,633	(8%)
9 - Year Life	1.5	16,806,916	11,204,610	9.0	1,244,957	7.5	9,337,175	0.180000	2,016,830	896,369	(8%)
	4.5	123,857,741	27,673,968	14.4	1,919,383	11.2	21,445,473	0.246956	6,834,247	2,567,894	(9%)
345 - Accessory Electric Equipment											
40 - Year Life	6.5	99,322,935	15,280,451	37.8	404,245	31.5	12,733,710	0.168832	2,579,832	264,734	(2%)
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	6.5	8,156,915	1,254,910	20.0	62,746	13.5	847,064	0.350086	439,326	100,277	(8%)
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	107,479,850	16,535,362	35.4	466,990	29.1	13,580,774	0.182588	3,019,158	365,011	(2%)
346 - Misc. Power Plant Equipment											
40 - Year Life	6.5	1,086,630	167,174	37.2	4,494	31.0	139,311	0.172371	28,816	5,213	(3%)
25 - Year Life	6.5	39,235	6,036	25.0	241	18.5	4,467	0.298996	1,805	905	(15%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	1,125,864	173,210	35.6	4,735	30.4	143,778	0.176784	30,621	6,119	(4%)
Subtotal:											
Polk Unit #2											
40 - Year Life	6.5	146,710,937	22,570,913	37.9	595,007	31.6	18,812,909	0.168437	3,801,785	368,108	(2%)
25 - Year Life	6.5	32,056,839	4,931,821	25.0	197,273	18.5	3,649,548	0.314575	1,551,427	1,035,206	(21%)
20 - Year Life	6.5	56,951,552	8,761,777	20.0	438,089	13.5	5,914,200	0.350086	3,067,373	700,136	(8%)
9 - Year Life	1.5	16,806,916	11,204,610	9.0	1,244,957	7.5	9,337,175	0.180000	2,016,830	896,369	(8%)
	5.3	252,526,244	47,469,123	19.2	2,475,326	15.2	37,713,731	0.219878	10,437,415	2,999,819	(6%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Structures & Improvements			(34182)									
2006	40	0.5	0		33.6	0	33.1	0	0.014896	0	2.9	0.00
2005	40	1.5	0		34.5	0	33.0	0	0.043434	0	3.0	0.00
2004	40	2.5	0		35.5	0	33.0	0	0.070415	0	3.1	0.00
2003	40	3.5	0		36.5	0	33.0	0	0.095964	0	3.2	0.00
2002	40	4.5	0		37.4	0	32.9	0	0.120196	0	3.3	0.00
2001	40	5.5	0		38.4	0	32.9	0	0.142340	0	3.3	0.00
2000	40	6.5	12,815,881	1,971,674	39.4	50,042	32.9	1,646,398	0.163376	322,124	3.3	65,065.24
	40	6.5	12,815,881	1,971,674	39.4	50,042	32.9	1,646,398	0.163376	322,124	3.3	65,065.24
Net Salvage: (0%)										1,595		
										0.164185	323,719	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #2: Structures & Improvements			(34182)									
2006	25	0.5	0		25.0	0	24.5	0	0.020019	0	97.6	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060026	0	98.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100018	0	99.4	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140009	0	99.7	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180004	0	99.9	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220001	0	100.0	0.00
2000	25	6.5	376,920	57,988	25.0	2,320	18.5	42,911	0.260000	15,077	100.0	57,981.28
	25	6.5	376,920	57,988	25.0	2,320	18.5	42,911	0.260000	15,077	100.0	57,981.28
Net Salvage: (21.0%)										3,166		
										0.314594	18,243	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #2: Structures & Improvements			(34182)									
2006	20	0.5	0		20.0	0	19.5	0	0.025001	0	99.9	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	380,081	58,474	20.0	2,924	13.5	39,470	0.324181	18,956	99.9	58,406.73
	20	6.5	380,081	58,474	20.0	2,924	13.5	39,470	0.324181	18,956	99.9	58,406.73
Net Salvage: (8.0%)										1.515		
										0.350086	20,471	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Structures & Improvements				(34182)								
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
2001	9	5.5	0		9.0	0	3.5	0	0.611111	0	100.0	0.00
2000	9	6.5	0		9.0	0	2.5	0	0.722222	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
				Net Salvage: #DIV/0!								
										#DIV/0!	#DIV/0!	
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
2006	40	0.5	0		32.6	0	32.1	0	0.015354	0	9.6	0.00
2005	40	1.5	0		33.5	0	32.0	0	0.044822	0	9.9	0.00
2004	40	2.5	0		34.4	0	31.9	0	0.072752	0	10.2	0.00
2003	40	3.5	0		35.3	0	31.8	0	0.099269	0	10.6	0.00
2002	40	4.5	0		36.1	0	31.6	0	0.124486	0	10.9	0.00
2001	40	5.5	0		37.0	0	31.6	0	0.145638	0	10.9	0.00
2000	40	6.5	5,586,418	859,449	37.9	22,677	31.6	716,585	0.165729	142,436	10.9	93,593.99
	40	6.5	5,586,418	859,449	37.9	22,677	31.6	716,585	0.165729	142,436	10.9	93,593.99
					Net Salvage: (1.6%)					2,327		
									0.168436	144,762		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
2006	25	0.5	0		25.0	0	24.5	0	0.020019	0	97.6	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060026	0	98.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100018	0	99.4	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140009	0	99.7	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180004	0	99.9	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220001	0	100.0	0.00
2000	25	6.5	451,803	69,508	25.0	2,780	18.5	51,436	0.260000	18,072	100.0	69,500.51
	25	6.5	451,803	69,508	25.0	2,780	18.5	51,436	0.260000	18,072	100.0	69,500.51
Net Salvage: (21.0%)										3,795		
										0.314594	21,867	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Fuel Holders, Producers and Accessories (34282)												
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
2001	9	5.5	0		9.0	0	3.5	0	0.611111	0	100.0	0.00
2000	9	6.5	0		9.0	0	2.5	0	0.722222	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Generators			(34382)									
2006	40	0.5	0		32.5	0	32.0	0	0.015395	0	10.2	0.00
2005	40	1.5	0		33.4	0	31.9	0	0.044947	0	10.5	0.00
2004	40	2.5	0		34.3	0	31.8	0	0.072963	0	10.9	0.00
2003	40	3.5	0		35.2	0	31.7	0	0.099568	0	11.2	0.00
2002	40	4.5	0		36.0	0	31.5	0	0.124873	0	11.6	0.00
2001	40	5.5	0		36.9	0	31.5	0	0.145944	0	11.6	0.00
2000	40	6.5	27,899,074	4,292,165	37.8	113,549	31.5	3,576,804	0.165957	712,315	11.6	495,745.09
	40	6.5	27,899,074	4,292,165	37.8	113,549	31.5	3,576,804	0.165957	712,315	11.6	495,745.09
Net Salvage: (1.7%)										12,341		
										0.168832	724,656	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Generators			(34382)									
2006	20	0.5	0		20.0	0	19.5	0	0.025001	0	99.9	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	47,962,870	7,378,903	20.0	368,945	13.5	4,980,760	0.324181	2,392,100	99.9	7,370,417.28
	20	6.5	47,962,870	7,378,903	20.0	368,945	13.5	4,980,760	0.324181	2,392,100	99.9	7,370,417.28
Net Salvage: (8.0%)										191,148		
									0.350086	2,583,248		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Generators - CSA			(34382)									
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	16,806,916	11,204,610	9.0	1,244,957	7.5	9,337,175	0.166667	1,867,435	100.0	11,204,610.38
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
2001	9	5.5	0		9.0	0	3.5	0	0.611111	0	100.0	0.00
2000	9	6.5	0		9.0	0	2.5	0	0.722222	0	100.0	0.00
	9	1.5	16,806,916	11,204,610	9.0	1,244,957	7.5	9,337,175	0.166667	1,867,435	100.0	11,204,610.38
Net Salvage: (8.0%)										149,395		
										0.180000	2,016,830	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Accessory Electric Equipment			(34582)									
2006	40	0.5	0		32.5	0	32.0	0	0.015395	0	10.2	0.00
2005	40	1.5	0		33.4	0	31.9	0	0.044947	0	10.5	0.00
2004	40	2.5	0		34.3	0	31.8	0	0.072963	0	10.9	0.00
2003	40	3.5	0		35.2	0	31.7	0	0.099568	0	11.2	0.00
2002	40	4.5	0		36.0	0	31.5	0	0.124873	0	11.6	0.00
2001	40	5.5	0		36.9	0	31.5	0	0.145944	0	11.6	0.00
2000	40	6.5	99,322,935	15,280,451	37.8	404,245	31.5	12,733,710	0.165957	2,535,898	11.6	1,764,892.14
	40	6.5	99,322,935	15,280,451	37.8	404,245	31.5	12,733,710	0.165957	2,535,898	11.6	1,764,892.14
Net Salvage: (1.7%)										43,934		
										0.168832	2,579,832	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
	(yrs)	(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #2: Accessory Electric Equipment			(34582)									
2006	25	0.5	0		25.0	0	24.5	0	0.020019	0	97.6	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060026	0	98.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100018	0	99.4	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140009	0	99.7	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180004	0	99.9	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220001	0	100.0	0.00
2000	25	6.5	0		25.0	0	18.5	0	0.260000	0	100.0	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		#DIV/0!
									#DIV/0!	#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #2: Accessory Electric Equipment			(34582)									
2006	20	0.5	0		20.0	0	19.5	0	0.025001	0	99.9	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	8,156,915	1,254,910	20.0	62,746	13.5	847,064	0.324181	406,818	99.9	1,253,466.92
	20	6.5	8,156,915	1,254,910	20.0	62,746	13.5	847,064	0.324181	406,818	99.9	1,253,466.92
Net Salvage: (8.0%)										32,508		
										0.350086	439,326	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Accessory Electric Equipment			(34582)									
2006	9	0.5	0		9.0	0	8.5	0	0.055566	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
2001	9	5.5	0		9.0	0	3.5	0	0.611111	0	100.0	0.00
2000	9	6.5	0		9.0	0	2.5	0	0.722222	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements (\$)
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #2: Misc. Power Plant Equipment				(34682)								
2006	40	0.5	0		32.0	0	31.5	0	0.015604	0	13.1	0.00
2005	40	1.5	0		32.9	0	31.4	0	0.045582	0	13.5	0.00
2004	40	2.5	0		33.8	0	31.3	0	0.074035	0	14.0	0.00
2003	40	3.5	0		34.6	0	31.1	0	0.101086	0	14.4	0.00
2002	40	4.5	0		35.5	0	31.0	0	0.126848	0	14.9	0.00
2001	40	5.5	0		36.3	0	31.0	0	0.147523	0	14.9	0.00
2000	40	6.5	1,086,630	167,174	37.2	4,494	31.0	139,311	0.167158	27,944	14.9	24,825.30
	40	6.5	1,086,630	167,174	37.2	4,494	31.0	139,311	0.167158	27,944	14.9	24,825.30
Net Salvage: (3.1%)										871		
										0.172371	28,816	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #2: Misc. Power Plant Equipment				(34582)								
2006	20	0.5	0		20.0	0	19.5	0	0.025001	0	99.9	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!												
										#DIV/0!	#DIV/0!	
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (S)	Original Cost (S)	Average Service Life (yrs)	Average Service Life Weighted Dollars (S)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (S)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (S)	Future Estimated Retirements	Future Estimated Retirements (S)
Polk Unit #2: Misc. Power Plant Equipment				(34682)								
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
2001	9	5.5	0		9.0	0	3.5	0	0.611111	0	100.0	0.00
2000	9	6.5	0		9.0	0	2.5	0	0.722222	0	100.0	0.00
9	#DIV/0!		0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Polk Unit #3

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
40 - Year Life	4.5	46,173,984	10,260,885	39.4	260,429	34.9	9,088,957	0.114900	1,178,976	53,870	(1%)
25 - Year Life	4.5	150,175	33,372	25.0	1,335	20.5	27,365	0.217796	7,268	7,007	(21%)
20 - Year Life	4.5	192,756	42,835	20.0	2,142	15.5	33,197	0.242924	10,406	3,426	(8%)
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.5	46,516,914	10,337,092	39.2	263,905	34.7	9,149,519	0.115763	1,196,650	64,303	(1%)
342 - Fuel Holders, Producers and Accessories											
40 - Year Life	4.5	4,528,251	1,006,278	37.9	26,551	33.4	886,799	0.120724	121,482	17,434	(2%)
25 - Year Life	4.5	323,222	71,827	25.0	2,873	20.5	58,898	0.217796	15,644	15,082	(21%)
20 - Year Life	4.5	328,321	72,960	20.0	3,648	15.5	56,544	0.242924	17,724	5,836	(8%)
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.5	5,179,794	1,151,065	34.8	33,072	30.3	1,002,241	0.134527	154,849	38,352	(3%)
343 - Generators											
40 - Year Life	4.5	19,526,119	4,339,138	37.8	114,792	33.3	3,822,574	0.121251	526,124	79,732	(2%)
25 - Year Life	4.5	69,916,441	15,536,987	25.0	621,479	20.5	12,740,329	0.217796	3,383,891	3,262,408	(21%)
20 - Year Life	4.5	23,491,154	5,220,257	20.0	261,013	15.5	4,045,699	0.242924	1,268,124	417,579	(8%)
9 - Year Life	4.5	23,491,154	5,220,257	9.0	580,029	4.5	2,610,128	0.540000	2,818,939	417,621	(8%)
	4.5	136,424,869	30,316,638	19.2	1,577,313	14.7	23,218,730	0.263785	7,997,077	4,177,339	(14%)
345 - Accessory Electric Equipment											
40 - Year Life	4.5	35,044,189	7,787,598	37.8	206,021	33.3	6,860,503	0.121251	944,252	143,097	(2%)
25 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
20 - Year Life	4.5	5,746,973	1,277,105	20.0	63,855	15.5	989,756	0.242924	310,239	102,158	(8%)
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.5	40,791,162	9,064,703	33.6	269,876	29.1	7,850,259	0.138393	1,254,491	245,255	(3%)
346 - Misc. Power Plant Equipment											
40 - Year Life	4.5	1,922,170	427,149	37.2	11,482	32.7	375,478	0.125087	53,431	14,128	(3%)
25 - Year Life	4.5	25,927	5,762	25.0	230	20.5	4,724	0.206997	1,193	864	(15%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
9 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	4.5	1,948,097	432,910	37.0	11,713	32.5	380,202	0.126177	54,623	14,992	(3%)
Subtotal:											
Polk Unit #3											
40 - Year Life	4.5	107,194,713	23,821,047	38.5	619,275	34.0	21,034,310	0.118562	2,824,265	308,260	(1%)
25 - Year Life	4.5	70,415,764	15,647,948	25.0	625,918	20.5	12,831,317	0.217792	3,407,996	3,285,362	(21%)
20 - Year Life	4.5	29,759,205	6,613,157	20.0	330,658	15.5	5,125,196	0.242924	1,606,492	529,000	(8%)
9 - Year Life	4.5	23,491,154	5,220,257	9.0	580,029	4.5	2,610,128	0.540000	2,818,939	417,621	(8%)
	4.5	230,860,836	51,302,408	23.8	2,155,879	19.3	41,600,951	0.207743	10,657,692	4,540,242	(9%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Structures & Improvements			(34183)									
2006	40	0.5	0		35.5	0	35.0	0	0.014083	0	3.1	0.00
2005	40	1.5	0		36.5	0	35.0	0	0.041127	0	3.2	0.00
2004	40	2.5	0		37.4	0	34.9	0	0.066775	0	3.3	0.00
2003	40	3.5	0		38.4	0	34.9	0	0.091134	0	3.4	0.00
2002	40	4.5	46,173,984	10,260,885	39.4	260,429	34.9	9,088,957	0.114300	1,172,819	3.5	359,130.98
	40	4.5	46,173,984	10,260,885	39.4	260,429	34.9	9,088,957	0.114300	1,172,819	3.5	359,130.98
					Net Salvage:	(1%)				6,157		
									0.114900	1,178,976		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Structures & Improvements			(34183)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	150,175	33,372	25.0	1,335	20.5	27,365	0.180000	6,007	100.0	33,368.47
	25	4.5	150,175	33,372	25.0	1,335	20.5	27,365	0.180000	6,007	100.0	33,368.47
Net Salvage: (21.0%)										1,261		
										0.217796	7,268	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Structures & Improvements			(34183)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	192,756	42,835	20.0	2,142	15.5	33,197	0.224931	9,635	100.0	42,830.38
	20	4.5	192,756	42,835	20.0	2,142	15.5	33,197	0.224931	9,635	100.0	42,830.38
Net Salvage: (8.0%)										771		
										0.242924	10,406	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Structures & Improvements			(34183)									
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
2006	40	0.5	0		34.4	0	33.9	0	0.014550	0	10.2	0.00
2005	40	1.5	0		35.3	0	33.8	0	0.042544	0	10.6	0.00
2004	40	2.5	0		36.1	0	33.6	0	0.069159	0	10.9	0.00
2003	40	3.5	0		37.0	0	33.5	0	0.094501	0	11.2	0.00
2002	40	4.5	4,528,251	1,006,278	37.9	26,551	33.4	886,799	0.118668	119,413	11.6	116,225.11
	40	4.5	4,528,251	1,006,278	37.9	26,551	33.4	886,799	0.118668	119,413	11.6	116,225.11
Net Salvage: (1.7%)										2,069		
										0.120724	121,482	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	323,222	71,827	25.0	2,873	20.5	58,898	0.180000	12,929	100.0	71,819.20
	25	4.5	323,222	71,827	25.0	2,873	20.5	58,898	0.180000	12,929	100.0	71,819.20
Net Salvage: (21.0%)										2,715		
										0.217796	15,644	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Fuel Holders, Producers and Accessories (34283)												
2006	9	0.5	0		9.0	0	8.5	0	0.065556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Generators			(34383)									
2006	40	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0.00
2005	40	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0.00
2004	40	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0.00
2003	40	3.5	0		36.9	0	33.4	0	0.094806	0	11.9	0.00
2002	40	4.5	19,526,119	4,339,138	37.8	114,792	33.3	3,822,574	0.119063	516,631	12.3	531,544.36
	40	4.5	19,526,119	4,339,138	37.8	114,792	33.3	3,822,574	0.119063	516,631	12.3	531,544.36
Net Salvage: (1.8%)										9,493		
										0.121251	526,124	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Generators			(34383)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	69,916,441	15,536,987	25.0	621,479	20.5	12,740,329	0.180000	2,796,658	100.0	15,535,277.84
	25	4.5	69,916,441	15,536,987	25.0	621,479	20.5	12,740,329	0.180000	2,796,658	100.0	15,535,277.84
Net Salvage: (21.0%)										587,234		
										0.217796	3,383,891	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Generators			(34383)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	23,491,154	5,220,257	20.0	261,013	15.5	4,045,699	0.224931	1,174,198	100.0	5,219,734.51
	20	4.5	23,491,154	5,220,257	20.0	261,013	15.5	4,045,699	0.224931	1,174,198	100.0	5,219,734.51
Net Salvage: (8.0%)										93,926		
										0.242924	1,268,124	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Polk Unit #3: Generators - CSA			(34383)									
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	23,491,154	5,220,257	9.0	580,029	4.5	2,610,128	0.500000	2,610,128	100.0	5,220,256.50
	9	4.5	23,491,154	5,220,257	9.0	580,029	4.5	2,610,128	0.500000	2,610,128	100.0	5,220,256.50
Net Salvage: (8.0%)										208,810		
										0.540000	2,818,939	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Accessory Electric Equipment			(34583)									
2006	40	0.5	0		34.3	0	33.8	0	0.014593	0	10.9	0.00
2005	40	1.5	0		35.2	0	33.7	0	0.042672	0	11.2	0.00
2004	40	2.5	0		36.0	0	33.5	0	0.069374	0	11.6	0.00
2003	40	3.5	0		36.9	0	33.4	0	0.094806	0	11.9	0.00
2002	40	4.5	35,044,189	7,787,598	37.8	206,021	33.3	6,860,503	0.119063	927,215	12.3	953,980.70
	40	4.5	35,044,189	7,787,598	37.8	206,021	33.3	6,860,503	0.119063	927,215	12.3	953,980.70
Net Salvage: (1.8%)										17,038		
										0.121251	944,252	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Accessory Electric Equipment			(34583)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	0		25.0	0	20.5	0	0.180000	0	100.0	0.00
	25	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Accessory Electric Equipment			(34583)									
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00
2002	20	4.5	5,746,973	1,277,105	20.0	63,855	15.5	989,756	0.224931	287,261	100.0	1,276,977.44
	20	4.5	5,746,973	1,277,105	20.0	63,855	15.5	989,756	0.224931	287,261	100.0	1,276,977.44
Net Salvage: (8.0%)										22,979		
										0.242924	310,239	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Accessory Electric Equipment				(34583)								
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Misc. Power Plant Equipment			(34683)									
2006	40	0.5	0		33.8	0	33.3	0	0.014607	0	14.0	0.00
2005	40	1.5	0		34.6	0	33.1	0	0.043323	0	14.4	0.00
2004	40	2.5	0		35.5	0	33.0	0	0.070471	0	14.9	0.00
2003	40	3.5	0		36.3	0	32.8	0	0.096359	0	15.3	0.00
2002	40	4.5	1,922,170	427,149	37.2	11,482	32.7	375,478	0.121082	51,720	15.8	67,275.95
	40	4.5	1,922,170	427,149	37.2	11,482	32.7	375,478	0.121082	51,720	15.8	67,275.95
					Net Salvage: (3.3%)					1,711		
									0.125087	53,431		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Misc. Power Plant Equipment			(34683)									
2006	25	0.5	0		25.0	0	24.5	0	0.020004	0	99.4	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060004	0	99.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100002	0	99.9	0.00
2003	25	3.5	0		25.0	0	21.5	0	0.140001	0	100.0	0.00
2002	25	4.5	25,927	5,762	25.0	230	20.5	4,724	0.180000	1,037	100.0	5,760.87
	25	4.5	25,927	5,762	25.0	230	20.5	4,724	0.180000	1,037	100.0	5,760.87
Net Salvage: (15.0%)										156		
									0.206997	1,193		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
Polk Unit #3: Misc. Power Plant Equipment			(34683)										
2006	20	0.5	0		20.0	0	19.5	0	0.025000	0	100.0	0.00	
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00	
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00	
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00	
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00	
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00	
Net Salvage: #DIV/0!										#DIV/0!			
										#DIV/0!			

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
Polk Unit #3: Misc. Power Plant Equipment			(34683)									
2006	9	0.5	0		9.0	0	8.5	0	0.055556	0	100.0	0.00
2005	9	1.5	0		9.0	0	7.5	0	0.166667	0	100.0	0.00
2004	9	2.5	0		9.0	0	6.5	0	0.277778	0	100.0	0.00
2003	9	3.5	0		9.0	0	5.5	0	0.388889	0	100.0	0.00
2002	9	4.5	0		9.0	0	4.5	0	0.500000	0	100.0	0.00
	9	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		#DIV/0!

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Phillips

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
341 - Structures & Improvements											
30 - Year Life	22.4	99,311,855	4,440,778	27.3	162,913	6.5	1,058,935	0.762767	3,387,277	3,997	(0%)
25 - Year Life	21.7	106,978,969	4,935,691	22.5	219,563	4.2	932,090	0.883514	4,360,751	439,837	(9%)
20 - Year Life	9.0	326,899	36,208	12.7	2,856	6.0	17,058	0.538359	19,493	637	(2%)
	22.0	206,617,722	9,412,677	24.4	385,332	5.2	2,008,083	0.825219	7,767,521	444,470	(5%)
342 - Fuel Holders, Producers and Accessories											
30 - Year Life	23.5	334,671,997	14,241,362	28.9	492,781	6.4	3,153,796	0.780166	11,110,629	42,297	(0%)
25 - Year Life	23.1	202,086,616	8,744,529	23.9	365,737	3.8	1,405,236	0.921789	8,060,606	859,623	(10%)
20 - Year Life	23.5	11,616,916	494,337	20.0	24,717	2.7	66,735	0.878685	434,367	8,747	(2%)
	23.4	548,375,529	23,480,227	26.6	883,235	5.2	4,625,768	0.834984	19,605,602	910,666	(4%)
343 - Generators											
30 - Year Life	21.1	262,734,091	12,450,982	24.6	505,637	6.4	3,236,078	0.741125	9,227,740	39,220	(0%)
25 - Year Life	18.4	139,920,099	7,585,847	17.9	424,001	5.0	2,121,051	0.773792	5,869,867	562,208	(7%)
20 - Year Life	8.9	5,450,021	611,227	14.3	42,615	6.1	259,109	0.585194	357,686	7,869	(1%)
	19.8	408,104,212	20,648,055	21.2	972,253	5.8	5,616,238	0.748511	15,455,294	609,297	(3%)
345 - Accessory Electric Equipment											
30 - Year Life	23.5	65,865,214	2,802,775	28.9	96,982	6.4	620,684	0.779971	2,186,084	8,829	(0%)
25 - Year Life	23.2	60,679,148	2,619,336	24.2	108,319	3.8	412,921	0.925243	2,423,523	257,798	(10%)
20 - Year Life	21.9	9,921,640	452,751	18.7	24,256	3.2	78,784	0.839252	379,972	8,063	(2%)
	23.2	136,466,003	5,874,862	25.6	229,557	4.8	1,112,389	0.849310	4,989,579	274,690	(5%)
346 - Misc. Power Plant Equipment											
30 - Year Life	23.5	6,451,677	274,539	28.5	9,633	6.4	61,651	0.778993	213,864	1,112	(0%)
25 - Year Life	19.8	6,087,289	306,848	18.7	16,431	4.8	78,082	0.807231	247,697	25,402	(8%)
20 - Year Life	10.9	576,251	52,845	15.4	3,427	5.7	19,630	0.640715	33,859	1,019	(2%)
	20.7	13,115,218	634,233	21.5	29,491	5.4	159,364	0.781133	495,420	27,533	(4%)
Subtotal:											
Phillips											
30 - Year Life	22.5	769,034,834	34,210,436	27.0	1,267,946	6.4	8,131,144	0.763673	26,125,595	95,454	(0%)
25 - Year Life	21.3	515,752,122	24,192,251	21.3	1,134,051	4.4	4,949,380	0.866494	20,962,445	2,144,868	(9%)
20 - Year Life	16.9	27,891,728	1,647,367	16.8	97,871	4.5	441,318	0.743839	1,225,376	26,335	(2%)
	21.9	1,312,678,684	60,050,054	24.0	2,499,868	5.4	13,521,842	0.804552	48,313,417	2,266,656	(4%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Structures & Improvements			(34128)									
2006	30	0.5	0		7.0	0	6.5	0	0.071459	0	0.2	0.00
2005	30	1.5	0		8.0	0	6.5	0	0.187641	0	0.3	0.00
2004	30	2.5	0		9.0	0	6.5	0	0.278087	0	0.4	0.00
2003	30	3.5	0		10.0	0	6.5	0	0.350526	0	0.5	0.00
2002	30	4.5	75,184	16,708	11.0	1,519	6.5	9,873	0.409873	6,848	0.6	100.24
2001	30	5.5	1,275,649	231,936	12.0	19,328	6.5	125,632	0.458822	106,417	0.6	1,391.62
2000	30	6.5	0		13.0	0	6.5	0	0.500235	0	0.6	0.00
1999	30	7.5	0		14.0	0	6.5	0	0.535726	0	0.6	0.00
1998	30	8.5	0		14.9	0	6.5	0	0.566483	0	0.6	0.00
1997	30	9.5	0		15.9	0	6.5	0	0.593392	0	0.6	0.00
1996	30	10.5	0		16.9	0	6.5	0	0.617133	0	0.6	0.00
1995	30	11.5	0		17.9	0	6.5	0	0.638235	0	0.6	0.00
1994	30	12.5	0		18.9	0	6.5	0	0.657114	0	0.6	0.00
1993	30	13.5	717,195	53,126	19.9	2,670	6.5	17,353	0.674104	35,812	0.6	318.75
1992	30	14.5	36,853	2,542	20.9	122	6.5	790	0.689475	1,752	0.6	15.25
1991	30	15.5	0		21.8	0	6.5	0	0.703448	0	0.6	0.00
1990	30	16.5	0		22.8	0	6.5	0	0.716205	0	0.6	0.00
1989	30	17.5	0		23.8	0	6.5	0	0.727899	0	0.6	0.00
1988	30	18.5	0		24.8	0	6.5	0	0.738657	0	0.6	0.00
1987	30	19.5	0		25.8	0	6.5	0	0.748586	0	0.6	0.00
1986	30	20.5	0		26.7	0	6.5	0	0.757780	0	0.6	0.00
1985	30	21.5	0		27.7	0	6.5	0	0.766317	0	0.6	0.00
1984	30	22.5	0		28.7	0	6.5	0	0.774264	0	0.6	0.00
1983	30	23.5	97,206,974	4,136,467	29.7	139,275	6.5	905,287	0.781682	3,233,402	0.6	24,818.80
	30	22.4	99,311,855	4,440,778	27.3	162,913	6.5	1,058,935	0.762081	3,384,232	0.6	26,644.67
					Net Salvage: (0%)					3,046		
									0.762767	3,387,277		

338

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Average Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Fuel Holders, Producers and Accessories				(34228)								
2006	30	0.5	0		7.0	0	6.5	0	0.071530	0	0.7	0.00
2005	30	1.5	0		8.0	0	6.5	0	0.187965	0	1.0	0.00
2004	30	2.5	0		9.0	0	6.5	0	0.278800	0	1.3	0.00
2003	30	3.5	0		10.0	0	6.5	0	0.351741	0	1.7	0.00
2002	30	4.5	0		10.9	0	6.4	0	0.411685	0	2.0	0.00
2001	30	5.5	0		11.9	0	6.4	0	0.459969	0	2.0	0.00
2000	30	6.5	0		12.9	0	6.4	0	0.500804	0	2.0	0.00
1999	30	7.5	0		13.9	0	6.4	0	0.535790	0	2.0	0.00
1998	30	8.5	0		14.8	0	6.4	0	0.566098	0	2.0	0.00
1997	30	9.5	0		15.8	0	6.4	0	0.592608	0	2.0	0.00
1996	30	10.5	0		16.7	0	6.4	0	0.615992	0	2.0	0.00
1995	30	11.5	0		17.7	0	6.4	0	0.636770	0	2.0	0.00
1994	30	12.5	0		18.7	0	6.4	0	0.655356	0	2.0	0.00
1993	30	13.5	0		19.6	0	6.4	0	0.672078	0	2.0	0.00
1992	30	14.5	0		20.6	0	6.4	0	0.687204	0	2.0	0.00
1991	30	15.5	0		21.5	0	6.4	0	0.700951	0	2.0	0.00
1990	30	16.5	0		22.4	0	6.4	0	0.713499	0	2.0	0.00
1989	30	17.5	0		23.4	0	6.4	0	0.724999	0	2.0	0.00
1988	30	18.5	0		24.3	0	6.4	0	0.735576	0	2.0	0.00
1987	30	19.5	0		25.2	0	6.4	0	0.745338	0	2.0	0.00
1986	30	20.5	0		26.2	0	6.4	0	0.754374	0	2.0	0.00
1985	30	21.5	0		27.1	0	6.4	0	0.762762	0	2.0	0.00
1984	30	22.5	0		28.0	0	6.4	0	0.770570	0	2.0	0.00
1983	30	23.5	334,671,997	14,241,362	28.9	492,781	6.4	3,153,796	0.777856	11,077,729	2.0	281,978.96
	30	23.5	334,671,997	14,241,362	28.9	492,781	6.4	3,153,796	0.777856	11,077,729	2.0	281,978.96
					Net Salvage: (0.3%)					32,901		
									0.780166	11,110,629		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Fuel Holders, Producers and Accessories			(34228)									
2006	25	0.5	21,137	42,275	7.0	6,039	6.5	39,255	0.071429	3,020	0.0	0.00
2005	25	1.5	18,727	12,484	8.0	1,561	6.5	10,144	0.187500	2,341	0.0	0.00
2004	25	2.5	178,146	71,258	9.0	7,918	6.5	51,464	0.277778	19,794	0.0	0.00
2003	25	3.5	0		10.0	0	6.5	0	0.350001	0	0.0	0.00
2002	25	4.5	57,328	12,740	11.0	1,158	6.5	7,528	0.409096	5,212	0.0	1.40
2001	25	5.5	0		12.0	0	6.5	0	0.458353	0	0.0	0.00
2000	25	6.5	0		13.0	0	6.5	0	0.500062	0	0.1	0.00
1999	25	7.5	0		14.0	0	6.5	0	0.535883	0	0.3	0.00
1998	25	8.5	0		15.0	0	6.5	0	0.567069	0	0.6	0.00
1997	25	9.5	262,841	27,667	16.0	1,729	6.5	11,240	0.594608	16,451	1.3	352.76
1996	25	10.5	12,015	1,144	17.0	67	6.5	438	0.619328	709	2.4	27.34
1995	25	11.5	0		17.9	0	6.4	0	0.641920	0	4.2	0.00
1994	25	12.5	0		18.8	0	6.4	0	0.662976	0	6.7	0.00
1993	25	13.5	0		19.7	0	6.3	0	0.682971	0	10.3	0.00
1992	25	14.5	35,666	2,460	20.6	119	6.1	728	0.702261	1,727	14.8	364.28
1991	25	15.5	0		21.4	0	6.0	0	0.721050	0	20.2	0.00
1990	25	16.5	0		22.1	0	5.8	0	0.739427	0	26.3	0.00
1989	25	17.5	0		22.7	0	5.5	0	0.757360	0	32.6	0.00
1988	25	18.5	0		23.3	0	5.2	0	0.774756	0	38.7	0.00
1987	25	19.5	0		23.7	0	4.9	0	0.791499	0	43.9	0.00
1986	25	20.5	0		24.1	0	4.6	0	0.807476	0	47.7	0.00
1985	25	21.5	0		24.4	0	4.3	0	0.822604	0	49.8	0.00
1984	25	22.5	0		24.6	0	4.0	0	0.836843	0	49.8	0.00
1983	25	23.5	201,500,757	8,574,500	24.7	347,146	3.7	1,284,439	0.850182	7,289,886	47.7	4,092,694.74
	25	23.1	202,086,616	8,744,529	23.9	365,737	3.8	1,405,236	0.839284	7,339,139	46.8	4,093,440.52
					Net Salvage: (9.8%)					<u>721,467</u>		
									<u>0.921789</u>	<u>8,060,606</u>		

342

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Generators			(34328)									
2006	30	0.5	0		7.0	0	6.5	0	0.071536	0	0.7	0.00
2005	30	1.5	0		8.0	0	6.5	0	0.187993	0	1.1	0.00
2004	30	2.5	0		9.0	0	6.5	0	0.278862	0	1.4	0.00
2003	30	3.5	5,339	1,525	9.9	154	6.4	986	0.351847	537	1.8	26.69
2002	30	4.5	0		10.9	0	6.4	0	0.411843	0	2.1	0.00
2001	30	5.5	77,779	14,142	11.9	1,188	6.4	7,606	0.460070	6,506	2.1	296.97
2000	30	6.5	10,797,727	1,661,189	12.9	128,774	6.4	824,156	0.500856	832,016	2.1	34,884.97
1999	30	7.5	38,679	5,157	13.8	374	6.4	2,392	0.535798	2,763	2.1	108.30
1998	30	8.5	517,788	60,916	14.8	4,116	6.4	26,342	0.566067	34,483	2.1	1,279.24
1997	30	9.5	0		15.8	0	6.4	0	0.592543	0	2.1	0.00
1996	30	10.5	0		16.7	0	6.4	0	0.615895	0	2.1	0.00
1995	30	11.5	0		17.7	0	6.4	0	0.636645	0	2.1	0.00
1994	30	12.5	0		18.6	0	6.4	0	0.655206	0	2.1	0.00
1993	30	13.5	0		19.6	0	6.4	0	0.671905	0	2.1	0.00
1992	30	14.5	0		20.5	0	6.4	0	0.687009	0	2.1	0.00
1991	30	15.5	663,519	42,808	21.5	1,991	6.4	12,743	0.700736	29,997	2.1	898.96
1990	30	16.5	0		22.4	0	6.4	0	0.713266	0	2.1	0.00
1989	30	17.5	0		23.3	0	6.4	0	0.724748	0	2.1	0.00
1988	30	18.5	0		24.3	0	6.4	0	0.735310	0	2.1	0.00
1987	30	19.5	0		25.2	0	6.4	0	0.745056	0	2.1	0.00
1986	30	20.5	0		26.1	0	6.4	0	0.754078	0	2.1	0.00
1985	30	21.5	0		27.0	0	6.4	0	0.762453	0	2.1	0.00
1984	30	22.5	0		28.0	0	6.4	0	0.770248	0	2.1	0.00
1983	30	23.5	250,633,261	10,665,245	28.9	369,040	6.4	2,361,854	0.777522	8,292,463	2.1	223,970.15
	30	21.1	262,734,091	12,450,982	24.6	505,637	6.4	3,236,078	0.738798	9,198,765	2.1	261,465.28
Net Salvage: (0.3%)										28,976		
										0.741125	9,227,740	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Generators			(34328)									
2006	20	0.5	0		7.0	0	6.5	0	0.071445	0	0.1	0.00
2005	20	1.5	0		8.0	0	6.5	0	0.187606	0	0.3	0.00
2004	20	2.5	0		9.0	0	6.5	0	0.278121	0	0.7	0.00
2003	20	3.5	0		10.0	0	6.5	0	0.350840	0	1.3	0.00
2002	20	4.5	45,501	10,111	11.0	919	6.5	5,975	0.410834	4,154	2.4	240.96
2001	20	5.5	317,198	57,672	11.9	4,846	6.4	31,017	0.461519	26,617	4.0	2,306.32
2000	20	6.5	887,230	136,497	12.8	10,664	6.4	68,248	0.505287	68,970	6.3	8,559.73
1999	20	7.5	1,032,237	137,632	13.8	9,973	6.3	62,832	0.543810	74,845	9.3	12,747.44
1998	20	8.5	674,444	79,346	14.6	5,435	6.2	33,695	0.578254	45,882	13.0	10,291.23
1997	20	9.5	177,086	18,641	15.4	1,210	6.0	7,263	0.609428	11,360	17.3	3,227.15
1996	20	10.5	7,814	744	16.2	46	5.9	271	0.637873	475	22.1	164.60
1995	20	11.5	667,815	58,071	16.9	3,436	5.7	19,586	0.663962	38,557	27.1	15,758.40
1994	20	12.5	209,813	16,785	17.5	959	5.5	5,275	0.687954	11,547	32.1	5,381.19
1993	20	13.5	0		18.0	0	5.2	0	0.710059	0	36.5	0.00
1992	20	14.5	766,862	52,887	18.5	2,859	5.0	14,294	0.730453	38,631	40.3	21,296.81
1991	20	15.5	664,020	42,840	18.9	2,267	4.7	10,653	0.749306	32,100	42.9	18,391.42
1990	20	16.5	0		19.2	0	4.5	0	0.766790	0	44.3	0.00
1989	20	17.5	0		19.4	0	4.2	0	0.783073	0	44.3	0.00
1988	20	18.5	0		19.6	0	4.0	0	0.798315	0	42.9	0.00
1987	20	19.5	0		19.8	0	3.7	0	0.812664	0	40.3	0.00
1986	20	20.5	0		19.8	0	3.4	0	0.826255	0	36.5	0.00
1985	20	21.5	0		19.9	0	3.2	0	0.839190	0	32.1	0.00
1984	20	22.5	0		20.0	0	3.0	0	0.851555	0	27.1	0.00
1983	20	23.5	0		20.0	0	2.7	0	0.863408	0	22.1	0.00
	20	8.9	5,450,021	611,227	14.3	42,615	6.1	259,109	0.577756	353,140	16.1	98,365.25
Net Salvage: (1.3%)										4,546		
										0.585194	357,686	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Accessory Electric Equipment				(34528)								
2006	30	0.5	0		7.0	0	6.5	0	0.071536	0	0.7	0.00
2005	30	1.5	0		8.0	0	6.5	0	0.187993	0	1.1	0.00
2004	30	2.5	0		9.0	0	6.5	0	0.278862	0	1.4	0.00
2003	30	3.5	0		9.9	0	6.4	0	0.351847	0	1.8	0.00
2002	30	4.5	0		10.9	0	6.4	0	0.411843	0	2.1	0.00
2001	30	5.5	0		11.9	0	6.4	0	0.460070	0	2.1	0.00
2000	30	6.5	0		12.9	0	6.4	0	0.500856	0	2.1	0.00
1999	30	7.5	0		13.8	0	6.4	0	0.535798	0	2.1	0.00
1998	30	8.5	0		14.8	0	6.4	0	0.566067	0	2.1	0.00
1997	30	9.5	0		15.8	0	6.4	0	0.592543	0	2.1	0.00
1996	30	10.5	0		16.7	0	6.4	0	0.615895	0	2.1	0.00
1995	30	11.5	0		17.7	0	6.4	0	0.636645	0	2.1	0.00
1994	30	12.5	0		18.6	0	6.4	0	0.655206	0	2.1	0.00
1993	30	13.5	0		19.6	0	6.4	0	0.671905	0	2.1	0.00
1992	30	14.5	0		20.5	0	6.4	0	0.687009	0	2.1	0.00
1991	30	15.5	0		21.5	0	6.4	0	0.700736	0	2.1	0.00
1990	30	16.5	0		22.4	0	6.4	0	0.713266	0	2.1	0.00
1989	30	17.5	0		23.3	0	6.4	0	0.724748	0	2.1	0.00
1988	30	18.5	0		24.3	0	6.4	0	0.735310	0	2.1	0.00
1987	30	19.5	0		25.2	0	6.4	0	0.745056	0	2.1	0.00
1986	30	20.5	0		26.1	0	6.4	0	0.754078	0	2.1	0.00
1985	30	21.5	0		27.0	0	6.4	0	0.762453	0	2.1	0.00
1984	30	22.5	0		28.0	0	6.4	0	0.770248	0	2.1	0.00
1983	30	23.5	65,865,214	2,802,775	28.9	96,982	6.4	620,684	0.777522	2,179,219	2.1	58,858.28
	30	23.5	65,865,214	2,802,775	28.9	96,982	6.4	620,684	0.777522	2,179,219	2.1	58,858.28
Net Salvage: (0.3%)										6,865		
										0.779971	2,186,084	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
Phillips: Misc. Power Plant Equipment			(34628)									
2006	30	0.5	0		7.0	0	6.5	0	0.071567	0	0.9	0.00
2005	30	1.5	0		8.0	0	6.5	0	0.188135	0	1.3	0.00
2004	30	2.5	0		9.0	0	6.5	0	0.279174	0	1.8	0.00
2003	30	3.5	0		9.9	0	6.4	0	0.352379	0	2.3	0.00
2002	30	4.5	0		10.9	0	6.4	0	0.412636	0	2.7	0.00
2001	30	5.5	0		11.9	0	6.4	0	0.460580	0	2.7	0.00
2000	30	6.5	0		12.8	0	6.4	0	0.501118	0	2.7	0.00
1999	30	7.5	0		13.8	0	6.4	0	0.535843	0	2.7	0.00
1998	30	8.5	0		14.8	0	6.4	0	0.565920	0	2.7	0.00
1997	30	9.5	0		15.7	0	6.4	0	0.592223	0	2.7	0.00
1996	30	10.5	0		16.6	0	6.4	0	0.615420	0	2.7	0.00
1995	30	11.5	0		17.6	0	6.4	0	0.636029	0	2.7	0.00
1994	30	12.5	0		18.5	0	6.4	0	0.654461	0	2.7	0.00
1993	30	13.5	0		19.5	0	6.4	0	0.671043	0	2.7	0.00
1992	30	14.5	0		20.4	0	6.4	0	0.686038	0	2.7	0.00
1991	30	15.5	0		21.3	0	6.4	0	0.699666	0	2.7	0.00
1990	30	16.5	0		22.2	0	6.4	0	0.712102	0	2.7	0.00
1989	30	17.5	0		23.1	0	6.4	0	0.723498	0	2.7	0.00
1988	30	18.5	0		24.1	0	6.4	0	0.733979	0	2.7	0.00
1987	30	19.5	0		25.0	0	6.4	0	0.743649	0	2.7	0.00
1986	30	20.5	0		25.9	0	6.4	0	0.752599	0	2.7	0.00
1985	30	21.5	0		26.8	0	6.4	0	0.760906	0	2.7	0.00
1984	30	22.5	0		27.7	0	6.4	0	0.768638	0	2.7	0.00
1983	30	23.5	6,451,677	274,539	28.5	9,633	6.4	61,651	0.775851	213,002	2.7	7,412.57
	30	23.5	6,451,677	274,539	28.5	9,633	6.4	61,651	0.775851	213,002	2.7	7,412.57
Net Salvage: (0.4%)										863		
									0.778993	213,864		

350

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

City of Tampa

Life Category	Life at Age 12/31/06 (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Net Salvage (\$)	Future Net Salvage Rate
343 - Structures & Improvements											
40 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
25 - Year Life	6.5	41,945,713	6,459,030	25.0	258,361	18.5	4,781,201	0.280544	1,812,039	516,663	(8%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	41,945,713	6,459,030	25.0	258,361	18.5	4,781,201	0.280544	1,812,039	516,663	(8%)
Subtotal:											
City of Tampa											
40 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
25 - Year Life	6.5	41,945,713	6,459,030	25.0	258,361	18.5	4,781,201	0.280544	1,812,039	516,663	(8%)
20 - Year Life	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	0	#DIV/0!
	6.5	41,945,713	6,459,030	25.0	258,361	18.5	4,781,201	0.280544	1,812,039	516,663	(8%)

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age	Average Age Weighted Dollars	Original Cost	Average Service Life	Average Service Life Weighted Dollars	Average Remaining Life	Average Remaining Life Weighted Dollars	Depreciation Reserve Ratio	Calculated Depreciation Reserve	Future Estimated Retirements	Future Estimated Retirements
		(yrs)	(\$)	(\$)	(yrs)	(\$)	(yrs)	(\$)		(\$)		(\$)
City of Tampa: Structures & Improvements			(34390)									
2006	40	0.5	0		33.6	0	33.1	0	0.014896	0	2.9	0.00
2005	40	1.5	0		34.5	0	33.0	0	0.043434	0	3.0	0.00
2004	40	2.5	0		35.5	0	33.0	0	0.070415	0	3.1	0.00
2003	40	3.5	0		36.5	0	33.0	0	0.095964	0	3.2	0.00
2002	40	4.5	0		37.4	0	32.9	0	0.120196	0	3.3	0.00
2001	40	5.5	0		38.4	0	32.9	0	0.142340	0	3.3	0.00
2000	40	6.5	0		39.4	0	32.9	0	0.163376	0	3.3	0.00
	40	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00
Net Salvage: #DIV/0!										#DIV/0!		
										#DIV/0!	#DIV/0!	

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)
City of Tampa: Structures & Improvements			(34390)									
2006	25	0.5	0		25.0	0	24.5	0	0.020019	0	97.6	0.00
2005	25	1.5	0		25.0	0	23.5	0	0.060026	0	98.7	0.00
2004	25	2.5	0		25.0	0	22.5	0	0.100018	0	99.4	0.00
2003	25	3.5	44,310	12,660	25.0	506	21.5	10,888	0.140009	1,773	99.7	12,624.87
2002	25	4.5	0		25.0	0	20.5	0	0.180004	0	99.9	0.00
2001	25	5.5	0		25.0	0	19.5	0	0.220001	0	100.0	0.00
2000	25	6.5	41,901,402	6,446,370	25.0	257,855	18.5	4,770,314	0.260000	1,676,056	100.0	6,445,660.51
	25	6.5	41,945,713	6,459,030	25.0	258,361	18.5	4,781,201	0.259765	1,677,829	100.0	6,458,285.37
					Net Salvage: (8.0%)					134,211		
									0.280544	1,812,039		

TAMPA ELECTRIC COMPANY
Determination of Average Remaining Life
and Average Service Life at
December 31, 2006

Year Installed	Life	Age (yrs)	Average Age Weighted Dollars (\$)	Original Cost (\$)	Average Service Life (yrs)	Average Service Life Weighted Dollars (\$)	Average Remaining Life (yrs)	Average Remaining Life Weighted Dollars (\$)	Depreciation Reserve Ratio	Calculated Depreciation Reserve (\$)	Future Estimated Retirements	Future Estimated Retirements (\$)	
City of Tampa: Structures & Improvements			(34390)										
2006	20	0.5	0		20.0	0	19.5	0	0.025001	0	99.9	0.00	
2005	20	1.5	0		20.0	0	18.5	0	0.075000	0	100.0	0.00	
2004	20	2.5	0		20.0	0	17.5	0	0.125000	0	100.0	0.00	
2003	20	3.5	0		20.0	0	16.5	0	0.174987	0	100.0	0.00	
2002	20	4.5	0		20.0	0	15.5	0	0.224931	0	100.0	0.00	
2001	20	5.5	0		20.0	0	14.5	0	0.274721	0	100.0	0.00	
2000	20	6.5	0		20.0	0	13.5	0	0.324181	0	99.9	0.00	
	20	#DIV/0!	0	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0	#DIV/0!	0.00	
				Net Salvage:	#DIV/0!					#DIV/0!			
									#DIV/0!	#DIV/0!			

**FINAL DISMANTLING STUDY
FOR THE DISMANTLEMENT OF FOSSIL-FUELED
GENERATING STATIONS**

**TAMPA ELECTRIC COMPANY
December 2006**

During 2006, the company enlisted the services of MARCOR Remediation, Inc., a specialty demolition contractor, to perform demolition estimates for all of its generating units. These estimates replace the previous estimates that were prepared by the Invirex Corporation. MARCOR prepared these dismantling estimates in accordance with the guidelines set down by the FPSC Staff in Docket No. 890186-EI.

Listed below are the descriptions in sufficient detail so as to allow comparison with these units. These descriptions include the company's newest facilities that will go in-service during 2006.

Big Bend Power Station:

Unit No. 1

Big Bend Unit #1 went into commercial operation in October 1970. It has a gross megawatt rating of 390 MW. The boiler is a Riley Stoker unit of 2,875 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 2,875,000 lbs./hr. The turbine is a Westinghouse tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 417,070 KW and operates a 3,600 RPM.

Air quality is maintained by the use of a precipitator and flue gas desulfurization unit. The precipitator is a Joy Manufacturing Co. model that has a capacity of 3,777,000 lbs./hr. The FGD system is a Wheelabrator single absorber tower system for both Units 1 and 2.

Unit No. 2

Big Bend Unit #2 went into commercial operation in April 1973. It has a gross megawatt rating of 375 MW. The boiler is a Riley Stoker Unit that is coal fired and has an operating pressure of 2,600 PSIG main/reheat steam temperature of 1,000 degrees, main steam flow of 2,856,000 lbs./hr., reheat steam flow of 2,570,000 lbs./hr. The turbine is a Westinghouse tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 417,070 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and flue gas desulfurization unit. The precipitator is a Joy Manufacturing Co. model that has a capacity of 1,408,000 ACFM at 291 degrees. The FGD system is a Wheelabrator single absorber tower system for both Units 1 and 2.

Unit No. 3

Big Bend Unit #3 went into commercial operation in May 1976. It has a gross megawatt rating of 415 MW. The boiler is a Riley Stoker unit that is coal fired and has an operating pressure of 2,600 PSIG, main/reheat steam temperature of 1,000 degrees, main stem flow of 3,136,000 lbs./hr., reheat steam flow of 2,815,000 lbs./hr. The turbine is a General Electric tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 415,795 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and flue gas desulfurization system. The precipitator is a Research-Cottrell Inc. model that has a capacity of 2,840,000 ACFM. The FGD system is a Research-Cottrell design that is a double loop type that utilized limestone as a reagent and produces gypsum as a by-product. The wet type scrubber operates with three operating absorber towers and one as a spare for both Units 3 and 4.

Unit No. 4

Big Bend Unit #4 went into commercial operation in February 1985. It has a gross megawatt rating of 455 MW. The boiler is a Combustion Engineering unit that is coal fired and has an operating pressure of 2,600 PSIG, main/reheat steam temperature of 1,005 degrees, main steam flow of 3,300,000 lbs./hr., reheat steam flow of 2,935,000 lbs./hr. The turbine is a General Electric tandem compound, four-flow machine with 18 stages that operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator and a flue gas desulfurization system. The precipitator is a Belco rigid frame unit that has a gas flow rate of 2,200,000 ACFM @ 340 degrees. It operates at 99.74% efficiency. The FGD system is a Research-Cottrell design that is a double loop type that utilized limestone as a reagent and produces gypsum as a by-product. The wet type scrubber operates with three operating absorber towers and one as a spare for both Units 3 and 4.

Bayside Power Station:

Unit No. 1

Unit 1 and associated common facilities has a scheduled in-service date in the second quarter of 2003. It consists of three GE frame 7FA combustion turbines operating in a combined cycle mode, each rated at 162 MW, and a Siemens-Westinghouse steam turbine rated at 259 MW. Steam is produced using Alstom Power heat recovery steam generators rated at 1,058,607 Lbs./hr.

The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a rating of 250,000 KW and operates at 3,600 RPM.

Unit No. 2

Unit 2 and associated common facilities has a scheduled in-service date in the first quarter of 2004. It consists of four GE frame 7FA combustion turbines operating in a combined cycle mode, each rated at 162 MW, and a Siemens-Westinghouse steam turbine rated at 328 MW. Steam is produced using Alstom Power heat recovery steam generators rated at 1,053,490 Lbs./hr.

The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 360,000 KW and operates at 3,600 RPM.

Polk Power Station:

Unit No. 1

Polk Unit #1 went into commercial operation in September 1996. It has a gross combined cycle megawatt rating of 315 MW. The unit is an integrated coal gasification combined cycle unit.

The integrated coal gasification process includes a Texaco coal gasifier, an Arr. products 2,000 TDP air separation unit, a Monsanto unit 200 TDP sulfuric acid plant, a mine based H₂S removal unit, a COS hydrolysis unit, coal truck unloading and handling facilities rated at 2,600 TDP, two 5,000 ton coal silos and coal slurry preparation equipment. Steam is produced in the gasification process through a Man GHH radiant syngas cooler and a Stein-Muller convective syngas cooler. The integrated gasification process provides syngas to a dual fuel, syngas and number 2 fuel oil, General Electric combined cycle power block consisting of a General Electric 7F combustion turbine generation a General Electric steam turbine generator and a Vogt heat recovery steam generator.

Unit No. 2

Polk Unit #2 went into commercial operation in July 2000. It has a Gross megawatt rating of 160 MW in the summer and 180 MW in the winter. The unit is a dual fuel, natural gas and number 2 fuel oil simple cycle, General Electric 7F, combustion turbine generator.

Unit No. 3

Polk Unit #3 went into commercial operation in April 2002. It has a gross megawatt rating of 160MW in the summer, 180 MW in the winter. The unit is a dual fuel, natural gas and number 2 fuel oil, simple cycle, General Electric 7F, combustion turbine generator.

Phillips:

J.H. Phillips Sebring Station was built in 1983 and is located on Airport Road in Sebring. This station is comprised of two residual or distillate oil fired diesel engines and one heat recovery steam generator with a steam turbine.

City of Tampa:

The company currently has two partnership units located at the Howard F. Curren Waste Treatment Plant in the Port of Tampa. Each unit is manufactured by Waukesha Engine, is about 4,000 horsepower, 900 RPM, and has an output of 2,190KW. They are lean burn engines with twin Turbo-Chargers that use natural gas as a fuel. The units are owned and operated by Tampa Electric Company.

Gannon Station:

Unit No. 1

Gannon Unit #1 went into commercial operation in September 1957. It has a gross megawatt rating of 115 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,575 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 950,000 lbs./hr. The turbine is a General Electric tandem compound, double flow, condensing reheat type turbine generator with a turbine rating of 125,000 KW and operates at 3,600 RPM.

Unit No. 2

Gannon Unit #2 went into commercial operation in November 1958. It has a gross megawatt rating of 120 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,575 PSIG, main/reheat steam temperatures of 1,000 degrees, main steam flow of 820,000 lbs./hr. The turbine is an Allis-Chalmers Mfg., Inc. tandem compound, double flow, reheat type turbine generator with a turbine rating of 120,000 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator that is a Combustion Engineering, Inc. model that has a capacity of 440,000 ACFM.

Unit No. 3

Gannon Unit #3 went into commercial operation in October 1960. It has a gross megawatt rating of 160 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,960 PSIG, Main/reheat steam temperature of 1,000 degrees, main steam flow of 1,160,000 lbs./hr., reheat steam flow of 1,124,000 lbs./hr. The turbine is a General Electric Co. tandem compound, double flow, reheat type turbine generator with a turbine rating of 161,000 KW and operates at 3,600 RPM.

Unit No. 4

Gannon Unit #4 went into commercial operation in November 1963. It has a gross megawatt rating of 190 MW. The boiler is a Babcock & Wilcox unit that is coal fired and has an operating pressure of 1,980 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 1,260,000 lbs./hr., reheat steam flow of 1,024,000 lbs./hr. The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 175,000 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator that is a Combustion Engineering, Inc. model that has a capacity of 631,000 ACFM.

Unit No. 5

Gannon Unit #5 went into commercial operation in November 1965. It has a gross megawatt rating of 230 MW. The boiler is a Riley Stoker unit that is coal fired and has an operating pressure of 1,980 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 1,660,000 lbs./hr., reheat steam flow of 1,458,000 lbs./hr. The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 220,000 KW and operates at 3,600 RPM.

Air Quality is maintained by the use of a precipitator that is a Research-Cottrell, Inc. model that has a capacity of 2,290,000 lbs./hr.

Unit No. 6

Gannon Unit #6 went into commercial operation in October 1967. It has a gross megawatt rating of 365 MW. The boiler is a Riley Stoker unit that is coal fired and has an operating pressure of 2,600 PSIG, main/reheat steam temperature of 1,000 degrees, main steam flow of 2,380 lbs./hr.

The turbine is a Westinghouse Electric tandem compound, double flow, reheat type turbine generator with a turbine rating of 388,000 KW and operates at 3,600 RPM.

Air quality is maintained by the use of a precipitator that is an American Radiator Corp. model that has a capacity of 3,565,000 lbs./hr.

General Conditions/Assumptions:

The general conditions and assumptions are intended to allow a cost analyst to understand the major assumptions used by the engineering planner in making the dismantlement study, including anticipated gross salvage.

1. All demolition is estimated on a station and common facility basis with the assumption of no operations at each site.
2. All demolition will comply with all federal, state and local requirements for construction and safety.
3. All tools, furniture, mobile equipment and warehouse stores will be moved to new locations for future use.
4. Each site will maintain a security force during the demolition process and fencing will be removed at the end of the process in order to maintain security until all work has been completed.
5. Tampa Electric maintains ownership of all land and land rights. The demolition estimate does not include any revenue from the sale of property.
6. Fuel oil, acids and caustic substances will be removed and disposed of in accordance with current regulations. Tampa Electric is currently in the midst of a program to

remove PCBs from all equipment, so no future provision has been made for the disposal of PCBs.

7. Removals of scrap and salvage values are in accordance with current contracts and agreements that Tampa Electric has with local scrap dealers and landfills.

Demolition Process:

1. All concrete below grade will be control blasted. Rubble will be removed to a level that is two feet below grade. All rubble will be left in place and buried.
2. Chimneys/Stacks will be either control blasted to the ground and buried on site or cut and removed in sections. It is assumed that the liner will be sold as scrap.
3. Circulating water tunnels will be capped and left in place
4. Bearing piles will not be removed. However, some portion may be broken off to a level that is two feet below grade.
5. All structural steel will be dismantled without the use of explosives or a wrecking ball. All steel will be loaded onto trailers and sold as scrap.
6. All grating, handrail, floor plate, roof decking, stair treads, and other building metals will be sold as scrap.
7. It is assumed that the boiler will be removed first and then the building will be dismantled from the top down.
8. It is assumed that most equipment will be sold as scrap and that there will be a market for used equipment.
9. Equipment may be removed prior to building dismantlement or in conjunction with the building, at the discretion of the contractor or Tampa Electric.
10. Piping and small valves will be sold as scrap.
11. Piping will be removed in manageable sections. Hangers will be cut loose from the steel and left attached to piping. Insulation will be removed prior to removal of piping.
12. Small valves will be removed as part of the piping section. Large valves will be sold as reusable equipment.
13. Underground piping will be removed and sold as scrap or disposed of as required.
14. Local mounted instruments will not be removed. They will be disposed of with the equipment or piping to which they are attached.
15. Conduit, cable tray and cable will be sold as scrap.

16. Control panels will be sold as scrap.
17. Transformers will be drained and sold as scrap. As previously stated, all oil will be devoid of PCBs. Some transformers will be sold as reusable equipment.
18. All switch gear, unit substations, motor control centers, motor starters and other electrical equipment will be sold as scrap.
19. All roads, sidewalks and parking areas will be removed. Culverts and drainage swales will be filled in to grade.
20. All low areas will be filled in to grade level and grass will be planted. Existing trees and shrubs will remain.
21. Ponds will be dredged and dikes will be pushed in and additional fill will be placed to bring these areas up to grade.
22. Wells will be capped but not destroyed.
23. The estimate has been prepared to conform to all environmental restrictions and requirements. We have allowed for the removal of asbestos according to current guidelines.
24. The company is currently in the process of removing all PCBs from equipment, so no special considerations are needed in the future.
25. Allowances have been made for soil remediation. The nature and extent of the potential remediation is unknown. Therefore, the allowances are based on a reasonable judgment that some contamination is possible in certain areas.

Proposed Dismantling Process:

The dismantling process is scheduled to be completed within three years from the date of commencement. This schedule allows for the controlled dismantlement of each generating station. A general sequence of events is as follows:

1. All asbestos products will be removed and disposed of as per code.
2. Equipment and valves that are to be resold will be removed. All special metals such as copper, aluminum, brass and stainless steel will be removed and segregated. All wire and cable will be pulled out and sold as scrap. Large equipment that is to be sold as scrap will be removed. Some equipment may be removed for resale prior to asbestos removal.
3. The boiler will be removed and cut up for scrap.

4. The remaining building structures will be dismantled from the top down. Concrete floors and elevated pads will be removed as they are encountered. The building will be removed in manageable sections and cut up further on the ground.
5. Concrete foundations and miscellaneous buildings will be removed. Small support buildings will be knocked down and disposed of. The concrete foundations will be control blasted and buried two feet below grade.
6. Final grading will be performed. This is to include smoothing out of the site, the burial of coal-impregnated soil, and the covering of the ash ponds.
7. Site fencing will be removed and the workforce will be demobilized.

Cost Basis:

The company elected to utilize the services of a demolition contractor for the preparation of this study. The demolition contractor has many years of experience and is currently dismantling a power plant station. The unit quantities were supplied by Tampa Electric and the contractor completed the estimate. Quantities were based on property record data, and Tampa Electric drawings, but estimates were made based on actual quantities at other units.

Salvage rates are based on current contracts in effect and allowances were made for current trends. The contractor estimated the value of reusable equipment.

The estimate is inclusive of all labor, equipment, consumable materials, contractor overheads, temporary construction facilities, permits, fees, insurance, and Tampa Electric overheads stated in current dollars.

As directed, the company has escalated the dismantling estimate to the date of estimated removal using Moody's indices in the model in accordance with the current rule making that is in process. The model is unchanged from previous dismantling studies.

Projected Overhead Costs:

These costs may of necessity differ from the company's regular overhead costs due to the nature of the project. The projected overhead costs include estimates for quantity verification and quantity takeoff as required for solicitation of dismantling bids, Tampa Electric on-site personnel to supervise the dismantling contractor, temporary construction facilities, temporary power, security services, all permits, licenses, fees and insurance. Also included are estimates for the involvement of home office support personnel and expenses.

A contingency of 10% has been included to account for uncertainties in quantification of the work. The greatest uncertainty is that associated with the removal of hazardous material including asbestos containing materials and potentially contaminated soil.

**Tampa Electric Company
Summary of Dismantling Accruals
Comparison to Prior Filing**

Status	PLANT	CURRENT ACCRUAL (12/31/2006)	COMPANY PROPOSED ACCRUAL (01/01/2007)	COMPANY PROPOSED CHANGE IN ACCRUAL
S	Bayside Common	103,920	46,735	(57,185)
S	Bayside Unit #1 CT & PB	199,295	67,810	(131,485)
S	Gannon Unit #5 Turbine	172,992	7,988	(165,004)
S	Bayside Unit #2 CT & PB	273,648	90,067	(183,581)
S	Gannon Unit #6 Turbine	<u>97,196</u>	<u>9,592</u>	<u>(87,604)</u>
	Total Bayside Power Station	847,051	222,192	(624,859)
S	Big Bend Common	396,163	146,439	(249,724)
S	Big Bend Unit #1 Turbine & Coal	247,815	114,784	(133,031)
S	Big Bend Unit #2 Turbine & Coal	391,667	148,583	(243,084)
S	Big Bend Unit #3 Turbine & Coal	444,968	155,057	(289,911)
S	Big Bend Unit #4 Turbine & Coal	367,539	100,607	(266,932)
S	Big Bend Unit #1 & #2 FGD	149,978	75,034	(74,944)
S	Big Bend Unit #3 & #4 FGD	149,980	75,034	(74,946)
S	Big Bend CT's	<u>12,454</u>	<u>24,604</u>	<u>12,150</u>
	Total Big Bend Power Station	2,180,564	840,142	(1,340,422)
S	Polk Common & Gasifier	532,151	109,951	(422,200)
S	Polk Unit #1 Power Block	62,584	(13,448)	(76,032)
S	Polk Unit #2 Power Block	9,881	26,157	16,276
S	Polk Unit #3 Power Block	<u>10,721</u>	<u>28,462</u>	<u>17,741</u>
	Total Polk Power Station	615,337	151,122	(464,215)
S	City of Tampa	20,665	12,852	(7,813)
S	Phillips Station	74,865	68,635	(6,230)
Summary of Surviving Assets		3,738,482	1,294,943	(2,443,539)
R	Gannon Common	71,854	0	(71,854)
R	Gannon Unit #1 Turbine & Coal	0	0	0
R	Gannon Unit #2 Turbine & Coal	0	0	0
R	Gannon Unit #3 Coal	0	0	0
R	Gannon Unit #4 Coal	0	0	0
R	Gannon Unit #5 Coal	0	0	0
R	Gannon Unit #6 Coal	0	0	0
R	Gannon CT's	0	0	0
R	Gannon Unit #3 Turbine	25,844	0	(25,844)
R	Gannon Unit #4 Turbine	<u>40,723</u>	<u>0</u>	<u>(40,723)</u>
	Total Gannon Power Station	138,421	0	(138,421)
Summary of Retired Assets		138,421	0	(138,421)
Sold	Dinner Lake	0	0	0
Sold	Hookers Point	0	0	0
Total Dismantlement Accrual		3,876,903	1,294,943	(2,581,960)

**Tampa Electric Company
Summary of Dismantling Accruals
FPSC Accrual**

Status	PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
S	Bayside Common	35,560	14,508	2,060	(5,393)	46,735
S	Bayside Unit #1 CT & PB	51,117	20,701	3,066	(7,074)	67,810
S	Gannon Unit #5 Turbine	4,687	4,126	(340)	(485)	7,988
S	Bayside Unit #2 CT & PB	67,819	27,441	4,085	(9,278)	90,067
S	Gannon Unit #6 Turbine	<u>6,458</u>	<u>4,169</u>	<u>(35)</u>	<u>(1,000)</u>	<u>9,592</u>
	Total Bayside Power Station	165,641	70,945	8,836	(23,230)	222,192
S	Big Bend Common	99,567	33,404	6,122	7,346	146,439
S	Big Bend Unit #1 Turbine & Coal	68,801	34,351	(12,082)	23,714	114,784
S	Big Bend Unit #2 Turbine & Coal	93,068	34,362	(2,952)	24,105	148,583
S	Big Bend Unit #3 Turbine & Coal	98,096	34,537	419	22,005	155,057
S	Big Bend Unit #4 Turbine & Coal	9,609	39,261	8,066	43,671	100,607
S	Big Bend Unit #1 & #2 FGD	49,901	17,938	3,520	3,675	75,034
S	Big Bend Unit #3 & #4 FGD	49,901	17,938	3,520	3,675	75,034
S	Big Bend CT's	<u>1,970</u>	<u>3,858</u>	<u>(2,471)</u>	<u>21,247</u>	<u>24,604</u>
	Total Big Bend Power Station	470,913	215,649	4,142	149,438	840,142
S	Polk Common & Gasifier	18,328	64,010	15,336	12,277	109,951
S	Polk Unit #1 Power Block	(39,761)	8,476	2,057	15,780	(13,448)
S	Polk Unit #2 Power Block	17,807	9,384	2,239	(3,273)	26,157
S	Polk Unit #3 Power Block	<u>21,159</u>	<u>9,437</u>	<u>2,249</u>	<u>(4,383)</u>	<u>28,462</u>
	Total Polk Power Station	17,533	91,307	21,881	20,401	151,122
S	City of Tampa	18,811	2,842	216	(9,017)	12,852
S	Phillips Station	159,902	69,737	(40,392)	(120,612)	68,635
Summary of Surviving Assets		832,800	450,480	(5,317)	16,980	1,294,943
R	Gannon Common	0	0	0	0	0
R	Gannon Unit #1 Turbine & Coal	0	0	0	0	0
R	Gannon Unit #2 Turbine & Coal	0	0	0	0	0
R	Gannon Unit #3 Coal	0	0	0	0	0
R	Gannon Unit #4 Coal	0	0	0	0	0
R	Gannon Unit #5 Coal	0	0	0	0	0
R	Gannon Unit #6 Coal	0	0	0	0	0
R	Gannon CT's	0	0	0	0	0
R	Gannon Unit #3 Turbine	0	0	0	0	0
R	Gannon Unit #4 Turbine	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Gannon Power Station	0	0	0	0	0
Summary of Retired Assets		0	0	0	0	0
Sold	Dinner Lake	0	0	0	0	0
Sold	Hookers Point	0	0	0	0	0
Total Dismantlement Accrual		832,800	450,480	(5,317)	16,980	1,294,943

**Tampa Electric Company
Final Dismantling Study Costs
in 2006 Dollars
Includes 10% Contingency**

Status	PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
S	Bayside Common	804,441	404,218	52,500	(185,000)	1,076,159
S	Bayside Unit #1 CT & PB	1,206,661	606,327	78,750	(277,500)	1,614,238
S	Gannon Unit #5 Turbine	201,110	101,055	13,125	(46,250)	269,040
S	Bayside Unit #2 CT & PB	1,608,881	808,436	105,000	(370,000)	2,152,318
S	Gannon Unit #6 Turbine	201,110	101,055	13,125	(46,250)	269,040
	Total Bayside Power Station	4,022,203	2,021,091	262,500	(925,000)	5,380,794
S	Big Bend Common	4,159,729	913,571	224,060	(280,950)	5,016,411
S	Big Bend Unit #1 Turbine & Coal	4,437,045	974,476	238,998	(299,680)	5,350,838
S	Big Bend Unit #2 Turbine & Coal	4,437,045	974,476	238,998	(299,680)	5,350,838
S	Big Bend Unit #3 Turbine & Coal	4,437,045	974,476	238,998	(299,680)	5,350,838
S	Big Bend Unit #4 Turbine & Coal	5,268,990	1,157,190	283,810	(355,870)	6,354,120
S	Big Bend Unit #1 & #2 FGD	2,218,522	487,238	119,499	(149,840)	2,675,419
S	Big Bend Unit #3 & #4 FGD	2,218,522	487,238	119,499	(149,840)	2,675,419
S	Big Bend CT's	554,631	121,810	29,875	(37,460)	668,855
	Total Big Bend Power Station	27,731,529	6,090,475	1,493,734	(1,873,000)	33,442,738
S	Polk Common & Gasifier	3,129,141	1,520,850	376,906	(822,500)	4,204,397
S	Polk Unit #1 Power Block	447,020	217,264	53,844	(117,500)	600,628
S	Polk Unit #2 Power Block	447,020	217,264	53,844	(117,500)	600,628
S	Polk Unit #3 Power Block	447,020	217,264	53,844	(117,500)	600,628
	Total Polk Power Station	4,470,201	2,172,643	638,438	(1,175,000)	6,006,282
S	City of Tampa	379,621	63,270	5,062	(211,596)	236,357
S	Phillips Station	2,276,757	383,053	27,905	(1,267,323)	1,420,392
Summary of Surviving Assets		38,880,311	10,730,533	2,327,638	(5,451,919)	46,486,563
R	Gannon Common	2,718,173	975,356	159,476	(182,897)	3,670,107
R	Gannon Unit #1 Turbine & Coal	3,953,706	1,418,699	231,965	(266,032)	5,338,338
R	Gannon Unit #2 Turbine & Coal	3,953,706	1,418,699	231,965	(266,032)	5,338,338
R	Gannon Unit #3 Coal	2,965,280	1,064,024	173,974	(199,524)	4,003,754
R	Gannon Unit #4 Coal	2,965,280	1,064,024	173,974	(199,524)	4,003,754
R	Gannon Unit #5 Coal	2,965,280	1,064,024	173,974	(199,524)	4,003,754
R	Gannon Unit #6 Coal	2,965,280	1,064,024	173,974	(199,524)	4,003,754
R	Gannon CT's	247,107	88,669	14,498	(16,627)	333,646
R	Gannon Unit #3 Turbine	988,427	354,675	57,991	(66,508)	1,334,585
R	Gannon Unit #4 Turbine	988,427	354,675	57,991	(66,508)	1,334,585
	Total Gannon Power Station	24,710,663	8,866,869	1,449,781	(1,662,700)	33,364,614
Summary of Retired Assets		24,710,663	8,866,869	1,449,781	(1,662,700)	33,364,614
Sold	Dinner Lake	0	0	0	0	0
Sold	Hookers Point	0	0	0	0	0
Total Dismantlement Costs		63,590,974	19,597,401	3,777,419	(7,114,619)	79,851,177

**Tampa Electric Company
Final Dismantling Study - Reserves
As of December 31, 2006
Post Reserve Transfers**

Status	PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
S	Bayside Common	342,641	134,811	2,809	(128,959)	351,302
S	Bayside Unit #1 CT & PB	660,091	259,711	5,410	(248,437)	676,775
S	Gannon Unit #5 Turbine	361,913	6,637	45,029	(78,999)	334,580
S	Bayside Unit #2 CT & PB	902,263	354,993	7,393	(339,582)	925,067
S	<u>Gannon Unit #6 Turbine</u>	<u>245,518</u>	<u>4,308</u>	<u>29,206</u>	<u>(51,122)</u>	<u>227,910</u>
	Total Bayside Power Station	2,512,426	760,460	89,847	(847,099)	2,515,634
S	Big Bend Common	8,085,514	108,759	129,104	(1,229,725)	7,093,652
S	Big Bend Unit #1 Turbine & Coal	11,805,943	203,030	1,330,105	(2,390,202)	10,948,876
S	Big Bend Unit #2 Turbine & Coal	9,741,896	202,295	745,170	(2,416,750)	8,272,611
S	Big Bend Unit #3 Turbine & Coal	9,314,205	190,349	529,235	(2,274,118)	7,759,671
S	Big Bend Unit #4 Turbine & Coal	20,151,560	345,160	143,558	(3,891,867)	16,748,411
S	Big Bend Unit #1 & #2 FGD	4,584,540	49,655	52,495	(639,362)	4,047,328
S	Big Bend Unit #3 & #4 FGD	4,584,540	49,658	52,498	(639,362)	4,047,334
S	<u>Big Bend CT's</u>	<u>2,039,723</u>	<u>54,993</u>	<u>227,830</u>	<u>(1,540,595)</u>	<u>781,951</u>
	Total Big Bend Power Station	70,307,921	1,203,899	3,209,995	(15,021,981)	59,699,834
S	Polk Common & Gasifier	8,723,970	114,636	22,005	(2,404,702)	6,455,909
S	Polk Unit #1 Power Block	3,789,606	49,797	9,557	(1,044,577)	2,804,383
S	Polk Unit #2 Power Block	334,776	4,398	845	(92,277)	247,742
S	<u>Polk Unit #3 Power Block</u>	<u>139,587</u>	<u>1,754</u>	<u>338</u>	<u>(36,821)</u>	<u>98,858</u>
	Total Polk Power Station	12,981,939	170,585	32,745	(3,578,377)	9,606,892
S	City of Tampa	95,505	1,255	240	(26,326)	70,674
S	Phillips Station	2,093,854	20,923	282,875	(743,510)	1,654,142
Summary of Surviving Assets		87,991,645	2,157,122	3,615,702	(20,217,293)	73,547,176
R	Gannon Common	3,061,434	(220,950)	119,417	(1,745,820)	1,214,081
R	Gannon Unit #1 Turbine & Coal	4,993,657	79,322	1,068,645	(1,871,163)	4,270,461
R	Gannon Unit #2 Turbine & Coal	7,172,886	95,479	1,174,862	(1,782,511)	6,660,716
R	Gannon Unit #3 Coal	5,181,472	12,724	990,856	(1,547,512)	4,637,540
R	Gannon Unit #4 Coal	7,247,390	57,533	1,097,080	(1,710,778)	6,691,225
R	Gannon Unit #5 Coal	5,479,603	37,445	830,723	(1,293,881)	5,053,890
R	Gannon Unit #6 Coal	1,798,725	5,626	715,336	(1,111,647)	1,408,040
R	Gannon CT's	509,438	8,318	18,208	(117,497)	418,467
R	Gannon Unit #3 Turbine	2,740,289	29,684	308,993	(482,585)	2,596,381
R	<u>Gannon Unit #4 Turbine</u>	<u>2,241,963</u>	<u>24,488</u>	<u>255,176</u>	<u>(397,922)</u>	<u>2,123,705</u>
	Total Gannon Power Station	40,426,857	129,669	6,579,296	(12,061,316)	35,074,506
Summary of Retired Assets		40,426,857	129,669	6,579,296	(12,061,316)	35,074,506
Sold	Dinner Lake	0	0	0	0	0
Sold	Hookers Point	0	0	0	0	0
Total Dismantling Reserves		128,418,502	2,286,791	10,194,998	(32,278,609)	108,621,682

**Tampa Electric Company
Final Dismantling Study - Reserve Transfers
Proposed Reserve Transfers**

Status	PLANT	MATERIALS				TOTAL
		LABOR	& EQUIPMENT	DISPOSAL	SALVAGE	
S	Bayside Common	0	0	0	0	0
S	Bayside Unit #1 CT & PB	0	0	0	0	0
S	Gannon Unit #5 Turbine	(3,257,219)	(59,737)	(405,265)	710,992	(3,011,228)
S	Bayside Unit #2 CT & PB	0	0	0	0	0
S	Gannon Unit #6 Turbine	(2,209,662)	(38,768)	(262,850)	460,100	(2,051,179)
	Total Bayside Power Station	(5,466,881)	(98,504)	(668,114)	1,171,092	(5,062,407)
S	Big Bend Common	0	0	0	0	0
S	Big Bend Unit #1 Turbine & Coal	0	0	0	0	0
S	Big Bend Unit #2 Turbine & Coal	0	0	0	0	0
S	Big Bend Unit #3 Turbine & Coal	0	0	0	0	0
S	Big Bend Unit #4 Turbine & Coal	0	0	0	0	0
S	Big Bend Unit #1 & #2 FGD	0	0	0	0	0
S	Big Bend Unit #3 & #4 FGD	0	0	0	0	0
S	Big Bend CT's	0	0	0	0	0
	Total Big Bend Power Station	0	0	0	0	0
S	Polk Common & Gasifier	0	0	0	0	0
S	Polk Unit #1 Power Block	0	0	0	0	0
S	Polk Unit #2 Power Block	0	0	0	0	0
S	Polk Unit #3 Power Block	0	0	0	0	0
	Total Polk Power Station	0	0	0	0	0
S	City of Tampa	0	0	0	0	0
S	Phillips Station	0	0	0	0	0
Summary of Surviving Assets		(5,466,881)	(98,504)	(668,114)	1,171,092	(5,062,407)
R	Gannon Common	1,233,327	210,199	41,652	(465,242)	1,019,936
R	Gannon Unit #1 Turbine & Coal	2,011,742	0	372,737	(498,645)	1,885,834
R	Gannon Unit #2 Turbine & Coal	2,889,665	0	409,785	(475,020)	2,824,430
R	Gannon Unit #3 Coal	2,087,405	0	345,605	(412,395)	2,020,614
R	Gannon Unit #4 Coal	2,919,679	0	382,655	(455,904)	2,846,430
R	Gannon Unit #5 Coal	2,207,510	0	289,751	(344,805)	2,152,456
R	Gannon Unit #6 Coal	724,633	0	249,505	(296,242)	677,896
R	Gannon CT's	205,232	0	6,351	(31,312)	180,271
R	Gannon Unit #3 Turbine	1,103,951	0	107,775	(128,604)	1,083,123
R	Gannon Unit #4 Turbine	903,196	0	89,004	(106,042)	886,158
	Total Gannon Power Station	16,286,340	210,199	2,294,819	(3,214,210)	15,577,148
Summary of Retired Assets		16,286,340	210,199	2,294,819	(3,214,210)	15,577,148
Sold	Dinner Lake	(1,169,618)	(14,161)	(189,366)	784,663	(588,482)
Sold	Hookers Point	(9,649,841)	(97,534)	(1,437,339)	1,258,455	(9,926,258)
Total Dismantling Reserves		0	0	0	0	0

**Tampa Electric Company
Final Dismantling Study - Reserves
December 31, 2006
Prior to Reserve Transfers**

Status	PLANT	LABOR	MATERIALS & EQUIPMENT	DISPOSAL	SALVAGE	TOTAL
S	Bayside Common	342,841	134,811	2,809	(128,959)	361,302
S	Bayside Unit #1 CT & PB	660,091	259,711	5,410	(248,437)	676,775
S	Gannon Unit #5 Turbine	3,619,132	66,374	450,294	(789,991)	3,345,809
S	Bayside Unit #2 CT & PB	902,263	354,993	7,393	(339,582)	925,067
S	<u>Gannon Unit #6 Turbine</u>	<u>2,455,180</u>	<u>43,075</u>	<u>292,055</u>	<u>(511,222)</u>	<u>2,279,088</u>
	Total Bayside Power Station	7,979,307	858,964	757,961	(2,018,191)	7,578,041
S	Big Bend Common	8,085,514	108,759	129,104	(1,229,725)	7,093,652
S	Big Bend Unit #1 Turbine & Coal	11,805,943	203,030	1,330,105	(2,390,202)	10,948,876
S	Big Bend Unit #2 Turbine & Coal	9,741,896	202,295	745,170	(2,416,750)	8,272,611
S	Big Bend Unit #3 Turbine & Coal	9,314,205	190,349	529,235	(2,274,118)	7,759,671
S	Big Bend Unit #4 Turbine & Coal	20,151,560	345,160	143,558	(3,891,867)	16,748,411
S	Big Bend Unit #1 & #2 FGD	4,584,540	49,655	52,495	(639,362)	4,047,328
S	Big Bend Unit #3 & #4 FGD	4,584,540	49,658	52,498	(639,362)	4,047,334
S	<u>Big Bend CT's</u>	<u>2,039,723</u>	<u>54,993</u>	<u>227,830</u>	<u>(1,540,595)</u>	<u>781,951</u>
	Total Big Bend Power Station	70,307,921	1,203,899	3,209,995	(15,021,981)	59,699,834
S	Polk Common & Gasifier	8,723,970	114,636	22,005	(2,404,702)	6,455,909
S	Polk Unit #1 Power Block	3,789,606	49,797	9,557	(1,044,577)	2,804,383
S	Polk Unit #2 Power Block	334,776	4,398	845	(92,277)	247,742
S	<u>Polk Unit #3 Power Block</u>	<u>133,587</u>	<u>1,754</u>	<u>338</u>	<u>(36,821)</u>	<u>98,858</u>
	Total Polk Power Station	12,981,939	170,585	32,745	(3,578,377)	9,606,892
S	City of Tampa	95,505	1,255	240	(26,326)	70,674
S	Phillips Station	2,093,854	20,923	282,875	(743,510)	1,654,142
Summary of Surviving Assets		93,458,526	2,255,626	4,283,616	(21,388,385)	78,609,583
R	Gannon Common	1,828,106	(431,149)	77,765	(1,280,578)	194,145
R	Gannon Unit #1 Turbine & Coal	2,981,915	79,322	695,908	(1,372,518)	2,384,627
R	Gannon Unit #2 Turbine & Coal	4,283,222	95,479	765,077	(1,307,491)	3,836,286
R	Gannon Unit #3 Coal	3,094,067	12,724	645,251	(1,135,117)	2,616,925
R	Gannon Unit #4 Coal	4,327,711	57,533	714,425	(1,254,874)	3,844,794
R	Gannon Unit #5 Coal	3,272,094	37,445	540,972	(949,076)	2,901,435
R	Gannon Unit #6 Coal	1,074,092	5,626	465,831	(815,405)	730,144
R	Gannon CT's	304,206	8,318	11,857	(86,185)	238,196
R	Gannon Unit #3 Turbine	1,636,338	29,684	201,218	(353,981)	1,513,259
R	<u>Gannon Unit #4 Turbine</u>	<u>1,338,767</u>	<u>24,488</u>	<u>166,172</u>	<u>(291,880)</u>	<u>1,237,547</u>
	Total Gannon Power Station	24,140,518	(80,531)	4,284,476	(8,847,105)	19,497,358
Summary of Retired Assets		24,140,518	(80,531)	4,284,476	(8,847,105)	19,497,358
Sold	Dinner Lake	1,169,618	14,161	189,366	(784,663)	588,482
Sold	Hookers Point	9,649,841	97,534	1,437,339	(1,258,455)	9,926,258
Total Dismantling Reserves		128,418,503	2,286,790	10,194,997	(32,278,608)	108,621,681

INFLATION FORECAST

Average Hourly Compensation, All Employees

Year	Annual Rate of Change	Compounded Multiplier to 2007	Compounded Multiplier from 2007
2006	0.00%	1.000	1.000
2007	3.95%	1.040	1.000
2008	3.88%		1.039
2009	3.53%		1.075
2010	3.49%		1.113
2011	3.40%		1.151
2012	3.20%		1.188
2013	3.06%		1.224
2014	3.03%		1.261
2015	3.03%		1.299
2016	3.01%		1.339
2017	2.89%		1.377
2018	2.82%		1.416
2019	2.76%		1.455
2020	2.84%		1.496
2021	2.76%		1.538
2022	2.80%		1.581
2023	2.83%		1.625
2024	2.88%		1.672
2025	2.90%		1.720
2026	2.85%		1.769
2027	2.83%		1.819
2028	2.87%		1.872
2029	2.82%		1.924
2030	2.86%		1.979
2031	2.90%		2.037
2032	3.02%		2.098
2033	3.02%		2.162
2034	3.02%		2.227
2035	3.02%		2.294
2036	3.02%		2.363
2037	3.02%		2.435
2038	3.02%		2.508
2039	3.01%		2.584
2040	3.01%		2.661
2041	3.01%		2.742
2042	3.01%		2.824
2043	3.01%		2.909
2044	3.01%		2.997
2045	3.01%		3.087
2046	3.01%		3.180
2047	3.01%		3.276
2048	3.01%		3.374
2049	3.01%		3.476
2050	3.01%		3.580
2051	3.01%		3.688
2052	3.01%		3.799
2053	3.01%		3.913
2054	3.01%		4.031
2055	3.00%		4.152
2056	3.00%		4.277
2057	3.00%		4.406
2058	3.00%		4.537
2059	3.00%		4.674
2060	3.00%		4.814

INFLATION FORECAST

Intermediate Materials, Supplies & Components

Year	Annual Rate of Change	Compounded Multiplier to 2007	Compounded Multiplier from 2007
2006	0.00%	1.000	1.000
2007	2.63%	1.026	1.000
2008	1.48%		1.015
2009	0.71%		1.022
2010	0.99%		1.032
2011	1.59%		1.049
2012	1.96%		1.069
2013	2.04%		1.091
2014	2.01%		1.113
2015	2.08%		1.136
2016	2.05%		1.159
2017	2.00%		1.182
2018	1.96%		1.206
2019	1.97%		1.229
2020	1.98%		1.254
2021	2.13%		1.280
2022	2.22%		1.309
2023	2.24%		1.338
2024	2.19%		1.367
2025	2.15%		1.397
2026	2.14%		1.427
2027	2.16%		1.457
2028	2.17%		1.489
2029	2.17%		1.521
2030	2.19%		1.555
2031	2.19%		1.589
2032	2.20%		1.624
2033	2.21%		1.660
2034	2.21%		1.696
2035	2.21%		1.734
2036	2.21%		1.772
2037	2.21%		1.811
2038	2.21%		1.851
2039	2.22%		1.892
2040	2.22%		1.934
2041	2.22%		1.977
2042	2.23%		2.021
2043	2.23%		2.066
2044	2.23%		2.112
2045	2.23%		2.160
2046	2.24%		2.208
2047	2.24%		2.257
2048	2.24%		2.308
2049	2.25%		2.360
2050	2.25%		2.413
2051	2.25%		2.467
2052	2.26%		2.523
2053	2.26%		2.580
2054	2.26%		2.638
2055	2.26%		2.698
2056	2.27%		2.759
2057	2.27%		2.822
2058	2.27%		2.886
2059	2.28%		2.952
2060	2.28%		3.019

INFLATION FORECAST

GNP Deflator

Year	Annual Rate of Change	Compounded Multiplier to 2007	Compounded Multiplier from 2007
2006	0.00%	1.000	1.000
2007	2.62%	1.026	1.000
2008	2.24%		1.022
2009	2.06%		1.043
2010	2.08%		1.065
2011	1.94%		1.086
2012	1.96%		1.107
2013	1.91%		1.128
2014	1.91%		1.150
2015	1.89%		1.171
2016	1.86%		1.193
2017	1.85%		1.215
2018	1.83%		1.237
2019	1.82%		1.260
2020	1.88%		1.284
2021	1.83%		1.307
2022	1.83%		1.331
2023	1.83%		1.355
2024	1.81%		1.380
2025	1.80%		1.405
2026	1.78%		1.430
2027	1.77%		1.455
2028	1.76%		1.481
2029	1.74%		1.506
2030	1.72%		1.532
2031	1.72%		1.559
2032	1.71%		1.586
2033	1.74%		1.613
2034	1.74%		1.641
2035	1.74%		1.670
2036	1.74%		1.699
2037	1.74%		1.728
2038	1.75%		1.759
2039	1.76%		1.789
2040	1.76%		1.821
2041	1.77%		1.853
2042	1.77%		1.886
2043	1.78%		1.920
2044	1.79%		1.954
2045	1.79%		1.989
2046	1.80%		2.025
2047	1.81%		2.061
2048	1.81%		2.099
2049	1.82%		2.137
2050	1.83%		2.176
2051	1.83%		2.216
2052	1.84%		2.257
2053	1.85%		2.298
2054	1.85%		2.341
2055	1.86%		2.384
2056	1.87%		2.429
2057	1.87%		2.474
2058	1.88%		2.521
2059	1.89%		2.568
2060	1.89%		2.617

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Common		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2050						
Cost @ Study	5,203,347	4,324,146	937,610	229,933	(288,343)		
Future \$ 1st Yr Exp	4,692,657	3,986,955	578,332	127,371	0		
Future \$ 2nd Yr Exp	4,245,950	4,106,830	591,377	129,713	(581,970)		
Future \$ 3rd Yr Exp	9,785,473	8,460,571	1,209,469	264,213	(148,779)		
Amount To Accrue	11,630,428	8,468,842	2,270,418	392,192	498,976		
PV of Amount to Accrue	3,476,763	2,212,137	894,750	172,988	196,888		
Capital Recovery Years	43						
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%		
First Year Accrual	140,339	94,954	32,327	5,948	7,110		
<hr/>							
Ending Bal of Reserve	0	0	(0)	0	0		
<hr/>							
0	12/31/2006	7,093,652	8,085,514	108,759	129,104	(1,229,725)	0
1	2007	140,339	94,954	32,327	5,948	7,110	
2	2008	144,327	97,965	33,035	6,062	7,265	
3	2009	148,432	101,072	33,758	6,179	7,424	
4	2010	152,658	104,277	34,497	6,298	7,586	146,439
5	2011	157,006	107,584	35,252	6,419	7,752	
6	2012	161,483	110,995	36,024	6,542	7,922	
7	2013	166,090	114,516	36,813	6,668	8,095	
8	2014	170,832	118,147	37,618	6,796	8,272	163,653
9	2015	175,714	121,893	38,442	6,926	8,453	
10	2016	180,739	125,759	39,284	7,060	8,637	
11	2017	185,911	129,747	40,143	7,195	8,826	
12	2018	191,236	133,861	41,022	7,333	9,019	183,400
13	2019	196,717	138,106	41,920	7,474	9,216	
14	2020	202,360	142,486	42,838	7,618	9,418	
15	2021	208,168	147,004	43,776	7,764	9,624	
16	2022	214,148	151,666	44,734	7,914	9,834	205,348
17	2023	220,304	156,478	45,713	8,066	10,049	
18	2024	226,641	161,438	46,714	8,221	10,269	
19	2025	233,166	166,557	47,737	8,379	10,493	
20	2026	239,883	171,839	48,782	8,540	10,723	229,999
21	2027	246,799	177,288	49,850	8,704	10,957	
22	2028	253,919	182,911	50,941	8,871	11,197	
23	2029	261,250	188,711	52,056	9,042	11,441	
24	2030	268,798	194,695	53,196	9,215	11,691	257,692
25	2031	276,569	200,870	54,360	9,393	11,947	
26	2032	284,571	207,239	55,550	9,573	12,208	
27	2033	292,810	213,811	56,766	9,757	12,475	
28	2034	301,293	220,592	58,009	9,944	12,748	286,611
29	2035	310,028	227,587	59,279	10,136	13,026	
30	2036	319,023	234,804	60,577	10,330	13,311	
31	2037	328,284	242,250	61,903	10,529	13,602	
32	2038	337,821	249,933	63,258	10,731	13,900	323,789
33	2039	347,642	257,858	64,643	10,937	14,204	
34	2040	357,755	266,036	66,058	11,148	14,514	
35	2041	368,169	274,472	67,504	11,362	14,831	
36	2042	378,894	283,176	68,982	11,580	15,156	363,115
37	2043	389,938	292,156	70,492	11,803	15,487	
38	2044	401,311	301,421	72,035	12,030	15,825	
39	2045	413,024	310,980	73,612	12,261	16,171	
40	2046	425,086	320,841	75,223	12,496	16,525	407,340
41	2047	437,509	331,016	76,870	12,737	16,886	
42	2048	450,303	341,513	78,553	12,981	17,255	
43	2049	463,479	352,343	80,273	13,231	17,633	
44	2050	0	0	0	0	0	337,823
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
<hr/>							
Less: Dismantlement Exp	18,724,080	16,554,356	2,379,177	521,296	(730,749)	0	
Equals: Amount To Accrue	11,630,428	8,468,842	2,270,418	392,192	498,976	0	

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #1 Turbine & Coal		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2050						
Cost @ Study	5,550,237	4,612,422	1,000,118	245,262	(307,566)		
Future \$ 1st Yr Exp	5,005,501	4,252,752	616,887	135,862	0		
Future \$ 2nd Yr Exp	4,529,013	4,380,619	630,802	139,360	(620,768)		
Future \$ 3rd Yr Exp	10,437,838	9,024,609	1,290,100	281,827	(158,697)		
Amount To Accrue	9,023,476	5,852,037	2,334,759	(774,056)	1,610,736		
PV of Amount to Accrue	2,742,862	1,528,604	920,106	(341,421)	635,572		
Capital Recovery Years	43						
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%		
First Year Accrual	110,068	65,614	33,243	(11,739)	22,951		
<hr/>							
Ending Bal of Reserve	0	0	(0)	(0)	0		
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0	12/31/2006	10,948,876	11,805,943	203,030	1,330,105	(2,390,202)	0
1	2007	110,068	65,614	33,243	(11,739)	22,951	
2	2008	113,153	67,695	33,971	(11,965)	23,452	
3	2009	116,326	69,841	34,715	(12,195)	23,965	
4	2010	119,590	72,056	35,475	(12,429)	24,489	114,784
5	2011	122,948	74,341	36,251	(12,668)	25,024	
6	2012	126,403	76,699	37,045	(12,912)	25,571	
7	2013	129,957	79,131	37,856	(13,160)	26,130	
8	2014	133,614	81,640	38,684	(13,413)	26,702	128,231
9	2015	137,375	84,229	39,531	(13,670)	27,285	
10	2016	141,246	86,900	40,397	(13,933)	27,882	
11	2017	145,228	89,656	41,281	(14,201)	28,491	
12	2018	149,324	92,499	42,185	(14,474)	29,114	143,293
13	2019	153,540	95,432	43,108	(14,752)	29,751	
14	2020	157,876	98,459	44,052	(15,035)	30,401	
15	2021	162,339	101,581	45,016	(15,324)	31,066	
16	2022	166,930	104,802	46,002	(15,619)	31,745	160,171
17	2023	171,655	108,126	47,009	(15,919)	32,439	
18	2024	176,516	111,555	48,038	(16,225)	33,148	
19	2025	181,518	115,092	49,090	(16,537)	33,873	
20	2026	186,665	118,742	50,164	(16,855)	34,613	179,088
21	2027	191,962	122,508	51,262	(17,179)	35,370	
22	2028	197,412	126,393	52,385	(17,509)	36,143	
23	2029	203,020	130,401	53,531	(17,845)	36,933	
24	2030	208,792	134,536	54,703	(18,188)	37,741	200,296
25	2031	214,731	138,802	55,901	(18,538)	38,566	
26	2032	220,844	143,204	57,125	(18,894)	39,409	
27	2033	227,134	147,745	58,375	(19,257)	40,271	
28	2034	233,607	152,431	59,653	(19,627)	41,151	224,079
29	2035	240,270	157,265	60,959	(20,004)	42,051	
30	2036	247,126	162,252	62,293	(20,389)	42,970	
31	2037	254,183	167,397	63,657	(20,781)	43,909	
32	2038	261,445	172,705	65,051	(21,180)	44,869	250,756
33	2039	268,920	178,182	66,475	(21,587)	45,850	
34	2040	276,613	183,833	67,930	(22,002)	46,852	
35	2041	284,531	189,662	69,417	(22,425)	47,877	
36	2042	292,681	195,677	70,937	(22,856)	48,923	280,686
37	2043	301,070	201,892	72,489	(23,295)	49,993	
38	2044	309,704	208,284	74,076	(23,742)	51,086	
39	2045	318,591	214,889	75,698	(24,199)	52,203	
40	2046	327,739	221,704	77,355	(24,664)	53,344	314,276
41	2047	337,155	228,735	79,049	(25,138)	54,510	
42	2048	346,848	235,988	80,779	(25,621)	55,702	
43	2049	356,825	243,472	82,547	(26,113)	56,920	
44	2050	0	0	0	0	0	260,207
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
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	Less: Dismantlement Exp	19,972,352	17,657,980	2,537,789	556,049	(779,466)	0
	Equals: Amount To Accrue	9,023,476	5,852,037	2,334,759	(774,056)	1,610,736	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #2 Turbine & Coal		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2050						
Cost @ Study	5,550,237	4,612,422	1,000,118	245,262	(307,566)		
Future \$ 1st Yr Exp	5,005,501	4,252,752	616,887	135,862	0		
Future \$ 2nd Yr Exp	4,529,013	4,380,619	630,802	138,360	(620,768)		
Future \$ 3rd Yr Exp	10,437,838	9,024,609	1,290,100	281,827	(158,697)		
Amount To Accrue	11,699,741	7,916,084	2,335,494	(189,121)	1,637,284		
PV of Amount to Accrue	3,550,778	2,067,752	920,395	(83,417)	646,048		
Capital Recovery Years	43						
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%		
First Year Accrual	142,470	88,756	33,254	(2,868)	23,329		
Ending Bal of Reserve	0	0	(0)	0	0		
0	12/31/2006	8,272,611	9,741,896	202,295	745,170	(2,416,750)	0
1	2007	142,470	88,756	33,254	(2,868)	23,329	
2	2008	146,468	91,571	33,982	(2,923)	23,839	
3	2009	150,581	94,475	34,726	(2,980)	24,360	
4	2010	154,812	97,471	35,486	(3,037)	24,893	148,583
5	2011	159,166	100,562	36,263	(3,095)	25,437	
6	2012	163,645	103,751	37,056	(3,155)	25,993	
7	2013	168,254	107,041	37,868	(3,215)	26,561	
8	2014	172,997	110,435	38,697	(3,277)	27,142	166,015
9	2015	177,876	113,937	39,544	(3,340)	27,735	
10	2016	182,897	117,550	40,409	(3,404)	28,341	
11	2017	188,064	121,278	41,294	(3,470)	28,961	
12	2018	193,380	125,124	42,198	(3,536)	29,594	185,554
13	2019	198,851	129,092	43,122	(3,604)	30,241	
14	2020	204,480	133,186	44,066	(3,674)	30,902	
15	2021	210,274	137,409	45,031	(3,744)	31,578	
16	2022	216,235	141,767	46,016	(3,816)	32,268	207,460
17	2023	222,370	146,263	47,024	(3,889)	32,974	
18	2024	228,684	150,901	48,053	(3,964)	33,694	
19	2025	235,182	155,686	49,105	(4,040)	34,431	
20	2026	241,869	160,623	50,180	(4,118)	35,184	232,028
21	2027	248,751	165,717	51,279	(4,197)	35,953	
22	2028	255,834	170,972	52,401	(4,278)	36,739	
23	2029	263,124	176,394	53,548	(4,360)	37,542	
24	2030	270,627	181,988	54,720	(4,444)	38,363	259,584
25	2031	278,350	187,759	55,918	(4,529)	39,202	
26	2032	286,298	193,713	57,142	(4,616)	40,059	
27	2033	294,479	199,856	58,393	(4,705)	40,934	
28	2034	302,899	206,194	59,672	(4,795)	41,829	290,508
29	2035	311,567	212,733	60,978	(4,888)	42,744	
30	2036	320,488	219,479	62,313	(4,981)	43,678	
31	2037	329,672	226,439	63,677	(5,077)	44,633	
32	2038	339,125	233,620	65,071	(5,175)	45,609	325,213
33	2039	348,855	241,028	66,496	(5,274)	46,606	
34	2040	358,872	248,672	67,951	(5,376)	47,625	
35	2041	369,183	256,557	69,439	(5,479)	48,666	
36	2042	379,798	264,693	70,959	(5,584)	49,730	364,177
37	2043	390,725	273,087	72,512	(5,691)	50,817	
38	2044	401,974	281,747	74,100	(5,801)	51,928	
39	2045	413,555	290,682	75,722	(5,912)	53,063	
40	2046	425,477	299,900	77,379	(6,026)	54,223	407,933
41	2047	437,751	309,411	79,073	(6,142)	55,409	
42	2048	450,387	319,222	80,804	(6,260)	56,620	
43	2049	463,396	329,346	82,573	(6,380)	57,858	
44	2050	0	0	0	0	0	337,884
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
Less: Dismantlement Exp		19,972,352	17,657,980	2,537,789	556,049	(779,466)	0
Equals: Amount To Accrue		11,699,741	7,916,084	2,335,494	(189,121)	1,637,284	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #3 Turbine & Coal		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2050						
Cost @ Study	5,550,237	4,612,422	1,000,118	245,262	(307,566)		
Future \$ 1st Yr Exp	5,005,501	4,252,752	616,867	135,862	0		
Future \$ 2nd Yr Exp	4,529,013	4,380,619	630,802	138,360	(620,768)		
Future \$ 3rd Yr Exp	10,437,838	9,024,609	1,290,100	281,827	(158,697)		
Amount To Accrue	12,212,681	8,343,775	2,347,440	26,814	1,494,652		
PV of Amount to Accrue	3,706,166	2,179,469	925,103	11,827	589,767		
Capital Recovery Years	43						
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%		
First Year Accrual	148,679	93,551	33,424	407	21,297		
<hr/>							
Ending Bal of Reserve	0	0	(0)	0	0		
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0	12/31/2006	7,759,671	9,314,205	190,349	529,235	(2,274,118)	0
1	2007	148,679	93,551	33,424	407	21,297	
2	2008	152,850	96,518	34,156	414	21,762	
3	2009	157,142	99,579	34,903	422	22,238	
4	2010	161,559	102,737	35,667	431	22,724	155,057
5	2011	166,103	105,995	36,448	439	23,221	
6	2012	170,778	109,356	37,246	447	23,728	
7	2013	175,588	112,824	38,061	456	24,247	
8	2014	180,538	116,402	38,895	465	24,777	173,252
9	2015	185,632	120,093	39,748	474	25,319	
10	2016	190,873	123,901	40,616	483	25,872	
11	2017	196,266	127,831	41,505	492	26,438	
12	2018	201,816	131,884	42,414	501	27,016	193,646
13	2019	207,527	136,067	43,342	511	27,607	
14	2020	213,404	140,382	44,291	521	28,210	
15	2021	219,452	144,833	45,261	531	28,827	
16	2022	225,676	149,426	46,252	541	29,457	216,515
17	2023	232,082	154,185	47,264	551	30,101	
18	2024	238,674	159,054	48,299	562	30,759	
19	2025	245,458	164,098	49,356	573	31,432	
20	2026	252,441	169,301	50,437	584	32,119	242,164
21	2027	259,627	174,670	51,541	595	32,821	
22	2028	267,023	180,209	52,669	607	33,538	
23	2029	274,636	185,924	53,822	618	34,272	
24	2030	282,471	191,820	55,000	630	35,021	270,939
25	2031	290,536	197,903	56,204	642	35,787	
26	2032	298,837	204,179	57,435	655	36,569	
27	2033	307,381	210,654	58,692	667	37,368	
28	2034	316,176	217,334	59,977	680	38,185	303,233
29	2035	325,229	224,226	61,290	693	39,020	
30	2036	334,548	231,337	62,632	706	39,873	
31	2037	344,140	238,673	64,003	720	40,745	
32	2038	354,015	246,242	65,404	734	41,636	339,483
33	2039	364,180	254,050	66,836	748	42,546	
34	2040	374,644	262,107	68,299	762	43,476	
35	2041	385,418	270,419	69,794	777	44,426	
36	2042	396,505	278,994	71,322	792	45,398	380,186
37	2043	407,922	287,842	72,883	807	46,390	
38	2044	419,675	296,970	74,479	822	47,404	
39	2045	431,775	306,387	76,109	838	48,440	
40	2046	444,232	316,103	77,775	854	49,499	425,901
41	2047	457,058	326,127	79,478	871	50,582	
42	2048	470,262	336,469	81,218	888	51,687	
43	2049	483,857	347,140	82,996	905	52,817	
44	2050	0	0	0	0	0	352,794
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
<hr/>							
Less: Dismantlement Exp	19,972,352	17,657,980	2,537,789	556,049	(779,466)	0	
Equals: Amount To Accrue	12,212,681	8,343,775	2,347,440	26,814	1,494,652	0	

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #4 Turbine & Coal		Labor	Mat & Eg	Disposal	Salvage	
Year of Study	2007					
Capital Recovery Year	2050					
Cost @ Study	6,590,906	5,477,252	1,187,640	291,249	(365,234)	
Future \$ 1st Yr Exp	5,944,033	5,050,143	732,553	161,336	0	
Future \$ 2nd Yr Exp	5,378,203	5,201,985	749,077	164,303	(737,162)	
Future \$ 3rd Yr Exp	12,394,933	10,716,723	1,531,993	334,670	(188,453)	
Amount To Accrue	6,968,757	817,291	2,668,464	516,750	2,966,251	
PV of Amount to Accrue	2,663,466	213,484	1,051,616	227,928	1,170,439	
Capital Recovery Years	43					
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%	
First Year Accrual	97,260	9,184	37,995	7,837	42,265	
<hr/>						
Ending Bal of Reserve	0	0	(0)	0	0	
<hr/>						
12/31/2006	16,748,411	20,151,560	345,160	143,558	(3,891,867)	0
2007	97,260	9,164	37,995	7,837	42,265	
2008	99,457	9,454	38,826	7,986	43,189	
2009	101,704	9,754	39,676	8,141	44,133	
2010	104,004	10,063	40,545	8,298	45,098	100,606
2011	106,356	10,382	41,433	8,457	46,084	
2012	108,762	10,712	42,340	8,620	47,091	
2013	111,224	11,051	43,266	8,785	48,120	
2014	113,742	11,402	44,214	8,954	49,172	110,021
2015	116,319	11,763	45,182	9,126	50,247	
2016	118,955	12,136	46,171	9,302	51,346	
2017	121,651	12,521	47,181	9,480	52,468	
2018	124,411	12,918	48,214	9,663	53,615	120,334
2019	127,234	13,328	49,270	9,848	54,788	
2020	130,122	13,751	50,348	10,038	55,985	
2021	133,077	14,187	51,450	10,230	57,209	
2022	136,100	14,637	52,577	10,427	58,460	131,633
2023	139,194	15,101	53,728	10,627	59,738	
2024	142,359	15,580	54,904	10,832	61,044	
2025	145,598	16,074	56,106	11,040	62,378	
2026	148,912	16,583	57,334	11,252	63,742	144,016
2027	152,302	17,109	58,589	11,468	65,136	
2028	155,772	17,652	59,872	11,689	66,560	
2029	159,322	18,212	61,183	11,913	68,015	
2030	162,955	18,789	62,522	12,142	69,502	157,588
2031	166,672	19,385	63,891	12,376	71,021	
2032	170,476	20,000	65,289	12,613	72,574	
2033	174,369	20,634	66,719	12,856	74,160	
2034	178,352	21,288	68,179	13,103	75,782	172,467
2035	182,428	21,963	69,672	13,355	77,438	
2036	186,599	22,660	71,197	13,611	79,131	
2037	190,868	23,379	72,755	13,873	80,861	
2038	195,236	24,120	74,348	14,139	82,629	188,783
2039	199,707	24,885	75,976	14,411	84,435	
2040	204,282	25,674	77,639	14,688	86,281	
2041	208,965	26,488	79,339	14,970	88,167	
2042	213,757	27,328	81,075	15,258	90,095	206,676
2043	218,661	28,195	82,850	15,551	92,064	
2044	223,680	29,089	84,664	15,850	94,077	
2045	228,817	30,011	86,517	16,155	96,134	
2046	234,075	30,963	88,411	16,465	98,235	226,308
2047	239,457	31,945	90,347	16,782	100,383	
2048	244,964	32,958	92,325	17,104	102,578	
2049	250,602	34,003	94,346	17,433	104,820	
2050	0	0	0	0	0	183,756
2051	0	0	0	0	0	
2052	0	0	0	0	0	
2053	0	0	0	0	0	
2054	0	0	0	0	0	0
2055	0	0	0	0	0	
2056	0	0	0	0	0	
2057	0	0	0	0	0	
2058	0	0	0	0	0	0
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Less: Dismantlement Exp	23,717,168	20,968,851	3,013,624	660,308	(925,616)	0
Equals: Amount To Accrue	6,968,757	817,291	2,668,464	516,750	2,966,251	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #1 & #2 FGD			<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
	Year of Study	2007						
	Capital Recovery Year	2050						
	Cost @ Study	2,775,118	2,306,211	500,059	122,631	(153,783)		
	Future \$ 1st Yr Exp	2,502,751	2,128,376	308,444	67,931	0		
	Future \$ 2nd Yr Exp	2,264,506	2,190,310	315,401	69,180	(310,384)		
	Future \$ 3rd Yr Exp	5,218,919	4,512,304	645,050	140,914	(79,349)		
	Amount To Accrue	5,938,848	4,244,450	1,219,239	225,530	249,629		
	PV of Amount to Accrue	1,787,155	1,108,688	480,490	99,477	98,500		
	Capital Recovery Years	43						
	Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%		
	First Year Accrual	71,927	47,589	17,360	3,420	3,557		
Ending Bal of Reserve			0	0	(0)	0	0	
0	12/31/2008	4,047,328	4,584,540	49,655	52,495	(639,362)	0	
1	2007	71,927	47,589	17,360	3,420	3,557		
2	2008	73,959	49,098	17,740	3,486	3,635		
3	2009	76,051	50,655	18,128	3,553	3,714		
4	2010	78,204	52,262	18,525	3,621	3,795	75,035	
5	2011	80,419	53,919	18,931	3,691	3,878		
6	2012	82,699	55,629	19,345	3,762	3,963		
7	2013	85,046	57,393	19,769	3,834	4,050		
8	2014	87,461	59,213	20,202	3,908	4,138	83,906	
9	2015	89,946	61,091	20,644	3,983	4,229		
10	2016	92,505	63,028	21,096	4,060	4,321		
11	2017	95,138	65,027	21,557	4,138	4,416		
12	2018	97,848	67,089	22,029	4,217	4,512	93,859	
13	2019	100,637	69,217	22,512	4,298	4,611		
14	2020	103,508	71,412	23,004	4,381	4,712		
15	2021	106,464	73,676	23,508	4,465	4,815		
16	2022	109,506	76,013	24,023	4,551	4,920	105,029	
17	2023	112,637	78,423	24,549	4,638	5,027		
18	2024	115,861	80,910	25,086	4,727	5,137		
19	2025	119,179	83,476	25,635	4,818	5,250		
20	2026	122,594	86,123	26,196	4,911	5,364	117,568	
21	2027	126,111	88,854	26,770	5,005	5,482		
22	2028	129,731	91,672	27,356	5,101	5,601		
23	2029	133,457	94,579	27,955	5,199	5,724		
24	2030	137,293	97,578	28,567	5,299	5,849	131,648	
25	2031	141,243	100,673	29,192	5,401	5,977		
26	2032	145,309	103,865	29,831	5,505	6,108		
27	2033	149,495	107,159	30,484	5,611	6,241		
28	2034	153,805	110,557	31,151	5,719	6,378	147,463	
29	2035	158,242	114,063	31,833	5,828	6,517		
30	2036	162,810	117,680	32,530	5,940	6,659		
31	2037	167,514	121,412	33,242	6,055	6,805		
32	2038	172,357	125,262	33,970	6,171	6,954	165,231	
33	2039	177,344	129,235	34,714	6,290	7,106		
34	2040	182,478	133,333	35,474	6,410	7,261		
35	2041	187,765	137,561	36,250	6,534	7,420		
36	2042	193,209	141,923	37,044	6,659	7,582	185,199	
37	2043	198,814	146,424	37,855	6,787	7,748		
38	2044	204,586	151,067	38,684	6,918	7,917		
39	2045	210,529	155,856	39,530	7,051	8,090		
40	2046	216,650	160,801	40,396	7,186	8,267	207,645	
41	2047	222,952	165,900	41,280	7,324	8,448		
42	2048	229,442	171,161	42,184	7,465	8,633		
43	2049	236,126	176,589	43,107	7,608	8,821		
44	2050	0	0	0	0	0	172,130	
45	2051	0	0	0	0	0		
46	2052	0	0	0	0	0		
47	2053	0	0	0	0	0		
48	2054	0	0	0	0	0	0	
49	2055	0	0	0	0	0		
50	2056	0	0	0	0	0		
51	2057	0	0	0	0	0		
52	2058	0	0	0	0	0	0	
Less: Dismantlement Exp			9,986,176	8,826,990	1,268,894	278,025	(389,733)	0
Equals: Amount To Accrue			5,938,848	4,244,450	1,219,239	225,530	249,629	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend Unit #3 & #4 FGD		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>	
Year of Study	2007					
Capital Recovery Year	2050					
Cost @ Study	2,775,118	2,306,211	500,059	122,631	(153,783)	
Future \$ 1st Yr Exp	2,502,751	2,126,376	308,444	67,931	0	
Future \$ 2nd Yr Exp	2,264,506	2,190,310	315,401	69,180	(310,384)	
Future \$ 3rd Yr Exp	5,218,919	4,512,304	645,050	140,914	(79,349)	
Amount To Accrue	5,938,842	4,244,450	1,219,236	225,527	249,629	
PV of Amount to Accrue	1,787,153	1,108,688	480,489	99,475	98,500	
Capital Recovery Years	43					
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%	
First Year Accrual	71,926	47,589	17,360	3,420	3,557	
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Ending Bal of Reserve	0	0	(0)	0	0	
<hr/>						
0	12/31/2006	4,047,334	4,584,540	49,658	52,498	(639,362) 0
1	2007	71,926	47,589	17,360	3,420	3,557
2	2008	73,959	49,098	17,740	3,486	3,635
3	2009	76,051	50,655	18,128	3,553	3,714
4	2010	78,204	52,262	18,525	3,621	3,795 75,035
5	2011	80,419	53,919	18,931	3,691	3,878
6	2012	82,699	55,629	19,345	3,762	3,963
7	2013	85,046	57,393	19,769	3,834	4,050
8	2014	87,461	59,213	20,201	3,908	4,138 83,906
9	2015	89,946	61,091	20,644	3,983	4,229
10	2016	92,504	63,028	21,096	4,060	4,321
11	2017	95,137	65,027	21,557	4,138	4,416
12	2018	97,848	67,089	22,029	4,217	4,512 93,859
13	2019	100,637	69,217	22,512	4,298	4,611
14	2020	103,508	71,412	23,004	4,381	4,712
15	2021	106,464	73,676	23,508	4,465	4,815
16	2022	109,506	76,013	24,023	4,551	4,920 105,029
17	2023	112,637	78,423	24,549	4,638	5,027
18	2024	115,861	80,910	25,086	4,727	5,137
19	2025	119,179	83,476	25,635	4,818	5,250
20	2026	122,594	86,123	26,196	4,911	5,364 117,568
21	2027	126,111	88,854	26,770	5,005	5,482
22	2028	129,730	91,672	27,356	5,101	5,601
23	2029	133,457	94,579	27,955	5,199	5,724
24	2030	137,293	97,578	28,567	5,299	5,849 131,648
25	2031	141,243	100,673	29,192	5,401	5,977
26	2032	145,309	103,865	29,831	5,505	6,108
27	2033	149,495	107,159	30,484	5,611	6,241
28	2034	153,805	110,557	31,151	5,718	6,378 147,463
29	2035	158,242	114,063	31,833	5,828	6,517
30	2036	162,810	117,680	32,530	5,940	6,659
31	2037	167,514	121,412	33,242	6,055	6,805
32	2038	172,357	125,262	33,970	6,171	6,954 165,231
33	2039	177,344	129,235	34,714	6,290	7,106
34	2040	182,478	133,333	35,474	6,410	7,261
35	2041	187,765	137,561	36,250	6,534	7,420
36	2042	193,208	141,923	37,044	6,659	7,582 185,199
37	2043	198,814	146,424	37,855	6,787	7,748
38	2044	204,586	151,067	38,683	6,918	7,917
39	2045	210,529	155,858	39,530	7,050	8,090
40	2046	216,649	160,801	40,396	7,186	8,267 207,644
41	2047	222,952	165,900	41,280	7,324	8,448
42	2048	229,442	171,161	42,184	7,465	8,633
43	2049	236,125	176,589	43,107	7,608	8,821
44	2050	0	0	0	0	0 172,130
45	2051	0	0	0	0	0
46	2052	0	0	0	0	0
47	2053	0	0	0	0	0
48	2054	0	0	0	0	0 0
49	2055	0	0	0	0	0
50	2056	0	0	0	0	0
51	2057	0	0	0	0	0
52	2058	0	0	0	0	0 0
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Less: Dismantlement Exp	9,986,176	8,828,990	1,268,894	278,025	(389,733)	0
Equals: Amount To Accrue	5,938,842	4,244,450	1,219,236	225,527	249,629	0

COMPUTATION OF ANNUAL ACCRUAL

Big Bend CT's		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2050						
Cost @ Study	693,780	576,553	125,015	30,658	(38,446)		
Future \$ 1st Yr Exp	625,688	531,594	77,111	16,983	0		
Future \$ 2nd Yr Exp	566,127	547,577	78,850	17,296	(77,596)		
Future \$ 3rd Yr Exp	1,304,730	1,128,076	161,262	35,228	(19,837)		
Amount To Accrue	1,714,593	167,525	262,231	(158,324)	1,443,162		
PV of Amount to Accrue	646,718	43,759	103,343	(69,833)	569,450		
Capital Recovery Years	43						
Compounded Inflation	3.02%	3.17%	2.19%	1.92%	2.19%		
First Year Accrual	23,774	1,878	3,734	(2,401)	20,563		
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Ending Bal of Reserve	0	0	(0)	(0)	0		
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0	12/31/2006	781,951	2,039,723	54,993	227,830	(1,540,595)	0
1	2007	23,774	1,878	3,734	(2,401)	20,563	
2	2008	24,318	1,938	3,815	(2,447)	21,012	
3	2009	24,876	1,999	3,899	(2,494)	21,472	
4	2010	25,446	2,063	3,984	(2,542)	21,941	24,604
5	2011	26,029	2,128	4,072	(2,591)	22,421	
6	2012	26,626	2,196	4,161	(2,641)	22,911	
7	2013	27,237	2,265	4,252	(2,692)	23,412	
8	2014	27,862	2,337	4,345	(2,743)	23,924	26,939
9	2015	28,502	2,411	4,440	(2,796)	24,447	
10	2016	29,156	2,488	4,537	(2,850)	24,981	
11	2017	29,826	2,567	4,637	(2,905)	25,527	
12	2018	30,511	2,648	4,738	(2,960)	26,085	29,499
13	2019	31,212	2,732	4,842	(3,017)	26,656	
14	2020	31,929	2,819	4,948	(3,075)	27,238	
15	2021	32,663	2,908	5,056	(3,134)	27,834	
16	2022	33,415	3,000	5,167	(3,195)	28,442	32,305
17	2023	34,183	3,095	5,280	(3,256)	29,064	
18	2024	34,970	3,193	5,395	(3,319)	29,700	
19	2025	35,775	3,295	5,514	(3,382)	30,349	
20	2026	36,598	3,399	5,634	(3,447)	31,012	35,381
21	2027	37,441	3,507	5,758	(3,514)	31,690	
22	2028	38,304	3,618	5,884	(3,581)	32,383	
23	2029	39,186	3,733	6,012	(3,650)	33,091	
24	2030	40,090	3,851	6,144	(3,720)	33,814	38,755
25	2031	41,014	3,973	6,279	(3,792)	34,554	
26	2032	41,960	4,099	6,416	(3,865)	35,309	
27	2033	42,928	4,229	6,556	(3,939)	36,081	
28	2034	43,919	4,364	6,700	(4,014)	36,870	42,455
29	2035	44,933	4,502	6,847	(4,092)	37,676	
30	2036	45,970	4,645	6,997	(4,170)	38,499	
31	2037	47,032	4,792	7,150	(4,250)	39,341	
32	2038	48,119	4,944	7,306	(4,332)	40,201	46,514
33	2039	49,232	5,101	7,466	(4,415)	41,080	
34	2040	50,370	5,263	7,630	(4,500)	41,978	
35	2041	51,535	5,429	7,797	(4,587)	42,896	
36	2042	52,728	5,602	7,967	(4,675)	43,834	50,966
37	2043	53,948	5,779	8,142	(4,765)	44,792	
38	2044	55,197	5,962	8,320	(4,856)	45,771	
39	2045	56,476	6,152	8,502	(4,950)	46,772	
40	2046	57,784	6,347	8,688	(5,045)	47,794	55,851
41	2047	59,124	6,548	8,878	(5,142)	48,839	
42	2048	60,495	6,756	9,073	(5,240)	49,907	
43	2049	61,898	6,970	9,271	(5,341)	50,998	
44	2050	0	0	0	0	0	45,379
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
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Less: Dismantlement Exp	2,496,544	2,207,248	317,224	69,506	(97,433)	0	
Equals: Amount To Accrue	1,714,593	167,525	262,231	(158,324)	1,443,162	0	

COMPUTATION OF ANNUAL ACCRUAL

Bayside Common		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2044						
Cost @ Study	1,115,099	836,237	414,854	53,876	(189,868)		
Future \$ 1st Yr Exp	896,157	645,393	223,974	26,790	0		
Future \$ 2nd Yr Exp	585,717	664,822	228,985	27,272	(335,362)		
Future \$ 3rd Yr Exp	1,807,703	1,369,661	468,231	55,529	(85,719)		
Amount To Accrue	2,938,275	2,337,235	786,380	106,781	(292,122)		
PV of Amount to Accrue	1,004,237	729,318	354,143	52,495	(131,720)		
Capital Recovery Years	37						
Compounded Inflation	2.97%	3.20%	2.18%	1.94%	2.18%		
First Year Accrual	44,722	33,899	14,042	2,001	(5,220)		
Ending Bal of Reserve		(0)	(0)	0	0	(0)	
0	12/31/2006	351,302	342,641	134,811	2,809	(128,959)	0
1	2007	44,722	33,899	14,042	2,001	(5,220)	
2	2008	46,037	34,983	14,348	2,040	(5,334)	
3	2009	47,392	36,102	14,661	2,079	(5,450)	
4	2010	48,788	37,256	14,981	2,119	(5,568)	46,735
5	2011	50,226	38,448	15,307	2,160	(5,689)	
6	2012	51,707	39,677	15,641	2,202	(5,813)	
7	2013	53,233	40,946	15,982	2,245	(5,940)	
8	2014	54,804	42,255	16,330	2,288	(6,069)	52,492
9	2015	56,424	43,606	16,686	2,333	(6,201)	
10	2016	58,092	45,001	17,049	2,378	(6,336)	
11	2017	59,811	46,440	17,421	2,424	(6,474)	
12	2018	61,582	47,924	17,801	2,471	(6,615)	58,977
13	2019	63,406	49,457	18,189	2,519	(6,759)	
14	2020	65,286	51,038	18,585	2,568	(6,906)	
15	2021	67,222	52,670	18,990	2,617	(7,056)	
16	2022	69,217	54,355	19,404	2,668	(7,209)	66,283
17	2023	71,273	56,093	19,827	2,720	(7,366)	
18	2024	73,391	57,886	20,259	2,773	(7,527)	
19	2025	75,574	59,737	20,701	2,826	(7,690)	
20	2026	77,823	61,648	21,152	2,881	(7,858)	74,515
21	2027	80,140	63,619	21,613	2,937	(8,029)	
22	2028	82,527	65,653	22,084	2,994	(8,203)	
23	2029	84,988	67,753	22,565	3,052	(8,382)	
24	2030	87,523	69,919	23,057	3,111	(8,564)	83,794
25	2031	90,135	72,155	23,559	3,171	(8,751)	
26	2032	92,827	74,462	24,073	3,233	(8,941)	
27	2033	95,600	76,843	24,598	3,295	(9,136)	
28	2034	98,459	79,300	25,134	3,359	(9,335)	94,255
29	2035	101,404	81,836	25,681	3,424	(9,538)	
30	2036	104,440	84,453	26,241	3,491	(9,745)	
31	2037	107,568	87,154	26,813	3,558	(9,957)	
32	2038	110,791	89,940	27,397	3,627	(10,174)	106,051
33	2039	114,113	92,816	27,995	3,697	(10,395)	
34	2040	117,537	95,784	28,605	3,769	(10,622)	
35	2041	121,065	98,847	29,228	3,842	(10,853)	
36	2042	124,701	102,008	29,865	3,917	(11,089)	118,354
37	2043	128,448	105,270	30,516	3,992	(11,330)	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	32,112
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
Less: Dismantlement Exp		3,289,577	2,679,876	921,191	109,590	(421,081)	0
Equals: Amount To Accrue		2,938,275	2,337,235	786,380	106,781	(292,122)	(0)

COMPUTATION OF ANNUAL ACCRUAL

Bayside Unit #1 CT & PB		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2044						
Cost @ Study	1,672,649	1,254,355	622,282	80,814	(284,802)		
Future \$ 1st Yr Exp	1,344,236	968,090	335,961	40,184	0		
Future \$ 2nd Yr Exp	878,575	997,232	343,478	40,908	(503,043)		
Future \$ 3rd Yr Exp	2,711,554	2,054,492	702,347	83,293	(128,578)		
Amount To Accrue	4,257,590	3,359,724	1,122,075	158,975	(383,184)		
PV of Amount to Accrue	1,459,075	1,048,378	505,322	78,155	(172,780)		
Capital Recovery Years	37						
Compounded Inflation	2.97%	3.20%	2.18%	1.94%	2.18%		
First Year Accrual	64,898	48,729	20,037	2,979	(6,847)		
<hr/>							
Ending Bal of Reserve	0	0	0	(0)	0		
<hr/>							
0	12/31/2006	676,775	660,091	259,711	5,410	(248,437)	0
1	2007	64,898	48,729	20,037	2,979	(6,847)	
2	2008	66,801	50,287	20,473	3,036	(6,996)	
3	2009	68,762	51,896	20,920	3,095	(7,148)	
4	2010	70,782	53,555	21,376	3,155	(7,304)	67,811
5	2011	72,862	55,267	21,842	3,216	(7,463)	
6	2012	75,006	57,035	22,318	3,279	(7,625)	
7	2013	77,213	58,859	22,804	3,342	(7,791)	
8	2014	79,488	60,741	23,301	3,407	(7,961)	76,142
9	2015	81,831	62,683	23,809	3,473	(8,134)	
10	2016	84,244	64,687	24,328	3,540	(8,311)	
11	2017	86,731	66,756	24,858	3,609	(8,492)	
12	2018	89,292	68,890	25,400	3,679	(8,677)	85,524
13	2019	91,931	71,093	25,953	3,750	(8,865)	
14	2020	94,650	73,367	26,519	3,823	(9,058)	
15	2021	97,451	75,713	27,097	3,897	(9,255)	
16	2022	100,337	78,134	27,687	3,972	(9,457)	98,092
17	2023	103,310	80,632	28,291	4,049	(9,663)	
18	2024	106,373	83,210	28,907	4,128	(9,873)	
19	2025	109,529	85,871	29,537	4,208	(10,088)	
20	2026	112,780	88,617	30,181	4,289	(10,307)	107,998
21	2027	116,131	91,451	30,839	4,372	(10,532)	
22	2028	119,583	94,375	31,511	4,457	(10,761)	
23	2029	123,139	97,393	32,198	4,543	(10,995)	
24	2030	126,804	100,507	32,900	4,632	(11,234)	121,414
25	2031	130,580	103,721	33,617	4,721	(11,479)	
26	2032	134,471	107,038	34,349	4,813	(11,728)	
27	2033	138,481	110,460	35,098	4,906	(11,984)	
28	2034	142,612	113,993	35,863	5,001	(12,244)	136,536
29	2035	146,869	117,638	36,645	5,098	(12,511)	
30	2036	151,256	121,399	37,443	5,197	(12,783)	
31	2037	155,777	125,281	38,259	5,297	(13,061)	
32	2038	160,435	129,287	39,093	5,400	(13,345)	153,584
33	2039	165,236	133,422	39,945	5,505	(13,636)	
34	2040	170,183	137,688	40,816	5,611	(13,933)	
35	2041	175,280	142,091	41,705	5,720	(14,236)	
36	2042	180,534	146,634	42,614	5,831	(14,545)	172,808
37	2043	185,948	151,323	43,543	5,944	(14,862)	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	46,487
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
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Less: Dismantlement Exp	4,934,365	4,019,815	1,381,786	164,385	(631,621)	0	
Equals: Amount To Accrue	4,257,590	3,359,724	1,122,075	158,975	(383,184)	0	

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #5 Turbine Only		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2044						
Cost @ Study	278,775	209,059	103,714	13,469	(47,467)		
Future \$ 1st Yr Exp	224,039	161,348	55,994	6,697	0		
Future \$ 2nd Yr Exp	146,429	166,205	57,246	6,818	(83,840)		
Future \$ 3rd Yr Exp	451,926	342,415	117,058	13,882	(21,430)		
Amount To Accrue	487,814	308,056	223,661	(17,631)	(26,271)		
PV of Amount to Accrue	176,338	96,127	100,725	(8,668)	(11,846)		
Capital Recovery Years	37						
Compounded Inflation	2.97%	3.20%	2.18%	1.94%	2.18%		
First Year Accrual	7,662	4,466	3,994	(330)	(469)		
Ending Bal of Reserve		(0)	(0)	0	(0)	(0)	
0	12/31/2006	334,580	361,913	6,837	45,029	(76,999)	0
1	2007	7,662	4,468	3,994	(330)	(469)	
2	2008	7,875	4,611	4,081	(337)	(480)	
3	2009	8,095	4,758	4,170	(343)	(490)	
4	2010	8,321	4,911	4,261	(350)	(501)	7,988
5	2011	8,553	5,068	4,354	(357)	(512)	
6	2012	8,792	5,230	4,449	(364)	(523)	
7	2013	9,037	5,397	4,545	(371)	(534)	
8	2014	9,290	5,569	4,645	(378)	(546)	8,918
9	2015	9,550	5,747	4,746	(385)	(558)	
10	2016	9,818	5,931	4,849	(393)	(570)	
11	2017	10,093	6,121	4,955	(400)	(582)	
12	2018	10,377	6,317	5,063	(408)	(595)	9,960
13	2019	10,668	6,519	5,173	(416)	(608)	
14	2020	10,968	6,727	5,286	(424)	(621)	
15	2021	11,277	6,942	5,401	(432)	(635)	
16	2022	11,594	7,164	5,519	(441)	(648)	11,127
17	2023	11,921	7,393	5,639	(449)	(662)	
18	2024	12,257	7,630	5,762	(458)	(677)	
19	2025	12,603	7,874	5,888	(467)	(692)	
20	2026	12,959	8,125	6,016	(476)	(707)	12,435
21	2027	13,325	8,385	6,147	(485)	(722)	
22	2028	13,702	8,653	6,281	(494)	(738)	
23	2029	14,090	8,930	6,418	(504)	(754)	
24	2030	14,490	9,216	6,558	(514)	(770)	13,902
25	2031	14,900	9,510	6,701	(524)	(787)	
26	2032	15,323	9,814	6,847	(534)	(804)	
27	2033	15,759	10,128	6,996	(544)	(822)	
28	2034	16,206	10,452	7,148	(555)	(839)	15,547
29	2035	16,667	10,786	7,304	(565)	(858)	
30	2036	17,142	11,131	7,463	(576)	(876)	
31	2037	17,630	11,487	7,626	(588)	(895)	
32	2038	18,133	11,854	7,792	(599)	(915)	17,393
33	2039	18,650	12,234	7,962	(611)	(935)	
34	2040	19,183	12,625	8,136	(622)	(955)	
35	2041	19,731	13,028	8,313	(634)	(976)	
36	2042	20,295	13,445	8,494	(647)	(997)	19,465
37	2043	20,876	13,875	8,679	(659)	(1,019)	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	5,219
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
Less: Dismantlement Exp		822,394	669,969	230,298	27,398	(105,270)	0
Equals: Amount To Accrue		487,814	308,056	223,661	(17,631)	(26,271)	(0)

COMPUTATION OF ANNUAL ACCRUAL

Bayside Unit #2 CT & PB		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2044						
Cost @ Study	2,230,199	1,672,474	829,709	107,752	(379,736)		
Future \$ 1st Yr Exp	1,792,314	1,290,787	447,948	53,579	0		
Future \$ 2nd Yr Exp	1,171,434	1,329,643	457,971	54,544	(670,724)		
Future \$ 3rd Yr Exp	3,615,406	2,739,323	936,463	111,056	(171,438)		
Amount To Accrue	5,654,087	4,457,490	1,487,389	211,788	(502,579)		
PV of Amount to Accrue	1,938,270	1,390,929	669,839	104,118	(226,616)		
Capital Recovery Years	37						
Compounded Inflation	2.97%	3.20%	2.18%	1.94%	2.18%		
First Year Accrual	86,199	64,651	26,560	3,968	(8,981)		
Ending Bal of Reserve		(0)	(0)	0	0	(0)	
0	12/31/2006	925,067	902,263	354,993	7,393	(339,582)	0
1	2007	86,199	64,651	26,560	3,968	(8,981)	
2	2008	88,727	66,719	27,139	4,045	(9,176)	
3	2009	91,330	68,852	27,731	4,124	(9,376)	
4	2010	94,012	71,054	28,335	4,203	(9,580)	90,067
5	2011	96,775	73,326	28,952	4,285	(9,788)	
6	2012	99,621	75,670	29,583	4,368	(10,001)	
7	2013	102,552	78,090	30,228	4,453	(10,219)	
8	2014	105,572	80,587	30,887	4,539	(10,441)	101,130
9	2015	108,683	83,164	31,560	4,627	(10,668)	
10	2016	111,887	85,823	32,248	4,716	(10,901)	
11	2017	115,189	88,568	32,951	4,808	(11,138)	
12	2018	118,590	91,400	33,669	4,901	(11,380)	113,587
13	2019	122,093	94,323	34,403	4,996	(11,628)	
14	2020	125,703	97,339	35,153	5,093	(11,881)	
15	2021	129,422	100,451	35,919	5,191	(12,139)	
16	2022	133,253	103,663	36,702	5,292	(12,404)	127,618
17	2023	137,201	106,978	37,501	5,394	(12,673)	
18	2024	141,268	110,399	38,319	5,499	(12,949)	
19	2025	145,458	113,929	39,154	5,606	(13,231)	
20	2026	149,775	117,572	40,007	5,714	(13,519)	143,425
21	2027	154,223	121,332	40,879	5,825	(13,813)	
22	2028	158,806	125,212	41,770	5,938	(14,114)	
23	2029	163,528	129,215	42,681	6,053	(14,421)	
24	2030	168,394	133,347	43,611	6,170	(14,735)	161,238
25	2031	173,407	137,611	44,561	6,290	(15,055)	
26	2032	178,573	142,012	45,532	6,412	(15,383)	
27	2033	183,896	146,553	46,525	6,536	(15,718)	
28	2034	189,381	151,239	47,539	6,662	(16,060)	181,314
29	2035	195,032	156,075	48,575	6,791	(16,409)	
30	2036	200,856	161,066	49,634	6,923	(16,766)	
31	2037	206,858	166,216	50,715	7,057	(17,131)	
32	2038	213,042	171,531	51,821	7,194	(17,504)	203,947
33	2039	219,415	177,016	52,950	7,333	(17,885)	
34	2040	225,982	182,677	54,104	7,475	(18,274)	
35	2041	232,750	188,518	55,283	7,620	(18,671)	
36	2042	239,725	194,546	56,488	7,768	(19,078)	229,468
37	2043	246,912	200,767	57,719	7,918	(19,493)	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	61,728
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
Less: Dismantlement Exp		6,579,154	5,359,753	1,842,382	219,181	(842,161)	0
Equals: Amount To Accrue		5,654,087	4,457,490	1,487,389	211,788	(502,579)	(0)

COMPUTATION OF ANNUAL ACCRUAL

Gannon Unit #6 Turbine Only		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2044						
Cost @ Study	278,775	209,059	103,714	13,469	(47,467)		
Future \$ 1st Yr Exp	224,039	161,348	55,994	6,697	0		
Future \$ 2nd Yr Exp	146,429	166,205	57,246	6,818	(83,840)		
Future \$ 3rd Yr Exp	451,926	342,415	117,058	13,882	(21,430)		
Amount To Accrue	594,484	424,451	225,990	(1,808)	(54,148)		
PV of Amount to Accrue	208,916	132,447	101,774	(889)	(24,416)		
Capital Recovery Years	37						
Compounded Inflation	2.97%	3.20%	2.18%	1.94%	2.18%		
First Year Accrual	9,190	6,156	4,035	(34)	(968)		
Ending Bal of Reserve	(0)	(0)	0	0	(0)		
0	12/31/2006	227,910	245,518	4,308	29,206	(51,122)	0
1	2007	9,190	6,156	4,035	(34)	(968)	
2	2008	9,453	6,353	4,123	(35)	(969)	
3	2009	9,724	6,556	4,213	(35)	(1,010)	
4	2010	10,003	6,766	4,305	(36)	(1,032)	9,593
5	2011	10,290	6,982	4,399	(37)	(1,055)	
6	2012	10,585	7,205	4,495	(37)	(1,078)	
7	2013	10,890	7,436	4,593	(38)	(1,101)	
8	2014	11,203	7,674	4,693	(39)	(1,125)	10,742
9	2015	11,525	7,919	4,795	(40)	(1,149)	
10	2016	11,857	8,172	4,900	(40)	(1,174)	
11	2017	12,199	8,434	5,006	(41)	(1,200)	
12	2018	12,551	8,703	5,116	(42)	(1,226)	12,033
13	2019	12,913	8,982	5,227	(43)	(1,253)	
14	2020	13,286	9,269	5,341	(43)	(1,280)	
15	2021	13,670	9,565	5,457	(44)	(1,308)	
16	2022	14,066	9,871	5,576	(45)	(1,336)	13,484
17	2023	14,473	10,187	5,698	(46)	(1,365)	
18	2024	14,892	10,512	5,822	(47)	(1,395)	
19	2025	15,324	10,849	5,949	(48)	(1,426)	
20	2026	15,769	11,195	6,079	(49)	(1,457)	15,115
21	2027	16,227	11,553	6,211	(50)	(1,488)	
22	2028	16,698	11,923	6,346	(51)	(1,521)	
23	2029	17,184	12,304	6,485	(52)	(1,554)	
24	2030	17,683	12,698	6,626	(53)	(1,588)	16,948
25	2031	18,198	13,104	6,771	(54)	(1,622)	
26	2032	18,729	13,523	6,918	(55)	(1,657)	
27	2033	19,275	13,955	7,069	(56)	(1,693)	
28	2034	19,837	14,401	7,223	(57)	(1,730)	19,010
29	2035	20,416	14,862	7,380	(58)	(1,768)	
30	2036	21,013	15,337	7,541	(59)	(1,806)	
31	2037	21,627	15,827	7,706	(60)	(1,846)	
32	2038	22,260	16,334	7,873	(61)	(1,886)	21,329
33	2039	22,911	16,856	8,045	(63)	(1,927)	
34	2040	23,583	17,395	8,220	(64)	(1,969)	
35	2041	24,274	17,951	8,400	(65)	(2,012)	
36	2042	24,986	18,525	8,583	(66)	(2,055)	23,938
37	2043	25,719	19,117	8,770	(68)	(2,100)	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	6,430
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
Less: Dismantlement Exp		822,394	669,969	230,298	27,398	(105,270)	0
Equals: Amount To Accrue		594,484	424,451	225,990	(1,808)	(54,148)	(0)

COMPUTATION OF ANNUAL ACCRUAL

Polk Common & Gasifier		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2042						
Cost @ Study	4,356,335	3,252,823	1,560,869	386,786	(844,143)		
Future \$ 1st Yr Exp	3,357,752	2,365,847	806,283	185,622	0		
Future \$ 2nd Yr Exp	2,023,810	2,437,095	824,274	188,939	(1,426,498)		
Future \$ 3rd Yr Exp	6,726,391	5,020,946	1,685,383	384,655	(364,593)		
Amount To Accrue	5,652,044	1,099,918	3,201,304	737,211	613,612		
PV of Amount to Accrue	2,535,877	364,198	1,506,908	375,575	289,196		
Capital Recovery Years	35						
Compounded Inflation	2.96%	3.21%	2.18%	1.95%	2.17%		
First Year Accrual	106,207	17,469	61,958	14,896	11,884		
<hr/>							
Ending Bal of Reserve	0	0	0	0	0		
<hr/>							
0	12/31/2006	6,455,909	8,723,970	114,636	22,005	(2,404,702)	0
1	2007	106,207	17,469	61,958	14,896	11,884	
2	2008	108,664	18,030	63,306	15,186	12,142	
3	2009	111,179	18,608	64,684	15,481	12,406	
4	2010	113,754	19,205	66,091	15,782	12,675	109,951
5	2011	116,391	19,821	67,530	16,089	12,951	
6	2012	119,091	20,457	68,999	16,402	13,232	
7	2013	121,856	21,113	70,501	16,722	13,520	
8	2014	124,686	21,791	72,035	17,047	13,813	120,506
9	2015	127,585	22,490	73,603	17,379	14,113	
10	2016	130,553	23,212	75,204	17,717	14,420	
11	2017	133,592	23,956	76,841	18,061	14,733	
12	2018	136,704	24,725	78,513	18,413	15,053	132,109
13	2019	139,892	25,518	80,222	18,771	15,380	
14	2020	143,155	26,337	81,968	19,136	15,715	
15	2021	146,498	27,182	83,751	19,509	16,056	
16	2022	149,921	28,054	85,574	19,888	16,405	144,866
17	2023	153,427	28,964	87,436	20,275	16,761	
18	2024	157,017	29,883	89,339	20,670	17,125	
19	2025	160,694	30,842	91,283	21,072	17,497	
20	2026	164,460	31,831	93,270	21,482	17,878	158,900
21	2027	168,318	32,853	95,300	21,900	18,266	
22	2028	172,269	33,907	97,373	22,326	18,663	
23	2029	176,315	34,994	99,492	22,760	19,068	
24	2030	180,460	36,117	101,658	23,203	19,483	174,340
25	2031	184,706	37,276	103,870	23,654	19,906	
26	2032	189,055	38,472	106,130	24,114	20,338	
27	2033	193,510	39,706	108,440	24,584	20,780	
28	2034	198,074	40,980	110,800	25,062	21,232	191,336
29	2035	202,748	42,295	113,211	25,550	21,693	
30	2036	207,537	43,652	115,675	26,047	22,164	
31	2037	212,444	45,052	118,192	26,553	22,646	
32	2038	217,470	46,498	120,764	27,070	23,138	210,050
33	2039	222,619	47,990	123,392	27,597	23,640	
34	2040	227,894	49,529	126,077	28,134	24,154	
35	2041	233,299	51,119	128,821	28,681	24,679	
36	2042	0	0	0	0	0	170,953
37	2043	0	0	0	0	0	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	0
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
<hr/>							
Less: Dismantlement Exp	12,107,953	9,823,888	3,315,940	759,216	(1,791,090)	0	
Equals: Amount To Accrue	5,652,044	1,099,918	3,201,304	737,211	613,612	0	

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #1 Power Block		Labor	Mat & Eq	Disposal	Salvage		
Year of Study	2007						
Capital Recovery Year	2042						
Cost @ Study	622,334	464,689	222,981	55,255	(120,592)		
Future \$ 1st Yr Exp	479,679	337,978	115,183	26,517	0		
Future \$ 2nd Yr Exp	289,116	348,156	117,753	26,991	(203,785)		
Future \$ 3rd Yr Exp	960,913	717,278	240,769	54,951	(52,085)		
Amount To Accrue	(1,074,675)	(2,386,193)	423,909	98,902	788,707		
PV of Amount to Accrue	(168,455)	(790,101)	199,541	50,386	371,718		
Capital Recovery Years	35						
Compounded Inflation	2.96%	3.21%	2.18%	1.95%	2.17%		
First Year Accrual	(12,420)	(37,898)	8,204	1,998	15,275		
<hr/>							
Ending Bal of Reserve	0	0	0	0	(0)		
<hr/>							
0	12/31/2006	2,804,383	3,789,606	49,797	9,557	(1,044,577)	0
1	2007	(12,420)	(37,898)	8,204	1,998	15,275	
2	2008	(13,087)	(39,114)	8,363	2,037	15,607	
3	2009	(13,781)	(40,369)	8,565	2,077	15,946	
4	2010	(14,503)	(41,664)	8,752	2,117	16,292	(13,448)
5	2011	(15,254)	(43,001)	8,942	2,159	16,646	
6	2012	(16,035)	(44,380)	9,137	2,201	17,008	
7	2013	(16,848)	(45,804)	9,336	2,243	17,377	
8	2014	(17,693)	(47,274)	9,539	2,287	17,755	(16,457)
9	2015	(18,572)	(48,790)	9,746	2,331	18,141	
10	2016	(19,486)	(50,356)	9,958	2,377	18,535	
11	2017	(20,436)	(51,971)	10,175	2,423	18,938	
12	2018	(21,423)	(53,639)	10,397	2,470	19,349	(19,979)
13	2019	(22,449)	(55,360)	10,623	2,518	19,769	
14	2020	(23,516)	(57,136)	10,854	2,567	20,199	
15	2021	(24,624)	(58,969)	11,090	2,617	20,638	
16	2022	(25,775)	(60,861)	11,332	2,668	21,086	(24,091)
17	2023	(26,971)	(62,814)	11,578	2,720	21,544	
18	2024	(28,214)	(64,829)	11,830	2,773	22,012	
19	2025	(29,504)	(66,909)	12,088	2,827	22,490	
20	2026	(30,844)	(69,056)	12,351	2,882	22,979	(28,893)
21	2027	(32,236)	(71,271)	12,619	2,938	23,478	
22	2028	(33,680)	(73,558)	12,894	2,995	23,988	
23	2029	(35,180)	(75,918)	13,175	3,053	24,510	
24	2030	(36,738)	(78,354)	13,461	3,113	25,042	(34,458)
25	2031	(38,354)	(80,868)	13,754	3,173	25,586	
26	2032	(40,031)	(83,462)	14,054	3,235	26,142	
27	2033	(41,772)	(86,140)	14,359	3,298	26,710	
28	2034	(43,579)	(88,904)	14,672	3,362	27,290	(40,934)
29	2035	(45,454)	(91,756)	14,991	3,428	27,883	
30	2036	(47,399)	(94,700)	15,317	3,494	28,489	
31	2037	(49,417)	(97,738)	15,651	3,562	29,108	
32	2038	(51,511)	(100,874)	15,991	3,632	29,740	(48,445)
33	2039	(53,682)	(104,110)	16,339	3,702	30,386	
34	2040	(55,935)	(107,451)	16,695	3,774	31,047	
35	2041	(58,271)	(110,898)	17,058	3,848	31,721	
36	2042	0	0	0	0	0	(41,972)
37	2043	0	0	0	0	0	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	0
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
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Less: Dismantlement Exp	1,729,708	1,403,413	473,706	108,459	(255,870)	0	
Equals: Amount To Accrue	(1,074,675)	(2,386,193)	423,909	98,902	788,707	0	

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #2 Power Block		Labor	Mat & Eq	Disposal	Salvage		
Year of Study	2007						
Capital Recovery Year	2042						
Cost @ Study	622,334	464,689	222,981	55,255	(120,592)		
Future \$ 1st Yr Exp	479,679	337,978	115,183	26,517	0		
Future \$ 2nd Yr Exp	289,116	348,156	117,753	26,991	(203,785)		
Future \$ 3rd Yr Exp	960,913	717,278	240,769	54,951	(52,085)		
Amount To Accrue	1,481,966	1,068,637	469,308	107,614	(163,593)		
PV of Amount to Accrue	552,474	353,840	220,911	54,825	(77,102)		
Capital Recovery Years	35						
Compounded Inflation	2.96%	3.21%	2.18%	1.95%	2.17%		
First Year Accrual	25,061	16,972	9,083	2,174	(3,168)		
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Ending Bal of Reserve	0	0	0	0	0		
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0	12/31/2006	247,742	334,776	4,398	845	(92,277)	0
1	2007	25,061	16,972	9,083	2,174	(3,168)	
2	2008	25,777	17,517	9,281	2,217	(3,237)	
3	2009	26,514	18,079	9,483	2,260	(3,307)	
4	2010	27,272	18,659	9,689	2,304	(3,379)	26,156
5	2011	28,053	19,257	9,900	2,349	(3,453)	
6	2012	28,857	19,875	10,115	2,394	(3,528)	
7	2013	29,685	20,513	10,335	2,441	(3,604)	
8	2014	30,537	21,171	10,560	2,488	(3,683)	29,283
9	2015	31,415	21,850	10,790	2,537	(3,763)	
10	2016	32,318	22,551	11,025	2,586	(3,844)	
11	2017	33,248	23,275	11,265	2,637	(3,928)	
12	2018	34,206	24,022	11,510	2,688	(4,013)	32,797
13	2019	35,192	24,792	11,760	2,740	(4,101)	
14	2020	36,208	25,588	12,016	2,793	(4,190)	
15	2021	37,254	26,409	12,278	2,848	(4,281)	
16	2022	38,331	27,256	12,545	2,903	(4,374)	36,746
17	2023	39,440	28,131	12,818	2,960	(4,469)	
18	2024	40,582	29,033	13,097	3,017	(4,566)	
19	2025	41,758	29,965	13,382	3,076	(4,665)	
20	2026	42,969	30,926	13,673	3,136	(4,766)	41,187
21	2027	44,216	31,918	13,971	3,197	(4,870)	
22	2028	45,500	32,942	14,275	3,259	(4,976)	
23	2029	46,823	33,999	14,585	3,322	(5,084)	
24	2030	48,186	35,090	14,903	3,387	(5,194)	46,181
25	2031	49,589	36,216	15,227	3,453	(5,307)	
26	2032	51,034	37,378	15,559	3,520	(5,422)	
27	2033	52,523	38,577	15,897	3,589	(5,540)	
28	2034	54,056	39,815	16,243	3,658	(5,661)	51,800
29	2035	55,635	41,092	16,597	3,730	(5,783)	
30	2036	57,261	42,410	16,958	3,802	(5,909)	
31	2037	58,937	43,771	17,327	3,876	(6,038)	
32	2038	60,662	45,176	17,704	3,952	(6,169)	58,124
33	2039	62,440	46,625	18,089	4,028	(6,303)	
34	2040	64,271	48,121	18,483	4,107	(6,440)	
35	2041	66,157	49,665	18,885	4,187	(6,580)	
36	2042	0	0	0	0	0	48,217
37	2043	0	0	0	0	0	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	0
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
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Less: Dismantlement Exp	1,729,708	1,403,413	473,706	108,459	(255,870)	0	
Equals: Amount To Accrue	1,481,966	1,068,637	469,308	107,614	(163,593)	0	

COMPUTATION OF ANNUAL ACCRUAL

Polk Unit #3 Power Block		Labor	Mat & Eq	Disposal	Salvage	
Year of Study	2007					
Capital Recovery Year	2042					
Cost @ Study	622,334	464,689	222,981	55,255	(120,592)	
Future \$ 1st Yr Exp	479,679	337,978	115,183	26,517	0	
Future \$ 2nd Yr Exp	289,116	348,156	117,753	26,991	(203,785)	
Future \$ 3rd Yr Exp	960,913	717,278	240,769	54,951	(52,085)	
Amount To Accrue	1,630,850	1,269,826	471,952	108,121	(219,049)	
PV of Amount to Accrue	594,457	420,456	222,156	55,083	(103,238)	
Capital Recovery Years	35					
Compounded Inflation	2.96%	3.21%	2.18%	1.95%	2.17%	
First Year Accrual	27,244	20,168	9,134	2,185	(4,242)	
<hr/>						
Ending Bal of Reserve	0	0	0	0	0	
<hr/>						
0	12/31/2006	98,858	133,587	1,754	338	(36,821) 0
1	2007	27,244	20,168	9,134	2,185	(4,242)
2	2008	28,040	20,815	9,333	2,227	(4,335)
3	2009	28,860	21,482	9,536	2,271	(4,429)
4	2010	29,705	22,172	9,744	2,315	(4,525) 28,462
5	2011	30,575	22,883	9,956	2,360	(4,623)
6	2012	31,471	23,617	10,172	2,406	(4,724)
7	2013	32,395	24,375	10,394	2,452	(4,826)
8	2014	33,346	25,157	10,620	2,500	(4,931) 31,947
9	2015	34,326	25,964	10,851	2,549	(5,038)
10	2016	35,335	26,797	11,087	2,598	(5,148)
11	2017	36,375	27,657	11,328	2,649	(5,260)
12	2018	37,446	28,544	11,575	2,700	(5,374) 35,870
13	2019	38,549	29,460	11,827	2,753	(5,491)
14	2020	39,686	30,405	12,084	2,807	(5,610)
15	2021	40,857	31,381	12,347	2,861	(5,732)
16	2022	42,064	32,388	12,616	2,917	(5,856) 40,289
17	2023	43,307	33,427	12,890	2,974	(5,983)
18	2024	44,588	34,499	13,171	3,031	(6,113)
19	2025	45,908	35,606	13,457	3,090	(6,246)
20	2026	47,267	36,748	13,750	3,151	(6,382) 45,287
21	2027	48,668	37,927	14,050	3,212	(6,521)
22	2028	50,111	39,144	14,355	3,274	(6,662)
23	2029	51,599	40,400	14,668	3,338	(6,807)
24	2030	53,131	41,696	14,987	3,403	(6,955) 50,877
25	2031	54,710	43,034	15,313	3,469	(7,106)
26	2032	56,337	44,415	15,646	3,537	(7,260)
27	2033	58,014	45,840	15,987	3,606	(7,418)
28	2034	59,741	47,310	16,335	3,676	(7,579) 57,201
29	2035	61,522	48,828	16,690	3,747	(7,744)
30	2036	63,356	50,395	17,053	3,820	(7,912)
31	2037	65,246	52,012	17,424	3,894	(8,084)
32	2038	67,195	53,681	17,804	3,970	(8,260) 64,330
33	2039	69,202	55,403	18,191	4,047	(8,439)
34	2040	71,271	57,180	18,587	4,126	(8,623)
35	2041	73,403	59,015	18,991	4,206	(8,810)
36	2042	0	0	0	0	0 53,469
37	2043	0	0	0	0	0
38	2044	0	0	0	0	0
39	2045	0	0	0	0	0
40	2046	0	0	0	0	0 0
41	2047	0	0	0	0	0
42	2048	0	0	0	0	0
43	2049	0	0	0	0	0
44	2050	0	0	0	0	0 0
45	2051	0	0	0	0	0
46	2052	0	0	0	0	0
47	2053	0	0	0	0	0
48	2054	0	0	0	0	0 0
49	2055	0	0	0	0	0
50	2056	0	0	0	0	0
51	2057	0	0	0	0	0
52	2058	0	0	0	0	0 0
<hr/>						
Less: Dismantlement Exp	1,729,708	1,403,413	473,706	108,459	(255,870)	0
Equals: Amount To Accrue	1,630,850	1,269,826	471,952	108,121	(219,049)	0

COMPUTATION OF ANNUAL ACCRUAL

Phillips		Labor	Mat & Eq	Disposal	Salvage		
Year of Study	2007						
Capital Recovery Year	2013						
Cost @ Study	1,487,846	2,366,748	393,133	28,636	(1,300,670)		
Future \$ 1st Yr Exp	863,836	746,237	109,369	8,230	0		
Future \$ 2nd Yr Exp	(293,109)	768,843	111,643	8,386	(1,181,982)		
Future \$ 3rd Yr Exp	1,527,359	1,583,960	227,853	17,084	(301,538)		
Amount To Accrue	443,943	1,005,186	427,942	(249,174)	(740,011)		
PV of Amount to Accrue	281,942	767,664	374,808	(211,729)	(648,601)		
Capital Recovery Years	6						
Compounded Inflation	5.90%	4.60%	2.23%	2.75%	2.22%		
First Year Accrual	61,296	149,292	67,443	(38,763)	(116,675)		
<hr/>							
Ending Bal of Reserve	0	0	0	(0)	(0)		
<hr/>							
0	12/31/2006	1,654,142	2,093,854	20,923	282,875	(743,510)	0
1	2007	61,296	149,292	67,443	(38,763)	(116,675)	
2	2008	66,011	156,152	68,949	(39,830)	(119,262)	
3	2009	70,988	163,328	70,490	(40,925)	(121,905)	
4	2010	76,240	170,834	72,065	(42,051)	(124,607)	68,634
5	2011	81,782	178,684	73,675	(43,208)	(127,369)	
6	2012	87,627	186,896	75,321	(44,397)	(130,192)	
7	2013	0	0	0	0	0	
8	2014	0	0	0	0	0	42,352
9	2015	0	0	0	0	0	
10	2016	0	0	0	0	0	
11	2017	0	0	0	0	0	
12	2018	0	0	0	0	0	0
13	2019	0	0	0	0	0	
14	2020	0	0	0	0	0	
15	2021	0	0	0	0	0	
16	2022	0	0	0	0	0	0
17	2023	0	0	0	0	0	
18	2024	0	0	0	0	0	
19	2025	0	0	0	0	0	
20	2026	0	0	0	0	0	0
21	2027	0	0	0	0	0	
22	2028	0	0	0	0	0	
23	2029	0	0	0	0	0	
24	2030	0	0	0	0	0	0
25	2031	0	0	0	0	0	
26	2032	0	0	0	0	0	
27	2033	0	0	0	0	0	
28	2034	0	0	0	0	0	0
29	2035	0	0	0	0	0	
30	2036	0	0	0	0	0	
31	2037	0	0	0	0	0	
32	2038	0	0	0	0	0	0
33	2039	0	0	0	0	0	
34	2040	0	0	0	0	0	
35	2041	0	0	0	0	0	
36	2042	0	0	0	0	0	0
37	2043	0	0	0	0	0	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	0
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
<hr/>							
Less: Dismantlement Exp	2,098,085	3,099,040	448,865	33,701	(1,483,521)	0	
Equals: Amount To Accrue	443,943	1,005,186	427,942	(249,174)	(740,011)	(0)	

COMPUTATION OF ANNUAL ACCRUAL

City of Tampa		<u>Labor</u>	<u>Mat & Eq</u>	<u>Disposal</u>	<u>Salvage</u>		
Year of Study	2007						
Capital Recovery Year	2040						
Cost @ Study	247,591	394,626	64,935	5,194	(217,163)		
Future \$ 1st Yr Exp	304,982	270,478	32,097	2,406	0		
Future \$ 2nd Yr Exp	(37,257)	278,627	32,812	2,449	(351,145)		
Future \$ 3rd Yr Exp	556,368	574,039	67,086	4,986	(89,742)		
Amount To Accrue	753,419	1,027,639	130,740	9,601	(414,561)		
PV of Amount to Accrue	226,258	361,069	64,318	5,068	(204,196)		
Capital Recovery Years	33						
Compounded Inflation	3.71%	3.22%	2.17%	1.96%	2.17%		
First Year Accrual	12,158	17,926	2,751	210	(8,728)		
Ending Bal of Reserve		0	0	0	(0)	0	
0	12/31/2006	70,674	95,505	1,255	240	(26,328)	0
1	2007	12,158	17,926	2,751	210	(8,728)	
2	2008	12,610	18,503	2,811	214	(8,918)	
3	2009	13,078	19,099	2,872	218	(9,111)	
4	2010	13,562	19,714	2,934	222	(9,309)	12,852
5	2011	14,063	20,349	2,998	227	(9,511)	
6	2012	14,581	21,004	3,063	231	(9,717)	
7	2013	15,118	21,681	3,130	236	(9,928)	
8	2014	15,674	22,379	3,198	240	(10,143)	14,059
9	2015	16,248	23,100	3,267	245	(10,363)	
10	2016	16,843	23,843	3,338	250	(10,588)	
11	2017	17,459	24,611	3,411	255	(10,818)	
12	2018	18,096	25,404	3,485	260	(11,052)	17,162
13	2019	18,755	26,222	3,560	265	(11,292)	
14	2020	19,437	27,066	3,638	270	(11,537)	
15	2021	20,143	27,938	3,717	275	(11,787)	
16	2022	20,873	28,838	3,798	281	(12,043)	19,802
17	2023	21,628	29,766	3,880	286	(12,304)	
18	2024	22,410	30,725	3,964	292	(12,571)	
19	2025	23,219	31,714	4,050	297	(12,844)	
20	2026	24,065	32,736	4,138	303	(13,122)	22,828
21	2027	24,921	33,790	4,228	309	(13,407)	
22	2028	25,816	34,878	4,320	315	(13,698)	
23	2029	26,742	36,001	4,414	321	(13,995)	
24	2030	27,700	37,161	4,510	328	(14,298)	26,295
25	2031	28,691	38,357	4,608	334	(14,608)	
26	2032	29,716	39,592	4,708	341	(14,925)	
27	2033	30,776	40,867	4,811	347	(15,249)	
28	2034	31,873	42,183	4,915	354	(15,580)	30,264
29	2035	33,007	43,542	5,022	361	(15,918)	
30	2036	34,180	44,944	5,131	368	(16,263)	
31	2037	35,393	46,391	5,242	375	(16,616)	
32	2038	36,648	47,885	5,356	382	(16,976)	34,807
33	2039	37,946	49,427	5,473	390	(17,344)	
34	2040	0	0	0	0	0	
35	2041	0	0	0	0	0	
36	2042	0	0	0	0	0	9,486
37	2043	0	0	0	0	0	
38	2044	0	0	0	0	0	
39	2045	0	0	0	0	0	
40	2046	0	0	0	0	0	0
41	2047	0	0	0	0	0	
42	2048	0	0	0	0	0	
43	2049	0	0	0	0	0	
44	2050	0	0	0	0	0	0
45	2051	0	0	0	0	0	
46	2052	0	0	0	0	0	
47	2053	0	0	0	0	0	
48	2054	0	0	0	0	0	0
49	2055	0	0	0	0	0	
50	2056	0	0	0	0	0	
51	2057	0	0	0	0	0	
52	2058	0	0	0	0	0	0
Less: Dismantlement Exp		824,093	1,123,144	131,995	9,841	(440,887)	0
Equals: Amount To Accrue		753,419	1,027,639	130,740	9,601	(414,561)	0

TRANSMISSION PLANT

The proposed rates for Transmission Plant reflect the change in remaining lives caused by incremental additions and retirements to plant in the four years subsequent to 2002, the date of the last comprehensive depreciation study. Embedded in the Summary of TD&G Rates and Components are the individual plant account details and related study changes. There are no extraordinary changes made in this study. The majority of the current average service lives, curve types, net salvage factors and level of reserves are still appropriate for transmission plant accounts.

DISTRIBUTION PLANT

The proposed rates for Distribution Plant reflect the change in remaining lives caused by incremental additions and retirements to plant in the four years subsequent to 2002, the date of the last comprehensive depreciation study. Embedded in the Summary of TD&G Rates and Components are the individual plant account details and related study changes. There are no extraordinary changes made in this study. The majority of the current average service lives, curve types, net salvage factors and level of reserves are still appropriate for distribution plant accounts.

GENERAL PLANT

The proposed rates for General Plant reflect the change in remaining lives caused by incremental additions and retirements to plant in the four years subsequent to 2002, the date of the last comprehensive depreciation study. Embedded in the Summary of TD&G Rates and Components are the individual plant account details and related study changes. There are no extraordinary changes made in this study. The majority of the current average service lives, curve types, net salvage factors and level of reserves are still appropriate for general plant accounts.

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals**

Current Rates - Effective 2003 - 2006

Company Proposed - Effective 1/1/2007

Account Number	Account Title	Current Rates - Effective 2003 - 2006				Company Proposed - Effective 1/1/2007					
		Total Plant 12/06 (\$)	Reserve 12/06 (\$)	Depreciation Rate (%)	Depreciation Expense (\$)	Whole Life			Remaining Life		
					Depreciation Rate (%)	Depreciation Expense (\$)	Change in Depreciation Expense (\$)	Depreciation Rate (%)	Depreciation Expense (\$)	Change in Depreciation Expense (\$)	
Transmission Plant											
350.01	Land Rights	7,622,546	2,868,103	2.6	198,186	2.1	160,073	(38,113)	2.3	175,319	(22,867)
352.00	Structures and Improvements	2,993,355	657,078	2.2	65,854	2.1	62,860	(2,994)	2.3	68,847	2,993
353.00	Station Equipment	188,060,772	46,034,049	2.5	4,701,519	2.5	4,701,519	-	2.5	4,701,519	-
354.00	Towers and Fixtures	4,274,628	3,557,051	2.6	111,140	2.4	102,591	(8,549)	2.5	106,866	(4,274)
355.00	Poles and Fixtures	109,376,821	41,123,903	3.8	4,156,319	4.1	4,484,450	328,131	4.4	4,812,580	656,261
356.00	Overhead Conductors and Devices	92,891,974	39,216,894	3.9	3,622,787	3.7	3,437,003	(185,784)	3.7	3,437,003	(185,784)
356.01	Clearing Rights-of-Way	2,133,240	1,222,805	2.0	42,665	2.1	44,798	2,133	2.0	42,665	-
357.00	Underground Conduit	3,540,428	1,625,794	1.7	60,187	2.0	70,809	10,622	1.7	60,187	-
358.00	Underground Conductors and Devices	7,044,036	2,379,745	2.6	183,145	2.5	176,101	(7,044)	2.4	169,057	(14,088)
359.00	Roads and Trails	4,562,374	1,077,451	2.1	95,810	2.0	91,247	(4,563)	2.2	100,372	4,562
Total Transmission Plant		422,500,174	139,762,873	3.1	13,237,612	3.2	13,331,451	93,839	3.2	13,674,415	436,803
Distribution Plant											
361.00	Structures and Improvements	1,461,570	448,977	2.6	38,001	2.3	33,616	(4,385)	2.4	35,078	(2,923)
362.00	Station Equipment	147,953,751	54,319,261	2.9	4,290,659	2.7	3,994,751	(295,908)	2.5	3,698,844	(591,815)
364.00	Poles, Towers and Fixtures	181,544,236	82,360,137	4.0	7,261,769	4.5	8,169,491	907,722	4.7	8,532,579	1,270,810
365.00	Overhead Conductors and Devices	197,406,929	105,830,760	3.4	6,711,836	3.5	6,909,243	197,407	3.3	6,514,429	(197,407)
366.00	Underground Conduit	139,519,816	32,783,321	2.0	2,790,396	2.0	2,790,396	-	2.0	2,790,396	-
367.00	Underground Conductors and Devices	171,371,448	46,208,745	3.2	5,483,886	3.0	5,141,143	(342,743)	3.2	5,483,886	-
368.00	Line Transformers	344,812,647	142,016,214	4.1	14,137,319	4.1	14,137,319	-	4.2	14,482,131	344,812
369.01	Overhead Services	65,885,603	29,964,863	3.2	2,108,339	3.6	2,371,882	263,543	3.1	2,042,454	(65,885)
369.02	Underground Services	92,223,402	32,594,673	3.2	2,951,149	3.3	3,043,372	92,223	3.3	3,043,372	92,223
370.00	Meters	58,358,873	10,499,252	4.7	2,742,867	5.2	3,034,661	291,794	6.3	3,676,609	933,742
373.00	Street Lighting and Signal Systems	136,376,908	58,355,164	5.3	7,227,976	5.3	7,227,976	-	5.2	7,091,599	(136,377)
Total Distribution Plant		1,536,915,183	595,381,367	3.6	55,744,197	3.7	56,853,850	1,109,653	3.7	57,391,377	1,647,180

393

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Change in Annual Accruals

Current Rates - Effective 2003 - 2006

Company Proposed - Effective 1/1/2007

Account Number	Account Title	Total Plant 12/06 (\$)	Reserve 12/06 (\$)	Depre- ciation Rate (%)	Depre- ciation Expense (\$)	Whole Life			Remaining Life		
						Depre- ciation Rate (%)	Depre- ciation Expense (\$)	Change in Depreciation Expense (\$)	Depre- ciation Rate (%)	Depre- ciation Expense (\$)	Change in Depreciation Expense (\$)
General Plant											
390.00	Structures and Improvements	75,255,131	26,958,310	3.5	2,633,930	3.2	2,408,164	(225,766)	3.6	2,709,185	75,255
397.25	Communication Equipment-Fiber	18,996,911	9,884,880	5.8	1,101,821	6.9	1,310,787	208,966	5.8	1,101,821	-
Transportation Equipment											
Energy Delivery											
392.02	Light Trucks	4,973,900	2,288,285	8.8	437,703	8.5	422,782	(14,921)	9.7	482,468	44,765
392.03	Heavy Trucks	15,226,383	6,500,336	6.8	1,035,394	5.9	898,357	(137,037)	6.4	974,489	(60,905)
392.04	Medium Trucks	739,818	335,758	0.2	1,480	7.7	56,966	55,486	7.8	57,706	56,226
Energy Supply											
392.12	Light Trucks	1,071,771	417,719	9.4	100,746	8.5	91,101	(9,645)	8.5	91,101	(9,645)
392.13	Heavy Trucks	624,184	351,765	4.8	29,961	5.9	36,827	6,866	5.9	36,827	6,866
392.14	Medium Trucks	374,435	152,049	7.1	26,585	5.7	21,343	(5,242)	5.7	21,343	(5,242)
General Plant Amortized											
391.01	Office Furniture and Equipment	5,527,906	3,604,607	14.3	789,701	14.3	789,701	-	14.3	789,701	-
391.02	Computer Equipment - Work Stations	40,277,512	30,099,435	25.0	10,069,378	25.0	10,069,378	-	25.0	10,069,378	-
391.04	Computer Equipment-Mainframe	291,532	194,999	20.0	58,306	20.0	58,306	-	20.0	58,306	-
393.00	Stores Equipment	14,613	14,703	14.3	2,088	14.3	2,088	-	14.3	2,088	-
394.00	Tools, Shop and Garage Equipment	5,898,905	2,709,945	14.3	842,701	14.3	842,701	-	14.3	842,701	-
395.00	Laboratory Equipment	87,763	83,414	14.3	12,538	14.3	12,538	-	14.3	12,538	-
396.00	Power Operated Equipment	142,422	124,486	14.3	20,346	14.3	20,346	-	14.3	20,346	-
397.00	Communication Equipment	20,295,742	11,369,210	14.3	2,899,392	14.3	2,899,392	-	14.3	2,899,392	-
398.00	Miscellaneous Equipment	231,161	91,477	14.3	33,023	14.3	33,023	-	14.3	33,023	-
Total General Plant		190,030,089	95,181,378	10.6	20,095,093	10.5	19,973,800	(121,293)	10.6	20,202,413	107,320
Total Transmission, Distribution & General		2,149,445,446	830,325,618	4.1	89,076,902	4.2	90,159,101	1,082,199	4.2	91,268,205	2,191,303

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components

Account Number	Account Title	Current Rates - Effective 2003 - 2006						Company Proposed - Effective 1/1/2007								
		Average Service Life	Average Remaining Life	Future Net Salvage	Approved Curve Type	Reserve Ratio	Depreciation Rate	Whole Life			Remaining Life					
								Curve Type	Average Service Life	Future Net Salvage	Whole Life Rate	Average Age	Average Remaining Life	Reserve Ratio 12/06	Future Net Salvage	Depreciation Rate
(yrs)	(yrs)	(%)		(%)	(%)		(yrs)	(%)	(%)	(yrs)	(yrs)	(%)	(%)	(%)		
<u>Transmission Plant</u>																
350.01	Land Rights	48	27.0	0	R3	30.77	2.6	R3	48	0	2.1	26.0	27.7	37.63	0	2.3
352.00	Structures and Improvements	50	37.0	(3)	R5	21.58	2.2	R5	50	(3)	2.1	14.5	35.9	21.95	(3)	2.3
353.00	Station Equipment	42	32.0	(5)	R2	25.42	2.5	R1.5	42	(5)	2.5	13.3	31.9	24.48	(5)	2.5
354.00	Towers and Fixtures	48	15.5	(15)	R5	75.38	2.6	R5	48	(15)	2.4	36.7	12.5	83.21	(15)	2.5
355.00	Poles and Fixtures	34	23.0	(30)	R2	42.15	3.8	R2	34	(40)	4.1	13.1	23.5	37.60	(40)	4.4
356.00	Overhead Conductors and Devices	35	22.0	(20)	S2	35.12	3.9	S2	35	(30)	3.7	12.9	23.5	42.22	(30)	3.7
357.00	Clearing Rights-of-Way	48	24.0	0	L4	51.32	2.0	L4	48	0	2.1	28.3	21.7	57.32	0	2.0
357.00	Underground Conduit	50	35.0	0	R5	40.82	1.7	R5	50	0	2.0	19.4	31.5	45.92	0	1.7
358.00	Underground Conductors and Devices	40	28.0	0	R5	25.98	2.6	R5	40	0	2.5	13.1	27.2	33.78	0	2.4
359.00	Roads and Trails	50	37.0	0	R5	23.56	2.1	R5	50	0	2.0	15.1	35.1	23.62	0	2.2
<u>Distribution Plant</u>																
361.00	Structures and Improvements	44	28.0	(3)	R4	31.42	2.6	R4	44	(3)	2.3	15.4	29.7	30.72	(3)	2.4
362.00	Station Equipment	41	26.0	(10)	R2	35.88	2.9	R1.5	41	(10)	2.7	15.3	29.6	36.71	(10)	2.5
364.00	Poles, Towers and Fixtures	33	23.0	(35)	R1	43.52	4.0	R1	33	(50)	4.5	16.5	22.2	45.37	(50)	4.7
365.00	Overhead Conductors and Devices	34	20.0	(20)	S1	51.84	3.4	S1	34	(20)	3.5	18.4	20.2	53.61	(20)	3.3
366.00	Underground Conduit	50	38.5	0	R3	23.95	2.0	R3	50	0	2.0	12.6	38.4	23.50	0	2.0
367.00	Underground Conductors and Devices	33	23.0	0	R2.5	26.14	3.2	R2.5	33	0	3.0	12.2	22.7	26.96	0	3.2
368.00	Line Transformers	17	7.2	30	S6	40.36	4.1	S6	17	30	4.1	10.9	6.9	41.19	30	4.2
369.01	Overhead Services	33	25.0	(20)	SC	40.83	3.2	SC	33	(20)	3.6	17.7	24.1	45.48	(20)	3.1
369.02	Underground Services	35	25.0	(15)	R4	34.11	3.2	R4	35	(15)	3.3	11.2	24.2	35.34	(15)	3.3
370.00	Meters	25	14.2	0	R3	33.12	4.7	R2	25	(30)	5.2	9.0	17.8	17.99	(30)	6.3
373.00	Street Lighting and Signal Systems	19	11.4	0	R2.5	40.09	5.3	R2.5	19	0	5.3	10.2	10.9	42.79	0	5.2

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Rates and Components**

Account Number	Account Title	Current Rates - Effective 2003 - 2006						Company Proposed - Effective 1/1/2007										
		Average Service Life (yrs)	Average Remaining Life (yrs)	Future Net Salvage (%)	Approved Curve Type	Reserve Ratio (%)	Depreciation Rate (%)	Whole Life			Remaining Life							
								Curve Type	Average Service Life (yrs)	Future Net Salvage (%)	Whole Life Rate (%)	Average Age (yrs)	Average Remaining Life (yrs)	Reserve Ratio 12/06 (%)	Future Net Salvage (%)	Depreciation Rate (%)		
General Plant																		
390.00	Structures and Improvements	38	26.0	(20)	R5	29.86	3.5	R5	38	(20)	3.2	14.9	23.5	35.82	(20)	3.6		
397.25	Communication Equipment-Fiber	16	10.6	(10)	R2	53.33	5.8	R2	16	(10)	6.9	7.8	10.0	52.03	(10)	5.8		
Transportation Equipment																		
Energy Delivery																		
392.02	Light Trucks	10	5.4	15	L2	37.22	8.8	L2	10	15	8.5	9.8	4.0	46.01	15	9.7		
392.03	Heavy Trucks	15	7.2	12	L2	38.89	6.8	L2	15	12	5.9	11.9	7.1	42.69	12	6.4		
392.04	Medium Trucks	11	9.7	10	L2	88.10	0.2	L2	11	15	7.7	8.5	5.1	45.38	15	7.8		
Energy Supply																		
392.12	Light Trucks	10	4.7	15	L2	40.93	9.4	L2	10	15	8.5	7.1	5.4	38.97	15	8.5		
392.13	Heavy Trucks	15	7.8	12	L2	50.66	4.8	L2	15	12	5.9	18.3	5.4	56.36	12	5.9		
392.14	Medium Trucks	15	8.5	15	L2	24.52	7.1	L2	15	15	5.7	9.6	7.8	40.61	15	5.7		
General Plant Amortized																		
391.01	Office Furniture and Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				
391.02	Computer Equipment - Work Stations	4 year Amortizable						4 year Amortizable						4 year Amortizable				
391.04	Computer Equipment-Mainframe	5 year Amortizable						5 year Amortizable						5 year Amortizable				
393.00	Stores Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				
394.00	Tools, Shop and Garage Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				
395.00	Laboratory Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				
396.00	Power Operated Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				
397.00	Communication Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				
398.00	Miscellaneous Equipment	7 year Amortizable						7 year Amortizable						7 year Amortizable				

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Reserve Ratio 12/06 (%)	Theoretical Reserve 12/06 (\$)	Theoretical Reserve Ratio (\$)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>Transmission Plant</u>								
350.01	Land Rights	7,622,546	2,868,103	37.63	3,217,770	42.21	(349,667)	89
352.00	Structures and Improvements	2,993,355	657,078	21.95	871,645	29.12	(214,567)	75
353.00	Station Equipment	188,060,772	46,034,049	24.48	47,330,989	25.17	(1,296,940)	97
354.00	Towers and Fixtures	4,274,628	3,557,051	83.21	3,634,603	85.03	(77,552)	98
355.00	Poles and Fixtures	109,376,821	41,123,903	37.60	47,082,503	43.05	(5,958,600)	87
356.00	Overhead Conductors and Devices	92,891,974	39,216,894	42.22	39,846,499	42.90	(629,605)	98
356.01	Clearing Rights-of-Way	2,133,240	1,222,805	57.32	1,168,862	54.79	53,943	105
357.00	Underground Conduit	3,540,428	1,625,794	45.92	1,306,985	36.92	318,809	124
358.00	Underground Conductors and Devices	7,044,036	2,379,745	33.78	2,252,098	31.97	127,647	106
359.00	Roads and Trails	4,562,374	1,077,451	23.62	1,357,673	29.76	(280,222)	79
Total Transmission Plant		422,500,174	139,762,873	33.08	148,069,627	35.05	(8,306,754)	94
<u>Distribution Plant</u>								
361.00	Structures and Improvements	1,461,570	448,977	30.72	488,795	33.44	(39,818)	92
362.00	Station Equipment	147,953,751	54,319,261	36.71	45,329,139	30.64	8,990,122	120
364.00	Poles, Towers and Fixtures	181,544,236	82,360,137	45.37	88,989,416	49.02	(6,629,279)	93
365.00	Overhead Conductors and Devices	197,406,929	105,830,760	53.61	95,929,031	48.59	9,901,729	110
366.00	Underground Conduit	139,519,816	32,783,321	23.50	32,475,917	23.28	307,404	101
367.00	Underground Conductors and Devices	171,371,448	46,208,745	26.96	53,395,106	31.16	(7,186,361)	87
368.00	Line Transformers	344,812,647	142,016,214	41.19	143,292,264	41.56	(1,276,050)	99
369.01	Overhead Services	65,885,603	29,964,863	45.48	21,219,400	32.21	8,745,463	141
369.02	Underground Services	92,223,402	32,594,673	35.34	32,737,864	35.50	(143,191)	100
370.00	Meters	58,358,873	10,499,252	17.99	21,922,023	37.56	(11,422,771)	48
373.00	Street Lighting and Signal Systems	136,376,908	58,355,164	42.79	57,976,273	42.51	378,891	101
Total Distribution Plant		1,536,915,183	595,381,367	38.74	593,755,228	38.63	1,626,139	100

TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Comparison of Reserve - Actual vs Theoretical

Account Number	Account Title	Total Plant 12/06 (\$)	Accumulated Reserve 12/06 (\$)	Reserve Ratio 12/06 (%)	Theoretical Reserve 12/06 (\$)	Theoretical Reserve Ratio (\$)	Actual Minus Theoretical (\$)	Actual over Theoretical (%)
<u>General Plant</u>								
390.00	Structures and Improvements	75,255,131	26,958,310	35.82	34,482,244	45.82	(7,523,934)	78
397.25	Communication Equipment-Fiber	18,996,911	9,884,880	52.03	7,873,730	41.45	2,011,150	126
<u>Transportation Equipment</u>								
<u>Energy Delivery</u>								
392.02	Light Trucks	4,973,900	2,288,285	46.01	912,120	18.34	1,376,165	251
392.03	Heavy Trucks	15,226,383	6,500,336	42.69	7,072,748	46.45	(572,412)	92
392.04	Medium Trucks	739,818	335,758	45.38	335,758	45.38	-	100
<u>Energy Supply</u>								
392.12	Light Trucks	1,071,771	417,719	38.97	417,719	38.97	-	100
392.13	Heavy Trucks	624,184	351,765	56.36	351,765	56.36	-	100
392.14	Medium Trucks	374,435	152,049	40.61	152,049	40.61	-	100
<u>General Plant Amortized</u>								
391.01	Office Furniture and Equipment	5,527,906	3,604,607	65.21	3,604,607	65.21	-	100
391.02	Computer Equipment - Work Stations	40,277,512	30,099,435	74.73	30,099,435	74.73	-	100
391.04	Computer Equipment-Mainframe	291,532	194,999	66.89	194,999	66.89	-	100
393.00	Stores Equipment	14,613	14,703	100.62	14,703	100.62	-	100
394.00	Tools, Shop and Garage Equipment	5,898,905	2,709,945	45.94	2,709,945	45.94	-	100
395.00	Laboratory Equipment	87,763	83,414	95.04	83,414	95.04	-	100
396.00	Power Operated Equipment	142,422	124,486	87.41	124,486	87.41	-	100
397.00	Communication Equipment	20,295,742	11,369,210	56.02	11,369,210	56.02	-	100
398.00	Miscellaneous Equipment	231,161	91,477	39.57	91,477	39.57	-	100
Total General Plant		190,030,089	95,181,378	50.09	99,890,409	52.57	(4,709,031)	95
Total Transmission, Distribution & General		2,149,445,446	830,325,618	38.63	841,715,264	39.16	(11,389,646)	99

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

<u>Account Number</u>	<u>Account Title</u>	<u>Before Reserve Transfers 12/06 (\$)</u>	<u>Proposed Reserve Transfers (\$)</u>	<u>After Reserve Transfers 12/06 (\$)</u>
<u>Transmission Plant</u>				
350.01	Land Rights	2,868,103	-	2,868,103
352.00	Structures and Improvements	657,078	-	657,078
353.00	Station Equipment	46,034,049	-	46,034,049
354.00	Towers and Fixtures	3,557,051	-	3,557,051
355.00	Poles and Fixtures	41,123,903	-	41,123,903
356.00	Overhead Conductors and Devices	39,216,894	-	39,216,894
356.01	Clearing Rights-of-Way	1,222,805	-	1,222,805
357.00	Underground Conduit	1,625,794	-	1,625,794
358.00	Underground Conductors and Devices	2,379,745	-	2,379,745
359.00	Roads and Trails	1,077,451	-	1,077,451
Total Transmission Plant		139,762,873	-	139,762,873
<u>Distribution Plant</u>				
361.00	Structures and Improvements	448,977	-	448,977
362.00	Station Equipment	54,319,261	-	54,319,261
364.00	Poles, Towers and Fixtures	82,360,137	-	82,360,137
365.00	Overhead Conductors and Devices	105,830,760	-	105,830,760
366.00	Underground Conduit	32,783,321	-	32,783,321
367.00	Underground Conductors and Devices	46,208,745	-	46,208,745
368.00	Line Transformers	142,016,214	-	142,016,214
369.01	Overhead Services	29,964,863	-	29,964,863
369.02	Underground Services	32,594,673	-	32,594,673
370.00	Meters	10,499,252	-	10,499,252
373.00	Street Lighting and Signal Systems	58,355,164	-	58,355,164
Total Distribution Plant		595,381,367	-	595,381,367

**TAMPA ELECTRIC COMPANY
2007 Depreciation Rate Review
Summary of Reserve Transfers**

<u>Account Number</u>	<u>Account Title</u>	<u>Before Reserve Transfers 12/06</u> (\$)	<u>Proposed Reserve Transfers</u> (\$)	<u>After Reserve Transfers 12/06</u> (\$)
<u>General Plant</u>				
390.00	Structures and Improvements	26,958,310	-	26,958,310
397.25	Communication Equipment-Fiber	9,884,880	-	9,884,880
<u>Transportation Equipment</u>				
<u>Energy Delivery</u>				
392.02	Light Trucks	2,288,285	-	2,288,285
392.03	Heavy Trucks	6,173,327	327,009	6,500,336
392.04	Medium Trucks	685,925	(350,167)	335,758
<u>Energy Supply</u>				
392.12	Light Trucks	444,758	(27,039)	417,719
392.13	Heavy Trucks	399,724	(47,959)	351,765
392.14	Medium Trucks	53,893	98,156	152,049
<u>General Plant Amortized</u>				
391.01	Office Furniture and Equipment	3,604,607	-	3,604,607
391.02	Computer Equipment - Work Stations	30,099,435	-	30,099,435
391.04	Computer Equipment-Mainframe	194,999	-	194,999
393.00	Stores Equipment	14,703	-	14,703
394.00	Tools, Shop and Garage Equipment	2,709,945	-	2,709,945
395.00	Laboratory Equipment	83,414	-	83,414
396.00	Power Operated Equipment	124,486	-	124,486
397.00	Communication Equipment	11,369,210	-	11,369,210
398.00	Miscellaneous Equipment	91,477	-	91,477
Total General Plant		95,181,378	-	95,181,378
Total Transmission, Distribution & General		830,325,618	-	830,325,618

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
		TRANSMISSION PLANT					
1	350.01	LAND RIGHTS	6,422,473.46	1,000,000.00	0.00	0.00	7,422,473.46
2	352.00	STRUCTURES & IMPROVEMENTS	2,635,682.95	113,047.01	(10,091.64)	34,872.40	2,773,510.72
3	353.00	STATION EQUIPMENT	136,644,400.39	22,089,256.83	(2,315,416.64)	(6,864.88)	156,411,375.70
4	354.00	TOWERS & FIXTURES	4,342,274.65	0.00	(67,646.38)	0.00	4,274,628.27
5	355.00	POLES & FIXTURES	76,595,882.42	9,042,329.54	(759,569.38)	(27,478.33)	84,852,164.25
6	356.00	OVERHEAD CONDUCTORS & DEVICES	72,876,361.09	19,803,550.83	(848,919.41)	0.00	91,830,992.51
7	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
8	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
9	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
10	359.00	ROADS AND TRAILS	3,648,766.70	236,404.35	(85,289.36)	0.00	3,799,881.67
11		TOTAL TRANSMISSION PLANT	315,863,545.96	52,284,588.56	(4,085,932.83)	529.19	364,082,730.88
2004							
		TRANSMISSION PLANT					
12	350.01	LAND RIGHTS	7,422,473.46	40,849.83	0.00	0.00	7,463,323.29
13	352.00	STRUCTURES & IMPROVEMENTS	2,773,510.72	113,881.81	0.00	(93,155.68)	2,794,236.85
14	353.00	STATION EQUIPMENT	156,411,375.70	15,166,834.03	(3,146,800.12)	236,581.20	168,667,990.81
15	354.00	TOWERS & FIXTURES	4,274,628.27	0.00	0.00	0.00	4,274,628.27
16	355.00	POLES & FIXTURES	84,852,164.25	9,848,251.51	(956,866.08)	(4,969.05)	93,736,580.63
17	356.00	OVERHEAD CONDUCTORS & DEVICES	91,830,992.51	3,454,377.82	(997,079.96)	2,785.90	94,291,076.27
18	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
19	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
20	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
21	359.00	ROADS AND TRAILS	3,799,881.67	146,540.44	(30,241.18)	0.00	3,916,180.93
22		TOTAL TRANSMISSION PLANT	364,082,730.88	28,788,735.44	(5,130,987.34)	141,242.37	387,861,721.35
2006							
		TRANSMISSION PLANT					
23	350.01	LAND RIGHTS	7,463,323.29	23,810.75	0.00	(42,220.23)	7,444,913.81
24	352.00	STRUCTURES & IMPROVEMENTS	2,794,236.85	9,364.17	(100,588.62)	1,907.60	2,704,940.00
25	353.00	STATION EQUIPMENT	168,667,990.80	(2,169,302.34)	(2,476,498.94)	16,233,107.09	180,255,296.61
26	354.00	TOWERS & FIXTURES	4,274,628.27	0.00	0.00	0.00	4,274,628.27
27	355.00	POLES & FIXTURES	93,736,580.60	10,053,243.42	(1,281,274.70)	2,134,983.81	104,643,533.13
28	356.00	OVERHEAD CONDUCTORS & DEVICES	94,291,076.27	(2,629,593.36)	(1,192,147.55)	868,709.86	91,338,045.20
29	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
30	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
31	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
32	359.00	ROADS AND TRAILS	3,916,180.93	377,726.41	(14,638.64)	0.00	4,279,268.70
33		TOTAL TRANSMISSION PLANT	387,861,721.31	5,665,249.03	(5,065,128.45)	19,196,488.13	407,658,330.02
2006							
		TRANSMISSION PLANT					
34	350.01	LAND RIGHTS	7,444,913.81	177,631.75	0.00	0.00	7,622,545.56
35	352.00	STRUCTURES & IMPROVEMENTS	2,704,940.00	320,145.95	(31,730.82)	0.00	2,993,355.13
36	353.00	STATION EQUIPMENT	180,255,296.61	9,050,567.61	(1,246,722.28)	1,630.04	188,060,771.98
37	354.00	TOWERS & FIXTURES	4,274,628.27	0.00	0.00	0.00	4,274,628.27
38	355.00	POLES & FIXTURES	104,643,533.13	5,583,770.57	(856,985.69)	(3,497.10)	109,376,820.91
39	356.00	OVERHEAD CONDUCTORS & DEVICES	91,338,045.20	2,505,162.55	(951,233.55)	0.00	92,891,974.20
40	356.01	CLEARING RIGHTS-OF-WAY	2,133,240.24	0.00	0.00	0.00	2,133,240.24
41	357.00	UNDERGROUND CONDUIT	3,540,428.45	0.00	0.00	0.00	3,540,428.45
42	358.00	UNDERGROUND CONDUCTORS & DEVICES	7,044,035.61	0.00	0.00	0.00	7,044,035.61
43	359.00	ROADS AND TRAILS	4,279,268.70	302,579.99	(19,475.35)	0.00	4,562,373.34
44		TOTAL TRANSMISSION PLANT	407,658,330.02	17,949,858.42	(3,106,147.69)	(1,867.06)	422,500,173.69

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
DISTRIBUTION PLANT							
1	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
2	361.00	STRUCTURES & IMPROVEMENTS	1,041,653.88	97,560.67	0.00	0.00	1,139,214.55
3	362.00	STATION EQUIPMENT	125,622,314.57	4,442,817.22	(439,878.78)	10,034.29	129,635,287.30
4	364.00	POLES, TOWERS & FIXTURES	152,178,844.18	6,122,592.61	(810,066.61)	27,566.44	157,518,939.62
5	365.00	OVERHEAD CONDUCTORS & DEVICES	170,779,252.76	6,736,728.19	(895,168.56)	27,890.39	176,648,692.78
6	366.00	UNDERGROUND CONDUIT	102,378,458.95	5,199,878.51	(48,428.37)	3,116.46	107,534,025.55
7	367.00	UNDERGROUND CONDUCTORS & DEVICES	132,117,185.46	10,614,212.46	(1,117,371.11)	(17,568.87)	141,596,437.94
8	368.00	LINE TRANSFORMERS	290,012,603.85	17,142,499.85	(4,958,328.52)	0.00	302,196,777.18
9	369.01	OVERHEAD SERVICES	57,240,173.27	2,478,831.63	(202,177.74)	0.00	59,516,827.16
10	369.02	UNDERGROUND SERVICE	68,312,286.02	5,407,570.80	(28,678.00)	0.00	73,690,178.62
11	370.00	METERS	47,044,872.63	2,270,129.17	(2,497,927.26)	0.00	46,817,073.54
12	373.00	STREET LIGHTING & SIGNAL SYSTEMS	107,893,551.44	6,654,022.74	(1,940,450.38)	0.00	112,607,123.80
13		TOTAL DISTRIBUTION PLANT	1,254,622,177.01	67,166,842.65	(12,939,473.33)	51,028.71	1,308,900,575.04
2004							
DISTRIBUTION PLANT							
14	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
15	361.00	STRUCTURES & IMPROVEMENTS	1,139,214.55	31,902.27	(1,943.65)	109,760.37	1,278,933.54
16	362.00	STATION EQUIPMENT	129,618,889.91	2,688,912.99	(930,953.08)	2,516,222.15	133,892,871.97
17	364.00	POLES, TOWERS & FIXTURES	157,518,936.62	8,299,702.97	(859,075.97)	2,183.15	164,961,746.77
18	365.00	OVERHEAD CONDUCTORS & DEVICES	176,648,692.78	5,795,939.92	(960,221.26)	0.00	181,484,411.44
19	366.00	UNDERGROUND CONDUIT	107,534,025.55	8,076,049.62	(56,345.59)	11,503.87	115,565,233.45
20	367.00	UNDERGROUND CONDUCTORS & DEVICES	141,596,437.94	9,327,529.43	(1,254,432.49)	(11,503.87)	149,658,031.01
21	368.00	LINE TRANSFORMERS	302,196,777.18	13,603,738.98	(5,406,346.32)	0.00	310,394,169.84
22	369.01	OVERHEAD SERVICES	59,516,827.16	2,055,941.11	(59,236.46)	0.00	61,513,531.81
23	369.02	UNDERGROUND SERVICE	73,690,178.62	4,839,372.67	(52,252.62)	0.00	78,477,298.67
24	370.00	METERS	46,817,073.54	6,415,392.17	(2,493,562.45)	0.00	50,738,903.26
25	373.00	STREET LIGHTING & SIGNAL SYSTEMS	112,607,123.80	6,075,263.06	(1,582,351.24)	0.00	117,100,035.62
26		TOTAL DISTRIBUTION PLANT	1,308,883,977.65	67,209,745.19	(13,656,721.13)	2,628,165.67	1,365,065,167.38
2005							
DISTRIBUTION PLANT							
27	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
28	361.00	STRUCTURES & IMPROVEMENTS	1,278,933.54	17,004.61	(5,961.30)	150,205.45	1,440,182.30
29	362.00	STATION EQUIPMENT	133,892,871.97	7,666,292.86	(1,529,118.44)	409,105.09	140,438,151.48
30	364.00	POLES, TOWERS & FIXTURES	164,961,746.77	9,317,858.42	(1,065,199.30)	2,092,858.12	175,307,264.01
31	365.00	OVERHEAD CONDUCTORS & DEVICES	181,484,411.44	6,692,153.08	(1,506,181.40)	5,605,479.95	192,275,863.07
32	366.00	UNDERGROUND CONDUIT	115,565,233.45	11,844,629.76	(74,848.03)	622,953.94	127,957,971.12
33	367.00	UNDERGROUND CONDUCTORS & DEVICES	149,658,031.01	11,722,864.84	(2,258,897.02)	668,329.39	159,790,328.22
34	368.00	LINE TRANSFORMERS	310,394,169.84	16,130,595.45	(6,699,330.17)	12,573,135.31	332,398,570.43
35	369.01	OVERHEAD SERVICES	61,513,531.81	1,886,932.12	(120,012.22)	545,724.60	63,826,176.31
36	369.02	UNDERGROUND SERVICE	78,477,298.67	5,919,052.86	(59,223.92)	42,426.00	84,379,553.61
37	370.00	METERS	50,738,903.26	5,765,151.16	(1,939,673.26)	0.00	54,564,381.16
38	373.00	STREET LIGHTING & SIGNAL SYSTEMS	117,100,035.62	9,356,682.47	(2,543,680.54)	4,891,683.88	128,804,741.43
39		TOTAL DISTRIBUTION PLANT	1,365,065,167.38	86,318,217.63	(17,802,103.60)	27,601,901.73	1,461,183,183.14
2006							
DISTRIBUTION PLANT							
40	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00
41	361.00	STRUCTURES & IMPROVEMENTS	1,440,182.30	38,066.65	(16,678.42)	0.00	1,461,569.53
42	362.00	STATION EQUIPMENT	140,438,151.48	8,761,682.62	(1,244,452.66)	(1,630.04)	147,953,751.38
43	364.00	POLES, TOWERS & FIXTURES	175,307,264.01	7,497,300.46	(1,184,574.99)	(75,753.02)	181,544,236.46
44	365.00	OVERHEAD CONDUCTORS & DEVICES	192,275,863.07	6,549,185.60	(1,383,585.37)	(34,534.19)	197,406,929.11
45	366.00	UNDERGROUND CONDUIT	127,957,971.12	11,579,222.20	(46,184.25)	28,807.07	139,519,816.14
46	367.00	UNDERGROUND CONDUCTORS & DEVICES	159,790,328.22	13,636,335.58	(2,080,942.89)	5,727.12	171,371,448.03
47	368.00	LINE TRANSFORMERS	332,398,570.43	19,038,200.25	(6,624,123.82)	0.00	344,812,646.86
48	369.01	OVERHEAD SERVICES	63,826,176.31	2,186,244.86	(123,871.68)	(2,946.23)	65,885,603.26
49	369.02	UNDERGROUND SERVICE	84,379,553.61	7,874,200.59	(30,352.50)	0.00	92,223,401.70
50	370.00	METERS	54,564,381.16	7,908,991.60	(4,114,499.43)	0.00	58,358,873.33
51	373.00	STREET LIGHTING & SIGNAL SYSTEMS	128,804,741.43	9,185,009.72	(1,615,790.44)	2,946.23	136,376,906.94
52		TOTAL DISTRIBUTION PLANT	1,461,183,183.14	94,254,439.13	(18,445,056.47)	(77,383.06)	1,536,815,182.74

TAMPA ELECTRIC COMPANY
ELECTRIC PLANT IN SERVICE

LINE NO	ACCT NO	ACCOUNT TITLE	PLANT BALANCE BEG OF YEAR	ADDITIONS	RETIREMENTS	ADJUSTMENTS OR TRANSFERS	PLANT BALANCE END OF YEAR
2003							
GENERAL PLANT							
1	390.00	STRUCTURES & IMPROVEMENTS	74,481,429.25	800,033.43	(3,889,226.95)	(127,263.76)	71,464,951.87
2	391.01	OFFICE FURNITURE & EQUIPMENT	8,658,504.87	187,897.87	(710,250.72)	0.00	8,335,952.02
3	391.02	COMPUTER EQUIPMENT	24,572,898.92	2,358,283.89	(800,962.64)	0.00	26,130,220.17
4	392.01	AUTOMOBILES - Energy Delivery	210,709.41	0.00	(92,430.03)	0.00	118,279.38
5	392.02	LIGHT TRUCKS - Energy Delivery	8,503,016.82	320,818.58	(663,947.66)	(215,265.28)	7,914,622.48
6	392.03	HEAVY TRUCKS - Energy Delivery	23,978,774.37	201,378.35	(2,318,811.60)	(40,102.76)	21,821,438.16
7	392.11	AUTOMOBILES - Energy Supply	11,798.70	0.00	0.00	0.00	11,798.70
8	392.12	LIGHT TRUCKS - Energy Supply	1,362,917.80	0.00	(272,148.10)	215,265.26	1,306,034.76
9	392.13	HEAVY TRUCKS - Energy Supply	859,484.78	0.00	0.00	40,102.76	899,587.55
10	393.00	STORES EQUIPMENT	284,875.52	0.00	(84,022.32)	0.00	200,853.20
11	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	5,481,878.28	471,805.40	(865,332.20)	0.00	5,288,155.48
12	395.00	LABORATORY EQUIPMENT	1,056,112.34	0.00	(304,381.32)	0.00	751,731.02
13	396.00	POWER OPERATED EQUIPMENT	644,238.26	0.00	(152,330.40)	0.00	491,907.86
14	397.00	COMMUNICATION EQUIPMENT	41,214,763.50	2,824,203.82	(8,642,873.84)	92,411.38	35,488,505.04
15	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
16	397.25	COMMUNICATION EQUIPMENT- FIBER	12,878,135.89	683,486.78	0.00	0.00	13,541,622.68
17	398.00	MISCELLANEOUS EQUIPMENT	138,875.38	0.00	5,484.67	0.00	142,170.03
18		TOTAL GENERAL PLANT	204,315,814.88	7,827,711.10	(18,421,023.11)	(34,872.40)	193,887,630.47
2004							
GENERAL PLANT							
19	390.00	STRUCTURES & IMPROVEMENTS	71,464,951.97	1,302,850.00	(813,891.42)	0.00	72,153,710.55
20	391.01	OFFICE FURNITURE & EQUIPMENT	8,335,952.02	326,268.87	(1,538,808.05)	0.00	7,123,612.84
21	391.02	COMPUTER EQUIPMENT-Work Stations	23,148,878.59	4,484,735.43	0.00	2,690,208.00	30,324,024.02
22	391.04	COMPUTER EQUIPMENT-Mainframe	2,880,540.58	0.00	1,200.00	(2,690,208.00)	291,531.58
23	392.01	AUTOMOBILES - Energy Delivery	118,279.38	0.00	(54,034.33)	0.00	78,043.75
24	392.02	LIGHT TRUCKS - Energy Delivery	7,914,622.48	26,831.50	(1,114,835.60)	(324,088.70)	6,504,729.68
25	392.03	HEAVY TRUCKS - Energy Delivery	21,821,438.16	17,149.68	(1,315,508.50)	40,102.76	20,593,180.88
26	392.11	AUTOMOBILES - Energy Supply	11,798.70	0.00	0.00	(11,798.70)	0.00
27	392.12	LIGHT TRUCKS - Energy Supply	1,306,034.76	82,915.99	(212,388.87)	324,088.70	1,500,350.75
28	392.13	HEAVY TRUCKS - Energy Supply	899,587.55	0.00	(35,300.92)	(40,102.76)	824,183.87
29	393.00	STORES EQUIPMENT	200,853.20	0.00	(63,018.74)	0.00	137,834.46
30	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	5,288,155.48	751,831.17	(865,332.20)	0.00	5,354,654.45
31	395.00	LABORATORY EQUIPMENT	751,731.02	0.00	(304,381.32)	0.00	447,349.70
32	396.00	POWER OPERATED EQUIPMENT	491,907.86	0.00	(152,330.40)	0.00	339,577.46
33	397.00	COMMUNICATION EQUIPMENT	35,488,505.04	2,182,749.01	(8,642,873.84)	(16,604.89)	29,011,775.72
34	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
35	397.25	COMMUNICATION EQUIPMENT- FIBER	13,541,622.68	495,188.52	(5.60)	0.00	14,036,805.57
36	398.00	MISCELLANEOUS EQUIPMENT	142,170.03	184,405.24	(18,124.34)	0.00	310,450.93
37		TOTAL GENERAL PLANT	193,887,630.47	9,856,425.25	(14,727,232.73)	(16,604.89)	188,800,218.31
2005							
GENERAL PLANT							
38	390.00	STRUCTURES & IMPROVEMENTS	72,153,710.55	2,084,030.52	(811,551.72)	(12,519.20)	73,613,670.15
39	391.01	OFFICE FURNITURE & EQUIPMENT	7,123,612.84	213,920.17	(1,534,192.58)	0.00	5,803,340.43
40	391.02	COMPUTER EQUIPMENT	30,816,155.80	4,290,821.28	0.00	230,190.56	35,196,967.42
41	392.01	LIGHT TRUCKS - Energy Delivery	5,828,881.97	158,173.89	(283,935.37)	(22,964.60)	5,478,435.89
42	392.03	MEDIUM TRUCKS - Energy Delivery	20,593,180.88	137,729.97	(4,845,702.37)	0.00	15,885,208.58
43	392.04	HEAVY TRUCKS - Energy Delivery	851,911.48	0.00	(45,109.45)	0.00	806,802.01
44	392.11	LIGHT TRUCKS - Energy Delivery	978,838.14	52,832.09	(49,387.41)	46,856.35	1,029,257.17
45	392.13	MEDIUM TRUCKS - Energy Delivery	624,183.87	0.00	0.00	0.00	624,183.87
46	392.14	HEAVY TRUCKS - Energy Supply	621,514.81	0.00	(128,920.41)	0.00	392,594.20
47	393.00	STORES EQUIPMENT	137,834.46	0.00	(103,927.85)	0.00	32,906.81
48	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	5,354,654.45	715,584.38	(865,332.24)	0.00	5,404,906.59
49	395.00	LABORATORY EQUIPMENT	447,349.70	0.00	(304,381.30)	0.00	142,968.40
50	396.00	POWER OPERATED EQUIPMENT	339,577.46	0.00	(152,330.48)	0.00	187,247.00
51	397.00	COMMUNICATION EQUIPMENT	29,011,775.72	2,558,187.82	(8,631,128.13)	3,668.78	22,920,501.89
52	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
53	397.25	COMMUNICATION EQUIPMENT- FIBER	14,036,805.57	2,185,285.23	(13,361.60)	0.00	16,208,709.20
54	398.00	MISCELLANEOUS EQUIPMENT	310,450.93	7,081.05	(64,383.14)	0.00	283,148.87
55		TOTAL GENERAL PLANT	188,800,218.31	12,399,428.01	(17,444,424.03)	245,329.88	184,000,550.18
2006							
GENERAL PLANT							
56	390.00	STRUCTURES & IMPROVEMENTS	73,613,670.15	2,327,216.66	(855,755.80)	0.00	75,255,131.01
57	391.01	OFFICE FURNITURE & EQUIPMENT	5,803,340.43	737,158.78	(1,012,582.70)	0.00	5,527,906.49
58	391.02	COMPUTER EQUIPMENT	35,196,967.42	5,432,075.83	0.00	0.00	40,569,043.25
59	392.01	LIGHT TRUCKS	5,478,435.89	81,249.53	(418,125.44)	(167,880.20)	4,973,699.58
60	392.03	HEAVY TRUCKS	15,885,208.58	8,220.50	(837,046.54)	0.00	15,226,382.64
61	392.04	MEDIUM TRUCKS	806,502.01	0.00	(143,798.70)	(23,274.25)	739,818.06
62	392.11	LIGHT TRUCKS - ENERGY SUPPLY	1,029,257.17	0.00	(151,858.15)	194,371.70	1,071,770.72
63	392.13	HEAVY TRUCKS - ENERGY SUPPLY	624,183.87	0.00	0.00	0.00	624,183.87
64	392.14	MEDIUM TRUCKS - ENERGY SUPPLY	392,594.20	0.00	(41,433.91)	23,274.25	374,434.54
65	393.00	STORES EQUIPMENT	32,906.81	0.00	(17,998.11)	0.00	14,812.50
66	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	5,404,906.59	1,207,598.18	(713,511.21)	0.00	5,898,904.56
67	395.00	LABORATORY EQUIPMENT	142,968.40	0.00	(55,205.52)	0.00	87,762.88
68	396.00	POWER OPERATED EQUIPMENT	187,247.00	0.00	(44,823.02)	0.00	142,423.88
69	397.00	COMMUNICATION EQUIPMENT	22,920,501.89	1,177,851.88	(3,802,811.85)	0.00	20,295,741.82
70	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00
71	397.25	COMMUNICATION EQUIPMENT- FIBER	16,208,709.20	2,794,487.84	(8,288.34)	0.00	18,996,910.70
72	398.00	MISCELLANEOUS EQUIPMENT	283,148.87	0.00	(31,884.54)	0.00	231,184.33
73		TOTAL GENERAL PLANT	184,000,550.18	13,765,750.08	(7,782,822.83)	28,711.50	190,030,088.93

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
TRANSMISSION PLANT									
1	350.01	LAND RIGHTS	2,128,817.65	155,139.31	0.00	0.00	0.00	2,051.70	2,284,008.66
2	352.00	STRUCTURES & IMPROVEMENTS	548,277.81	80,396.87	(10,091.84)	0.00	0.00	0.00	598,582.84
3	353.00	STATION EQUIPMENT	39,115,030.99	3,402,315.47	(2,316,416.84)	(337,743.11)	(113,362.34)	5,224.23	39,756,048.60
4	354.00	TOWERS & FIXTURES	3,189,738.92	112,825.63	(87,646.38)	(12,808.11)	0.00	0.00	3,222,110.06
5	355.00	POLES & FIXTURES	33,973,291.53	2,830,200.64	(758,589.38)	(539,716.87)	164,214.17	(7,293.50)	35,782,128.59
6	356.00	OVERHEAD CONDUCTORS & DEVICES	30,859,386.51	2,750,949.62	(848,918.41)	(743,527.42)	134,854.48	0.00	32,252,523.78
7	358.01	CLEARING RIGHTS-OF-WAY	1,050,012.98	44,788.04	0.00	0.00	0.00	0.00	1,094,811.02
8	357.00	UNDERGROUND CONDUIT	1,381,504.77	83,727.69	0.00	0.00	0.00	0.00	1,445,232.46
9	358.00	UNDERGROUND CONDUCTORS & DEVICES	1,830,978.79	187,232.77	0.00	0.00	0.00	0.00	1,830,311.56
10	359.00	ROADS AND TRAILS	895,920.64	77,792.11	(85,289.38)	(3,105.99)	0.00	0.00	885,317.38
11		TOTAL TRANSMISSION PLANT	114,883,040.39	9,795,378.15	(4,085,932.83)	(1,638,901.50)	185,509.31	(17.57)	118,141,072.95
2004									
TRANSMISSION PLANT									
12	350.01	LAND RIGHTS	2,284,008.66	193,187.53	0.00	0.00	0.00	0.00	2,477,176.19
13	352.00	STRUCTURES & IMPROVEMENTS	598,582.84	83,823.20	-	0.00	0.00	2,945.94	685,351.98
14	353.00	STATION EQUIPMENT	39,756,048.60	4,088,917.33	(3,148,800.12)	(187,542.87)	101,448.01	(238,089.10)	40,391,882.85
15	354.00	TOWERS & FIXTURES	3,222,110.06	111,140.13	0.00	1,520.92	0.00	0.00	3,334,771.11
16	355.00	POLES & FIXTURES	35,782,128.59	3,279,440.81	(856,866.08)	(1,041,449.43)	198,908.53	(1,070.28)	37,238,090.13
17	356.00	OVERHEAD CONDUCTORS & DEVICES	32,252,523.78	3,782,975.89	(997,078.98)	(19,828.73)	28,500.04	864.89	35,048,954.68
18	358.01	CLEARING RIGHTS-OF-WAY	1,094,811.02	42,864.70	0.00	0.00	0.00	0.00	1,137,475.72
19	357.00	UNDERGROUND CONDUIT	1,445,232.46	80,187.15	0.00	0.00	0.00	0.00	1,505,419.61
20	358.00	UNDERGROUND CONDUCTORS & DEVICES	1,830,311.56	183,144.66	0.00	0.00	0.00	0.00	2,013,456.22
21	359.00	ROADS AND TRAILS	885,317.38	81,166.41	(30,241.18)	(3,253.17)	0.00	0.00	942,989.44
22		TOTAL TRANSMISSION PLANT	119,141,072.95	11,884,527.78	(5,130,987.34)	(1,230,554.28)	327,857.58	(235,348.78)	124,756,507.93
2005									
TRANSMISSION PLANT									
23	350.01	LAND RIGHTS	2,477,176.19	194,000.94	0.00	0.00	0.00	(970.20)	2,670,206.93
24	352.00	STRUCTURES & IMPROVEMENTS	685,351.98	80,485.49	(100,568.82)	0.00	0.00	13.83	625,292.68
25	353.00	STATION EQUIPMENT	40,391,882.85	4,347,275.45	(2,478,488.94)	(94,928.38)	23,542.84	457,524.65	42,794,141.90
26	354.00	TOWERS & FIXTURES	3,334,771.11	111,139.92	0.00	0.00	0.00	0.00	3,445,911.03
27	355.00	POLES & FIXTURES	37,238,090.13	3,727,182.74	(1,281,274.70)	(1,123,710.05)	65,435.13	(143,800.67)	38,462,902.58
28	356.00	OVERHEAD CONDUCTORS & DEVICES	35,048,954.68	3,659,976.03	(1,192,147.55)	(412,448.30)	63,713.07	(176,357.78)	36,991,692.15
29	358.01	CLEARING RIGHTS-OF-WAY	1,137,475.72	42,864.56	0.00	0.00	0.00	0.00	1,180,140.28
30	357.00	UNDERGROUND CONDUIT	1,505,419.61	80,188.96	0.00	0.00	0.00	0.00	1,585,608.57
31	358.00	UNDERGROUND CONDUCTORS & DEVICES	2,013,456.22	183,144.36	0.00	0.00	0.00	0.00	2,196,600.58
32	359.00	ROADS AND TRAILS	942,989.44	85,336.71	(14,638.64)	19.49	0.00	0.00	1,013,707.00
33		TOTAL TRANSMISSION PLANT	124,756,507.93	12,471,383.18	(5,065,128.45)	(1,631,095.24)	152,691.04	138,409.63	130,968,201.70
2006									
TRANSMISSION PLANT									
34	350.01	LAND RIGHTS	2,670,206.93	197,885.59	0.00	0.00	0.00	0.00	2,868,102.52
35	352.00	STRUCTURES & IMPROVEMENTS	625,292.68	83,515.86	(31,730.82)	0.00	0.00	0.00	657,077.82
36	353.00	STATION EQUIPMENT	42,794,141.90	4,591,154.75	(1,246,722.28)	(120,453.92)	15,924.48	4.28	46,034,049.19
37	354.00	TOWERS & FIXTURES	3,445,911.03	111,139.92	0.00	0.00	0.00	0.00	3,557,050.95
38	355.00	POLES & FIXTURES	38,462,902.58	4,088,784.43	(858,985.89)	(837,874.56)	68,887.46	(11.07)	41,123,903.18
39	356.00	OVERHEAD CONDUCTORS & DEVICES	36,991,692.15	3,575,828.32	(951,233.55)	(452,599.54)	53,408.54	0.00	39,216,893.92
40	358.01	CLEARING RIGHTS-OF-WAY	1,180,140.28	42,864.56	0.00	0.00	0.00	0.00	1,222,804.84
41	357.00	UNDERGROUND CONDUIT	1,585,608.57	80,188.96	0.00	0.00	0.00	0.00	1,625,793.53
42	358.00	UNDERGROUND CONDUCTORS & DEVICES	2,196,600.58	183,144.36	0.00	0.00	0.00	0.00	2,379,744.94
43	359.00	ROADS AND TRAILS	1,013,707.00	93,458.42	(19,475.35)	(10,238.06)	0.00	0.00	1,077,452.01
44		TOTAL TRANSMISSION PLANT	130,968,201.70	12,985,589.27	(3,106,147.69)	(1,220,064.08)	138,220.51	(6.81)	139,782,872.90

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO.	ACCT NO.	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
DISTRIBUTION PLANT									
1	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	361.00	STRUCTURES & IMPROVEMENTS	332,663.85	25,266.09	0.00	0.00	0.00	0.00	357,969.14
3	362.00	STATION EQUIPMENT	43,857,184.28	3,539,223.38	(439,878.78)	(453,887.28)	20,557.69	(5,224.23)	46,518,175.05
4	364.00	POLES, TOWERS & FIXTURES	83,404,767.92	6,199,665.08	(810,066.61)	(344,327.02)	84,381.17	7,293.50	88,551,714.04
5	365.00	OVERHEAD CONDUCTORS & DEVICES	67,624,029.12	5,558,601.32	(865,168.58)	(885,712.40)	264,958.85	(65.48)	81,576,640.87
6	366.00	UNDERGROUND CONDUIT	23,809,577.90	2,088,846.10	(48,428.37)	(110,182.95)	12,072.01	27.27	25,751,911.96
7	367.00	UNDERGROUND CONDUCTORS & DEVICES	34,084,179.51	4,231,809.01	(1,117,371.11)	(413,419.74)	220,109.81	38.19	37,015,345.67
8	368.00	LINE TRANSFORMERS	115,171,323.79	11,564,030.10	(4,958,328.52)	(1,046,007.04)	1,241,055.20	0.00	121,972,075.53
9	369.01	OVERHEAD SERVICES	22,686,111.81	1,884,118.95	(202,177.74)	(54,500.28)	4,705.48	0.00	24,301,266.02
10	369.02	UNDERGROUND SERVICE	22,827,646.25	2,337,447.28	(29,678.00)	(19,898.52)	21,845.86	0.00	25,137,562.67
11	370.00	METERS	18,794,404.34	1,932,388.18	(2,497,927.26)	(830,557.80)	107,126.37	0.00	15,505,433.63
12	373.00	STREET LIGHTING & SIGNAL SYSTEMS	41,333,230.56	5,743,761.54	(1,940,450.38)	(183,453.14)	185,641.73	0.00	45,138,750.34
13		TOTAL DISTRIBUTION PLANT	471,936,149.16	45,095,179.03	(12,939,473.33)	(4,441,548.17)	2,172,452.16	2,069.27	501,826,830.12
2004									
DISTRIBUTION PLANT									
14	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	361.00	STRUCTURES & IMPROVEMENTS	357,969.14	31,414.95	(1,943.55)	2.71	0.00	8,384.48	396,820.43
16	362.00	STATION EQUIPMENT	46,518,175.05	3,830,053.76	(930,053.08)	(585,036.35)	34,106.71	238,089.10	49,124,435.19
17	364.00	POLES, TOWERS & FIXTURES	68,551,714.04	6,458,518.85	(859,075.97)	(303,968.91)	31,168.81	205.60	73,878,560.42
18	365.00	OVERHEAD CONDUCTORS & DEVICES	91,576,640.87	8,078,775.88	(960,221.26)	(255,029.62)	696,038.44	0.00	97,136,202.31
19	366.00	UNDERGROUND CONDUIT	25,751,911.96	2,230,191.55	(50,345.59)	(51,809.20)	5,135.21	920.31	27,880,004.24
20	367.00	UNDERGROUND CONDUCTORS & DEVICES	37,015,345.67	4,845,221.28	(1,254,432.49)	(363,818.41)	538,318.81	(920.31)	40,579,714.53
21	368.00	LINE TRANSFORMERS	121,972,075.53	12,545,888.57	(5,406,346.32)	(1,231,481.69)	1,094,769.88	0.00	128,974,903.97
22	369.01	OVERHEAD SERVICES	24,301,266.02	1,933,957.74	(59,236.46)	(17,158.88)	439.47	0.00	26,159,260.09
23	369.02	UNDERGROUND SERVICE	25,137,562.67	2,430,282.34	(52,252.62)	(96,968.10)	46,896.20	0.00	27,465,280.69
24	370.00	METERS	15,505,433.63	2,305,932.36	(2,493,662.45)	(1,040,129.24)	258,586.25	0.00	14,538,260.75
25	373.00	STREET LIGHTING & SIGNAL SYSTEMS	45,138,750.34	6,082,834.15	(1,582,351.24)	(200,825.57)	63,887.72	0.00	48,511,985.40
26		TOTAL DISTRIBUTION PLANT	501,826,830.12	48,582,849.41	(13,658,721.13)	(4,126,343.06)	2,769,143.50	247,879.18	535,643,438.02
2005									
DISTRIBUTION PLANT									
27	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	361.00	STRUCTURES & IMPROVEMENTS	396,820.43	34,187.81	(5,981.30)	(1.73)	0.00	3,004.11	428,029.32
29	362.00	STATION EQUIPMENT	49,124,435.19	3,989,059.76	(1,529,118.44)	(268,190.52)	9,257.05	(35,596.52)	51,266,835.51
30	364.00	POLES, TOWERS & FIXTURES	73,878,560.42	6,886,790.79	(1,065,199.30)	(832,922.93)	42,391.18	(1,703,433.51)	77,886,442.55
31	365.00	OVERHEAD CONDUCTORS & DEVICES	97,136,202.31	8,989,225.21	(1,506,181.40)	(503,663.88)	526,149.83	(1,342,135.29)	100,705,567.08
32	366.00	UNDERGROUND CONDUIT	27,880,004.24	2,433,749.00	(74,348.03)	(43,657.11)	4,176.69	331.42	30,199,759.21
33	367.00	UNDERGROUND CONDUCTORS & DEVICES	40,579,714.53	4,952,026.89	(2,258,897.02)	(368,029.70)	282,333.83	(78,460.04)	43,089,668.49
34	368.00	LINE TRANSFORMERS	128,974,903.97	13,180,546.22	(6,699,330.17)	(1,264,800.22)	1,400,610.51	(1,039,029.57)	134,552,900.74
35	369.01	OVERHEAD SERVICES	26,159,260.09	2,065,479.99	(120,012.22)	(9,842.99)	41.88	(11,446.43)	28,023,680.32
36	369.02	UNDERGROUND SERVICE	27,465,280.69	2,811,657.42	(59,223.62)	(202,014.42)	24,420.07	11,282.99	29,851,382.83
37	370.00	METERS	14,538,260.75	2,471,656.80	(1,939,673.28)	(1,137,891.81)	348,473.37	0.00	14,278,828.05
38	373.00	STREET LIGHTING & SIGNAL SYSTEMS	49,511,995.40	6,507,255.67	(2,543,860.54)	(228,383.62)	104,706.55	(227,784.30)	53,124,149.16
39		TOTAL DISTRIBUTION PLANT	535,643,438.02	51,468,808.55	(17,802,103.60)	(4,680,228.53)	2,722,561.06	(4,423,269.24)	563,389,260.28
2006									
DISTRIBUTION PLANT									
40	360.01	LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	361.00	STRUCTURES & IMPROVEMENTS	428,029.32	37,825.74	(16,678.42)	0.00	0.00	0.00	448,976.64
42	362.00	STATION EQUIPMENT	51,266,835.51	4,183,052.68	(1,244,452.68)	(113,447.69)	246,277.11	(4.26)	54,318,280.67
43	364.00	POLES, TOWERS & FIXTURES	77,886,442.55	7,118,253.78	(1,184,574.99)	(1,206,933.52)	12,980.79	(244,031.95)	82,960,138.66
44	365.00	OVERHEAD CONDUCTORS & DEVICES	100,706,567.08	8,820,893.03	(1,383,585.37)	(627,469.95)	515,107.30	(735.03)	105,830,780.08
45	366.00	UNDERGROUND CONDUIT	30,199,759.21	2,856,295.98	(46,184.25)	(30,551.73)	3,377.80	825.06	32,783,321.07
46	367.00	UNDERGROUND CONDUCTORS & DEVICES	43,089,668.49	5,294,021.05	(2,060,942.89)	(552,292.68)	439,181.13	109.97	46,208,745.09
47	368.00	LINE TRANSFORMERS	134,552,900.74	13,859,343.26	(6,824,123.82)	(1,391,827.97)	1,619,922.20	0.00	142,018,214.41
48	369.01	OVERHEAD SERVICES	28,023,680.32	2,074,666.05	(123,871.68)	(9,681.35)	118.39	(47.14)	29,964,862.59
49	369.02	UNDERGROUND SERVICE	29,851,382.83	2,828,094.82	(30,352.50)	(54,452.26)	0.07	0.00	32,594,872.93
50	370.00	METERS	14,278,828.05	2,697,735.72	(4,114,499.43)	(2,375,387.82)	12,577.51	0.00	10,499,252.03
51	373.00	STREET LIGHTING & SIGNAL SYSTEMS	53,124,149.16	7,018,990.12	(1,615,790.44)	(218,646.83)	48,416.05	47.14	58,355,185.20
52		TOTAL DISTRIBUTION PLANT	583,389,260.28	54,368,972.23	(18,445,056.47)	(6,580,708.81)	2,894,936.35	(244,036.21)	595,361,367.35

TAMPA ELECTRIC COMPANY
ACCUMULATED DEPRECIATION AND AMORTIZATION

LINE NO	ACCT NO	ACCOUNT TITLE	ACCUMULATED DEPRECIATION BEG OF YEAR	DEPRECIATION ACCRUED	RETIREMENTS	COST OF REMOVAL	SALVAGE	ADJUSTMENTS	ACCUMULATED DEPRECIATION END OF YEAR
2003									
GENERAL PLANT									
1	390.00	STRUCTURES & IMPROVEMENTS	21,801,458.54	2,535,074.76	(3,889,226.95)	(78,104.17)	592,295.07	178,587.88	21,340,085.23
2	391.01	OFFICE FURNITURE & EQUIPMENT	4,371,858.65	1,101,042.33	(710,280.72)	0.00	0.00	0.00	4,762,650.26
3	391.02	COMPUTER EQUIPMENT	12,195,893.90	3,366,174.69	(800,962.64)	0.00	10.00	0.00	14,781,055.95
4	392.01	AUTOMOBILES - ENERGY DELIVERY	130,447.47	11,001.36	(92,430.03)	(506.58)	7,065.00	0.00	55,577.22
5	392.02	LIGHT TRUCKS - ENERGY DELIVERY	3,736,983.71	528,217.70	(893,847.86)	(1,813.85)	95,073.84	(233,482.48)	3,430,931.28
6	392.03	HEAVY TRUCKS - ENERGY DELIVERY	8,932,783.55	1,413,211.82	(2,318,611.80)	(6,173.78)	487,312.71	(3,121.54)	8,486,370.78
7	392.10	AUTOMOBILES - ENERGY SUPPLY	3,147.08	1,356.84	0.00	0.00	0.00	0.00	4,503.92
8	392.12	LIGHT TRUCKS - ENERGY SUPPLY	329,051.58	181,547.95	(272,148.10)	0.00	25,290.00	233,482.48	447,223.89
9	392.13	HEAVY TRUCKS - ENERGY SUPPLY	315,787.71	34,895.77	0.00	0.00	600.00	3,121.54	354,415.02
10	393.00	STORES EQUIPMENT	155,145.84	36,391.37	(84,022.32)	0.00	0.00	0.00	107,514.89
11	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	1,828,666.64	582,311.77	(665,332.20)	0.00	0.00	0.00	1,843,846.21
12	395.00	LABORATORY EQUIPMENT	547,933.93	103,862.01	(304,381.32)	0.00	0.00	0.00	347,114.62
13	396.00	POWER OPERATED EQUIPMENT	315,831.67	88,207.87	(152,330.40)	0.00	0.00	0.00	251,709.14
14	397.00	COMMUNICATION EQUIPMENT	16,447,583.62	8,877,180.95	(8,542,873.64)	(14,997.43)	0.00	20,752.64	14,887,848.14
15	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	397.25	COMMUNICATION EQUIPMENT - FIBER	6,456,387.03	784,720.59	0.00	0.00	0.00	0.00	7,221,107.62
17	398.00	MISCELLANEOUS EQUIPMENT	41,845.69	44,124.49	5,484.87	0.00	0.00	0.00	91,464.85
18		TOTAL GENERAL PLANT	77,708,428.41	17,819,322.07	(18,421,023.11)	(100,695.81)	1,187,846.62	199,340.62	78,193,018.80
2004									
GENERAL PLANT									
19	390.00	STRUCTURES & IMPROVEMENTS	21,340,085.23	2,510,175.45	(813,881.42)	(33,606.86)	229,200.00	0.00	23,431,963.30
20	391.01	OFFICE FURNITURE & EQUIPMENT	4,762,850.26	1,133,455.38	(1,538,608.05)	0.00	0.00	0.00	4,357,497.59
21	391.02	COMPUTER EQUIPMENT-Work Stations	13,710,890.08	3,820,204.24	0.00	0.00	1,808.35	1,165,754.98	18,798,657.66
22	391.04	COMPUTER EQUIPMENT-Mainframe	1,050,185.86	393,063.57	1,200.00	0.00	0.00	(1,165,754.88)	276,674.45
23	392.01	AUTOMOBILES - Energy Delivery	55,577.22	8,354.20	(54,034.33)	(287.51)	3,195.00	4,734.88	17,539.56
24	392.02	LIGHT TRUCKS - Energy Delivery	3,430,931.28	568,093.95	(1,114,635.60)	(862.00)	113,593.65	(178,991.25)	2,808,129.94
25	392.03	HEAVY TRUCKS - Energy Delivery	8,486,370.78	1,429,829.96	(1,315,509.50)	0.00	129,597.25	11,873.25	8,741,961.72
26	392.11	AUTOMOBILES - Energy Supply	4,503.92	231.06	0.00	0.00	0.00	(4,734.88)	0.00
27	392.12	LIGHT TRUCKS - Energy Supply	447,223.89	121,882.84	(212,388.67)	0.00	16,848.74	178,991.25	552,557.85
28	392.13	HEAVY TRUCKS - Energy Supply	354,415.02	30,111.80	(35,300.92)	0.00	2,250.00	(11,873.25)	339,802.45
29	393.00	STORES EQUIPMENT	107,514.89	38,534.54	(63,016.74)	0.00	0.00	0.00	83,032.49
30	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	1,843,846.21	934,941.18	(885,332.20)	0.00	0.00	0.00	2,113,255.17
31	395.00	LABORATORY EQUIPMENT	347,114.62	184,158.60	(304,381.32)	0.00	0.00	0.00	206,891.80
32	396.00	POWER OPERATED EQUIPMENT	251,709.14	93,347.85	(152,330.40)	0.00	0.00	0.00	192,726.59
33	397.00	COMMUNICATION EQUIPMENT	14,887,848.14	7,201,838.18	(8,642,873.64)	13,739.88	0.00	(12,330.42)	13,248,020.16
34	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	397.25	COMMUNICATION EQUIPMENT - FIBER	7,221,107.62	795,413.52	(5.80)	(17.55)	0.00	0.00	8,016,497.99
36	398.00	MISCELLANEOUS EQUIPMENT	91,464.85	21,484.39	(16,124.34)	0.00	0.00	0.00	96,834.90
37		TOTAL GENERAL PLANT	78,193,018.80	19,355,130.30	(14,727,232.73)	(21,033.13)	496,492.90	(12,330.42)	83,284,043.72
2005									
GENERAL PLANT									
38	390.00	STRUCTURES & IMPROVEMENTS	23,431,963.30	2,528,194.52	(811,551.72)	(130,018.89)	(2.18)	(82.35)	25,218,522.70
39	391.01	OFFICE FURNITURE & EQUIPMENT	4,357,497.59	993,995.16	(1,534,192.58)	0.00	0.00	0.00	3,817,300.17
40	391.02	COMPUTER EQUIPMENT	18,077,332.11	4,878,805.55	0.00	0.00	2,546.64	48,039.03	24,004,723.33
41	392.01	LIGHT TRUCKS - Energy Delivery	1,871,358.17	479,717.85	(283,635.37)	(286.72)	58,413.21	(11,682.48)	2,213,802.85
42	392.03	MEDIUM TRUCKS - Energy Delivery	8,741,961.72	1,189,434.27	(4,845,702.37)	0.00	628,338.16	0.00	5,714,031.77
43	392.04	HEAVY TRUCKS - Energy Delivery	854,313.33	1,825.16	(45,109.45)	0.00	10,302.95	0.00	821,331.99
44	392.11	LIGHT TRUCKS - Energy Delivery	410,285.66	82,555.90	(49,387.41)	0.00	12,733.25	12,098.34	478,303.34
45	392.13	MEDIUM TRUCKS - Energy Delivery	339,802.45	29,960.76	0.00	0.00	0.00	0.00	369,763.21
46	392.14	HEAVY TRUCKS - Energy Supply	142,272.19	30,110.31	(128,820.41)	0.00	22,033.25	0.00	85,485.34
47	393.00	STORES EQUIPMENT	83,032.49	48,157.10	(105,027.85)	0.00	0.00	0.00	26,161.74
48	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	2,113,255.17	1,197,597.76	(865,332.24)	0.00	0.00	0.00	2,645,820.69
49	395.00	LABORATORY EQUIPMENT	206,891.90	217,037.79	(304,381.30)	0.00	0.00	0.00	119,548.39
50	396.00	POWER OPERATED EQUIPMENT	192,726.59	102,888.89	(152,330.48)	0.00	0.00	0.00	143,085.12
51	397.00	COMMUNICATION EQUIPMENT	13,248,020.16	7,452,293.71	(8,651,128.13)	(2,874.00)	14,544.81	0.00	12,060,856.55
52	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	397.25	COMMUNICATION EQUIPMENT - FIBER	8,016,497.99	889,515.16	(13,361.80)	(4,858.82)	0.00	0.00	8,867,794.83
54	398.00	MISCELLANEOUS EQUIPMENT	96,834.90	44,377.01	(54,383.14)	0.00	0.00	0.00	86,828.77
55		TOTAL GENERAL PLANT	83,284,043.72	20,158,276.80	(17,444,424.03)	(139,016.53)	748,810.10	46,390.54	86,653,180.40
2008									
GENERAL PLANT									
56	390.00	STRUCTURES & IMPROVEMENTS	25,218,522.70	2,588,244.20	(885,755.80)	(160,700.87)	0.00	0.00	28,958,310.43
57	391.01	OFFICE FURNITURE & EQUIPMENT	3,817,300.17	789,889.65	(1,012,582.70)	0.00	0.00	0.00	3,604,607.02
58	391.02	COMPUTER EQUIPMENT	24,004,723.33	8,289,711.36	0.00	0.00	0.00	0.00	30,294,434.69
59	392.01	LIGHT TRUCKS	2,213,802.85	481,818.76	(418,125.44)	0.00	35,241.55	(4,352.39)	2,288,285.14
60	392.03	HEAVY TRUCKS	5,714,031.77	1,055,811.62	(837,046.84)	0.00	40,530.00	0.00	6,173,326.85
61	392.04	MEDIUM TRUCKS	821,331.99	1,740.85	(143,709.70)	0.00	8,570.00	(7.78)	685,925.38
62	392.11	LIGHT TRUCKS - ENERGY SUPPLY	478,303.34	100,624.86	(151,858.15)	0.00	13,168.25	4,519.34	444,757.66
63	392.13	HEAVY TRUCKS - ENERGY SUPPLY	369,763.21	29,960.76	0.00	0.00	0.00	0.00	399,723.97
64	392.14	MEDIUM TRUCKS - ENERGY SUPPLY	55,485.34	26,764.11	(41,433.91)	0.00	3,060.00	7.78	53,893.30
65	393.00	STORES EQUIPMENT	26,161.74	3,882.32	(17,896.11)	0.00	2,656.00	0.00	14,702.95
66	394.00	TOOLS, SHOP & GARAGE EQUIPMENT	2,645,820.69	777,935.27	(713,611.21)	0.00	0.00	0.00	2,709,944.75
67	395.00	LABORATORY EQUIPMENT	119,548.39	19,071.50	(55,205.52)	0.00	0.00	0.00	83,414.37
68	396.00	POWER OPERATED EQUIPMENT	143,085.12	26,215.94	(44,825.02)	0.00	0.00	0.00	124,488.04
69	397.00	COMMUNICATION EQUIPMENT	12,060,856.55	3,096,397.03	(3,806,811.85)	(2,418.44)	16,983.60	0.00	11,369,209.89
70	397.01	ENERGY MANAGEMENT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	397.25	COMMUNICATION EQUIPMENT - FIBER	8,867,794.83	1,025,154.69	(6,286.34)	(1,803.34)	0.00	0.00	9,884,876.84
72	398.00	MISCELLANEOUS EQUIPMENT	86,828.77	38,831.54	(31,984.54)	0.00	0.00	0.00	91,475.77
73		TOTAL GENERAL PLANT	86,653,180.40	16,337,684.38	(7,782,822.83)	(164,819.45)	118,208.40	166.85	95,181,377.85

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	15000.	0.010260	154.	14846.
2005	1.50	0.	0.030725	0.	0.
2004	2.50	22440.	0.051141	1148.	21292.
2003	3.50	1162632.	0.071492	83119.	1079513.
2002	4.50	29607.	0.091769	2717.	26890.
2001	5.50	11135.	0.111969	1247.	9888.
2000	6.50	27772.	0.132082	3668.	24104.
1999	7.50	18717.	0.152103	2847.	15870.
1998	8.50	73662.	0.172019	12671.	60991.
1997	9.50	80805.	0.191831	15501.	65304.
1996	10.50	523005.	0.211521	110627.	412378.
1995	11.50	798387.	0.231093	184502.	613885.
1994	12.50	494845.	0.250527	123972.	370873.
1993	13.50	581842.	0.269815	156989.	424853.
1992	14.50	19723.	0.288961	5699.	14024.
1991	15.50	523966.	0.307946	161353.	362613.
1990	16.50	27160.	0.326770	8875.	18285.
1989	17.50	136473.	0.345418	47140.	89333.
1988	18.50	22903.	0.363896	8334.	14569.
1987	19.50	98444.	0.382187	37624.	60820.
1986	20.50	24344.	0.400285	9745.	14599.
1985	21.50	72720.	0.418193	30411.	42309.
1984	22.50	27201.	0.435899	11857.	15344.
1983	23.50	132692.	0.453399	60162.	72530.
1982	24.50	7594.	0.470684	3574.	4020.
1981	25.50	42182.	0.487750	20574.	21608.
1980	26.50	5666.	0.504597	2859.	2807.
1979	27.50	1656.	0.521218	863.	793.
1978	28.50	14741.	0.537606	7925.	6816.
1977	29.50	21257.	0.553760	11771.	9486.
1976	30.50	43799.	0.569670	24951.	18848.
1975	31.50	27303.	0.585330	15981.	11322.
1974	32.50	52380.	0.600726	31466.	20914.
1973	33.50	170979.	0.615862	105299.	65680.
1972	34.50	20423.	0.630717	12881.	7542.
1971	35.50	256195.	0.645289	165320.	90875.
1970	36.50	13016.	0.659556	8585.	4431.
1969	37.50	56360.	0.673506	37959.	18401.
1968	38.50	45965.	0.687133	31584.	14381.
1967	39.50	1227.	0.700422	859.	368.
1966	40.50	23185.	0.713365	16539.	6646.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA R3

O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	20366.	0.725945	14785.	5581.
1964	42.50	66100.	0.738146	48791.	17309.
1963	43.50	467036.	0.749965	350261.	116775.
1962	44.50	327.	0.761390	249.	78.
1961	45.50	3864.	0.772408	2985.	879.
1960	46.50	35238.	0.783018	27592.	7646.
1959	47.50	51720.	0.793216	41025.	10695.
1958	48.50	16930.	0.802995	13595.	3335.
1957	49.50	1524.	0.812359	1238.	286.
1956	50.50	338268.	0.821313	277824.	60444.
1955	51.50	22854.	0.829871	18966.	3888.
1954	52.50	9812.	0.838039	8223.	1589.
1953	53.50	68649.	0.845829	58065.	10584.
1952	54.50	94232.	0.853262	80405.	13827.
1951	55.50	4361.	0.860356	3752.	609.
1950	56.50	0.	0.867136	0.	0.
1949	57.50	2063.	0.873622	1802.	261.
1948	58.50	0.	0.879851	0.	0.
1947	59.50	0.	0.885845	0.	0.
1946	60.50	4620.	0.891655	4119.	501.
1945	61.50	0.	0.897316	0.	0.
1944	62.50	3204.	0.902861	2893.	311.
1943	63.50	1103.	0.908318	1002.	101.
1942	64.50	0.	0.913718	0.	0.
1941	65.50	0.	0.919085	0.	0.
1940	66.50	66.	0.924433	61.	5.
1939	67.50	0.	0.929774	0.	0.
1938	68.50	247.	0.935107	231.	16.
1937	69.50	0.	0.940432	0.	0.
1936	70.50	0.	0.945735	0.	0.
1935	71.50	0.	0.950964	0.	0.
1934	72.50	0.	0.956159	0.	0.
1933	73.50	0.	0.961329	0.	0.
1932	74.50	0.	0.966376	0.	0.
1931	75.50	0.	0.971429	0.	0.
1930	76.50	0.	0.976391	0.	0.
1929	77.50	0.	0.981449	0.	0.
1928	78.50	0.	0.987624	0.	0.
1927	79.50	0.	1.000000	0.	0.
1926	80.50	0.	1.000000	0.	0.
1925	81.50	38839.	1.000000	38839.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35001. Land Rights

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1924	82.50	0.	1.000000	0.	0.
1923	83.50	0.	1.000000	0.	0.
1922	84.50	0.	1.000000	0.	0.
1921	85.50	0.	1.000000	0.	0.
1920	86.50	0.	1.000000	0.	0.
1919	87.50	641715.	1.000000	641715.	0.

SUBTOTAL : 0.422139 3217770. 4404771.
 NET SALVAGE: 0.0% 0. 0.

TOTAL : 7622541. 0.422139 3217770. 4404771.

WEIGHTED AGE: 26.0 YEARS
 REMAINING LIFE: 27.7 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -3.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	321116.	0.010000	3211.	317905.
2005	1.50	8394.	0.030000	252.	8142.
2004	2.50	236839.	0.050000	11842.	224997.
2003	3.50	113128.	0.070000	7919.	105209.
2002	4.50	24338.	0.090001	2190.	22148.
2001	5.50	91571.	0.110001	10073.	81498.
2000	6.50	424127.	0.130001	55137.	368990.
1999	7.50	5698.	0.150001	855.	4843.
1998	8.50	12608.	0.170001	2143.	10465.
1997	9.50	47573.	0.190001	9039.	38534.
1996	10.50	431178.	0.210001	90548.	340630.
1995	11.50	81918.	0.230002	18841.	63077.
1994	12.50	239254.	0.250002	59814.	179440.
1993	13.50	51139.	0.270002	13808.	37331.
1992	14.50	4354.	0.290002	1263.	3091.
1991	15.50	40922.	0.310002	12686.	28236.
1990	16.50	0.	0.330002	0.	0.
1989	17.50	79552.	0.350002	27843.	51709.
1988	18.50	11128.	0.370002	4117.	7011.
1987	19.50	33532.	0.390003	13078.	20454.
1986	20.50	62956.	0.409997	25812.	37144.
1985	21.50	31615.	0.429979	13594.	18021.
1984	22.50	0.	0.449952	0.	0.
1983	23.50	103064.	0.469898	48430.	54634.
1982	24.50	0.	0.489809	0.	0.
1981	25.50	0.	0.509664	0.	0.
1980	26.50	0.	0.529448	0.	0.
1979	27.50	0.	0.549130	0.	0.
1978	28.50	0.	0.568688	0.	0.
1977	29.50	0.	0.588096	0.	0.
1976	30.50	52508.	0.607323	31889.	20619.
1975	31.50	23034.	0.626339	14427.	8607.
1974	32.50	0.	0.645117	0.	0.
1973	33.50	11115.	0.663631	7376.	3739.
1972	34.50	0.	0.681857	0.	0.
1971	35.50	72891.	0.699771	51007.	21884.
1970	36.50	104747.	0.717338	75139.	29608.
1969	37.50	19777.	0.734525	14527.	5250.
1968	38.50	6338.	0.751293	4762.	1576.
1967	39.50	0.	0.767598	0.	0.
1966	40.50	0.	0.783392	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35200. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -3.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	0.	0.798621	0.	0.
1964	42.50	2206.	0.813240	1794.	412.
1963	43.50	90471.	0.827206	74838.	15633.
1962	44.50	29371.	0.840485	24686.	4685.
1961	45.50	0.	0.853051	0.	0.
1960	46.50	4975.	0.864888	4303.	672.
1959	47.50	20477.	0.875991	17938.	2539.
1958	48.50	0.	0.886361	0.	0.
1957	49.50	0.	0.896009	0.	0.
1956	50.50	30641.	0.904951	27729.	2912.
1955	51.50	0.	0.913202	0.	0.
1954	52.50	68799.	0.920783	63349.	5450.
SUBTOTAL :			0.282712	846257.	2147097.
NET SALVAGE: -3.0%				25388.	-25388.
TOTAL :			0.291193	871645.	2121709.

WEIGHTED AGE: 14.5 YEARS
 REMAINING LIFE: 35.9 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 42.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -5.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	8695188.	0.009810	85299.	8609889.
2005	1.50	6820563.	0.029321	199984.	6620579.
2004	2.50	10613944.	0.048720	517111.	10096833.
2003	3.50	18886282.	0.067971	1283724.	17602558.
2002	4.50	8858537.	0.087096	771545.	8086992.
2001	5.50	4010140.	0.106100	425474.	3584666.
2000	6.50	21254833.	0.124955	2655903.	18598930.
1999	7.50	2769218.	0.143690	397909.	2371309.
1998	8.50	723719.	0.162284	117448.	606271.
1997	9.50	1724389.	0.180742	311670.	1412719.
1996	10.50	14091888.	0.199079	2805399.	11286489.
1995	11.50	5605480.	0.217265	1217876.	4387604.
1994	12.50	6362221.	0.235318	1497142.	4865079.
1993	13.50	8457892.	0.253235	2141833.	6316059.
1992	14.50	3156084.	0.271010	855330.	2300754.
1991	15.50	3831143.	0.288640	1105822.	2725321.
1990	16.50	2757048.	0.306116	843977.	1913071.
1989	17.50	7240200.	0.323426	2341671.	4898529.
1988	18.50	1855996.	0.340578	632112.	1223884.
1987	19.50	4205769.	0.357549	1503769.	2702000.
1986	20.50	5291820.	0.374343	1980956.	3310864.
1985	21.50	6780241.	0.390948	2650719.	4129522.
1984	22.50	1571110.	0.407353	639997.	931113.
1983	23.50	3363374.	0.423567	1424614.	1938760.
1982	24.50	1335925.	0.439552	587209.	748716.
1981	25.50	2257037.	0.455327	1027690.	1229347.
1980	26.50	453051.	0.470878	213332.	239719.
1979	27.50	879464.	0.486191	427587.	451877.
1978	28.50	2196403.	0.501269	1100990.	1095413.
1977	29.50	1473799.	0.516095	760620.	713179.
1976	30.50	2526775.	0.530673	1340891.	1185884.
1975	31.50	3438334.	0.544998	1873886.	1564448.
1974	32.50	1448828.	0.559044	809959.	638869.
1973	33.50	1456944.	0.572833	834586.	622358.
1972	34.50	938341.	0.586346	550193.	388148.
1971	35.50	1057570.	0.599568	634085.	423485.
1970	36.50	994054.	0.612518	608876.	385178.
1969	37.50	1485002.	0.625170	928379.	556623.
1968	38.50	2116446.	0.637534	1349307.	767139.
1967	39.50	520789.	0.649610	338310.	182479.
1966	40.50	155178.	0.661376	102631.	52547.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 42.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -5.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	488149.	0.672857	328454.	159695.
1964	42.50	333359.	0.684034	228029.	105330.
1963	43.50	466255.	0.694910	324005.	142250.
1962	44.50	114765.	0.705497	80966.	33799.
1961	45.50	670547.	0.715787	479969.	190578.
1960	46.50	909476.	0.725789	660088.	249388.
1959	47.50	217013.	0.735503	159614.	57399.
1958	48.50	212623.	0.744947	158393.	54230.
1957	49.50	444572.	0.754119	335260.	109312.
1956	50.50	184974.	0.763032	141141.	43833.
1955	51.50	18624.	0.771700	14372.	4252.
1954	52.50	15285.	0.780128	11924.	3361.
1953	53.50	208379.	0.788343	164274.	44105.
1952	54.50	39858.	0.796345	31741.	8117.
1951	55.50	22113.	0.804153	17782.	4331.
1950	56.50	5576.	0.811792	4527.	1049.
1949	57.50	24.	0.819256	20.	4.
1948	58.50	19048.	0.826585	15745.	3303.
1947	59.50	9843.	0.833770	8207.	1636.
1946	60.50	9846.	0.840816	8279.	1567.
1945	61.50	0.	0.847770	0.	0.
1944	62.50	0.	0.854585	0.	0.
1943	63.50	0.	0.861286	0.	0.
1942	64.50	0.	0.867877	0.	0.
1941	65.50	0.	0.874298	0.	0.
1940	66.50	16.	0.880627	14.	2.
1939	67.50	2932.	0.886770	2600.	332.
1938	68.50	0.	0.892724	0.	0.
1937	69.50	0.	0.898573	0.	0.
1936	70.50	0.	0.904189	0.	0.
1935	71.50	1544.	0.909700	1405.	139.
1934	72.50	4930.	0.915145	4512.	418.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35300. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 42.0 YRS CURVE: IOWA R1.5 O.C. SALVAGE %: -5.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
	YEAR	12/31/06	12/31/06	RATIO	RESERVE	DEPRECIATION
SUBTOTAL :				0.239694	45077132.	142983638.
NET SALVAGE: -5.0%					2253857.	-2253857.
TOTAL :			188060770.	0.251679	47330989.	140729781.

WEIGHTED AGE: 13.3 YEARS
 REMAINING LIFE: 31.9 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 353.00 - Station Equipment
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	1,242,915	(120,454)	(10)	15,924	1	(104,530)	(8)
2005	4,715,986	(94,928)	(2)	23,543	0	(71,385)	(2)
2004	1,406,202	(167,543)	(12)	101,449	7	(66,094)	(5)
2003	2,309,969	(337,743)	(15)	(113,362)	(5)	(451,105)	(20)
2002	999,519	(295,653)	(30)	309,175	31	13,522	1
2001	672,358	(238,280)	(35)	72,601	11	(165,679)	(25)
2000	965,393	(137,021)	(14)	29,485	3	(107,536)	(11)
1999	1,074,386	(134,555)	(13)	7,502	1	(127,053)	(12)
1998	870,509	(90,587)	(10)	30,047	3	(60,540)	(7)
1997	747,193	(95,664)	(13)	72,159	10	(23,505)	(3)
1996	624,369	(80,634)	(13)	49,835	8	(30,799)	(5)
1995	1,397,601	(34,436)	(2)	7,860	1	(26,576)	(2)
1994	419,204	(40,818)	(10)	110,717	26	69,899	17
1993	963,840	(212,059)	(22)	44,053	5	(168,006)	(17)
1992	1,150,749	(82,559)	(7)	244,294	21	161,736	14
1991	368,360	(73,154)	(20)	8,529	2	(64,625)	(18)
1990	824,996	(117,708)	(14)	60,528	7	(57,181)	(7)
1989	241,856	(126,645)	(52)	25,040	10	(101,605)	(42)
1988	1,871,901	(109,838)	(6)	109,311	6	(527)	(0)
1987	30,260	(12,526)	(41)	7,047	23	(5,480)	(18)
1986	188,054	(80,002)	(43)	18,471	10	(61,531)	(33)
1985	562,533	(48,565)	(9)	50,747	9	2,182	0
1984	306,800	(66,974)	(22)	68,548	22	1,574	1
1983	223,647	(22,615)	(10)	21,495	10	(1,120)	(1)
1982	184,254	(40,124)	(22)	58,976	32	18,852	10
	24,362,854	(2,861,085)	(12)	1,433,973	6	(1,427,111)	(6)

**Tampa Electric Company
Net Salvage Analysis
Account - 353.00 - Station Equipment
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	10,674,591	(1,016,321)	(10)	336,729	3	(679,592)	(6)
2005	10,104,034	(1,134,147)	(11)	393,406	4	(740,741)	(7)
2004	6,353,441	(1,176,240)	(19)	399,349	6	(776,891)	(12)
2003	6,021,625	(1,143,252)	(19)	305,402	5	(837,850)	(14)
2002	4,582,165	(896,096)	(20)	448,811	10	(447,285)	(10)
2001	4,329,839	(696,107)	(16)	211,795	5	(484,313)	(11)
2000	4,281,850	(538,461)	(13)	189,028	4	(349,433)	(8)
1999	4,714,058	(435,876)	(9)	167,402	4	(268,473)	(6)
1998	4,058,877	(342,139)	(8)	270,618	7	(71,522)	(2)
1997	4,152,207	(463,611)	(11)	284,624	7	(178,987)	(4)
1996	4,555,763	(450,506)	(10)	456,760	10	6,254	0
1995	4,299,754	(443,025)	(10)	415,454	10	(27,572)	(1)
1994	3,727,148	(526,297)	(14)	468,121	13	(58,176)	(2)
1993	3,549,800	(612,124)	(17)	382,444	11	(229,681)	(6)
1992	4,457,861	(509,903)	(11)	447,701	10	(62,202)	(1)
1991	3,337,372	(439,871)	(13)	210,453	6	(229,417)	(7)
1990	3,157,066	(446,720)	(14)	220,396	7	(226,324)	(7)
1989	2,894,603	(377,576)	(13)	210,615	7	(166,961)	(6)
1988	2,959,548	(317,905)	(11)	254,123	9	(63,782)	(2)
1987	1,311,295	(230,683)	(18)	166,308	13	(64,375)	(5)
1986	1,465,289	(258,280)	(18)	218,237	15	(40,043)	(3)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -15.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.010417	0.	0.
2005	1.50	0.	0.031250	0.	0.
2004	2.50	0.	0.052084	0.	0.
2003	3.50	0.	0.072917	0.	0.
2002	4.50	0.	0.093750	0.	0.
2001	5.50	0.	0.114584	0.	0.
2000	6.50	0.	0.135417	0.	0.
1999	7.50	0.	0.156251	0.	0.
1998	8.50	0.	0.177084	0.	0.
1997	9.50	0.	0.197918	0.	0.
1996	10.50	0.	0.218751	0.	0.
1995	11.50	0.	0.239584	0.	0.
1994	12.50	0.	0.260418	0.	0.
1993	13.50	0.	0.281251	0.	0.
1992	14.50	0.	0.302085	0.	0.
1991	15.50	0.	0.322918	0.	0.
1990	16.50	0.	0.343752	0.	0.
1989	17.50	0.	0.364585	0.	0.
1988	18.50	42631.	0.385418	16431.	26200.
1987	19.50	0.	0.406246	0.	0.
1986	20.50	0.	0.427065	0.	0.
1985	21.50	0.	0.447871	0.	0.
1984	22.50	0.	0.468651	0.	0.
1983	23.50	18180.	0.489394	8897.	9283.
1982	24.50	0.	0.510076	0.	0.
1981	25.50	0.	0.530678	0.	0.
1980	26.50	0.	0.551168	0.	0.
1979	27.50	0.	0.571522	0.	0.
1978	28.50	0.	0.591706	0.	0.
1977	29.50	0.	0.611689	0.	0.
1976	30.50	0.	0.631436	0.	0.
1975	31.50	1663829.	0.650917	1083015.	580814.
1974	32.50	0.	0.670106	0.	0.
1973	33.50	0.	0.688972	0.	0.
1972	34.50	0.	0.707487	0.	0.
1971	35.50	0.	0.725610	0.	0.
1970	36.50	978617.	0.743302	727407.	251210.
1969	37.50	0.	0.760505	0.	0.
1968	38.50	0.	0.777178	0.	0.
1967	39.50	0.	0.793259	0.	0.
1966	40.50	0.	0.808695	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35400. Towers & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -15.

	I	II	III	IV	V	VI
	AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST	
	AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED	
YEAR	12/31/06	12/31/06	RATIO	RESERVE	DEPRECIATION	
1965	41.50	439342.	0.823438	361771.	77571.	
1964	42.50	0.	0.837446	0.	0.	
1963	43.50	1132029.	0.850688	963003.	169026.	
SUBTOTAL :			0.739368	3160525.	1114103.	
NET SALVAGE: -15.0%				474079.	-474079.	
TOTAL :			0.850274	3634603.	640025.	

WEIGHTED AGE: 36.7 YEARS
 REMAINING LIFE: 12.5 YEARS

Tampa Electric Company
 Net Salvage Analysis
 Account - 355.00 - Poles and Fixtures
 Annual

PER BOOKS							
Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2006	856,986	(637,675)	(74)	68,887	8	(568,788)	(66)
2005	1,285,939	(1,123,710)	(87)	65,435	5	(1,058,275)	(82)
2004	963,862	(1,041,449)	(108)	196,909	20	(844,540)	(88)
2003	765,565	(539,717)	(70)	164,214	21	(375,503)	(49)
2002	408,050	(1,052,921)	(258)	136,769	34	(916,152)	(225)
2001	461,260	(570,219)	(124)	96,335	21	(473,884)	(103)
2000	494,199	(380,633)	(77)	21,605	4	(359,027)	(73)
1999	536,626	(260,806)	(49)	18,905	4	(241,901)	(45)
1998	678,840	(213,796)	(31)	39,512	6	(174,284)	(26)
1997	740,137	(341,939)	(46)	36,586	5	(305,353)	(41)
1996	453,213	(199,937)	(44)	83,686	18	(116,251)	(26)
1995	589,045	(374,921)	(64)	140,343	24	(234,578)	(40)
1994	1,375,624	(396,745)	(29)	33,320	2	(363,424)	(26)
1993	820,022	(499,617)	(61)	18,979	2	(480,638)	(59)
1992	1,308,055	(604,355)	(46)	64,189	5	(540,166)	(41)
1991	780,462	(314,196)	(40)	64,851	8	(249,345)	(32)
1990	699,988	(223,699)	(32)	62,475	9	(161,224)	(23)
1989	543,458	(92,197)	(17)	95,335	18	3,138	1
1988	843,618	(323,301)	(38)	243,796	29	(79,504)	(9)
1987	543,787	(296,620)	(55)	291,813	54	(4,807)	(1)
1986	329,810	(303,974)	(92)	213,799	65	(90,174)	(27)
1985	580,523	(577,934)	(100)	205,295	35	(372,639)	(64)
1984	677,098	(334,370)	(49)	172,731	26	(161,639)	(24)
1983	348,967	(92,813)	(27)	457,427	131	364,613	104
1982	291,532	(40,829)	(14)	489,884	168	449,054	154
	<u>17,376,667</u>	<u>(10,838,372)</u>	<u>(62)</u>	<u>3,483,082</u>	<u>20</u>	<u>(7,355,290)</u>	<u>(42)</u>

Tampa Electric Company
 Net Salvage Analysis
 Account - 355.00 - Poles and Fixtures
 5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2006	4,280,402	(4,395,472)	(103)	632,214	15	(3,763,258)	(88)
2005	3,884,676	(4,328,016)	(111)	659,662	17	(3,668,354)	(94)
2004	3,092,936	(3,584,939)	(116)	615,832	20	(2,969,106)	(96)
2003	2,665,700	(2,804,296)	(105)	437,829	16	(2,366,468)	(89)
2002	2,578,976	(2,478,375)	(96)	313,127	12	(2,165,248)	(84)
2001	2,911,063	(1,767,393)	(61)	212,944	7	(1,554,449)	(53)
2000	2,903,017	(1,397,112)	(48)	200,295	7	(1,196,817)	(41)
1999	2,997,862	(1,391,400)	(46)	319,032	11	(1,072,367)	(36)
1998	3,836,860	(1,527,338)	(40)	333,448	9	(1,193,890)	(31)
1997	3,978,041	(1,813,159)	(46)	312,914	8	(1,500,245)	(38)
1996	4,545,959	(2,075,576)	(46)	340,518	7	(1,735,058)	(38)
1995	4,873,207	(2,189,834)	(45)	321,683	7	(1,868,151)	(38)
1994	4,984,150	(2,038,612)	(41)	243,815	5	(1,794,797)	(36)
1993	4,151,984	(1,734,064)	(42)	305,830	7	(1,428,234)	(34)
1992	4,175,580	(1,557,748)	(37)	530,648	13	(1,027,100)	(25)
1991	3,411,313	(1,250,012)	(37)	758,271	22	(491,741)	(14)
1990	2,960,661	(1,239,790)	(42)	907,219	31	(332,570)	(11)
1989	2,841,196	(1,594,025)	(56)	1,050,039	37	(543,986)	(19)
1988	2,974,836	(1,836,198)	(62)	1,127,435	38	(708,763)	(24)
1987	2,480,185	(1,605,710)	(65)	1,341,085	54	(264,645)	(11)
1986	2,227,930	(1,349,920)	(61)	1,539,135	69	189,216	8

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

S2

O.C. SALVAGE %: -30.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	2505163.	0.014286	35788.	2469375.
2005	1.50	0.	0.042857	0.	0.
2004	2.50	3454312.	0.071418	246699.	3207613.
2003	3.50	19801696.	0.099945	1979076.	17822619.
2002	4.50	2526644.	0.128416	324462.	2202182.
2001	5.50	2971172.	0.156762	465768.	2505404.
2000	6.50	2004836.	0.184948	370791.	1634045.
1999	7.50	2251856.	0.212890	479397.	1772459.
1998	8.50	1384325.	0.240527	332967.	1051358.
1997	9.50	1928195.	0.267790	516351.	1411844.
1996	10.50	5202909.	0.294603	1532795.	3670115.
1995	11.50	4649950.	0.320904	1492189.	3157761.
1994	12.50	2248675.	0.346632	779462.	1469213.
1993	13.50	3912356.	0.371741	1454383.	2457973.
1992	14.50	5448056.	0.396190	2158465.	3289591.
1991	15.50	3739809.	0.419947	1570520.	2169289.
1990	16.50	3086601.	0.442990	1367334.	1719267.
1989	17.50	2236834.	0.465297	1040792.	1196043.
1988	18.50	2087276.	0.486845	1016181.	1071095.
1987	19.50	2579496.	0.507648	1309475.	1270021.
1986	20.50	1893170.	0.527707	999039.	894130.
1985	21.50	1969197.	0.547039	1077228.	891970.
1984	22.50	1456885.	0.565647	824084.	632802.
1983	23.50	1385692.	0.583557	808630.	577061.
1982	24.50	1537534.	0.600780	923719.	613815.
1981	25.50	1331130.	0.617334	821752.	509379.
1980	26.50	570979.	0.633249	361572.	209407.
1979	27.50	998443.	0.648555	647545.	350898.
1978	28.50	276503.	0.663275	183397.	93105.
1977	29.50	279118.	0.677435	189084.	90034.
1976	30.50	1796320.	0.691060	1241365.	554955.
1975	31.50	1387267.	0.704173	976876.	410391.
1974	32.50	382771.	0.716800	274370.	108401.
1973	33.50	614446.	0.728962	447907.	166538.
1972	34.50	336594.	0.740690	249312.	87282.
1971	35.50	470172.	0.752002	353571.	116602.
1970	36.50	214272.	0.762922	163473.	50799.
1969	37.50	207734.	0.773465	160675.	47059.
1968	38.50	116430.	0.783660	91242.	25188.
1967	39.50	155189.	0.793522	123146.	32043.
1966	40.50	108995.	0.803070	87531.	21464.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35600. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

S2

O.C. SALVAGE %: -30.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	177722.	0.812322	144367.	33355.
1964	42.50	121243.	0.821288	99575.	21668.
1963	43.50	342548.	0.829984	284310.	58239.
1962	44.50	91435.	0.838420	76661.	14774.
1961	45.50	135117.	0.846616	114392.	20725.
1960	46.50	50304.	0.854595	42990.	7315.
1959	47.50	82059.	0.862368	70765.	11294.
1958	48.50	102669.	0.869930	89315.	13354.
1957	49.50	96413.	0.877306	84584.	11829.
1956	50.50	20279.	0.884484	17937.	2343.
1955	51.50	45206.	0.891479	40300.	4906.
1954	52.50	52317.	0.898296	46996.	5321.
1953	53.50	11041.	0.904992	9992.	1049.
1952	54.50	4888.	0.911554	4456.	432.
1951	55.50	9159.	0.917956	8407.	751.
1950	56.50	21712.	0.924210	20067.	1646.
1949	57.50	9229.	0.930315	8585.	643.
1948	58.50	5555.	0.936259	5201.	354.
1947	59.50	4075.	0.942086	3839.	236.
SUBTOTAL :			0.329966	30651153.	62240821.
NET SALVAGE: -30.0%				9195346.	-9195346.
TOTAL :		92891974.	0.428955	39846499.	53045475.

WEIGHTED AGE: 12.9 YEARS
 REMAINING LIFE: 23.5 YEARS

Tampa Electric Company
 Net Salvage Analysis
 Account - 356.00 - Overhead Conductors and Devices (Transmission Plant)
 Annual

<u>PER BOOKS</u>							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	951,234	(452,600)	(48)	53,409	6	(399,191)	(42)
2005	1,194,804	(412,446)	(35)	63,713	5	(348,733)	(29)
2004	1,001,064	(19,830)	(2)	29,500	3	9,670	1
2003	852,903	(743,528)	(87)	134,654	16	(608,874)	(71)
2002	579,605	(1,258,264)	(217)	25,753	4	(1,232,511)	(213)
2001	752,395	(606,663)	(81)	95,609	13	(511,054)	(68)
2000	919,043	(405,802)	(44)	59,781	7	(346,021)	(38)
1999	1,008,358	(262,634)	(26)	36,525	4	(226,109)	(22)
1998	1,145,805	(374,625)	(33)	53,183	5	(321,441)	(28)
1997	1,035,104	(333,389)	(32)	124,365	12	(209,024)	(20)
1996	542,032	(251,882)	(46)	141,416	26	(110,466)	(20)
1995	542,492	(263,182)	(49)	173,648	32	(89,534)	(17)
1994	904,791	(202,310)	(22)	99,881	11	(102,430)	(11)
1993	939,466	(410,927)	(44)	324,346	35	(86,581)	(9)
1992	901,296	(182,185)	(20)	258,593	29	76,409	8
1991	318,167	(346,353)	(109)	203,127	64	(143,226)	(45)
1990	332,462	(207,852)	(63)	128,312	39	(79,540)	(24)
1989	337,469	(190,937)	(57)	269,601	80	78,664	23
1988	538,103	(135,605)	(25)	355,369	66	219,764	41
1987	244,529	(111,806)	(46)	375,579	154	263,774	108
1986	189,220	(261,369)	(138)	212,382	112	(48,988)	(26)
1985	202,861	(13,199)	(7)	215,220	106	202,022	100
1984	323,588	(3,374)	(1)	201,715	62	198,341	61
1983	227,947	(12,137)	(5)	441,393	194	429,257	188
1982	235,292	(12,423)	(5)	417,811	178	405,387	172
	<u>16,220,031</u>	<u>(7,475,322)</u>	<u>(46)</u>	<u>4,494,887</u>	<u>28</u>	<u>(2,980,435)</u>	<u>18</u>

Tampa Electric Company
 Net Salvage Analysis
 Account - 356.00 - Overhead Conductors and Devices (Transmission Plant)
 5 Year Averages

<u>PER BOOKS</u>							
<u>5-yr ended</u> <u>Year</u>	<u>Retirements</u>	<u>Cost of</u> <u>Removal</u>	<u>Cost of</u> <u>Removal %</u>	<u>Gross</u> <u>Salvage</u>	<u>Gross</u> <u>Salvage %</u>	<u>Net</u> <u>Salvage</u>	<u>Net</u> <u>Salvage</u> <u>Percent</u>
2006	4,579,610	(2,886,668)	(63)	307,029	7	(2,579,639)	(56)
2005	4,380,771	(3,040,731)	(69)	349,229	8	(2,691,502)	(61)
2004	4,105,010	(3,034,087)	(74)	345,297	8	(2,688,789)	(66)
2003	4,112,304	(3,276,890)	(80)	352,323	9	(2,924,568)	(71)
2002	4,405,206	(2,907,987)	(66)	270,852	6	(2,637,135)	(60)
2001	4,860,705	(1,983,112)	(41)	369,464	8	(1,613,648)	(33)
2000	4,650,341	(1,628,332)	(35)	415,271	9	(1,213,060)	(26)
1999	4,273,790	(1,485,712)	(35)	529,139	12	(956,574)	(22)
1998	4,170,223	(1,425,389)	(34)	592,494	14	(832,895)	(20)
1997	3,963,884	(1,461,691)	(37)	863,656	22	(598,035)	(15)
1996	3,830,077	(1,310,487)	(34)	997,884	26	(312,603)	(8)
1995	3,606,212	(1,404,958)	(39)	1,059,595	29	(345,363)	(10)
1994	3,396,183	(1,349,628)	(40)	1,014,259	30	(335,369)	(10)
1993	2,828,861	(1,338,254)	(47)	1,183,979	42	(154,275)	(5)
1992	2,427,498	(1,062,932)	(44)	1,215,002	50	152,070	6
1991	1,770,730	(992,553)	(56)	1,331,988	75	339,435	19
1990	1,641,784	(907,569)	(55)	1,341,243	82	433,674	26
1989	1,512,183	(712,916)	(47)	1,428,151	94	715,235	47
1988	1,498,302	(525,353)	(35)	1,360,265	91	834,912	56
1987	1,188,147	(401,885)	(34)	1,446,290	122	1,044,405	88
1986	1,178,910	(302,502)	(26)	1,488,521	126	1,186,019	101

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA

L4

O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.010417	0.	0.
2005	1.50	0.	0.031250	0.	0.
2004	2.50	0.	0.052083	0.	0.
2003	3.50	0.	0.072917	0.	0.
2002	4.50	0.	0.093750	0.	0.
2001	5.50	0.	0.114583	0.	0.
2000	6.50	0.	0.135417	0.	0.
1999	7.50	0.	0.156250	0.	0.
1998	8.50	0.	0.177083	0.	0.
1997	9.50	0.	0.197917	0.	0.
1996	10.50	313670.	0.218750	68615.	245055.
1995	11.50	13.	0.239584	3.	10.
1994	12.50	0.	0.260417	0.	0.
1993	13.50	0.	0.281241	0.	0.
1992	14.50	943.	0.302042	285.	658.
1991	15.50	205284.	0.322805	66267.	139017.
1990	16.50	183.	0.343506	63.	120.
1989	17.50	0.	0.364115	0.	0.
1988	18.50	70292.	0.384599	27034.	43258.
1987	19.50	0.	0.404933	0.	0.
1986	20.50	0.	0.425077	0.	0.
1985	21.50	144348.	0.445003	64235.	80113.
1984	22.50	35385.	0.464685	16443.	18942.
1983	23.50	40131.	0.484103	19428.	20704.
1982	24.50	49753.	0.503223	25037.	24716.
1981	25.50	117464.	0.522033	61320.	56144.
1980	26.50	9306.	0.540525	5030.	4276.
1979	27.50	150.	0.558694	84.	66.
1978	28.50	18826.	0.576537	10854.	7972.
1977	29.50	0.	0.594050	0.	0.
1976	30.50	190247.	0.611228	116284.	73963.
1975	31.50	9859.	0.628064	6192.	3667.
1974	32.50	73914.	0.644535	47640.	26274.
1973	33.50	82602.	0.660613	54568.	28034.
1972	34.50	3765.	0.676237	2546.	1219.
1971	35.50	57591.	0.691336	39815.	17776.
1970	36.50	173176.	0.705803	122228.	50948.
1969	37.50	8881.	0.719521	6390.	2491.
1968	38.50	23025.	0.732383	16863.	6162.
1967	39.50	3012.	0.744275	2241.	770.
1966	40.50	3591.	0.755101	2711.	879.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35601. Clearing Rights-of-way

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 48.0 YRS CURVE: IOWA L4 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	95411.	0.764800	72971.	22441.
1964	42.50	145432.	0.773343	112469.	32963.
1963	43.50	197260.	0.780756	154012.	43248.
1962	44.50	18685.	0.787111	14707.	3978.
1961	45.50	41041.	0.792542	32527.	8514.
SUBTOTAL :			0.547928	1168862.	964378.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		2133240.	0.547928	1168862.	964378.

WEIGHTED AGE: 28.3 YEARS
 REMAINING LIFE: 21.7 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.010000	0.	0.
2005	1.50	0.	0.030000	0.	0.
2004	2.50	0.	0.050000	0.	0.
2003	3.50	0.	0.070000	0.	0.
2002	4.50	0.	0.090001	0.	0.
2001	5.50	0.	0.110001	0.	0.
2000	6.50	0.	0.130001	0.	0.
1999	7.50	0.	0.150001	0.	0.
1998	8.50	0.	0.170001	0.	0.
1997	9.50	0.	0.190001	0.	0.
1996	10.50	0.	0.210001	0.	0.
1995	11.50	0.	0.230002	0.	0.
1994	12.50	2845271.	0.250002	711322.	2133949.
1993	13.50	0.	0.270002	0.	0.
1992	14.50	0.	0.290002	0.	0.
1991	15.50	0.	0.310002	0.	0.
1990	16.50	0.	0.330002	0.	0.
1989	17.50	0.	0.350002	0.	0.
1988	18.50	0.	0.370002	0.	0.
1987	19.50	0.	0.390003	0.	0.
1986	20.50	3413.	0.409997	1399.	2014.
1985	21.50	14163.	0.429979	6090.	8073.
1984	22.50	2587.	0.449952	1164.	1423.
1983	23.50	0.	0.469898	0.	0.
1982	24.50	0.	0.489809	0.	0.
1981	25.50	0.	0.509664	0.	0.
1980	26.50	0.	0.529448	0.	0.
1979	27.50	0.	0.549130	0.	0.
1978	28.50	0.	0.568688	0.	0.
1977	29.50	0.	0.588096	0.	0.
1976	30.50	0.	0.607323	0.	0.
1975	31.50	7125.	0.626339	4463.	2662.
1974	32.50	0.	0.645117	0.	0.
1973	33.50	0.	0.663631	0.	0.
1972	34.50	0.	0.681857	0.	0.
1971	35.50	100624.	0.699771	70414.	30210.
1970	36.50	0.	0.717338	0.	0.
1969	37.50	0.	0.734525	0.	0.
1968	38.50	3147.	0.751293	2364.	783.
1967	39.50	0.	0.767598	0.	0.
1966	40.50	0.	0.783392	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35700. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	0.	0.798621	0.	0.
1964	42.50	0.	0.813240	0.	0.
1963	43.50	0.	0.827206	0.	0.
1962	44.50	3147.	0.840485	2645.	502.
1961	45.50	0.	0.853051	0.	0.
1960	46.50	0.	0.864888	0.	0.
1959	47.50	323741.	0.875991	283594.	40147.
1958	48.50	0.	0.886361	0.	0.
1957	49.50	0.	0.896009	0.	0.
1956	50.50	0.	0.904951	0.	0.
1955	51.50	0.	0.913202	0.	0.
1954	52.50	0.	0.920783	0.	0.
1953	53.50	0.	0.927712	0.	0.
1952	54.50	0.	0.934004	0.	0.
1951	55.50	113596.	0.939681	106744.	6852.
1950	56.50	123614.	0.944764	116786.	6828.
SUBTOTAL :			0.369160	1306985.	2233443.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		3540428.	0.369160	1306985.	2233443.

WEIGHTED AGE: 19.4 YEARS
 REMAINING LIFE: 31.5 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.012500	0.	0.
2005	1.50	0.	0.037500	0.	0.
2004	2.50	0.	0.062500	0.	0.
2003	3.50	0.	0.087501	0.	0.
2002	4.50	0.	0.112501	0.	0.
2001	5.50	0.	0.137501	0.	0.
2000	6.50	0.	0.162501	0.	0.
1999	7.50	0.	0.187501	0.	0.
1998	8.50	0.	0.212501	0.	0.
1997	9.50	3247431.	0.237502	771270.	2476161.
1996	10.50	28656.	0.262502	7522.	21134.
1995	11.50	0.	0.287502	0.	0.
1994	12.50	3229337.	0.312502	1009175.	2220162.
1993	13.50	0.	0.337502	0.	0.
1992	14.50	0.	0.362503	0.	0.
1991	15.50	0.	0.387503	0.	0.
1990	16.50	0.	0.412495	0.	0.
1989	17.50	0.	0.437471	0.	0.
1988	18.50	0.	0.462422	0.	0.
1987	19.50	0.	0.487322	0.	0.
1986	20.50	0.	0.512140	0.	0.
1985	21.50	14155.	0.536839	7599.	6556.
1984	22.50	132.	0.561363	74.	58.
1983	23.50	2401.	0.585673	1406.	995.
1982	24.50	0.	0.609703	0.	0.
1981	25.50	0.	0.633398	0.	0.
1980	26.50	0.	0.656705	0.	0.
1979	27.50	158.	0.679578	107.	51.
1978	28.50	0.	0.701964	0.	0.
1977	29.50	0.	0.723801	0.	0.
1976	30.50	1343.	0.745024	1001.	343.
1975	31.50	122080.	0.765547	93458.	28622.
1974	32.50	1075.	0.785279	844.	231.
1973	33.50	0.	0.804118	0.	0.
1972	34.50	0.	0.821977	0.	0.
1971	35.50	79408.	0.838780	66606.	12802.
1970	36.50	67032.	0.854472	57277.	9755.
1969	37.50	24475.	0.869022	21270.	3206.
1968	38.50	22538.	0.882423	19888.	2650.
1967	39.50	0.	0.894686	0.	0.
1966	40.50	0.	0.905841	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35800. Underground Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 40.0 YRS CURVE: IOWA R5 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	0.	0.915915	0.	0.
1964	42.50	0.	0.924953	0.	0.
1963	43.50	2334.	0.932980	2177.	156.
1962	44.50	15840.	0.940041	14891.	950.
1961	45.50	0.	0.946182	0.	0.
1960	46.50	598.	0.951523	569.	29.
1959	47.50	185042.	0.956343	176964.	8078.
1958	48.50	0.	0.961174	0.	0.
1957	49.50	0.	0.966667	0.	0.
1956	50.50	0.	0.972631	0.	0.
1955	51.50	0.	0.978278	0.	0.
1954	52.50	0.	0.983228	0.	0.
1953	53.50	0.	0.986786	0.	0.
1952	54.50	0.	0.987500	0.	0.
SUBTOTAL :			0.319717	2252098.	4791938.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		7044036.	0.319717	2252098.	4791938.

WEIGHTED AGE: 13.1 YEARS
 REMAINING LIFE: 27.2 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	200565.	0.010000	2006.	198559.
2005	1.50	329180.	0.030000	9875.	319305.
2004	2.50	283524.	0.050000	14176.	269348.
2003	3.50	189056.	0.070000	13234.	175822.
2002	4.50	226835.	0.090001	20415.	206420.
2001	5.50	178603.	0.110001	19646.	158957.
2000	6.50	239653.	0.130001	31155.	208498.
1999	7.50	200631.	0.150001	30095.	170536.
1998	8.50	60292.	0.170001	10250.	50042.
1997	9.50	63699.	0.190001	12103.	51596.
1996	10.50	199389.	0.210001	41872.	157517.
1995	11.50	121721.	0.230002	27996.	93725.
1994	12.50	36624.	0.250002	9156.	27468.
1993	13.50	122577.	0.270002	33096.	89481.
1992	14.50	33166.	0.290002	9618.	23548.
1991	15.50	356065.	0.310002	110381.	245684.
1990	16.50	94355.	0.330002	31137.	63218.
1989	17.50	203499.	0.350002	71225.	132274.
1988	18.50	12466.	0.370002	4612.	7854.
1987	19.50	77013.	0.390003	30035.	46978.
1986	20.50	8644.	0.409997	3544.	5100.
1985	21.50	179275.	0.429979	77085.	102190.
1984	22.50	192331.	0.449952	86540.	105791.
1983	23.50	7226.	0.469898	3395.	3831.
1982	24.50	57366.	0.489809	28098.	29268.
1981	25.50	4911.	0.509664	2503.	2408.
1980	26.50	0.	0.529448	0.	0.
1979	27.50	0.	0.549130	0.	0.
1978	28.50	0.	0.568688	0.	0.
1977	29.50	43651.	0.588096	25671.	17980.
1976	30.50	343787.	0.607323	208790.	134997.
1975	31.50	710.	0.626339	445.	265.
1974	32.50	4230.	0.645117	2729.	1501.
1973	33.50	24217.	0.663631	16071.	8146.
1972	34.50	0.	0.681857	0.	0.
1971	35.50	109928.	0.699771	76924.	33004.
1970	36.50	1976.	0.717338	1417.	559.
1969	37.50	34014.	0.734525	24984.	9030.
1968	38.50	20008.	0.751293	15032.	4976.
1967	39.50	0.	0.767598	0.	0.
1966	40.50	43460.	0.783392	34046.	9414.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 35900. Roads & Trails

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R5

O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	27044.	0.798621	21598.	5446.
1964	42.50	28799.	0.813240	23420.	5379.
1963	43.50	97358.	0.827206	80535.	16823.
1962	44.50	12610.	0.840485	10599.	2011.
1961	45.50	22623.	0.853051	19299.	3324.
1960	46.50	4248.	0.864888	3674.	574.
1959	47.50	0.	0.875991	0.	0.
1958	48.50	17262.	0.886361	15300.	1962.
1957	49.50	0.	0.896009	0.	0.
1956	50.50	0.	0.904951	0.	0.
1955	51.50	15425.	0.913202	14086.	1339.
1954	52.50	32037.	0.920783	29499.	2538.
1953	53.50	0.	0.927712	0.	0.
1952	54.50	0.	0.934004	0.	0.
1951	55.50	118.	0.939681	111.	7.
1950	56.50	203.	0.944764	192.	11.

SUBTOTAL :			0.297580	1357673.	3204701.
NET SALVAGE: 0.0%				0.	0.

TOTAL :		4562374.	0.297580	1357673.	3204701.

WEIGHTED AGE: 15.1 YEARS
 REMAINING LIFE: 35.1 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 44.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -3.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	34102.	0.011352	387.	33715.
2005	1.50	171174.	0.034057	5830.	165344.
2004	2.50	31900.	0.056753	1810.	30090.
2003	3.50	1474.	0.079432	117.	1357.
2002	4.50	12390.	0.102106	1265.	11125.
2001	5.50	241586.	0.124755	30139.	211447.
2000	6.50	24718.	0.147384	3643.	21075.
1999	7.50	24574.	0.169989	4177.	20397.
1998	8.50	104630.	0.192554	20147.	84483.
1997	9.50	107437.	0.215075	23107.	84330.
1996	10.50	6140.	0.237548	1459.	4681.
1995	11.50	66600.	0.259959	17313.	49287.
1994	12.50	56051.	0.282301	15823.	40228.
1993	13.50	2790.	0.304554	850.	1940.
1992	14.50	66507.	0.326713	21729.	44778.
1991	15.50	22418.	0.348753	7818.	14600.
1990	16.50	11881.	0.370660	4404.	7477.
1989	17.50	15424.	0.392426	6053.	9371.
1988	18.50	27595.	0.414022	11425.	16170.
1987	19.50	19119.	0.435417	8325.	10794.
1986	20.50	20450.	0.456615	9338.	11112.
1985	21.50	57714.	0.477584	27563.	30151.
1984	22.50	19976.	0.498294	9954.	10022.
1983	23.50	0.	0.518732	0.	0.
1982	24.50	2670.	0.538880	1439.	1231.
1981	25.50	0.	0.558722	0.	0.
1980	26.50	0.	0.578217	0.	0.
1979	27.50	0.	0.597369	0.	0.
1978	28.50	0.	0.616166	0.	0.
1977	29.50	0.	0.634591	0.	0.
1976	30.50	23750.	0.652614	15500.	8250.
1975	31.50	44414.	0.670257	29769.	14645.
1974	32.50	0.	0.687516	0.	0.
1973	33.50	20094.	0.704378	14154.	5940.
1972	34.50	45059.	0.720849	32481.	12578.
1971	35.50	24228.	0.736958	17855.	6373.
1970	36.50	21678.	0.752721	16317.	5361.
1969	37.50	26594.	0.768114	20427.	6167.
1968	38.50	11155.	0.783099	8735.	2420.
1967	39.50	6752.	0.797574	5385.	1367.
1966	40.50	0.	0.811412	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36100. Structures Improvement

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 44.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -3.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	0.	0.824463	0.	0.
1964	42.50	0.	0.836706	0.	0.
1963	43.50	0.	0.848111	0.	0.
1962	44.50	9054.	0.858669	7774.	1280.
1961	45.50	14123.	0.868427	12265.	1858.
1960	46.50	0.	0.877464	0.	0.
1959	47.50	7192.	0.885848	6371.	821.
1958	48.50	0.	0.893677	0.	0.
1957	49.50	7654.	0.901032	6897.	757.
1956	50.50	0.	0.907987	0.	0.
1955	51.50	0.	0.914614	0.	0.
1954	52.50	50501.	0.921051	46514.	3987.

SUBTOTAL :			0.324691	474559.	987009.
NET SALVAGE: -3.0%				14237.	-14237.
TOTAL :		1461568.	0.334432	488795.	972773.

WEIGHTED AGE: 15.4 YEARS
 REMAINING LIFE: 29.7 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 41.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -10.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	8527620.	0.010048	85689.	8441931.
2005	1.50	8254595.	0.030033	247907.	8006688.
2004	2.50	2754635.	0.049897	137449.	2617186.
2003	3.50	4480637.	0.069609	311894.	4168743.
2002	4.50	7767547.	0.089189	692776.	7074771.
2001	5.50	6000028.	0.108635	651810.	5348218.
2000	6.50	6830314.	0.127933	873821.	5956493.
1999	7.50	6055874.	0.147100	890819.	5165055.
1998	8.50	4707820.	0.166119	782060.	3925760.
1997	9.50	5453105.	0.185004	1008844.	4444261.
1996	10.50	1580716.	0.203741	322057.	1258659.
1995	11.50	2359117.	0.222345	524537.	1834580.
1994	12.50	3989480.	0.240795	960647.	3028833.
1993	13.50	3238070.	0.259108	839009.	2399061.
1992	14.50	8049135.	0.277261	2231709.	5817426.
1991	15.50	5469546.	0.295262	1614952.	3854594.
1990	16.50	3186850.	0.313102	997808.	2189042.
1989	17.50	3212622.	0.330767	1062630.	2149992.
1988	18.50	4329205.	0.348259	1507686.	2821519.
1987	19.50	5525953.	0.365558	2020054.	3505899.
1986	20.50	8270572.	0.382675	3164941.	5105631.
1985	21.50	3509640.	0.399575	1402365.	2107275.
1984	22.50	2767892.	0.416273	1152199.	1615693.
1983	23.50	4310398.	0.432750	1865323.	2445075.
1982	24.50	2016496.	0.449004	905414.	1111082.
1981	25.50	3051392.	0.465022	1418963.	1632429.
1980	26.50	1330687.	0.480798	639792.	690895.
1979	27.50	389701.	0.496332	193421.	196280.
1978	28.50	606791.	0.511597	310432.	296359.
1977	29.50	1097364.	0.526617	577890.	519474.
1976	30.50	2649551.	0.541349	1434331.	1215220.
1975	31.50	2206147.	0.555812	1226204.	979943.
1974	32.50	858754.	0.569996	489487.	369267.
1973	33.50	1034482.	0.583891	604025.	430457.
1972	34.50	2144207.	0.597491	1281145.	863062.
1971	35.50	1136226.	0.610791	693997.	442229.
1970	36.50	1430436.	0.623798	892303.	538133.
1969	37.50	1492595.	0.636488	950019.	542576.
1968	38.50	636870.	0.648879	413252.	223618.
1967	39.50	687580.	0.660948	454455.	233125.
1966	40.50	443585.	0.672716	298407.	145178.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 41.0 YRS CURVE: IOWA

R1.5

O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	503135.	0.684165	344227.	158908.
1964	42.50	225624.	0.695300	156876.	68748.
1963	43.50	123569.	0.706128	87256.	36313.
1962	44.50	103012.	0.716647	73823.	29189.
1961	45.50	221508.	0.726867	161007.	60501.
1960	46.50	446059.	0.736782	328648.	117411.
1959	47.50	756793.	0.746414	564881.	191912.
1958	48.50	601036.	0.755765	454242.	146794.
1957	49.50	318873.	0.764845	243889.	74984.
1956	50.50	150166.	0.773668	116179.	33987.
1955	51.50	36188.	0.782253	28308.	7880.
1954	52.50	133693.	0.790599	105698.	27995.
1953	53.50	50019.	0.798745	39952.	10067.
1952	54.50	16220.	0.806676	13084.	3136.
1951	55.50	67752.	0.814445	55180.	12572.
1950	56.50	86387.	0.822042	71014.	15373.
1949	57.50	17170.	0.829489	14242.	2928.
1948	58.50	156993.	0.836793	131371.	25622.
1947	59.50	51570.	0.843959	43523.	8047.
1946	60.50	33497.	0.851024	28507.	4990.
1945	61.50	4575.	0.857924	3925.	650.
1944	62.50	1281.	0.864757	1108.	173.
1943	63.50	0.	0.871402	0.	0.
1942	64.50	1449.	0.877947	1272.	177.
1941	65.50	2564.	0.884309	2267.	297.
1940	66.50	0.	0.890492	0.	0.
1939	67.50	0.	0.896523	0.	0.
1938	68.50	0.	0.902346	0.	0.
1937	69.50	0.	0.908053	0.	0.
1936	70.50	0.	0.913571	0.	0.
1935	71.50	0.	0.919205	0.	0.
1934	72.50	0.	0.924895	0.	0.
1933	73.50	0.	0.930945	0.	0.
1932	74.50	0.	0.937686	0.	0.
1931	75.50	0.	0.945258	0.	0.
1930	76.50	180.	0.953781	172.	8.
1929	77.50	0.	0.962957	0.	0.
1928	78.50	0.	0.973091	0.	0.
1927	79.50	0.	0.985514	0.	0.
1926	80.50	3067.	1.000000	3067.	0.
1925	81.50	2066.	1.000000	2066.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36200. Station Equipment

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 41.0 YRS CURVE: IOWA R1.5 O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
			0.278512	41208308.	106750373.
				4120831.	-4120831.
SUBTOTAL :					
NET SALVAGE: -10.0%					
TOTAL :		147958681.	0.306363	45329139.	102629542.

WEIGHTED AGE: 15.3 YEARS
 REMAINING LIFE: 29.6 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 362.00 - Station Equipment
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	1,244,453	(113,448)	(9)	245,277	20	131,829	11
2005	1,824,349	(289,191)	(16)	9,257	1	(279,934)	(15)
2004	931,373	(565,036)	(61)	34,107	4	(530,929)	(57)
2003	440,299	(453,687)	(103)	20,558	5	(433,129)	(98)
2002	954,304	(173,269)	(18)	84,607	9	(88,663)	(9)
2001	1,000,204	(101,649)	(10)	48,647	5	(53,003)	(5)
2000	1,215,502	(149,796)	(12)	70,267	6	(79,529)	(7)
1999	720,159	(83,683)	(12)	80,441	11	(3,242)	(0)
1998	1,013,219	(143,662)	(14)	250,501	25	106,839	11
1997	700,343	(140,172)	(20)	44,059	6	(96,113)	(14)
1996	627,643	(80,976)	(13)	42,264	7	(38,712)	(6)
1995	749,912	(91,358)	(12)	81,258	11	(10,100)	(1)
1994	910,213	(199,829)	(22)	209,678	23	9,849	1
1993	1,499,599	(194,996)	(13)	125,003	8	(69,993)	(5)
1992	1,089,161	(180,008)	(17)	712,004	65	531,996	49
1991	1,179,759	(147,472)	(13)	53,481	5	(93,991)	(8)
1990	1,249,535	(165,917)	(13)	70,988	6	(94,929)	(8)
1989	591,952	(109,402)	(18)	42,942	7	(66,460)	(11)
1988	1,962,772	(103,320)	(5)	100,908	5	(2,412)	(0)
1987	153,681	(651,359)	(424)	22,101	14	(629,258)	(409)
1986	180,460	(48,704)	(27)	11,567	6	(37,137)	(21)
1985	292,054	(45,899)	(16)	21,805	7	(24,093)	(8)
1984	222,746	(24,821)	(11)	42,926	19	18,105	8
1983	525,203	(42,890)	(8)	26,392	5	(16,498)	(3)
1982	184,580	(55,689)	(30)	111,553	60	55,864	30
	<u>21,463,473</u>	<u>(4,356,232)</u>	<u>(20)</u>	<u>2,562,590</u>	<u>12</u>	<u>(1,793,642)</u>	<u>(8)</u>

**Tampa Electric Company
Net Salvage Analysis
Account - 362.00 - Station Equipment
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	5,394,778	(1,594,631)	(30)	393,806	7	(1,200,826)	(22)
2005	5,150,529	(1,582,833)	(31)	197,176	4	(1,385,657)	(27)
2004	4,541,682	(1,443,438)	(32)	258,185	6	(1,185,253)	(26)
2003	4,330,468	(962,085)	(22)	304,519	7	(657,566)	(15)
2002	4,903,388	(652,060)	(13)	534,462	11	(117,598)	(2)
2001	4,649,427	(618,962)	(13)	493,914	11	(125,049)	(3)
2000	4,276,866	(598,289)	(14)	487,531	11	(110,758)	(3)
1999	3,811,275	(539,851)	(14)	498,523	13	(41,328)	(1)
1998	4,001,330	(655,998)	(16)	627,760	16	(28,237)	(1)
1997	4,487,709	(707,331)	(16)	502,262	11	(205,069)	(5)
1996	4,876,527	(747,167)	(15)	1,170,207	24	423,040	9
1995	5,428,642	(813,663)	(15)	1,181,424	22	367,761	7
1994	5,928,266	(888,221)	(15)	1,171,154	20	282,932	5
1993	5,610,005	(797,795)	(14)	1,004,418	18	206,623	4
1992	6,073,178	(706,118)	(12)	980,323	16	274,205	5
1991	5,137,698	(1,177,469)	(23)	290,421	6	(887,049)	(17)
1990	4,138,400	(1,078,701)	(26)	248,506	6	(830,195)	(20)
1989	3,180,919	(958,683)	(30)	199,323	6	(759,360)	(24)
1988	2,811,713	(874,102)	(31)	199,307	7	(674,795)	(24)
1987	1,374,144	(813,672)	(59)	124,791	9	(688,881)	(50)
1986	1,405,043	(218,002)	(16)	214,243	15	(3,759)	(0)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R1

O.C. SALVAGE %: -50.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	7482793.	0.011236	84077.	7398716.
2005	1.50	9262668.	0.033557	310829.	8951839.
2004	2.50	8188980.	0.055667	455857.	7733122.
2003	3.50	6034468.	0.077579	468147.	5566321.
2002	4.50	702596.	0.099297	69766.	632830.
2001	5.50	7749509.	0.120834	936408.	6813101.
2000	6.50	6641744.	0.142194	944417.	5697327.
1999	7.50	6227165.	0.163388	1017446.	5209719.
1998	8.50	7060166.	0.184427	1302086.	5758080.
1997	9.50	6591442.	0.205321	1353364.	5238078.
1996	10.50	6941412.	0.226073	1569268.	5372144.
1995	11.50	5081375.	0.246692	1253536.	3827839.
1994	12.50	6671572.	0.267166	1782415.	4889157.
1993	13.50	6827800.	0.287475	1962823.	4864977.
1992	14.50	6827063.	0.307618	2100128.	4726936.
1991	15.50	3759946.	0.327567	1231633.	2528313.
1990	16.50	5963262.	0.347310	2071103.	3892159.
1989	17.50	7109956.	0.366837	2600193.	4501764.
1988	18.50	5283794.	0.386120	2040179.	3243615.
1987	19.50	6332109.	0.405148	2565441.	3766668.
1986	20.50	2868775.	0.423909	1216099.	1652676.
1985	21.50	4413672.	0.442390	1952563.	2461108.
1984	22.50	3976564.	0.460576	1831509.	2145056.
1983	23.50	3341378.	0.478467	1598738.	1742640.
1982	24.50	3009967.	0.496051	1493098.	1516869.
1981	25.50	2725768.	0.513327	1399210.	1326558.
1980	26.50	2456989.	0.530282	1302898.	1154091.
1979	27.50	2150150.	0.546916	1175952.	974198.
1978	28.50	1812362.	0.563232	1020780.	791582.
1977	29.50	1713678.	0.579224	992603.	721075.
1976	30.50	1743521.	0.594898	1037217.	706304.
1975	31.50	1797290.	0.610254	1096803.	700486.
1974	32.50	1276664.	0.625291	798287.	478377.
1973	33.50	1131393.	0.640016	724109.	407284.
1972	34.50	1166715.	0.654434	763538.	403177.
1971	35.50	1231851.	0.668550	823555.	408296.
1970	36.50	1486361.	0.682365	1014240.	472121.
1969	37.50	1211890.	0.695883	843334.	368556.
1968	38.50	1231438.	0.709123	873242.	358196.
1967	39.50	1334682.	0.722076	963743.	370940.
1966	40.50	1058091.	0.734754	777436.	280655.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36400. Poles, Towers, & Fixtures

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R1

O.C. SALVAGE %: -50.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	1009814.	0.747161	754494.	255320.
1964	42.50	1050351.	0.759308	797540.	252811.
1963	43.50	950614.	0.771193	733107.	217507.
1962	44.50	1035574.	0.782834	810682.	224891.
1961	45.50	1112380.	0.794227	883482.	228898.
1960	46.50	1166536.	0.805374	939498.	227038.
1959	47.50	1292925.	0.816290	1055402.	237523.
1958	48.50	770131.	0.826981	636884.	133247.
1957	49.50	474288.	0.837434	397185.	77103.
1956	50.50	413931.	0.847682	350882.	63049.
1955	51.50	342853.	0.857718	294071.	48782.
1954	52.50	354528.	0.867552	307572.	46957.
1953	53.50	263554.	0.877193	231188.	32366.
1952	54.50	214974.	0.886650	190607.	24367.
1951	55.50	257262.	0.895950	230494.	26768.
1950	56.50	236353.	0.905129	213929.	22423.
1949	57.50	188924.	0.914223	172719.	16205.
1948	58.50	150319.	0.923352	138797.	11522.
1947	59.50	139707.	0.932652	130298.	9409.
1946	60.50	85495.	0.942376	80569.	4927.
1945	61.50	52922.	0.952892	50429.	2493.
1944	62.50	28602.	0.964453	27585.	1017.
1943	63.50	15640.	0.977782	15293.	347.
1942	64.50	21068.	0.998104	21028.	40.
1941	65.50	36473.	1.000000	36473.	0.
SUBTOTAL :			0.326787	59326277.	122217959.
NET SALVAGE: -50.0%				29663139.	-29663139.
TOTAL :		181544236.	0.490180	88989416.	92554820.

WEIGHTED AGE: 16.5 YEARS
 REMAINING LIFE: 22.2 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 364.00 - Poles, Towers and Fixtures
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	1,184,575	(1,206,934)	(102)	12,981	1	(1,193,953)	(101)
2005	1,070,559	(632,923)	(59)	42,391	4	(590,532)	(55)
2004	887,116	(303,969)	(35)	31,167	4	(272,802)	(31)
2003	818,107	(344,327)	(42)	94,381	12	(249,946)	(31)
2002	748,862	(702,005)	(94)	67,753	9	(634,252)	(85)
2001	957,202	(840,885)	(88)	167,575	18	(673,310)	(70)
2000	968,544	(682,484)	(70)	81,106	8	(601,378)	(62)
1999	947,156	(549,150)	(58)	92,101	10	(457,049)	(48)
1998	637,785	(659,654)	(103)	93,073	15	(566,581)	(89)
1997	770,960	(582,738)	(76)	141,564	18	(441,173)	(57)
1996	673,232	(520,580)	(77)	91,726	14	(428,853)	(64)
1995	657,425	(436,632)	(66)	83,355	13	(353,277)	(54)
1994	1,039,489	(757,712)	(73)	104,995	10	(652,717)	(63)
1993	1,173,553	(733,629)	(63)	101,577	9	(632,052)	(54)
1992	1,187,393	(634,453)	(53)	106,721	9	(527,732)	(44)
1991	1,151,550	(604,594)	(53)	111,967	10	(492,627)	(43)
1990	1,140,119	(645,534)	(57)	131,770	12	(513,764)	(45)
1989	1,339,250	(310,708)	(23)	160,527	12	(150,181)	(11)
1988	704,087	(541,620)	(77)	409,997	58	(131,623)	(19)
1987	648,224	(392,757)	(61)	286,996	44	(105,761)	(16)
1986	698,230	(132,781)	(19)	496,422	71	363,641	52
1985	538,747	(120,504)	(22)	426,558	79	306,055	57
1984	621,872	(178,232)	(29)	436,518	70	258,286	42
1983	622,433	(127,407)	(20)	369,242	59	241,836	39
1982	498,591	(117,638)	(24)	474,666	95	357,029	72
	<u>17,724,707</u>	<u>(10,271,695)</u>	<u>(58)</u>	<u>4,436,211</u>	<u>25</u>	<u>(5,835,484)</u>	<u>(33)</u>

Tampa Electric Company
Net Salvage Analysis
Account - 364.00 - Poles, Towers and Fixtures
5 Year Averages

PER BOOKS

<u>5-yr ended</u> <u>Year</u>	<u>Retirements</u>	<u>Cost of</u> <u>Removal</u>	<u>Cost of</u> <u>Removal %</u>	<u>Gross</u> <u>Salvage</u>	<u>Gross</u> <u>Salvage %</u>	<u>Net</u> <u>Salvage</u>	<u>Net</u> <u>Salvage</u> <u>Percent</u>
2006	4,689,219	(3,190,158)	(68)	248,673	5	(2,941,485)	(63)
2005	4,461,846	(2,824,110)	(63)	403,268	9	(2,420,842)	(54)
2004	4,359,831	(2,873,670)	(66)	441,982	10	(2,431,688)	(56)
2003	4,439,871	(3,118,851)	(70)	502,917	11	(2,615,934)	(59)
2002	4,259,549	(3,434,178)	(81)	501,608	12	(2,932,570)	(69)
2001	4,281,647	(3,314,911)	(77)	575,420	13	(2,739,491)	(64)
2000	3,997,677	(2,994,605)	(75)	499,571	12	(2,495,035)	(62)
1999	3,686,558	(2,748,753)	(75)	501,819	14	(2,246,933)	(61)
1998	3,778,892	(2,957,315)	(78)	514,713	14	(2,442,602)	(65)
1997	4,314,659	(3,031,290)	(70)	523,218	12	(2,508,073)	(58)
1996	4,731,092	(3,083,006)	(65)	488,374	10	(2,594,632)	(55)
1995	5,209,411	(3,167,020)	(61)	508,615	10	(2,658,405)	(51)
1994	5,692,105	(3,375,922)	(59)	557,030	10	(2,816,892)	(50)
1993	5,991,866	(2,928,919)	(49)	612,563	10	(2,316,356)	(39)
1992	5,522,401	(2,736,910)	(50)	920,982	17	(1,815,927)	(33)
1991	4,983,231	(2,495,213)	(50)	1,101,257	22	(1,393,955)	(28)
1990	4,529,911	(2,023,400)	(45)	1,485,712	33	(537,688)	(12)
1989	3,928,538	(1,498,370)	(38)	1,780,501	45	282,131	7
1988	3,211,160	(1,365,893)	(43)	2,056,491	64	690,598	22
1987	3,129,506	(951,679)	(30)	2,015,736	64	1,064,057	34
1986	2,979,874	(676,560)	(23)	2,203,406	74	1,526,846	51

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

S1

O.C. SALVAGE %: -20.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	6549156.	0.014697	96250.	6452907.
2005	1.50	6691622.	0.043957	294144.	6397479.
2004	2.50	5794044.	0.072882	422283.	5371761.
2003	3.50	6731175.	0.101347	682182.	6048992.
2002	4.50	6340945.	0.129247	819551.	5521394.
2001	5.50	7688682.	0.156525	1203472.	6485210.
2000	6.50	7156144.	0.183120	1310432.	5845712.
1999	7.50	5630108.	0.209017	1176788.	4453320.
1998	8.50	5373831.	0.234195	1258525.	4115306.
1997	9.50	5019118.	0.258641	1298150.	3720968.
1996	10.50	3363391.	0.282360	949686.	2413705.
1995	11.50	7209452.	0.305368	2201538.	5007914.
1994	12.50	5342413.	0.327677	1750587.	3591827.
1993	13.50	6089410.	0.349305	2127063.	3962347.
1992	14.50	5338677.	0.370267	1976736.	3361941.
1991	15.50	5875908.	0.390591	2295079.	3580829.
1990	16.50	4975055.	0.410298	2041255.	2933800.
1989	17.50	4815375.	0.429413	2067783.	2747592.
1988	18.50	5630174.	0.447955	2522062.	3108111.
1987	19.50	1370310.	0.465955	638503.	731806.
1986	20.50	9113864.	0.483432	4405932.	4707932.
1985	21.50	5070566.	0.500412	2537374.	2533192.
1984	22.50	5155586.	0.516914	2664997.	2490589.
1983	23.50	5227681.	0.532962	2786154.	2441527.
1982	24.50	4945235.	0.548576	2712839.	2232396.
1981	25.50	4080681.	0.563773	2300577.	1780104.
1980	26.50	3809993.	0.578577	2204376.	1605617.
1979	27.50	3372469.	0.593008	1999900.	1372569.
1978	28.50	3308594.	0.607082	2008588.	1300006.
1977	29.50	3051980.	0.620813	1894710.	1157270.
1976	30.50	3155118.	0.634224	2001051.	1154067.
1975	31.50	3681971.	0.647323	2383424.	1298547.
1974	32.50	2667020.	0.660130	1760580.	906440.
1973	33.50	2370527.	0.672656	1594548.	775979.
1972	34.50	2510783.	0.684911	1719662.	791121.
1971	35.50	2702896.	0.696913	1883684.	819212.
1970	36.50	1993915.	0.708674	1413035.	580879.
1969	37.50	1518857.	0.720200	1093881.	424977.
1968	38.50	1596826.	0.731506	1168088.	428737.
1967	39.50	1564737.	0.742598	1161970.	402767.
1966	40.50	1198085.	0.753490	902744.	295340.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36500. Overhead Conductors & Devices

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 34.0 YRS CURVE: IOWA

S1

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	1204196.	0.764187	920230.	283965.
1964	42.50	1055734.	0.774698	817875.	237859.
1963	43.50	748065.	0.785028	587252.	160813.
1962	44.50	843327.	0.795197	670610.	172716.
1961	45.50	1096878.	0.805202	883208.	213670.
1960	46.50	1073902.	0.815052	875286.	198616.
1959	47.50	1303277.	0.824758	1074888.	228388.
1958	48.50	799485.	0.834318	667025.	132461.
1957	49.50	585329.	0.843745	493869.	91461.
1956	50.50	551099.	0.853032	470105.	80994.
1955	51.50	514609.	0.862199	443696.	70914.
1954	52.50	425606.	0.871240	370806.	54801.
1953	53.50	389072.	0.880165	342448.	46625.
1952	54.50	257903.	0.888967	229268.	28636.
1951	55.50	252962.	0.897667	227076.	25886.
1950	56.50	290447.	0.906254	263218.	27228.
1949	57.50	239949.	0.914732	219489.	20460.
1948	58.50	190975.	0.923082	176285.	14689.
1947	59.50	149885.	0.931329	139592.	10293.
1946	60.50	99658.	0.939493	93628.	6030.
1945	61.50	50988.	0.947547	48314.	2674.
1944	62.50	28205.	0.955413	26948.	1258.
1943	63.50	16894.	0.963183	16272.	622.
1942	64.50	27562.	0.970674	26754.	808.
1941	65.50	47829.	0.977859	46770.	1059.
1940	66.50	42026.	0.984039	41355.	671.
1939	67.50	38696.	0.992657	38412.	284.

SUBTOTAL :			0.404955	79940859.	117466070.
NET SALVAGE: -20.0%				15988172.	-15988172.
TOTAL :		197406929.	0.485946	95929031.	101477898.

WEIGHTED AGE: 18.4 YEARS
 REMAINING LIFE: 20.2 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 365.00 - Overhead Conductors and Devices
Annual

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	1,383,585	(627,487)	(45)	515,107	37	(112,380)	(8)
2005	1,509,853	(503,694)	(33)	526,150	35	22,456	1
2004	965,372	(255,030)	(26)	696,036	72	441,006	46
2003	901,034	(985,712)	(109)	264,957	29	(720,755)	(80)
2002	639,344	(568,750)	(89)	285,630	45	(283,120)	(44)
2001	649,459	(706,046)	(109)	128,380	20	(577,666)	(89)
2000	758,332	(624,247)	(82)	178,956	24	(445,291)	(59)
1999	727,224	(422,421)	(58)	315,625	43	(106,796)	(15)
1998	421,571	(475,084)	(113)	349,891	83	(125,193)	(30)
1997	661,293	(439,780)	(67)	499,222	75	59,441	9
1996	745,338	(471,231)	(63)	658,138	88	186,907	25
1995	707,509	(484,261)	(68)	773,462	109	289,201	41
1994	563,716	(483,419)	(86)	345,560	61	(137,859)	(24)
1993	934,595	(683,291)	(73)	499,685	53	(183,605)	(20)
1992	670,945	(486,754)	(73)	407,014	61	(79,740)	(12)
1991	866,992	(641,550)	(74)	330,219	38	(311,331)	(36)
1990	811,244	(576,970)	(71)	507,888	63	(69,082)	(9)
1989	1,108,067	(539,428)	(49)	429,306	39	(110,122)	(10)
1988	577,160	(471,761)	(82)	612,157	106	140,397	24
1987	737,305	(436,746)	(59)	411,342	56	(25,403)	(3)
1986	1,003,852	(876,335)	(87)	729,713	73	(146,622)	(15)
1985	704,919	(458,089)	(65)	562,563	80	104,474	15
1984	972,394	(275,776)	(28)	681,733	70	405,957	42
1983	908,857	(312,822)	(34)	492,275	54	179,452	20
1982	546,904	(207,447)	(38)	500,328	91	292,881	54
	<u>20,476,864</u>	<u>(13,014,131)</u>	<u>(64)</u>	<u>11,701,337</u>	<u>57</u>	<u>(1,312,795)</u>	<u>(6)</u>

**Tampa Electric Company
Net Salvage Analysis
Account - 365.00 - Overhead Conductors and Devices
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	5,399,188	(2,940,673)	(54)	2,287,880	42	(652,793)	(12)
2005	4,665,061	(3,019,232)	(65)	1,901,153	41	(1,118,079)	(24)
2004	3,913,540	(3,139,785)	(80)	1,553,959	40	(1,585,826)	(41)
2003	3,675,392	(3,307,177)	(90)	1,173,548	32	(2,133,628)	(58)
2002	3,195,929	(2,796,549)	(88)	1,258,482	39	(1,538,066)	(48)
2001	3,217,878	(2,667,579)	(83)	1,472,074	46	(1,195,505)	(37)
2000	3,313,758	(2,432,764)	(73)	2,001,832	60	(430,931)	(13)
1999	3,262,935	(2,292,778)	(70)	2,596,338	80	303,560	9
1998	3,099,427	(2,353,776)	(76)	2,626,272	85	272,497	9
1997	3,612,451	(2,561,982)	(71)	2,776,067	77	214,084	6
1996	3,622,104	(2,608,956)	(72)	2,683,859	74	74,903	2
1995	3,743,758	(2,779,275)	(74)	2,355,940	63	(423,335)	(11)
1994	3,847,493	(2,871,984)	(75)	2,090,366	54	(781,618)	(20)
1993	4,391,844	(2,927,993)	(67)	2,174,113	50	(753,880)	(17)
1992	4,034,409	(2,716,464)	(67)	2,286,585	57	(429,878)	(11)
1991	4,100,768	(2,666,455)	(65)	2,290,913	56	(375,542)	(9)
1990	4,237,628	(2,901,240)	(68)	2,690,407	63	(210,833)	(5)
1989	4,131,303	(2,782,358)	(67)	2,745,081	66	(37,277)	(1)
1988	3,995,629	(2,518,706)	(63)	2,997,508	75	478,802	12
1987	4,327,326	(2,359,767)	(55)	2,877,625	66	517,858	12
1986	4,136,925	(2,130,468)	(51)	2,966,610	72	836,142	20

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	11578989.	0.009851	114061.	11464928.
2005	1.50	11843820.	0.029498	349366.	11494455.
2004	2.50	8075054.	0.049104	396514.	7678540.
2003	3.50	5198903.	0.068651	356911.	4841992.
2002	4.50	6408089.	0.088125	564713.	5843376.
2001	5.50	6550011.	0.107537	704371.	5845640.
2000	6.50	6764635.	0.126864	858191.	5906444.
1999	7.50	5462313.	0.146110	798100.	4664213.
1998	8.50	4531264.	0.165262	748845.	3782418.
1997	9.50	4442082.	0.184316	818745.	3623336.
1996	10.50	3866851.	0.203268	786008.	3080843.
1995	11.50	4973420.	0.222109	1104641.	3868778.
1994	12.50	3827235.	0.240828	921706.	2905529.
1993	13.50	3828199.	0.259417	993099.	2835100.
1992	14.50	3281250.	0.277882	911800.	2369450.
1991	15.50	2711826.	0.296201	803246.	1908580.
1990	16.50	3346125.	0.314368	1051916.	2294210.
1989	17.50	4166918.	0.332392	1385048.	2781870.
1988	18.50	4039540.	0.350245	1414830.	2624710.
1987	19.50	3284858.	0.367945	1208648.	2076209.
1986	20.50	3575821.	0.385469	1378367.	2197454.
1985	21.50	3322082.	0.402813	1338177.	1983905.
1984	22.50	3103322.	0.419981	1303337.	1799985.
1983	23.50	1444515.	0.436961	631197.	813318.
1982	24.50	1305760.	0.453751	592490.	713270.
1981	25.50	1421949.	0.470346	668807.	753142.
1980	26.50	1191654.	0.486739	580025.	611630.
1979	27.50	1208357.	0.502932	607722.	600635.
1978	28.50	808180.	0.518916	419378.	388802.
1977	29.50	680817.	0.534687	364024.	316793.
1976	30.50	2220244.	0.550243	1221673.	998571.
1975	31.50	2489253.	0.565574	1407858.	1081395.
1974	32.50	1047937.	0.580676	608512.	439425.
1973	33.50	1333477.	0.595537	794134.	539343.
1972	34.50	1038782.	0.610159	633822.	404960.
1971	35.50	857024.	0.624527	535235.	321789.
1970	36.50	822921.	0.638636	525547.	297374.
1969	37.50	400507.	0.652471	261320.	139188.
1968	38.50	320032.	0.666025	213150.	106883.
1967	39.50	382323.	0.679290	259708.	122615.
1966	40.50	256126.	0.692245	177302.	78824.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA

R3

O.C. SALVAGE %: 0.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	172939.	0.704888	121902.	51036.
1964	42.50	237354.	0.717207	170232.	67122.
1963	43.50	375628.	0.729185	273902.	101726.
1962	44.50	96866.	0.740812	71760.	25107.
1961	45.50	57625.	0.752083	43339.	14286.
1960	46.50	131913.	0.762990	100649.	31265.
1959	47.50	209907.	0.773521	162368.	47540.
1958	48.50	78532.	0.783673	61543.	16989.
1957	49.50	14753.	0.793446	11706.	3047.
1956	50.50	22516.	0.802835	18077.	4439.
1955	51.50	19826.	0.811844	16096.	3730.
1954	52.50	15252.	0.820474	12514.	2738.
1953	53.50	90561.	0.828736	75051.	15510.
1952	54.50	35528.	0.836639	29724.	5804.
1951	55.50	81577.	0.844188	68866.	12711.
1950	56.50	25799.	0.851404	21965.	3834.
1949	57.50	227520.	0.858304	195281.	32239.
1948	58.50	4558.	0.864907	3942.	616.
1947	59.50	592.	0.871236	516.	76.
1946	60.50	101.	0.877312	88.	12.
1945	61.50	12.	0.883169	10.	1.
1944	62.50	0.	0.888841	0.	0.
1943	63.50	0.	0.894345	0.	0.
1942	64.50	15.	0.899724	14.	2.
1941	65.50	8.	0.905002	7.	1.
1940	66.50	25.	0.910213	22.	2.
1939	67.50	2455.	0.915384	2247.	208.
1938	68.50	152.	0.920524	140.	12.
1937	69.50	21.	0.925654	19.	2.
1936	70.50	0.	0.930779	0.	0.
1935	71.50	219.	0.935904	205.	14.
1934	72.50	46.	0.941026	43.	3.
1933	73.50	25.	0.946138	24.	1.
1932	74.50	0.	0.951195	0.	0.
1931	75.50	0.	0.956217	0.	0.
1930	76.50	23.	0.961193	23.	1.
1929	77.50	260.	0.966048	251.	9.
1928	78.50	16.	0.970913	16.	0.
1927	79.50	147436.	0.975703	143854.	3582.
1926	80.50	3799.	0.980484	3724.	74.
1925	81.50	26.	0.986081	26.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36600. Underground Conduit

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 50.0 YRS CURVE: IOWA R3 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1924	82.50	53468.	0.995501	53228.	241.
SUBTOTAL :			0.232769	32475917.	107043899.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		139519816.	0.232769	32475917.	107043899.

WEIGHTED AGE: 12.6 YEARS
 REMAINING LIFE: 38.4 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 366.00 - Underground Conduit
Annual

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	0	0	0	0	0	0	0
2005	0	(140)	0	0	0	(140)	0
2004	0	(643)	0	0	0	(643)	0
2003	49,388	0	0	0	0	0	0
2002	90,100	(16,192)	(18)	5,692	6	(10,500)	(12)
2001	29,334	(40,311)	(137)	4,507	15	(35,804)	(122)
2000	94,333	(24,233)	(26)	6,106	6	(18,126)	(19)
1999	78,669	(46,926)	(60)	4,997	6	(41,929)	(53)
1998	1,970	(4,884)	(248)	3,643	185	(1,241)	(63)
1997	9,983	(9,103)	(91)	7,020	70	(2,083)	(21)
1996	13,558	(8,510)	(63)	5,325	39	(3,186)	(23)
1995	8,970	(9,562)	(107)	5,667	63	(3,895)	(43)
1994	21,646	(11,337)	(52)	1,589	7	(9,748)	(45)
1993	27,362	(8,388)	(31)	3,747	14	(4,641)	(17)
1992	1,343	(5,234)	(390)	3,763	280	(1,471)	(110)
1991	7,640	(7,070)	(93)	5,186	68	(1,883)	(25)
1990	14,642	(9,144)	(62)	5,593	38	(3,551)	(24)
1989	17,210	987	6	29,605	172	30,593	178
1988	8,659	(7,254)	(84)	15,930	184	8,677	100
1987	7,232	(6,149)	(85)	60,625	838	54,476	753
1986	1,495	(3,404)	(228)	68,694	4,595	65,290	4,367
1985	3,368	0	0	1,334	40	1,334	40
1984	1,140	(750)	(66)	62,510	5,485	61,760	5,419
1983	6,683	(57)	(1)	88,501	1,324	88,444	1,323
1982	12,425	(122)	(1)	62,230	501	62,108	500
	<u>507,151</u>	<u>(218,424)</u>	<u>(43)</u>	<u>452,264</u>	<u>89</u>	<u>233,840</u>	<u>46</u>

Tampa Electric Company
 Net Salvage Analysis
 Account - 366.00 - Underground Conduit
 5 Year Averages

PER BOOKS

5-yr ended <u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	139,488	(16,975)	(12)	5,692	4	(11,283)	(8)
2005	168,822	(57,287)	(34)	10,199	6	(47,087)	(28)
2004	263,155	(81,379)	(31)	16,306	6	(65,074)	(25)
2003	341,825	(127,662)	(37)	21,303	6	(106,359)	(31)
2002	294,407	(132,546)	(45)	24,946	8	(107,600)	(37)
2001	214,290	(125,457)	(59)	26,274	12	(99,183)	(46)
2000	198,514	(93,656)	(47)	27,091	14	(66,564)	(34)
1999	113,151	(78,985)	(70)	26,652	24	(52,333)	(46)
1998	56,127	(43,397)	(77)	23,244	41	(20,152)	(36)
1997	81,519	(46,901)	(58)	23,348	29	(23,553)	(29)
1996	72,879	(43,031)	(59)	20,091	28	(22,940)	(31)
1995	66,961	(41,591)	(62)	19,952	30	(21,638)	(32)
1994	72,633	(41,172)	(57)	19,878	27	(21,295)	(29)
1993	68,197	(28,848)	(42)	47,894	70	19,046	28
1992	49,494	(27,714)	(56)	60,077	121	32,364	65
1991	55,383	(28,629)	(52)	116,939	211	88,311	159
1990	49,238	(24,963)	(51)	180,447	366	155,484	316
1989	37,964	(15,819)	(42)	176,189	464	160,369	422
1988	21,894	(17,556)	(80)	209,093	955	191,537	875
1987	19,918	(10,359)	(52)	281,663	1,414	271,304	1,362
1986	25,111	(4,332)	(17)	283,268	1,128	278,936	1,111

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	13631067.	0.014309	195041.	13436026.
2005	1.50	11708431.	0.042806	501188.	11207243.
2004	2.50	9307145.	0.071125	661972.	8645173.
2003	3.50	10579551.	0.099245	1049964.	9529587.
2002	4.50	10407104.	0.127146	1323224.	9083881.
2001	5.50	1190089.	0.154824	184254.	1005835.
2000	6.50	10006575.	0.182256	1823759.	8182815.
1999	7.50	8488189.	0.209427	1777652.	6710537.
1998	8.50	7321005.	0.236319	1730091.	5590915.
1997	9.50	6690945.	0.262914	1759142.	4931802.
1996	10.50	6177802.	0.289197	1786603.	4391199.
1995	11.50	4766345.	0.315154	1502133.	3264212.
1994	12.50	5025201.	0.340759	1712381.	3312821.
1993	13.50	3732226.	0.366008	1366026.	2366199.
1992	14.50	4089935.	0.390877	1598660.	2491274.
1991	15.50	3706088.	0.415364	1539374.	2166713.
1990	16.50	3369945.	0.439436	1480875.	1889070.
1989	17.50	4089321.	0.463095	1893745.	2195576.
1988	18.50	4795746.	0.486319	2332264.	2463482.
1987	19.50	5255530.	0.509092	2675547.	2579982.
1986	20.50	4444090.	0.531403	2361602.	2082488.
1985	21.50	3932412.	0.553232	2175535.	1756876.
1984	22.50	2713257.	0.574555	1558914.	1154343.
1983	23.50	2429241.	0.595349	1446246.	982995.
1982	24.50	2103003.	0.615592	1294592.	808411.
1981	25.50	2400007.	0.635251	1524608.	875400.
1980	26.50	2351119.	0.654298	1538334.	812786.
1979	27.50	1726456.	0.672695	1161377.	565078.
1978	28.50	1533894.	0.690411	1059017.	474877.
1977	29.50	1348628.	0.707411	954034.	394593.
1976	30.50	1836939.	0.723667	1329332.	507607.
1975	31.50	1890989.	0.739152	1397729.	493260.
1974	32.50	1478923.	0.753847	1114882.	364041.
1973	33.50	1685648.	0.767739	1294138.	391510.
1972	34.50	963072.	0.780826	751992.	211080.
1971	35.50	714230.	0.793119	566469.	147761.
1970	36.50	607839.	0.804639	489091.	118748.
1969	37.50	451878.	0.815424	368472.	83406.
1968	38.50	255177.	0.825514	210653.	44525.
1967	39.50	451435.	0.834975	376936.	74498.
1966	40.50	235081.	0.843868	198377.	36704.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36700. Underground Conductors and Devic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA R2.5 O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	243948.	0.852282	207913.	36035.
1964	42.50	138248.	0.860290	118933.	19315.
1963	43.50	115576.	0.867961	100316.	15261.
1962	44.50	95466.	0.875378	83569.	11897.
1961	45.50	89367.	0.882578	78873.	10494.
1960	46.50	118286.	0.889606	105228.	13058.
1959	47.50	135375.	0.896488	121362.	14013.
1958	48.50	100438.	0.903212	90717.	9721.
1957	49.50	15082.	0.909849	13723.	1360.
1956	50.50	53866.	0.916424	49364.	4502.
1955	51.50	20432.	0.923068	18860.	1572.
1954	52.50	9349.	0.929945	8694.	655.
1953	53.50	42338.	0.937251	39682.	2657.
1952	54.50	28153.	0.945155	26609.	1544.
1951	55.50	76706.	0.953610	73147.	3558.
1950	56.50	29665.	0.962444	28551.	1114.
1949	57.50	137815.	0.971950	133949.	3866.
1948	58.50	25051.	0.984390	24660.	391.
1947	59.50	3237.	1.000000	3237.	0.
1946	60.50	1489.	1.000000	1489.	0.

SUBTOTAL :			0.311575	53395106.	117976342.
NET SALVAGE: 0.0%				0.	0.
TOTAL :		171371448.	0.311575	53395106.	117976342.

WEIGHTED AGE: 12.2 YEARS
 REMAINING LIFE: 22.7 YEARS

Tampa Electric Company
 Net Salvage Analysis
 Account - 367.00 - Underground Conductors and Devices
 Annual

PER BOOKS							
<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0
2003	890,049	(914)	(0)	0	0	(914)	(0)
2002	967,079	(431,496)	(45)	107,908	11	(323,588)	(33)
2001	1,517,717	(673,965)	(44)	73,234	5	(600,731)	(40)
2000	1,083,516	(512,700)	(47)	226,802	21	(285,898)	(26)
1999	1,544,912	(443,484)	(29)	293,278	19	(150,206)	(10)
1998	514,408	(360,013)	(70)	154,607	30	(205,406)	(40)
1997	670,002	(291,356)	(43)	139,765	21	(151,591)	(23)
1996	566,438	(249,827)	(44)	103,194	18	(146,633)	(26)
1995	632,887	(217,422)	(34)	145,920	23	(71,502)	(11)
1994	515,077	(256,467)	(50)	74,204	14	(182,262)	(35)
1993	428,540	(180,864)	(42)	27,591	6	(153,273)	(36)
1992	488,808	(187,736)	(38)	250,532	51	62,796	13
1991	358,739	(162,906)	(45)	120,187	34	(42,719)	(12)
1990	284,729	(81,732)	(29)	150,666	53	68,934	24
1989	679,256	(136,137)	(20)	95,981	14	(40,156)	(6)
1988	318,875	(62,751)	(20)	139,666	44	76,915	24
1987	414,932	(40,734)	(10)	140,072	34	99,337	24
1986	165,933	(124,315)	(75)	170,615	103	46,300	28
1985	16,848	(9,958)	(59)	72,505	430	62,547	371
1984	50,357	(5,991)	(12)	118,585	235	112,594	224
1983	125,854	(13,942)	(11)	137,919	110	123,977	99
1982	69,293	(11,031)	(16)	122,036	176	111,005	160
	<u>12,304,249</u>	<u>(4,455,740)</u>	<u>(36)</u>	<u>2,865,267</u>	<u>23</u>	<u>(1,590,473)</u>	<u>(13)</u>

Tampa Electric Company
 Net Salvage Analysis
 Account - 367.00 - Underground Conductors and Devices
 5 Year Averages

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	1,857,128	(432,410)	(23)	107,908	6	(324,502)	(17)
2005	3,374,845	(1,106,375)	(33)	181,142	5	(925,233)	(27)
2004	4,458,362	(1,619,075)	(36)	407,944	9	(1,211,131)	(27)
2003	6,003,273	(2,062,559)	(34)	701,223	12	(1,361,336)	(23)
2002	5,627,632	(2,421,658)	(43)	855,830	15	(1,565,828)	(28)
2001	5,330,555	(2,281,518)	(43)	887,687	17	(1,393,831)	(26)
2000	4,379,276	(1,857,380)	(42)	917,647	21	(939,732)	(21)
1999	3,928,646	(1,562,102)	(40)	836,765	21	(725,337)	(18)
1998	2,898,811	(1,375,085)	(47)	617,691	21	(757,394)	(26)
1997	2,812,943	(1,195,935)	(43)	490,674	17	(705,261)	(25)
1996	2,631,750	(1,092,316)	(42)	601,442	23	(490,874)	(19)
1995	2,424,051	(1,005,395)	(41)	618,434	26	(386,961)	(16)
1994	2,075,892	(869,704)	(42)	623,179	30	(246,525)	(12)
1993	2,240,071	(749,374)	(33)	644,955	29	(104,419)	(5)
1992	2,130,407	(631,261)	(30)	757,031	36	125,770	6
1991	2,056,531	(484,259)	(24)	646,570	31	162,311	8
1990	1,863,725	(445,669)	(24)	696,999	37	251,330	13
1989	1,595,845	(373,895)	(23)	618,839	39	244,944	15
1988	966,946	(243,750)	(25)	641,443	66	397,694	41
1987	773,925	(194,941)	(25)	639,696	83	444,756	57
1986	428,286	(165,237)	(39)	621,661	145	456,423	107

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36800. Line Transformers

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 17.0 YRS CURVE: IOWA

S6

O.C. SALVAGE %: 30.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	19038200.	0.029412	559947.	18478253.
2005	1.50	16130595.	0.088235	1423288.	14707307.
2004	2.50	13603739.	0.147059	2000550.	11603189.
2003	3.50	17142500.	0.205882	3529338.	13613162.
2002	4.50	15926617.	0.264706	4215869.	11710748.
2001	5.50	16258261.	0.323529	5260026.	10998235.
2000	6.50	19828778.	0.382353	7581592.	12247186.
1999	7.50	15838871.	0.441176	6987737.	8851134.
1998	8.50	15734561.	0.500000	7867280.	7867281.
1997	9.50	14438735.	0.558824	8068705.	6370030.
1996	10.50	15832863.	0.617647	9779121.	6053742.
1995	11.50	10619993.	0.676471	7184113.	3435880.
1994	12.50	13832764.	0.735249	10170530.	3662234.
1993	13.50	12981871.	0.793437	10300302.	2681569.
1992	14.50	12948521.	0.848169	10982532.	1965988.
1991	15.50	12474738.	0.893502	11146208.	1328530.
1990	16.50	14340732.	0.925406	13270999.	1069733.
1989	17.50	17477526.	0.945253	16520686.	956840.
1988	18.50	18447606.	0.956928	17653022.	794584.
1987	19.50	20589402.	0.963636	19840688.	748714.
1986	20.50	13879943.	0.967438	13427982.	451961.
1985	21.50	17445832.	0.970588	16932719.	513113.

SUBTOTAL :			0.593665	204703234.	140109413.
NET SALVAGE: 30.0%				-61410970.	61410970.
TOTAL :		344812647.	0.415566	143292264.	201520383.

WEIGHTED AGE: 10.9 YEARS
 REMAINING LIFE: 6.9 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 368.00 - Line Transformers and Capacitors
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	6,624,124	(1,391,828)	(21)	1,619,922	24	228,094	3
2005	6,699,330	(1,264,800)	(19)	1,400,611	21	135,811	2
2004	5,406,346	(1,231,482)	(23)	1,094,770	20	(136,712)	(3)
2003	4,958,327	(1,046,007)	(21)	1,241,055	25	195,048	4
2002	3,779,060	(966,095)	(26)	1,410,869	37	444,774	12
2001	4,598,538	(1,240,251)	(27)	1,661,509	36	421,259	9
2000	4,687,526	(1,002,049)	(21)	1,493,113	32	491,064	10
1999	3,412,145	(602,738)	(18)	1,774,144	52	1,171,406	34
1998	1,770,475	(1,005,082)	(57)	1,539,276	87	534,193	30
1997	2,049,906	(641,955)	(31)	1,794,601	88	1,152,645	56
1996	2,045,130	(686,928)	(34)	1,079,814	53	392,886	19
1995	1,998,727	(696,659)	(35)	1,408,648	70	711,989	36
1994	2,153,521	(753,567)	(35)	1,489,524	69	735,957	34
1993	3,117,326	(570,092)	(18)	1,501,541	48	931,449	30
1992	2,034,961	(532,113)	(26)	1,302,200	64	770,087	38
1991	1,996,815	(564,234)	(28)	1,854,936	93	1,290,702	65
1990	2,581,022	(562,856)	(22)	2,047,703	79	1,484,847	58
1989	5,423,133	(454,544)	(8)	2,018,182	37	1,563,639	29
1988	1,894,997	(646,651)	(34)	2,855,512	151	2,208,861	117
1987	1,804,321	(852,021)	(47)	1,624,445	90	772,424	43
1986	1,515,813	25,848	2	2,172,306	143	2,198,154	145
1985	1,488,386	(439,627)	(30)	2,241,259	151	1,801,631	121
1984	1,801,025	(737,266)	(41)	2,746,599	153	2,009,333	112
1983	2,039,513	(367,658)	(18)	1,933,370	95	1,565,712	77
1982	1,786,920	(355,453)	(20)	2,178,318	122	1,822,865	102
	<u>77,667,389</u>	<u>(18,586,109)</u>	<u>(24)</u>	<u>43,484,228</u>	<u>56</u>	<u>24,898,118</u>	<u>32</u>

**Tampa Electric Company
Net Salvage Analysis
Account - 368.00 - Line Transformers and Capacitors
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	27,467,187	(5,900,212)	(21)	6,767,227	25	867,015	3
2005	25,441,602	(5,748,635)	(23)	6,808,814	27	1,060,179	4
2004	23,429,798	(5,485,883)	(23)	6,901,316	29	1,415,433	6
2003	21,435,597	(4,857,139)	(23)	7,580,690	35	2,723,551	13
2002	18,247,745	(4,816,215)	(26)	7,878,911	43	3,062,696	17
2001	16,518,590	(4,492,075)	(27)	8,262,643	50	3,770,568	23
2000	13,965,182	(3,938,752)	(28)	7,680,947	55	3,742,195	27
1999	11,276,383	(3,633,363)	(32)	7,596,482	67	3,963,120	35
1998	10,017,759	(3,784,192)	(38)	7,311,862	73	3,527,670	35
1997	11,364,610	(3,349,202)	(29)	7,274,128	64	3,924,926	35
1996	11,349,665	(3,239,359)	(29)	6,781,728	60	3,542,368	31
1995	11,301,350	(3,116,665)	(28)	7,556,849	67	4,440,184	39
1994	11,883,645	(2,982,863)	(25)	8,195,904	69	5,213,041	44
1993	15,153,257	(2,683,839)	(18)	8,724,562	58	6,040,724	40
1992	13,930,927	(2,760,397)	(20)	10,078,533	72	7,318,136	53
1991	13,700,288	(3,080,305)	(22)	10,400,778	76	7,320,473	53
1990	13,219,286	(2,490,224)	(19)	10,718,149	81	8,227,925	62
1989	12,126,651	(2,366,995)	(20)	10,911,705	90	8,544,710	70
1988	8,504,543	(2,649,718)	(31)	11,640,122	137	8,990,404	106
1987	8,649,060	(2,370,725)	(27)	10,717,979	124	8,347,255	97
1986	8,631,659	(1,874,157)	(22)	11,271,852	131	9,397,695	109

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Overhead Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	2177703.	0.007576	16498.	2161205.
2005	1.50	1864814.	0.022727	42382.	1822432.
2004	2.50	2015776.	0.037879	76355.	1939421.
2003	3.50	2411034.	0.053030	127858.	2283177.
2002	4.50	2426470.	0.068182	165441.	2261029.
2001	5.50	2537659.	0.083333	211472.	2326188.
2000	6.50	2513317.	0.098485	247524.	2265794.
1999	7.50	2323520.	0.113636	264036.	2059484.
1998	8.50	2531810.	0.128788	326066.	2205743.
1997	9.50	2205723.	0.143939	317490.	1888233.
1996	10.50	2342195.	0.159091	372622.	1969573.
1995	11.50	1869080.	0.174242	325673.	1543407.
1994	12.50	1972179.	0.189394	373519.	1598660.
1993	13.50	1965502.	0.204545	402034.	1563467.
1992	14.50	1722306.	0.219697	378385.	1343920.
1991	15.50	1640068.	0.234848	385167.	1254900.
1990	16.50	1637556.	0.250000	409389.	1228167.
1989	17.50	1739678.	0.265152	461278.	1278400.
1988	18.50	1726480.	0.280303	483938.	1242543.
1987	19.50	1602940.	0.295455	473596.	1129344.
1986	20.50	1529757.	0.310606	475152.	1054605.
1985	21.50	1694953.	0.325758	552144.	1142809.
1984	22.50	1570156.	0.340909	535280.	1034875.
1983	23.50	1416187.	0.356061	504249.	911939.
1982	24.50	1294222.	0.371212	480431.	813791.
1981	25.50	1225273.	0.386364	473401.	751872.
1980	26.50	1111125.	0.401515	446133.	664991.
1979	27.50	1043426.	0.416667	434761.	608665.
1978	28.50	873936.	0.431818	377381.	496555.
1977	29.50	738840.	0.446970	330239.	408601.
1976	30.50	777369.	0.462121	359239.	418130.
1975	31.50	707178.	0.477273	337517.	369661.
1974	32.50	1109265.	0.492424	546229.	563036.
1973	33.50	1056355.	0.507576	536180.	520175.
1972	34.50	1062125.	0.522727	555202.	506923.
1971	35.50	801894.	0.537879	431322.	370572.
1970	36.50	728668.	0.553030	402976.	325693.
1969	37.50	617157.	0.568182	350658.	266500.
1968	38.50	557470.	0.583333	325191.	232279.
1967	39.50	482464.	0.598485	288747.	193717.
1966	40.50	391258.	0.613636	240090.	151168.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36901. Overhead Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 33.0 YRS CURVE: IOWA

SC

O.C. SALVAGE %: -20.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	368592.	0.628788	231766.	136826.
1964	42.50	343662.	0.643939	221297.	122364.
1963	43.50	294860.	0.659091	194339.	100520.
1962	44.50	281963.	0.674242	190112.	91852.
1961	45.50	246478.	0.689394	169920.	76558.
1960	46.50	271400.	0.704545	191214.	80186.
1959	47.50	272713.	0.719697	196271.	76442.
1958	48.50	236873.	0.734848	174065.	62807.
1957	49.50	209658.	0.750000	157244.	52415.
1956	50.50	210884.	0.765152	161358.	49526.
1955	51.50	165269.	0.780303	128960.	36309.
1954	52.50	176430.	0.795455	140342.	36088.
1953	53.50	153107.	0.810606	124109.	28997.
1952	54.50	106302.	0.825758	87780.	18522.
1951	55.50	98191.	0.840909	82570.	15621.
1950	56.50	99583.	0.856061	85249.	14334.
1949	57.50	83767.	0.871212	72979.	10788.
1948	58.50	73473.	0.886364	65124.	8349.
1947	59.50	68145.	0.901515	61434.	6711.
1946	60.50	37081.	0.916667	33991.	3090.
1945	61.50	19534.	0.931818	18202.	1332.
1944	62.50	15314.	0.946970	14502.	812.
1943	63.50	7672.	0.962121	7381.	291.
1942	64.50	10519.	0.977273	10280.	239.
1941	65.50	19243.	0.992424	19098.	146.
SUBTOTAL :			0.268387	17682833.	48202770.
NET SALVAGE: -20.0%				3536567.	-3536567.
TOTAL :		65885603.	0.322064	21219400.	44666203.

WEIGHTED AGE: 17.7 YEARS
 REMAINING LIFE: 24.1 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 369.01 - Overhead Services
Annual

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	123,872	(9,681)	(8)	116	0	(9,565)	(8)
2005	120,012	(9,643)	(8)	42	0	(9,601)	(8)
2004	59,236	(17,159)	(29)	439	1	(16,720)	(28)
2003	202,178	(54,500)	(27)	4,705	2	(49,795)	(25)
2002	211,177	(41,590)	(20)	4,084	2	(37,507)	(18)
2001	175,135	(32,426)	(19)	4,168	2	(28,258)	(16)
2000	206,103	(43,612)	(21)	11,173	5	(32,439)	(16)
1999	226,223	(20,398)	(9)	6,709	3	(13,688)	(6)
1998	73,862	(21,519)	(29)	15,092	20	(6,427)	(9)
1997	111,716	(17,757)	(16)	9,067	8	(8,690)	(8)
1996	154,730	(24,693)	(16)	10,975	7	(13,717)	(9)
1995	174,022	(26,685)	(15)	53,201	31	26,516	15
1994	180,387	(34,509)	(19)	70,298	39	35,789	20
1993	227,112	(37,553)	(17)	56,484	25	18,931	8
1992	240,286	(32,325)	(13)	52,951	22	20,625	9
1991	227,408	(25,370)	(11)	97,537	43	72,167	32
1990	521,798	(26,086)	(5)	157,125	30	131,040	25
1989	544,755	(69,080)	(13)	225,130	41	156,050	29
1988	523,081	(25,540)	(5)	259,362	50	233,822	45
1987	627,319	(45,498)	(7)	193,527	31	148,029	24
1986	664,553	(121,666)	(18)	148,344	22	26,678	4
1985	800,646	(120,376)	(15)	127,711	16	7,335	1
1984	728,590	(106,236)	(15)	89,223	12	(17,013)	(2)
1983	589,236	(107,390)	(18)	100,989	17	(6,401)	(1)
1982	494,071	(96,535)	(20)	11,080	2	(85,455)	(17)
	<u>7,702,209</u>	<u>(1,076,844)</u>	<u>(14)</u>	<u>1,704,230</u>	<u>22</u>	<u>627,387</u>	<u>(8)</u>

Tampa Electric Company
Net Salvage Analysis
Account - 369.01 - Overhead Services
5 Year Averages

PER BOOKS

5-yr ended Year	Retirements	Cost of Removal	Cost of Removal %	Gross Salvage	Gross Salvage %	Net Salvage	Net Salvage Percent
2006	716,475	(132,573)	(19)	9,386	1	(123,188)	(17)
2005	767,738	(155,319)	(20)	13,438	2	(141,881)	(18)
2004	853,829	(189,288)	(22)	24,569	3	(164,719)	(19)
2003	1,020,816	(192,527)	(19)	30,840	3	(161,687)	(16)
2002	892,500	(159,546)	(18)	41,227	5	(118,319)	(13)
2001	793,039	(135,713)	(17)	46,210	6	(89,503)	(11)
2000	772,634	(127,979)	(17)	53,017	7	(74,962)	(10)
1999	740,553	(111,052)	(15)	95,045	13	(16,007)	(2)
1998	694,717	(125,163)	(18)	158,634	23	33,471	5
1997	847,967	(141,196)	(17)	200,025	24	58,829	7
1996	976,537	(155,764)	(16)	243,909	25	88,144	9
1995	1,049,215	(156,441)	(15)	330,470	31	174,029	17
1994	1,396,991	(155,842)	(11)	434,395	31	278,553	20
1993	1,761,359	(190,413)	(11)	589,226	33	398,813	23
1992	2,057,328	(178,400)	(9)	792,104	39	613,704	30
1991	2,444,361	(191,572)	(8)	932,680	38	741,108	30
1990	2,881,506	(287,869)	(10)	983,488	34	695,618	24
1989	3,160,354	(382,159)	(12)	954,073	30	571,914	18
1988	3,344,189	(419,316)	(13)	818,167	24	398,851	12
1987	3,410,344	(501,166)	(15)	659,794	19	158,628	5
1986	3,277,096	(552,204)	(17)	477,348	15	(74,856)	(2)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36902. Underground Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA

R4

O.C. SALVAGE %: -15.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	7874144.	0.014271	112375.	7761769.
2005	1.50	5918899.	0.042812	253401.	5665498.
2004	2.50	4839067.	0.071338	345208.	4493860.
2003	3.50	5406880.	0.099840	539821.	4867059.
2002	4.50	4025210.	0.128311	516479.	3508732.
2001	5.50	4310118.	0.156754	675626.	3634492.
2000	6.50	4284021.	0.185144	793159.	3490862.
1999	7.50	4181837.	0.213466	892681.	3289156.
1998	8.50	4271585.	0.241715	1032506.	3239078.
1997	9.50	3711413.	0.269865	1001579.	2709834.
1996	10.50	3398906.	0.297893	1012512.	2386395.
1995	11.50	3378267.	0.325764	1100519.	2277748.
1994	12.50	2528806.	0.353460	893832.	1634974.
1993	13.50	2593887.	0.380937	988109.	1605779.
1992	14.50	2376597.	0.408172	970061.	1406536.
1991	15.50	2082068.	0.435111	905930.	1176138.
1990	16.50	2363225.	0.461728	1091168.	1272058.
1989	17.50	2484337.	0.487970	1212282.	1272055.
1988	18.50	2383734.	0.513795	1224750.	1158984.
1987	19.50	2217847.	0.539160	1195775.	1022072.
1986	20.50	2540795.	0.564031	1433088.	1107707.
1985	21.50	2241427.	0.588374	1318797.	922631.
1984	22.50	2123090.	0.612157	1299665.	823425.
1983	23.50	1657406.	0.635353	1053038.	604368.
1982	24.50	1141542.	0.657945	751071.	390470.
1981	25.50	1156986.	0.679906	786642.	370344.
1980	26.50	952322.	0.701250	667816.	284506.
1979	27.50	746353.	0.721986	538857.	207496.
1978	28.50	545919.	0.742142	405149.	140770.
1977	29.50	3584312.	0.761741	2730319.	853993.
1976	30.50	279110.	0.780743	217913.	61197.
1975	31.50	225382.	0.798957	180070.	45311.
1974	32.50	251639.	0.816109	205365.	46274.
1973	33.50	130259.	0.832019	108378.	21881.
1972	34.50	0.	0.846602	0.	0.
1971	35.50	16011.	0.859862	13767.	2244.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 36902. Underground Services

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 35.0 YRS CURVE: IOWA R4 O.C. SALVAGE %: -15.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/06	12/31/06	12/31/06	RATIO	RESERVE	DEPRECIATION
SUBTOTAL :				0.308682	28467708.	63755694.
NET SALVAGE: -15.0%					4270156.	-4270156.
TOTAL :			92223402.	0.354984	32737864.	59485538.

WEIGHTED AGE: 11.2 YEARS
 REMAINING LIFE: 24.2 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 369.02 - Underground Services
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal%</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	30,353	(54,453)	(179)	0	0	(54,453)	(179)
2005	48,021	(202,014)	(421)	24,420	51	(177,594)	(370)
2004	52,253	(96,988)	(186)	46,696	89	(50,292)	(96)
2003	29,678	(19,699)	(66)	21,846	74	2,147	7
2002	33,725	(23,290)	(69)	962	3	(22,328)	(66)
2001	37,772	(24,198)	(64)	4,874	13	(19,325)	(51)
2000	35,749	(18,983)	(53)	2,845	8	(16,138)	(45)
1999	45,192	(25,372)	(56)	659	1	(24,713)	(55)
1998	13,685	(21,873)	(160)	105	1	(21,768)	(159)
1997	17,757	(20,368)	(115)	1,731	10	(18,637)	(105)
1996	21,580	(21,691)	(101)	2,702	13	(18,990)	(88)
1995	34,212	(24,693)	(72)	280	1	(24,414)	(71)
1994	(5,739)	(28,731)	501	2,437	(42)	(26,293)	458
1993	(3,896)	(30,165)	774	(1,980)	51	(32,145)	825
1992	6,104	(26,610)	(436)	8,688	142	(17,922)	(294)
1991	37,684	(25,673)	(68)	5,581	15	(20,092)	(53)
1990	102,135	(29,341)	(29)	46,841	46	17,500	17
1989	37,158	15,446	42	61,764	166	77,210	208
1988	(10,284)	9,049	(88)	35,346	(344)	44,395	(432)
1987	9,666	(10,216)	(106)	5,833	60	(4,384)	(45)
1986	(6,959)	160	(2)	8,180	(118)	8,340	(120)
1985	12,291	0	0	0	0	0	0
1984	(14,138)	0	0	0	0	0	0
1983	(17,839)	0	0	0	0	0	0
1982	(62,002)	0	0	56,334	(91)	56,334	(91)
	<u>484,156</u>	<u>(679,705)</u>	<u>(140)</u>	<u>336,144</u>	<u>69</u>	<u>(343,560)</u>	<u>(71)</u>

**Tampa Electric Company
Net Salvage Analysis
Account - 369.02 - Underground Services
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	194,030	(396,444)	(204)	93,924	48	(302,520)	(156)
2005	201,449	(366,189)	(182)	98,798	49	(267,391)	(133)
2004	189,177	(183,158)	(97)	77,223	41	(105,935)	(56)
2003	182,115	(111,542)	(61)	31,186	17	(80,356)	(44)
2002	166,122	(113,716)	(68)	9,446	6	(104,271)	(63)
2001	150,154	(110,795)	(74)	10,215	7	(100,580)	(67)
2000	133,962	(108,288)	(81)	8,043	6	(100,245)	(75)
1999	132,425	(113,998)	(86)	5,477	4	(108,521)	(82)
1998	81,495	(117,357)	(144)	7,255	9	(110,102)	(135)
1997	63,914	(125,649)	(197)	5,170	8	(120,479)	(189)
1996	52,261	(131,891)	(252)	12,127	23	(119,764)	(229)
1995	68,365	(135,873)	(199)	15,006	22	(120,867)	(177)
1994	136,288	(140,520)	(103)	61,568	45	(78,953)	(58)
1993	179,185	(96,344)	(54)	120,894	67	24,551	14
1992	172,797	(57,129)	(33)	158,220	92	101,091	59
1991	176,359	(40,735)	(23)	155,364	88	114,629	65
1990	131,715	(14,902)	(11)	157,964	120	143,062	109
1989	41,871	14,439	34	111,123	265	125,561	300
1988	(9,425)	(1,007)	11	49,359	(524)	48,351	(513)
1987	(16,980)	(10,057)	59	14,013	(83)	3,956	(23)
1986	(88,648)	160	(0)	64,515	(73)	64,674	(73)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 25.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -30.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	7890575.	0.018086	142707.	7747868.
2005	1.50	5721292.	0.053953	308681.	5412611.
2004	2.50	6326799.	0.089402	565631.	5761168.
2003	3.50	2222312.	0.124395	276444.	1945868.
2002	4.50	2624241.	0.158922	417050.	2207190.
2001	5.50	2479493.	0.192956	478432.	2001061.
2000	6.50	2310316.	0.226469	523216.	1787100.
1999	7.50	2292796.	0.259443	594849.	1697947.
1998	8.50	2156149.	0.291858	629289.	1526859.
1997	9.50	1864374.	0.323695	603488.	1260886.
1996	10.50	1717791.	0.354913	609667.	1108124.
1995	11.50	1612787.	0.385507	621740.	991047.
1994	12.50	1668633.	0.415448	693231.	975402.
1993	13.50	1284315.	0.444701	571137.	713179.
1992	14.50	1279382.	0.473249	605467.	673916.
1991	15.50	1493871.	0.501056	748513.	745358.
1990	16.50	1617085.	0.528103	853987.	763098.
1989	17.50	1359968.	0.554348	753895.	606073.
1988	18.50	1329037.	0.579772	770539.	558498.
1987	19.50	1671382.	0.604342	1010087.	661295.
1986	20.50	1914891.	0.628037	1202623.	712268.
1985	21.50	1450040.	0.650819	943714.	506326.
1984	22.50	1135527.	0.672676	763841.	371685.
1983	23.50	642667.	0.693589	445746.	196920.
1982	24.50	759896.	0.713549	542223.	217673.
1981	25.50	463494.	0.732549	339532.	123962.
1980	26.50	296685.	0.750602	222692.	73993.
1979	27.50	210847.	0.767718	161871.	48976.
1978	28.50	135768.	0.783930	106433.	29335.
1977	29.50	86088.	0.799281	68809.	17280.
1976	30.50	76227.	0.813825	62035.	14192.
1975	31.50	48434.	0.827641	40086.	8348.
1974	32.50	62480.	0.840814	52534.	9946.
1973	33.50	56384.	0.853450	48121.	8263.
1972	34.50	41928.	0.865675	36296.	5632.
1971	35.50	30158.	0.877594	26467.	3692.
1970	36.50	24761.	0.889316	22021.	2741.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37000. Meters

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 25.0 YRS CURVE: IOWA R2

O.C. SALVAGE %: -30.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/06	12/31/06	12/31/06	RATIO	RESERVE	DEPRECIATION
SUBTOTAL :				0.288955	16863095.	41495778.
NET SALVAGE: -30.0%					5058928.	-5058928.
TOTAL :			58358873.	0.375642	21922023.	36436850.

WEIGHTED AGE: 9.0 YEARS
 REMAINING LIFE: 17.8 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 370.00 - Meters
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	4,114,499	(2,375,388)	(58)	12,578	0	(2,362,810)	(57)
2005	1,945,753	(1,137,892)	(58)	348,473	18	(789,419)	(41)
2004	2,502,682	(1,040,129)	(42)	258,586	10	(781,543)	(31)
2003	2,507,047	(830,558)	(33)	107,126	4	(723,432)	(29)
2002	1,307,247	(478,980)	(37)	30,420	2	(448,560)	(34)
2001	1,491,969	(534,813)	(36)	321	0	(534,492)	(36)
2000	1,461,368	(560,485)	(38)	405	0	(560,080)	(38)
1999	684,547	(419,124)	(61)	1,727	0	(417,397)	(61)
1998	940,704	(395,936)	(42)	271	0	(395,664)	(42)
1997	429,686	(308,902)	(72)	2,224	1	(306,677)	(71)
1996	853,539	(368,104)	(43)	1,488	0	(366,616)	(43)
1995	587,815	(378,210)	(64)	2,421	0	(375,789)	(64)
1994	1,034,875	(359,271)	(35)	505	0	(358,765)	(35)
1993	1,423,967	(338,686)	(24)	5,720	0	(332,966)	(23)
1992	1,132,998	(254,004)	(22)	2,231	0	(251,773)	(22)
1991	685,827	(271,191)	(40)	17,409	3	(253,783)	(37)
1990	1,331,649	(262,852)	(20)	1,144	0	(261,708)	(20)
1989	998,862	(106,780)	(11)	813	0	(105,968)	(11)
1988	292,075	(54,183)	(19)	5,492	2	(48,690)	(17)
1987	345,183	(61,812)	(18)	1,774	1	(60,038)	(17)
1986	531,781	(99,053)	(19)	6,696	1	(92,357)	(17)
1985	385,254	(85,506)	(22)	4,629	1	(80,877)	(21)
1984	170,230	(35,737)	(21)	648	0	(35,089)	(21)
1983	371,501	(52,058)	(14)	551	0	(51,507)	(14)
1982	184,325	(41,142)	(22)	2,756	1	(38,386)	(21)
	27,715,380	(10,850,796)	(39)	816,409	3	(10,034,387)	(36)

**Tampa Electric Company
Net Salvage Analysis
Account - 370.00 - Meters
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	12,377,228	(5,862,947)	(47)	757,183	6	(5,105,764)	(41)
2005	9,754,698	(4,022,372)	(41)	744,926	8	(3,277,446)	(34)
2004	9,270,312	(3,444,965)	(37)	396,857	4	(3,048,107)	(33)
2003	7,452,177	(2,823,960)	(38)	139,999	2	(2,683,961)	(36)
2002	5,885,834	(2,389,337)	(41)	33,144	1	(2,356,193)	(40)
2001	5,008,274	(2,219,259)	(44)	4,948	0	(2,214,311)	(44)
2000	4,369,844	(2,052,551)	(47)	6,116	0	(2,046,435)	(47)
1999	3,496,290	(1,870,276)	(53)	8,132	0	(1,862,144)	(53)
1998	3,846,618	(1,810,422)	(47)	6,910	0	(1,803,513)	(47)
1997	4,329,881	(1,753,172)	(40)	12,358	0	(1,740,814)	(40)
1996	5,033,193	(1,698,275)	(34)	12,366	0	(1,685,909)	(33)
1995	4,865,481	(1,601,362)	(33)	28,286	1	(1,573,075)	(32)
1994	5,609,316	(1,486,004)	(26)	27,010	0	(1,458,994)	(26)
1993	5,573,303	(1,233,514)	(22)	27,317	0	(1,206,197)	(22)
1992	4,441,410	(949,011)	(21)	27,089	1	(921,921)	(21)
1991	3,653,595	(756,818)	(21)	26,632	1	(730,186)	(20)
1990	3,499,550	(584,680)	(17)	15,919	0	(568,761)	(16)
1989	2,553,154	(407,334)	(16)	19,405	1	(387,929)	(15)
1988	1,724,522	(336,291)	(20)	19,240	1	(317,051)	(18)
1987	1,803,948	(334,167)	(19)	14,298	1	(319,868)	(18)
1986	1,643,090	(313,497)	(19)	15,280	1	(298,217)	(18)

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 19.0 YRS CURVE: IOWA

R2.5

O.C. SALVAGE %: 0.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	9177255.	0.024825	227822.	8949433.
2005	1.50	9330469.	0.074096	691347.	8639122.
2004	2.50	6043662.	0.122754	741885.	5301777.
2003	3.50	6599906.	0.170729	1126798.	5473108.
2002	4.50	7972718.	0.217940	1737573.	6235146.
2001	5.50	8433687.	0.264291	2228950.	6204737.
2000	6.50	8667951.	0.309694	2684410.	5983542.
1999	7.50	8440954.	0.354061	2988610.	5452344.
1998	8.50	7340724.	0.397319	2916607.	4424116.
1997	9.50	6123760.	0.439388	2690706.	3433054.
1996	10.50	5903889.	0.480184	2834952.	3068937.
1995	11.50	5099187.	0.519638	2649732.	2449455.
1994	12.50	5014389.	0.557669	2796368.	2218021.
1993	13.50	4703986.	0.594161	2794924.	1909063.
1992	14.50	3585739.	0.628971	2255325.	1330415.
1991	15.50	3139978.	0.661958	2078534.	1061444.
1990	16.50	3425403.	0.692944	2373611.	1051791.
1989	17.50	4724742.	0.721751	3410088.	1314654.
1988	18.50	4623300.	0.748225	3459267.	1164033.
1987	19.50	2722457.	0.772289	2102525.	619932.
1986	20.50	2248183.	0.793934	1784909.	463274.
1985	21.50	2312674.	0.813252	1880786.	431888.
1984	22.50	2338748.	0.830466	1942251.	396498.
1983	23.50	1735753.	0.845893	1468261.	267492.
1982	24.50	1114758.	0.859918	958600.	156158.
1981	25.50	839770.	0.872983	733105.	106665.
1980	26.50	905029.	0.885392	801306.	103723.
1979	27.50	677646.	0.897298	608051.	69596.
1978	28.50	429052.	0.908791	389918.	39133.
1977	29.50	313660.	0.920295	288659.	25000.
1976	30.50	286087.	0.932505	266778.	19309.
1975	31.50	314907.	0.946521	298066.	16841.
1974	32.50	466596.	0.963090	449374.	17222.
1973	33.50	345880.	0.989273	342170.	3710.
1972	34.50	381736.	1.000000	381736.	0.
1971	35.50	292990.	1.000000	292990.	0.
1970	36.50	299280.	1.000000	299280.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 37300. Street Lighting & Signal Systems

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 19.0 YRS CURVE: IOWA R2.5 O.C. SALVAGE %: 0.

	I	II	III	IV	V	VI
		AGE	ORIGINAL	DEPRECIATION	CALCULATED	ORIGINAL COST
		AT	COST AT	RESERVE	DEPRECIATION	LESS CALCULATED
YEAR	12/31/06	12/31/06		RATIO	RESERVE	DEPRECIATION
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
SUBTOTAL :				0.425118	57976273.	78400634.
NET SALVAGE: 0.0%					0.	0.
			-----	-----	-----	-----
TOTAL :			136376907.	0.425118	57976273.	78400634.
			-----	-----	-----	-----

WEIGHTED AGE: 10.2 YEARS
REMAINING LIFE: 10.9 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 373.00 - Street Lighting and Signal Systems
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	1,095,846	(204,379)	(19)	21,374	2	(183,005)	(17)
2005	1,657,146	(184,208)	(11)	48,102	3	(136,106)	(8)
2004	1,039,107	(168,508)	(16)	53,385	5	(115,123)	(11)
2003	1,044,357	(146,898)	(14)	63,208	6	(83,690)	(8)
2002	1,364,385	(176,948)	(13)	105,317	8	(71,631)	(5)
2001	1,526,929	(229,156)	(15)	95,516	6	(133,639)	(9)
2000	1,333,019	(220,327)	(17)	91,167	7	(129,160)	(10)
1999	1,037,188	(158,141)	(15)	134,957	13	(23,184)	(2)
1998	1,014,924	(141,128)	(14)	117,904	12	(23,224)	(2)
1997	848,295	(118,393)	(14)	121,724	14	3,331	0
1996	901,091	(116,640)	(13)	195,933	22	79,294	9
1995	881,937	(122,262)	(14)	151,810	17	29,547	3
1994	831,264	(136,487)	(16)	168,548	20	32,061	4
1993	(959,394)	(171,159)	18	152,099	(16)	(19,060)	2
1992	978,685	(159,685)	(16)	146,946	15	(12,739)	(1)
1991	541,287	(107,077)	(20)	168,562	31	59,484	11
1990	735,349	(93,549)	(13)	174,213	24	80,664	11
1989	1,884,440	(129,290)	(7)	733,690	39	604,400	32
1988	1,385,882	(80,055)	(6)	703,416	51	623,361	45
1987	687,074	(86,643)	(13)	453,971	66	367,328	53
1986	472,643	(31,223)	(7)	226,114	48	194,891	41
1985	331,769	(57,403)	(17)	113,916	34	56,513	17
1984	1,078,548	(63,070)	(6)	863,501	80	800,431	74
1983	810,774	(57,580)	(7)	643,166	79	585,586	72
1982	316,060	(39,639)	(13)	210,946	67	171,307	54
	<u>22,838,603</u>	<u>(3,199,848)</u>	<u>(14)</u>	<u>5,957,485</u>	<u>26</u>	<u>2,757,637</u>	<u>12</u>

**Tampa Electric Company
Net Salvage Analysis
Account - 373.00 - Street Lighting and Signal Systems
5 Year Averages**

PER BOOKS

<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	6,200,841	(880,941)	(14)	291,386	5	(589,555)	(10)
2005	6,631,925	(905,718)	(14)	365,528	6	(540,190)	(8)
2004	6,307,798	(941,837)	(15)	408,593	6	(533,244)	(8)
2003	6,305,879	(931,470)	(15)	490,165	8	(441,305)	(7)
2002	6,276,446	(925,700)	(15)	544,860	9	(380,840)	(6)
2001	5,760,356	(867,144)	(15)	561,267	10	(305,877)	(5)
2000	5,134,517	(754,628)	(15)	661,684	13	(92,944)	(2)
1999	4,683,435	(656,564)	(14)	722,327	15	65,763	1
1998	4,477,511	(634,910)	(14)	755,919	17	121,009	3
1997	2,503,193	(664,941)	(27)	790,114	32	125,174	5
1996	2,633,583	(706,233)	(27)	815,336	31	109,103	4
1995	2,273,778	(696,671)	(31)	785,965	35	89,294	4
1994	2,127,190	(667,957)	(31)	808,368	38	140,411	7
1993	3,180,366	(660,760)	(21)	1,373,510	43	712,750	22
1992	5,525,642	(569,656)	(10)	1,924,826	35	1,355,170	25
1991	5,234,031	(496,614)	(9)	2,231,851	43	1,735,237	33
1990	5,165,387	(420,760)	(8)	2,291,404	44	1,870,644	36
1989	4,761,808	(384,614)	(8)	2,231,107	47	1,846,493	39
1988	3,955,916	(318,394)	(8)	2,360,918	60	2,042,525	52
1987	3,380,807	(295,919)	(9)	2,300,669	68	2,004,750	59
1986	3,009,793	(248,915)	(8)	2,057,644	68	1,808,729	60

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -20.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	2365189.	0.013158	31121.	2334068.
2005	1.50	1936685.	0.039474	76449.	1860236.
2004	2.50	1177602.	0.065790	77474.	1100128.
2003	3.50	943405.	0.092106	86893.	856512.
2002	4.50	2503853.	0.118422	296511.	2207342.
2001	5.50	2958593.	0.144738	428220.	2530373.
2000	6.50	2975806.	0.171054	509023.	2466783.
1999	7.50	1326263.	0.197370	261764.	1064499.
1998	8.50	3651029.	0.223686	816683.	2834346.
1997	9.50	6134707.	0.250002	1533686.	4601021.
1996	10.50	2891474.	0.276318	798965.	2092509.
1995	11.50	3043417.	0.302633	921040.	2122377.
1994	12.50	2259990.	0.328949	743422.	1516568.
1993	13.50	2190760.	0.355265	778301.	1412459.
1992	14.50	2329726.	0.381581	888980.	1440746.
1991	15.50	2307929.	0.407891	941384.	1366545.
1990	16.50	1104378.	0.434185	479504.	624874.
1989	17.50	1108514.	0.460454	510420.	598094.
1988	18.50	16798695.	0.486667	8175374.	8623321.
1987	19.50	1094379.	0.512791	561187.	533192.
1986	20.50	5186676.	0.538784	2794495.	2392181.
1985	21.50	1148201.	0.564574	648245.	499956.
1984	22.50	637731.	0.590121	376338.	261393.
1983	23.50	266317.	0.615348	163878.	102439.
1982	24.50	745879.	0.640183	477499.	268380.
1981	25.50	197182.	0.664585	131044.	66138.
1980	26.50	271654.	0.688473	187026.	84628.
1979	27.50	210224.	0.711800	149637.	60587.
1978	28.50	116324.	0.734507	85441.	30883.
1977	29.50	147541.	0.756451	111608.	35933.
1976	30.50	213811.	0.777586	166256.	47555.
1975	31.50	742013.	0.797784	591966.	150047.
1974	32.50	273176.	0.816898	223157.	50019.
1973	33.50	198790.	0.834895	165969.	32821.
1972	34.50	144484.	0.851657	123051.	21433.
1971	35.50	81322.	0.867151	70518.	10804.
1970	36.50	863096.	0.881400	760733.	102363.
1969	37.50	288266.	0.894352	257811.	30455.
1968	38.50	0.	0.906089	0.	0.
1967	39.50	230569.	0.916629	211346.	19223.
1966	40.50	85368.	0.926026	79053.	6315.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39000. Structures & Improvements

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 38.0 YRS CURVE: IOWA

R5

O.C. SALVAGE %: -20.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	123699.	0.934300	115572.	8127.
1964	42.50	341529.	0.941500	321550.	19979.
1963	43.50	35354.	0.947757	33507.	1847.
1962	44.50	51107.	0.953086	48709.	2398.
1961	45.50	187761.	0.958122	179898.	7863.
1960	46.50	40190.	0.963478	38722.	1468.
1959	47.50	30048.	0.969423	29129.	919.
1958	48.50	502522.	0.975674	490298.	12224.
1957	49.50	19305.	0.981217	18942.	363.
1956	50.50	10261.	0.985412	10111.	150.
1955	51.50	383609.	0.986842	378561.	5048.
1954	52.50	375562.	1.000000	375562.	0.
1953	53.50	0.	1.000000	0.	0.
1952	54.50	0.	1.000000	0.	0.
1951	55.50	0.	1.000000	0.	0.
1950	56.50	0.	1.000000	0.	0.
1949	57.50	0.	1.000000	0.	0.
1948	58.50	0.	1.000000	0.	0.
1947	59.50	0.	1.000000	0.	0.
1946	60.50	0.	1.000000	0.	0.
1945	61.50	0.	1.000000	0.	0.
1944	62.50	0.	1.000000	0.	0.
1943	63.50	0.	1.000000	0.	0.
1942	64.50	0.	1.000000	0.	0.
1941	65.50	3167.	1.000000	3167.	0.

SUBTOTAL :			0.381837	28735203.	46519929.
NET SALVAGE: -20.0%				5747041.	-5747041.
TOTAL :		75255132.	0.458205	34482244.	40772888.

WEIGHTED AGE: 14.9 YEARS
REMAINING LIFE: 23.5 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 390.00 - Structures & Improvements
Annual**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	685,756	(160,701)	(23)	0	0	(160,701)	(23)
2005	611,552	(130,019)	(21)	(2)	(0)	(130,021)	(21)
2004	613,891	(33,606)	(5)	229,200	37	195,594	32
2003	3,689,227	(78,104)	(2)	592,295	16	514,191	14
2002	3,541,738	(201,454)	(6)	561,128	16	359,674	10
2001	945,917	(36,744)	(4)	87,798	9	51,054	5
2000	258,586	(112,600)	(44)	93,261	36	(19,338)	(7)
1999	524,796		0		0	0	0
1998	143,931		0		0	0	0
1997	219,201		0		0	0	0
1996	240,986		0		0	0	0
1995			0		0	0	0
1994			0		0	0	0
1993			0		0	0	0
1992			0		0	0	0
1991			0		0	0	0
1990			0		0	0	0
1989			0		0	0	0
1988			0		0	0	0
1987			0		0	0	0
1986			0		0	0	0
1985			0		0	0	0
1984			0		0	0	0
1983			0		0	0	0
1982			0		0	0	0
	11,475,580	(753,227)	(7)	1,563,680	14	810,452	7

**Tampa Electric Company
Net Salvage Analysis
Account - 390.00 - Structures & Improvements
5 Year Averages**

PER BOOKS							
<u>5-yr ended Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	9,142,164	(603,884)	(7)	1,382,621	15	778,737	9
2005	9,402,325	(479,927)	(5)	1,470,419	16	990,492	11
2004	9,049,359	(462,507)	(5)	1,563,682	17	1,101,174	12
2003	8,960,263	(428,901)	(5)	1,334,482	15	905,580	10
2002	5,414,967	(350,797)	(6)	742,187	14	391,389	7
2001	2,092,430	(149,343)	(7)	181,059	9	31,715	2
2000	1,387,499	(112,600)	(8)	93,261	7	(19,338)	(1)
1999	1,128,913	0	0	0	0	0	0
1998	604,118	0	0	0	0	0	0
1997	460,167	0	0	0	0	0	0
1996	240,986	0	0	0	0	0	0
1995	0	0	0	0	0	0	0
1994	0	0	0	0	0	0	0
1993	0	0	0	0	0	0	0
1992	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0
1989	0	0	0	0	0	0	0
1988	0	0	0	0	0	0	0
1987	0	0	0	0	0	0	0
1986	0	0	0	0	0	0	0

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203. Heavy Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 12.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	8488.	0.033291	283.	8205.
2005	1.50	137463.	0.098960	13603.	123860.
2004	2.50	23511.	0.162448	3819.	19692.
2003	3.50	181767.	0.223128	40557.	141210.
2002	4.50	86361.	0.280860	24255.	62106.
2001	5.50	1168219.	0.335575	392025.	776194.
2000	6.50	1392240.	0.385978	537374.	854866.
1999	7.50	401077.	0.430361	172608.	228469.
1998	8.50	1837657.	0.468137	860275.	977382.
1997	9.50	619743.	0.499800	309747.	309996.
1996	10.50	684154.	0.526284	360060.	324094.
1995	11.50	53848.	0.548701	29546.	24302.
1994	12.50	2706397.	0.568165	1537679.	1168718.
1993	13.50	1517080.	0.585674	888515.	628565.
1992	14.50	1044131.	0.602106	628677.	415454.
1991	15.50	854101.	0.618086	527908.	326193.
1990	16.50	592513.	0.634048	375682.	216831.
1989	17.50	392393.	0.650272	255162.	137231.
1988	18.50	0.	0.666763	0.	0.
1987	19.50	602336.	0.683441	411661.	190675.
1986	20.50	395104.	0.700214	276657.	118447.
1985	21.50	307843.	0.716873	220684.	87159.
1984	22.50	78402.	0.733257	57489.	20913.
1983	23.50	1141.	0.749309	855.	286.
1982	24.50	85172.	0.764923	65150.	20022.
1981	25.50	0.	0.780046	0.	0.
1980	26.50	5602.	0.794798	4452.	1150.
1979	27.50	14325.	0.809071	11590.	2735.
1978	28.50	0.	0.822918	0.	0.
1977	29.50	0.	0.836510	0.	0.
1976	30.50	0.	0.849711	0.	0.
1975	31.50	10560.	0.862518	9108.	1452.
1974	32.50	17264.	0.875080	15107.	2157.
1973	33.50	7190.	0.887451	6381.	809.
1972	34.50	0.	0.899553	0.	0.
1971	35.50	0.	0.911335	0.	0.
1970	36.50	0.	0.923136	0.	0.
1969	37.50	0.	0.935079	0.	0.
1968	38.50	0.	0.948288	0.	0.
1967	39.50	0.	0.968173	0.	0.
1966	40.50	0.	1.000000	0.	0.

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39203. Heavy Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 12.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
1965	41.50	0.	1.000000	0.	0.
1964	42.50	0.	1.000000	0.	0.
1963	43.50	0.	1.000000	0.	0.
1962	44.50	0.	1.000000	0.	0.
1961	45.50	0.	1.000000	0.	0.
1960	46.50	0.	1.000000	0.	0.
1959	47.50	0.	1.000000	0.	0.
1958	48.50	302.	1.000000	302.	0.

SUBTOTAL :			0.527848	8037214.	7189170.
NET SALVAGE: 12.0%				-964466.	964466.
TOTAL :		15226384.	0.464506	7072748.	8153636.

WEIGHTED AGE: 11.9 YEARS
REMAINING LIFE: 7.1 YEARS

**Tampa Electric Company
Net Salvage Analysis
Account - 392.03 & 392.13- Heavy Vehicles**

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	637,047	0	0	40,530	6	40,530	6
2005	4,845,702	0	0	628,338	13	628,338	13
2004	1,350,810	0	0	131,847	10	131,847	10
2003	2,318,612	5,174	0	467,913	20	473,086	20
2002	734,212	(4,462)	(1)	89,751	12	85,289	12
2001	1,626,851	(6,647)	(0)	213,810	13	207,163	13
2000	982,668	(3,850)	(0)	94,718	10	90,867	9
1999	578,753	(8,704)	(2)	75,150	13	66,446	11
1998	1,448,784	(11,471)	(1)	271,748	19	260,276	18
1997	539,109	(10)	(0)	62,120	12	62,110	12
1996	1,327,322	0	0	131,110	10	131,110	10
	<u>7,237,699</u>	<u>(35,146)</u>	<u>(0)</u>	<u>938,406</u>	<u>13</u>	<u>903,260</u>	<u>12</u>

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39204. Medium Trucks

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 11.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.045348	0.	0.
2005	1.50	0.	0.133894	0.	0.
2004	2.50	0.	0.217694	0.	0.
2003	3.50	0.	0.296012	0.	0.
2002	4.50	26325.	0.368166	9692.	16633.
2001	5.50	83049.	0.430147	35723.	47326.
2000	6.50	168526.	0.480010	80894.	87632.
1999	7.50	94517.	0.519101	49064.	45453.
1998	8.50	158329.	0.550085	87094.	71235.
1997	9.50	64482.	0.575758	37126.	27356.
1996	10.50	23880.	0.598569	14294.	9586.
1995	11.50	0.	0.620342	0.	0.
1994	12.50	55381.	0.642198	35566.	19815.
1993	13.50	48900.	0.664542	32496.	16404.
1992	14.50	0.	0.687270	0.	0.
1991	15.50	0.	0.710008	0.	0.
1990	16.50	0.	0.732360	0.	0.
1989	17.50	0.	0.754028	0.	0.
1988	18.50	0.	0.774877	0.	0.
1987	19.50	16430.	0.794886	13060.	3370.
SUBTOTAL :			0.533927	395009.	344810.
NET SALVAGE: 15.0%				-59251.	59251.
TOTAL :			739819.	335758.	404061.

WEIGHTED AGE: 8.5 YEARS
 REMAINING LIFE: 5.1 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39222. Light Vehicles 39202

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/02	ORIGINAL COST AT 12/31/02	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.049863	0.	0.
2005	1.50	0.	0.146801	0.	0.
2004	2.50	0.	0.237777	0.	0.
2003	3.50	0.	0.322102	0.	0.
2002	4.50	0.	0.397467	0.	0.
2001	5.50	0.	0.458929	0.	0.
2000	6.50	0.	0.506336	0.	0.
1999	7.50	521933.	0.542743	283276.	238657.
1998	8.50	547930.	0.571906	313364.	234566.
1997	9.50	158020.	0.597205	94370.	63650.
1996	10.50	134261.	0.621142	83395.	50866.
1995	11.50	39020.	0.645207	25176.	13844.
1994	12.50	81272.	0.669875	54442.	26830.
1993	13.50	44785.	0.694905	31121.	13664.
1992	14.50	105419.	0.719762	75877.	29542.
1991	15.50	100032.	0.743984	74422.	25610.
1990	16.50	13601.	0.767235	10435.	3166.
1989	17.50	0.	0.789470	0.	0.
1988	18.50	22128.	0.810671	17939.	4189.
1987	19.50	0.	0.831031	0.	0.
1986	20.50	10893.	0.850546	9265.	1628.

SUBTOTAL :			0.603094	1073082.	706212.
NET SALVAGE: 15.0%				-160962.	160962.
TOTAL :		1779294.	0.512630	912120.	867174.

WEIGHTED AGE: 9.8 YEARS
REMAINING LIFE: 4.0 YEARS

Tampa Electric Company
Net Salvage Analysis
Account - 392.02 & 392.12- Light Vehicles
Account - 392.01 & 392.11 Autos
Account - 392.04 & 392.14- Medium Vehicles

PER BOOKS

<u>Year</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Cost of Removal %</u>	<u>Gross Salvage</u>	<u>Gross Salvage %</u>	<u>Net Salvage</u>	<u>Net Salvage Percent</u>
2006	755,127	0	0	58,040	8	58,040	8
2005	507,033	(267)	(0)	103,483	20	103,216	20
2004	1,381,059	(1,150)	(0)	133,637	10	132,488	10
2003	1,058,526	(2,420)	(0)	127,429	12	125,008	12
2002	978,742	(1,941)	(0)	89,618	9	87,677	9
2001	680,152	(1,170)	(0)	60,143	9	58,973	9
2000	668,139	0	0	98,051	15	98,051	15
1999	650,707	0	0	108,813	17	108,813	17
1998	534,705	0	0	70,783	13	70,783	13
1997	660,188	0	0	171,143	26	171,143	26
1996	774,242	0	0	149,465	19	149,465	19
	<u>4,946,876</u>	<u>(3,111)</u>	<u>(0)</u>	<u>748,013</u>	<u>15</u>	<u>744,902</u>	<u>15</u>

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39213. Heavy Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 12.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.033291	0.	0.
2005	1.50	0.	0.098960	0.	0.
2004	2.50	0.	0.162448	0.	0.
2003	3.50	0.	0.223128	0.	0.
2002	4.50	0.	0.280860	0.	0.
2001	5.50	80903.	0.335575	27149.	53754.
2000	6.50	59343.	0.385978	22905.	36438.
1999	7.50	0.	0.430361	0.	0.
1998	8.50	0.	0.468137	0.	0.
1997	9.50	4670.	0.499800	2334.	2336.
1996	10.50	6958.	0.526284	3662.	3296.
1995	11.50	0.	0.548701	0.	0.
1994	12.50	2343.	0.568165	1331.	1012.
1993	13.50	0.	0.585674	0.	0.
1992	14.50	0.	0.602106	0.	0.
1991	15.50	33909.	0.618086	20959.	12950.
1990	16.50	7912.	0.634048	5017.	2895.
1989	17.50	23251.	0.650272	15119.	8132.
1988	18.50	0.	0.666763	0.	0.
1987	19.50	29788.	0.683441	20358.	9430.
1986	20.50	93164.	0.700214	65235.	27929.
1985	21.50	0.	0.716873	0.	0.
1984	22.50	0.	0.733257	0.	0.
1983	23.50	0.	0.749309	0.	0.
1982	24.50	281942.	0.764923	215664.	66278.

SUBTOTAL :			0.640410	399733.	224450.
NET SALVAGE: 12.0%				-47968.	47968.
TOTAL :		624183.	0.563561	351765.	272418.

WEIGHTED AGE: 18.3 YEARS
 REMAINING LIFE: 5.4 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39214. Medium Trucks - ES

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 15.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I YEAR	II AGE AT 12/31/06	III ORIGINAL COST AT 12/31/06	IV DEPRECIATION RESERVE RATIO	V CALCULATED DEPRECIATION RESERVE	VI ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.033291	0.	0.
2005	1.50	0.	0.098960	0.	0.
2004	2.50	0.	0.162448	0.	0.
2003	3.50	0.	0.223128	0.	0.
2002	4.50	29712.	0.280860	8345.	21367.
2001	5.50	22337.	0.335575	7496.	14841.
2000	6.50	22235.	0.385978	8582.	13653.
1999	7.50	71864.	0.430361	30927.	40937.
1998	8.50	70271.	0.468137	32896.	37375.
1997	9.50	26450.	0.499800	13220.	13230.
1996	10.50	23717.	0.526284	12482.	11235.
1995	11.50	12748.	0.548701	6995.	5753.
1994	12.50	24155.	0.568165	13724.	10431.
1993	13.50	33597.	0.585674	19677.	13920.
1992	14.50	1017.	0.602106	612.	405.
1991	15.50	0.	0.618086	0.	0.
1990	16.50	0.	0.634048	0.	0.
1989	17.50	18217.	0.650272	11846.	6371.
1988	18.50	18115.	0.666763	12078.	6037.

SUBTOTAL :			0.477735	178881.	195554.
NET SALVAGE: 15.0%				-26832.	26832.
TOTAL :		374435.	0.406075	152049.	222386.

WEIGHTED AGE: 9.6 YEARS
 REMAINING LIFE: 7.8 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 392112. Light Vehicles - ES 39212

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/02

DEPRECIATION: ALG LIFE: 10.0 YRS CURVE: IOWA

L2

O.C. SALVAGE %: 15.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/02	ORIGINAL COST AT 12/31/02	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	0.	0.049863	0.	0.
2005	1.50	199918.	0.146801	29348.	170570.
2004	2.50	139510.	0.237777	33172.	106338.
2003	3.50	0.	0.322102	0.	0.
2002	4.50	59293.	0.397467	23567.	35726.
2001	5.50	64136.	0.458929	29434.	34702.
2000	6.50	88131.	0.506336	44624.	43507.
1999	7.50	124397.	0.542743	67516.	56881.
1998	8.50	49561.	0.571906	28344.	21217.
1997	9.50	48978.	0.597205	29250.	19728.
1996	10.50	68056.	0.621142	42272.	25784.
1995	11.50	0.	0.645207	0.	0.
1994	12.50	88247.	0.669875	59114.	29133.
1993	13.50	44793.	0.694905	31127.	13666.
1992	14.50	14413.	0.719762	10374.	4039.
1991	15.50	43268.	0.743984	32191.	11077.
1990	16.50	13153.	0.767235	10091.	3062.
1989	17.50	0.	0.789470	0.	0.
1988	18.50	25916.	0.810671	21009.	4907.

SUBTOTAL :			0.458526	491434.	580336.
NET SALVAGE: 15.0%				-73715.	73715.
TOTAL :		1071770.	0.389747	417719.	654051.

WEIGHTED AGE: 7.1 YEARS
REMAINING LIFE: 5.4 YEARS

DEPRECIATION/VALUATION SYSTEM

Tampa Electric Company

ACCOUNT NO. 39725. General Plant - Fiber Optic

DETERMINATION OF ORIGINAL COST VALUES AT 12/31/06

DEPRECIATION: ALG LIFE: 16.0 YRS CURVE: IOWA

R2

O.C. SALVAGE %: -10.

I	II	III	IV	V	VI
YEAR	AGE AT 12/31/06	ORIGINAL COST AT 12/31/06	DEPRECIATION RESERVE RATIO	CALCULATED DEPRECIATION RESERVE	ORIGINAL COST LESS CALCULATED DEPRECIATION
2006	0.50	2340920.	0.028218	66056.	2274864.
2005	1.50	3287899.	0.083882	275794.	3012105.
2004	2.50	247288.	0.138466	34241.	213047.
2003	3.50	346696.	0.191882	66525.	280171.
2002	4.50	1184643.	0.244030	289089.	895554.
2001	5.50	727667.	0.294832	214540.	513127.
2000	6.50	784946.	0.344206	270183.	514763.
1999	7.50	1773051.	0.392056	695136.	1077915.
1998	8.50	487974.	0.438287	213873.	274101.
1997	9.50	1601621.	0.482796	773257.	828364.
1996	10.50	262353.	0.525484	137862.	124491.
1995	11.50	271573.	0.566233	153774.	117799.
1994	12.50	761717.	0.604928	460784.	300933.
1993	13.50	489478.	0.641463	313982.	175496.
1992	14.50	1584300.	0.675751	1070592.	513708.
1991	15.50	869503.	0.707731	615374.	254129.
1990	16.50	345795.	0.737359	254975.	90820.
1989	17.50	1395206.	0.764674	1066877.	328329.
1988	18.50	234279.	0.789758	185024.	49255.
SUBTOTAL :			0.376795	7157936.	11838973.
NET SALVAGE: -10.0%				715794.	-715794.
TOTAL :		18996909.	0.414474	7873730.	11123179.

WEIGHTED AGE: 7.8 YEARS
 REMAINING LIFE: 10.0 YEARS