



BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 070007-EI

IN RE:

ENVIRONMENTAL COST RECOVERY FACTORS
PROJECTIONS

JANUARY 2008 THROUGH DECEMBER 2008

TESTIMONY AND EXHIBITS

OF

HOWARD T. BRYANT

DOCUMENT NUMBER DATE

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FPSC-COMMISSION CLERK

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

3

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

6

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

11

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

13

14 **A.** The purpose of my testimony is to present, for Commission
15 review and approval, both the calculation of the revenue
16 requirements and the projected ECRC factors for the
17 period of January 2008 through December 2008. In support
18 of the projected ECRC factors, my testimony identifies
19 the capital and operating and maintenance ("O&M") costs
20 associated with environmental compliance activities for
21 the year 2008.

22

23 **Q.** Have you prepared an exhibit that shows the determination
24 of recoverable environmental costs for the period of
25 January 2008 through December 2008?

1 **A.** Yes. Exhibit No. ____ (HTB-3), containing one document,
2 was prepared under my direction and supervision. It
3 includes Forms 42-1P through 42-7P, which show the
4 calculation and summary of O&M, and capital expenditures
5 that support the development of the environmental cost
6 recovery factors for 2008.

7
8 **Q.** What has Tampa Electric calculated as the net true-up to
9 be applied in the period January 2008 through December
10 2008?

11
12 **A.** The net true-up applicable for this period is an under-
13 recovery of \$2,271,510. This consists of the final true-
14 up under-recovery of \$11,895,683 for the period of
15 January 2006 through December 2006 and an estimated true-
16 up over-recovery of \$9,624,173 for the current period of
17 January 2007 through December 2007. The detailed
18 calculation supporting the estimated net true-up was
19 provided on Forms 42-1E through 42-8E of Exhibit No. ____
20 (HTB-2) filed with the Commission on August 3, 2007.

21
22 **Q.** What is the major contributing factor that has created
23 the net under-recovery to be applied to the company's
24 ECRC rates for the period January 2008 through December
25 2008?

1 **A.** The major contributing factor that has created the net
2 under-recovery was the anticipated sale of surplus SO₂
3 emission allowances that was projected to occur in 2006
4 but instead occurred during 2007.

5
6 **Q.** Does Tampa Electric anticipate the sale of surplus SO₂
7 allowances during 2008?

8
9 **A.** Yes. The company anticipates the sale of approximately
10 \$30 million of surplus SO₂ allowances during 2008. The
11 revenues from the allowance sales have an immediate,
12 direct benefit to Tampa Electric customers since they
13 offset environmental expenses. Additional details
14 associated with the 2008 sales are provided by Tampa
15 Electric Witness, Paul L. Carpinone.

16
17 **Q.** Has Tampa Electric proposed any new environmental
18 compliance projects for ECRC cost recovery for the period
19 from January 2008 through December 2008?

20
21 **A.** No.

22
23 **Q.** What are the existing capital projects included in the
24 calculation of the ECRC factors for 2008?

25

1 **A.** Tampa Electric proposes to include for ECRC recovery the
2 24 previously approved capital projects and their
3 projected costs in the calculation of the ECRC factors
4 for 2008. These projects are:

- 5
- 6 1) Big Bend Unit 3 Flue Gas Desulfurization ("FGD")
- 7 Integration
- 8 2) Big Bend Units 1 and 2 Flue Gas Conditioning
- 9 3) Big Bend Unit 4 Continuous Emissions Monitors
- 10 4) Big Bend Unit 1 Classifier Replacement
- 11 5) Big Bend Unit 2 Classifier Replacement
- 12 6) Big Bend Section 114 Mercury Testing Platform
- 13 7) Big Bend Units 1 and 2 FGD
- 14 8) Big Bend FGD Optimization and Utilization
- 15 9) Big Bend NO_x Emissions Reduction
- 16 10) Big Bend Particulate Matter ("PM") Minimization and
- 17 Monitoring
- 18 11) Polk NO_x Emissions Reduction
- 19 12) Big Bend Unit 4 SOFA
- 20 13) Big Bend Fuel Oil Tank No. 1 Upgrade
- 21 14) Big Bend Fuel Oil Tank No. 2 Upgrade
- 22 15) Phillips Tank No. 1 Upgrade
- 23 16) Phillips Tank No. 4 Upgrade
- 24 17) Big Bend Unit 1 Pre-SCR
- 25 18) Big Bend Unit 2 Pre-SCR

- 1 19) Big Bend Unit 3 Pre-SCR
- 2 20) Big Bend Unit 3 SCR
- 3 21) Big Bend Unit 4 SCR
- 4 22) Big Bend FGD Reliability
- 5 23) Clean Air Mercury Rule
- 6 24) SO₂ Emission Allowances

7

8 Some of these projects will be described in more detail

9 by Tampa Electric Witness, Paul L. Carpinone.

10

11 **Q.** Have you prepared schedules showing the calculation of

12 the recoverable capital project costs for 2008?

13

14 **A.** Yes. Form 42-3P contained in Exhibit No. ____ (HTB-3)

15 summarizes the cost estimates projected for these

16 projects. Form 42-4P, pages 1 through 26, provides the

17 calculations of the costs, which result in recoverable

18 jurisdictional capital costs of \$32,324,120.

19

20 **Q.** What are the existing O&M projects included in the

21 calculation of the ECRC factors for 2008?

22

23 **A.** Tampa Electric proposes to include for ECRC recovery the

24 18 previously approved O&M projects and their projected

25 costs in the calculation of the ECRC factors for 2008.

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These projects are:

- 1) Big Bend Unit 3 FGD Integration
- 2) Big Bend Units 1 and 2 Flue Gas Conditioning
- 3) SO₂ Emissions Allowances
- 4) Big Bend Units 1 and 2 FGD
- 5) Big Bend PM Minimization and Monitoring
- 6) Big Bend NO_x Emissions Reduction
- 7) Polk NO_x Emissions Reduction
- 8) Bayside SCR and Ammonia
- 9) Big Bend Unit 4 SOFA
- 10) Big Bend Unit 1 Pre-SCR
- 11) Big Bend Unit 2 Pre-SCR
- 12) Big Bend Unit 3 Pre-SCR
- 13) Big Bend Unit 4 SCR
- 14) NPDES Annual Surveillance Fees
- 15) Gannon Thermal Discharge Study
- 16) Clean Water Act Section 316(b) Phase II Study
- 17) Arsenic Groundwater Standard Program
- 18) Big Bend Unit 3 SCR

Some of these projects will be described in more detail by Tampa Electric Witness, Paul L. Carpinone.

Q. Have you prepared schedules showing the calculation of

1 the recoverable O&M project costs for 2008?
2
3 **A.** Yes. Form 42-2P contained in Exhibit No. ____ (HTB-3)
4 summarizes the recoverable jurisdictional O&M costs for
5 these projects which total (\$13,412,877) for 2008.
6
7 **Q.** Do you have a schedule providing the description and
8 progress reports for all environmental compliance
9 activities and projects?
10
11 **A.** Yes. Project descriptions and progress reports, as well
12 as the projected recoverable cost estimates, are provided
13 in Form 42-5P, pages 1 through 31.
14
15 **Q.** What are the total projected jurisdictional costs for
16 environmental compliance in the year 2008?
17
18 **A.** The total jurisdictional O&M and capital expenditures to
19 be recovered through the ECRC are calculated on Form 42-
20 1P. These expenditures total \$18,911,243.
21
22 **Q.** How were environmental cost recovery factors calculated?
23
24 **A.** The environmental cost recovery factors were calculated
25 as shown on Schedules 42-6P and 42-7P. The demand

1 allocation factors were calculated by determining the
 2 percentage each rate class contributes to the monthly
 3 system peaks and then adjusted for losses for each rate
 4 class. The energy allocation factors were determined by
 5 calculating the percentage that each rate class
 6 contributes to total kWh sales and then adjusted for
 7 losses for each rate class. This information was
 8 obtained from Tampa Electric's 2004 load research study.
 9 Form 42-7P presents the calculation of the proposed ECRC
 10 factors by rate class.

11

12 **Q.** What are the 2008 ECRC billing factors by rate class for
 13 which Tampa Electric is seeking approval?

14

15 **A.** The computation of the billing factors is shown on Form
 16 42-7P. In summary, the 2008 proposed ECRC billing
 17 factors are as follows:

18

<u>Rate Class</u>	<u>Factor (¢/kWh)</u>
Average Factor	0.104
RS, RST	0.104
GS, GST, TS	0.104
GSD, GSDT	0.105
GSLD, GSLDT, SBF	0.104
IS1, IST1, SBI1, IS3, IST3, SBI3	0.102

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SL, OL

0.105

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

A. The environmental cost recovery credits will be effective concurrent with the first billing cycle for January 2008.

Q. Are the costs Tampa Electric is requesting for recovery through the ECRC for the period January 2008 through December 2008 consistent with criteria established for ECRC recovery in Order No. PSC-94-0044-FOF-EI?

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

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

1 Q. Please summarize your testimony.

2

3 A. My testimony supports the approval of a final average
4 environmental billing factor credit of 0.104 cents per
5 kWh which includes projected capital and O&M revenue
6 requirements of \$18,911,243 associated with a total of
7 31 environmental projects and a true-up under-recovery
8 provision of \$2,271,510 primarily driven by SO₂ allowance
9 sales. My testimony also explains that the projected
10 environmental expenditures for 2008 are appropriate for
11 recovery through the ECRC.

12

13 Q. Does this conclude your testimony?

14

15 A. Yes, it does.

16

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**ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS**

JANUARY 2008 THROUGH DECEMBER 2008

42-1P THROUGH 42-7P

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ENVIRONMENTAL COST RECOVERY
COMMISSION FORMS

JANUARY 2008 THROUGH DECEMBER 2008

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

For the Projected Period
January 2008 to December 2008

<u>Line</u>	<u>Energy</u> <u>(\$)</u>	<u>Demand</u> <u>(\$)</u>	<u>Total</u> <u>(\$)</u>
1. Total Jurisdictional Revenue Requirements for the projected period			
a. Projected O&M Activities (Form 42-2P, Lines 7, 8 & 9)	(\$13,694,662)	\$281,785	(\$13,412,877)
b. Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	32,165,710	158,410	32,324,120
c. Total Jurisdictional Revenue Requirements for the projected period (Lines 1a + 1b)	18,471,048	440,195	18,911,243
2. True-up for Estimated Over/(Under) Recovery for the current period January 2007 to December 2007 (Form 42-2E, Line 5 + 6 + 10)	9,771,819	(147,646)	9,624,173
3. Final True-up for the period January 2006 to December 2006 (Form 42-1A, Line 3)	(12,664,435)	768,752	(11,895,683)
4. Total Jurisdictional Amount to Be Recovered/(Refunded) in the projection period January 2008 to December 2008 (Line 1 - Line 2- Line 3)	21,363,664	(180,911)	21,182,753
5. Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	\$21,379,046	(\$181,041)	\$21,198,005

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

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

O&M Activities
 (in Dollars)

Line	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification	
	January	February	March	April	May	June	July	August	September	October	November	December	Period Total	Demand	Energy
1.	Description of O&M Activities														
a.	\$368,500	\$367,900	\$265,100	\$296,800	\$303,600	\$306,200	\$306,800	\$312,900	\$289,000	\$306,600	\$312,200	\$253,300	\$3,688,900		\$3,688,900
b.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
c.	(2,450,836)	(2,456,022)	(2,450,789)	(2,451,153)	(2,449,434)	(2,451,292)	(2,449,480)	(2,449,505)	(2,451,230)	(2,449,417)	(2,453,206)	(2,451,066)	(29,413,430)		(29,413,430)
d.	515,800	512,600	482,000	532,600	543,100	546,500	547,800	577,800	592,900	578,400	563,600	1,249,900	7,243,000		7,243,000
e.	57,900	54,200	57,900	23,400	24,100	23,400	24,100	24,100	35,400	27,400	39,800	58,300	450,000		450,000
f.	42,000	39,200	42,000	20,300	21,000	20,300	21,000	21,000	27,800	23,000	30,500	41,900	350,000		350,000
g.	34,500	0	0	0	0	0	0	0	0	0	0	0	34,500	34,500	
h.	12,500	12,500	12,500	12,500	0	0	0	0	0	0	0	0	50,000	50,000	
i.	5,000	5,000	6,000	7,000	5,000	5,000	5,000	5,000	5,000	5,000	7,000	5,000	50,000		65,000
j.	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,837	70,000		70,000
k.	0	0	0	0	0	0	0	0	0	0	50,000	0	50,000		50,000
l.	0	0	0	0	0	0	0	0	58,900	16,100	0	0	75,000		75,000
m.	0	0	0	0	0	0	0	0	0	0	2,400	72,600	75,000		75,000
n.	0	0	0	0	0	0	0	0	0	0	0	0	0		0
o.	12,500	112,500	12,500	12,500	0	0	0	0	0	0	0	0	150,000	150,000	
p.	0	0	27,000	0	0	15,000	0	0	15,000	0	0	0	57,000	57,000	
q.	151,700	145,700	152,300	120,180	133,600	131,300	135,220	135,560	128,360	133,600	114,460	128,020	1,610,000		1,610,000
r.	0	0	0	157,420	182,600	179,700	185,180	185,740	180,040	183,900	163,840	188,480	1,606,900		1,606,900
2.	(1,244,603)	(1,200,589)	(1,387,656)	(1,262,620)	(1,230,601)	(1,218,059)	(1,218,547)	(1,181,572)	(1,112,997)	(1,169,584)	(1,163,573)	(447,729)	(13,838,130)	\$291,500	(\$14,129,630)
3.	(1,304,103)	(1,325,589)	(1,439,656)	(1,287,620)	(1,230,601)	(1,233,059)	(1,218,547)	(1,181,572)	(1,127,997)	(1,169,584)	(1,163,573)	(447,729)	(14,129,630)		
4.	59,500	125,000	52,000	25,000	0	15,000	0	0	15,000	0	0	0	291,500		
5.	0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401			
6.	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743			
7.	(1,263,158)	(1,282,852)	(1,394,300)	(1,245,780)	(1,193,039)	(1,196,271)	(1,182,509)	(1,143,064)	(1,092,549)	(1,132,859)	(1,130,697)	(437,584)	(13,694,662)		
8.	57,517	120,834	50,267	24,167	0	14,500	0	0	14,500	0	0	0	281,785		
9.	(\$1,205,641)	(\$1,162,018)	(\$1,344,033)	(\$1,221,613)	(\$1,193,039)	(\$1,181,771)	(\$1,182,509)	(\$1,143,064)	(\$1,078,049)	(\$1,132,859)	(\$1,130,697)	(\$437,584)	(\$13,412,877)		

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

15

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-3P

Capital Investment Projects- Recoverable Costs

(in Dollars)

Line	Description (A)	Projected	End of	Method of Classification												
		January	February	March	April	May	June	July	August	September	October	November	December	Total	Demand	Energy
1.	a. Big Bend Unit 3 Flue Gas Desulfurization Integration	\$68,185	\$68,032	\$67,879	\$67,725	\$67,572	\$67,419	\$67,266	\$67,113	\$66,959	\$66,806	\$66,653	\$66,500	\$808,109		\$808,109
	b. Big Bend Units 1 and 2 Flue Gas Conditioning	39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431		459,431
	c. Big Bend Unit 4 Continuous Emissions Monitors	6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704		82,704
	d. Big Bend Fuel Oil Tank # 1 Upgrade	4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068	\$ 56,068	
	e. Big Bend Fuel Oil Tank # 2 Upgrade	7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,659	7,641	7,624	7,607	7,590	92,212		92,212
	f. Phillips Upgrade Tank # 1 for FDEP	513	511	510	509	507	506	505	503	502	501	499	498	6,064		6,064
	g. Phillips Upgrade Tank # 4 for FDEP	806	804	801	800	797	795	793	791	788	787	784	782	9,528		9,528
	h. Big Bend Unit 1 Classifier Replacement	12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853		143,853
	i. Big Bend Unit 2 Classifier Replacement	8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046		104,046
	j. Big Bend Section 114 Mercury Testing Platform	1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858		13,858
	k. Big Bend Units 1 & 2 FGD (Less Gypsum Revenue)	750,512	748,554	746,596	744,638	742,679	740,721	738,764	736,806	734,848	732,890	730,932	728,974	8,915,093		8,915,093
	l. Big Bend FGD Optimization and Utilization	218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639		2,590,639
	m. Big Bend NO _x Emissions Reduction	71,694	71,540	71,385	71,231	71,076	70,922	70,768	70,614	70,460	70,306	70,152	70,000	872,714		872,714
	n. Big Bend PM Minimization and Monitoring	90,955	91,608	92,503	93,521	94,666	95,348	95,290	95,084	94,877	94,671	94,465	94,259	1,127,247		1,127,247
	o. Polk NO _x Emissions Reduction	17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879		207,879
	p. Big Bend Unit 4 SOFA	27,948	27,898	27,848	27,798	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096		332,096
	q. Big Bend Unit 1 Pre-SCR	23,562	23,518	23,473	23,428	23,383	23,338	23,293	23,248	23,203	23,158	23,113	23,068	279,624		279,624
	r. Big Bend Unit 2 Pre-SCR	18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909		224,909
	s. Big Bend Unit 3 Pre-SCR	25,249	26,542	28,829	34,853	39,744	40,350	40,503	40,432	40,360	40,288	40,217	40,145	437,512		437,512
	t. Big Bend Unit 1 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	u. Big Bend Unit 2 SCR	0	0	0	0	0	0	0	0	0	0	0	0	0		0
	v. Big Bend Unit 3 SCR	0	0	0	837,308	961,199	975,550	984,155	991,344	997,570	1,003,842	1,010,161	1,017,407	8,778,536		8,778,536
	w. Big Bend Unit 4 SCR	238,200	237,968	237,736	237,503	237,271	237,039	236,806	236,574	236,342	236,110	235,878	235,646	6,125,701		6,125,701
	x. Big Bend FGD System Reliability	105,036	108,310	112,492	122,835	131,941	133,535	134,039	134,024	135,948	139,814	143,679	147,546	1,549,199		1,549,199
	y. Clean Air Mercury Rule	558	2,741	4,390	4,439	4,488	9,872	15,255	15,303	15,352	15,401	15,449	16,009	119,317		119,317
	z. SO ₂ Emissions Allowances (B)	(1,230)	(1,149)	(1,069)	(984)	(897)	(810)	(723)	(635)	(547)	(460)	(373)	(288)	(9,165)		(9,165)
2.	Total Investment Projects - Recoverable Costs	1,737,252	1,741,421	1,747,174	2,598,687	2,734,926	3,226,948	3,238,112	3,241,981	3,248,849	3,259,379	3,270,017	3,282,428	33,327,174	\$ 163,872	\$ 33,163,302
3.	Recoverable Costs Allocated to Energy	1,723,424	1,727,625	1,733,410	2,584,952	2,721,224	3,213,276	3,224,471	3,228,372	3,235,272	3,245,831	3,256,502	3,268,943	33,163,302		
4.	Recoverable Costs Allocated to Demand	13,828	13,796	13,764	13,735	13,702	13,672	13,641	13,609	13,577	13,546	13,515	13,485	163,872		
5.	Retail Energy Jurisdictional Factor	0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401			
6.	Retail Demand Jurisdictional Factor	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743			
7.	Jurisdictional Energy Recoverable Costs (C)	1,669,314	1,671,926	1,678,800	2,500,957	2,638,162	3,117,408	3,129,109	3,123,159	3,133,602	3,143,911	3,164,493	3,194,869	32,165,710		
8.	Jurisdictional Demand Recoverable Costs (D)	13,367	13,336	13,305	13,277	13,245	13,216	13,186	13,155	13,125	13,097	13,065	13,036	158,410		
9.	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 & 8)	\$1,682,681	\$1,685,262	\$1,692,105	\$2,514,234	\$2,651,407	\$3,130,624	\$3,142,295	\$3,136,314	\$3,146,727	\$3,157,008	\$3,177,558	\$3,207,905	\$32,324,120		

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658	\$8,239,658
3.	Less: Accumulated Depreciation	(2,832,261)	(2,848,054)	(2,863,847)	(2,879,640)	(2,895,433)	(2,911,226)	(2,927,019)	(2,942,812)	(2,958,605)	(2,974,398)	(2,990,191)	(3,005,984)	(3,021,777)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$5,407,397	5,391,604	5,375,811	5,360,018	5,344,225	5,328,432	5,312,639	5,296,846	5,281,053	5,265,260	5,249,467	5,233,674	5,217,881	
6.	Average Net Investment		5,399,501	5,383,708	5,367,915	5,352,122	5,336,329	5,320,536	5,304,743	5,288,950	5,273,157	5,257,364	5,241,571	5,225,778	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		39,703	39,587	39,471	39,355	39,239	39,123	39,007	38,891	38,774	38,658	38,542	38,426	\$468,776
b.	Debt Component (Line 6 x 2.82% x 1/12)		12,689	12,652	12,615	12,577	12,540	12,503	12,466	12,429	12,392	12,355	12,318	12,281	149,817
8.	Investment Expenses														
a.	Depreciation (C)		15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	15,793	189,516
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		68,185	68,032	67,879	67,725	67,572	67,419	67,266	67,113	66,959	66,806	66,653	66,500	808,109
a.	Recoverable Costs Allocated to Energy		68,185	68,032	67,879	67,725	67,572	67,419	67,266	67,113	66,959	66,806	66,653	66,500	808,109
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		66,044	65,839	65,740	65,524	65,509	65,408	65,277	64,926	64,855	64,708	64,770	64,993	783,593
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$66,044	\$65,839	\$65,740	\$65,524	\$65,509	\$65,408	\$65,277	\$64,926	\$64,855	\$64,708	\$64,770	\$64,993	\$783,593

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.45
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
 Page 2 of 26

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734	\$5,017,734
3.	Less: Accumulated Depreciation	(2,373,494)	(2,386,903)	(2,400,312)	(2,413,721)	(2,427,130)	(2,440,539)	(2,453,948)	(2,467,357)	(2,480,766)	(2,494,175)	(2,507,584)	(2,520,993)	(2,534,402)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,644,240	2,630,831	2,617,422	2,604,013	2,590,604	2,577,195	2,563,786	2,550,377	2,536,968	2,523,559	2,510,150	2,496,741	2,483,332	
6.	Average Net Investment		2,637,536	2,624,127	2,610,718	2,597,309	2,583,900	2,570,491	2,557,082	2,543,673	2,530,264	2,516,855	2,503,446	2,490,037	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		19,394	19,296	19,197	19,098	19,000	18,901	18,803	18,704	18,605	18,507	18,408	18,310	\$226,223
	b. Debt Component (Line 6 x 2.82% x 1/12)		6,198	6,167	6,135	6,104	6,072	6,041	6,009	5,978	5,946	5,915	5,883	5,852	72,300
8.	Investment Expenses														
	a. Depreciation (C)		13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	160,908
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431
	a. Recoverable Costs Allocated to Energy		39,001	38,872	38,741	38,611	38,481	38,351	38,221	38,091	37,960	37,831	37,700	37,571	459,431
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		37,776	37,619	37,520	37,356	37,306	37,207	37,091	36,850	36,767	36,643	36,635	36,720	445,490
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$37,776	\$37,619	\$37,520	\$37,356	\$37,306	\$37,207	\$37,091	\$36,850	\$36,767	\$36,643	\$36,635	\$36,720	\$445,490

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$2,676,217) and 312.42 (\$2,341,517)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 3.3% and 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211	\$866,211
3.	Less: Accumulated Depreciation	(303,077)	(304,593)	(306,109)	(307,625)	(309,141)	(310,657)	(312,173)	(313,689)	(315,205)	(316,721)	(318,237)	(319,753)	(321,269)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$563,134	561,618	560,102	558,586	557,070	555,554	554,038	552,522	551,006	549,490	547,974	546,458	544,942	
6.	Average Net Investment		562,376	560,860	559,344	557,828	556,312	554,796	553,280	551,764	550,248	548,732	547,216	545,700	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,135	4,124	4,113	4,102	4,091	4,080	4,068	4,057	4,046	4,035	4,024	4,013	\$48,888
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,322	1,318	1,314	1,311	1,307	1,304	1,300	1,297	1,293	1,290	1,286	1,282	15,624
8.	Investment Expenses														
a.	Depreciation (C)		1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	1,516	18,192
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704
a.	Recoverable Costs Allocated to Energy		6,973	6,958	6,943	6,929	6,914	6,900	6,884	6,870	6,855	6,841	6,826	6,811	82,704
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		6,754	6,734	6,724	6,704	6,703	6,694	6,680	6,646	6,640	6,626	6,633	6,657	80,195
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,754	\$6,734	\$6,724	\$6,704	\$6,703	\$6,694	\$6,680	\$6,646	\$6,640	\$6,626	\$6,633	\$6,657	\$80,195

Notes:

- (A) Applicable depreciable base for Big Bend; account 315.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank # 1 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	\$497,578	
3.	Less: Accumulated Depreciation	(120,688)	(121,766)	(122,844)	(123,922)	(125,000)	(126,078)	(127,156)	(128,234)	(129,312)	(130,390)	(131,468)	(132,546)	(133,624)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$376,890	375,812	374,734	373,656	372,578	371,500	370,422	369,344	368,266	367,188	366,110	365,032	363,954	
6.	Average Net Investment		376,351	375,273	374,195	373,117	372,039	370,961	369,883	368,805	367,727	366,649	365,571	364,493	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		2,767	2,759	2,752	2,744	2,736	2,728	2,720	2,712	2,704	2,696	2,688	2,680	\$32,686
b.	Debt Component (Line 6 x 2.82% x 1/12)		884	882	879	877	874	872	869	867	864	862	859	857	10,446
8.	Investment Expenses														
a.	Depreciation (C)		1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	12,936
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,729	4,719	4,709	4,699	4,688	4,678	4,667	4,657	4,646	4,636	4,625	4,615	56,068
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		4,571	4,562	4,552	4,542	4,532	4,522	4,511	4,502	4,491	4,482	4,471	4,461	54,199
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,571	\$4,562	\$4,552	\$4,542	\$4,532	\$4,522	\$4,511	\$4,502	\$4,491	\$4,482	\$4,471	\$4,461	\$54,199

Notes:

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

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DOCKET NO. 070007-EI
 ECRC 2008 PROJECTION FILING
 EXHIBIT NO. HTB-3, PAGES 1 - 26
 DOCUMENT NO. 4

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Fuel Oil Tank # 2 Upgrade
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	\$818,401	
3.	Less: Accumulated Depreciation	(198,520)	(200,293)	(202,066)	(203,839)	(205,612)	(207,385)	(209,158)	(210,931)	(212,704)	(214,477)	(216,250)	(218,023)	(219,796)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$619,881	618,108	616,335	614,562	612,789	611,016	609,243	607,470	605,697	603,924	602,151	600,378	598,605	
6.	Average Net Investment		618,995	617,222	615,449	613,676	611,903	610,130	608,357	606,584	604,811	603,038	601,265	599,492	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		4,552	4,539	4,525	4,512	4,499	4,486	4,473	4,460	4,447	4,434	4,421	4,408	\$53,756
	b. Debt Component (Line 6 x 2.82% x 1/12)		1,455	1,450	1,446	1,442	1,438	1,434	1,430	1,425	1,421	1,417	1,413	1,409	17,180
8.	Investment Expenses														
	a. Depreciation (C)		1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	1,773	21,276
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		7,780	7,762	7,744	7,727	7,710	7,693	7,676	7,658	7,641	7,624	7,607	7,590	92,212
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		7,521	7,503	7,486	7,469	7,453	7,437	7,420	7,403	7,386	7,370	7,353	7,337	89,138
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$7,521	\$7,503	\$7,486	\$7,469	\$7,453	\$7,437	\$7,420	\$7,403	\$7,386	\$7,370	\$7,353	\$7,337	\$89,138

Notes:

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

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Phillips Upgrade Tank # 1 for FDEP
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	\$57,277	
3.	Less: Accumulated Depreciation	(19,104)	(19,247)	(19,390)	(19,533)	(19,676)	(19,819)	(19,962)	(20,105)	(20,248)	(20,391)	(20,534)	(20,677)	(20,820)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$38,173	38,030	37,887	37,744	37,601	37,458	37,315	37,172	37,029	36,886	36,743	36,600	36,457	
6.	Average Net Investment		38,102	37,959	37,816	37,673	37,530	37,387	37,244	37,101	36,958	36,815	36,672	36,529	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		280	279	278	277	276	275	274	273	272	271	270	269	\$3,294
	b. Debt Component (Line 6 x 2.82% x 1/12)		90	89	89	89	88	88	88	87	87	87	86	86	1,054
8.	Investment Expenses														
	a. Depreciation (C)		143	143	143	143	143	143	143	143	143	143	143	143	1,716
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		513	511	510	509	507	506	505	503	502	501	499	498	6,064
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		513	511	510	509	507	506	505	503	502	501	499	498	6,064
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		496	494	493	492	490	489	488	486	485	484	482	481	5,860
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$496	\$494	\$493	\$492	\$490	\$489	\$488	\$486	\$485	\$484	\$482	\$481	\$5,860

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														\$0
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	\$90,472	
3.	Less: Accumulated Depreciation	(30,587)	(30,813)	(31,039)	(31,265)	(31,491)	(31,717)	(31,943)	(32,169)	(32,395)	(32,621)	(32,847)	(33,073)	(33,299)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$59,885	59,659	59,433	59,207	58,981	58,755	58,529	58,303	58,077	57,851	57,625	57,399	57,173	
6.	Average Net Investment		59,772	59,546	59,320	59,094	58,868	58,642	58,416	58,190	57,964	57,738	57,512	57,286	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		440	438	436	435	433	431	430	428	426	425	423	421	\$5,166
	b. Debt Component (Line 6 x 2.82% x 1/12)		140	140	139	139	138	138	137	137	136	136	135	135	1,650
8.	Investment Expenses														2,712
	a. Depreciation (C)		226	226	226	226	226	226	226	226	226	226	226	226	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		806	804	801	800	797	795	793	791	788	787	784	782	9,528
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		806	804	801	800	797	795	793	791	788	787	784	782	9,528
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		779	777	774	773	770	769	767	765	762	761	758	756	9,211
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$779	\$777	\$774	\$773	\$770	\$769	\$767	\$765	\$762	\$761	\$758	\$756	\$9,211

Notes:

- (A) Applicable depreciable base for Phillips; account 342.28
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257	\$1,316,257
3.	Less: Accumulated Depreciation	(432,152)	(435,772)	(439,392)	(443,012)	(446,632)	(450,252)	(453,872)	(457,492)	(461,112)	(464,732)	(468,352)	(471,972)	(475,592)	
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$884,105	880,485	876,865	873,245	869,625	866,005	862,385	858,765	855,145	851,525	847,905	844,285	840,665	
6.	Average Net Investment		882,295	878,675	875,055	871,435	867,815	864,195	860,575	856,955	853,335	849,715	846,095	842,475	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		6,488	6,461	6,434	6,408	6,381	6,355	6,328	6,301	6,275	6,248	6,221	6,195	\$76,095
b.	Debt Component (Line 6 x 2.82% x 1/12)		2,073	2,065	2,056	2,048	2,039	2,031	2,022	2,014	2,005	1,997	1,988	1,980	24,318
8.	Investment Expenses														
a.	Depreciation (C)		3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	3,620	43,440
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853
a.	Recoverable Costs Allocated to Energy		12,181	12,146	12,110	12,076	12,040	12,006	11,970	11,935	11,900	11,865	11,829	11,795	143,853
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		11,799	11,754	11,728	11,684	11,672	11,648	11,616	11,546	11,526	11,492	11,495	11,528	139,488
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$11,799	\$11,754	\$11,728	\$11,684	\$11,672	\$11,648	\$11,616	\$11,546	\$11,526	\$11,492	\$11,495	\$11,528	\$139,488

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 2 Classifier Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794	\$984,794
3.	Less: Accumulated Depreciation	(338,166)	(340,710)	(343,254)	(345,798)	(348,342)	(350,886)	(353,430)	(355,974)	(358,518)	(361,062)	(363,606)	(366,150)	(368,694)	(368,694)
4.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$646,628	644,084	641,540	638,996	636,452	633,908	631,364	628,820	626,276	623,732	621,188	618,644	616,100	
6.	Average Net Investment		645,356	642,812	640,268	637,724	635,180	632,636	630,092	627,548	625,004	622,460	619,916	617,372	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		4,745	4,727	4,708	4,689	4,671	4,652	4,633	4,614	4,596	4,577	4,558	4,540	\$55,710
b.	Debt Component (Line 6 x 2.82% x 1/12)		1,517	1,511	1,505	1,499	1,493	1,487	1,481	1,475	1,469	1,463	1,457	1,451	17,808
8.	Investment Expenses														
a.	Depreciation (C)		2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	2,544	30,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046
a.	Recoverable Costs Allocated to Energy		8,806	8,782	8,757	8,732	8,708	8,683	8,658	8,633	8,609	8,584	8,559	8,535	104,046
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		8,530	8,499	8,481	8,448	8,442	8,424	8,402	8,352	8,338	8,314	8,317	8,342	100,889
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$8,530	\$8,499	\$8,481	\$8,448	\$8,442	\$8,424	\$8,402	\$8,352	\$8,338	\$8,314	\$8,317	\$8,342	\$100,889

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737	\$120,737
3.	Less: Accumulated Depreciation	(21,235)	(21,436)	(21,637)	(21,838)	(22,039)	(22,240)	(22,441)	(22,642)	(22,843)	(23,044)	(23,245)	(23,446)	(23,647)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$99,502	99,301	99,100	98,899	98,698	98,497	98,296	98,095	97,894	97,693	97,492	97,291	97,090	
6.	Average Net Investment		99,402	99,201	99,000	98,799	98,598	98,397	98,196	97,995	97,794	97,593	97,392	97,191	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		731	729	728	726	725	724	722	721	719	718	716	715	\$8,674
b.	Debt Component (Line 6 x 2.82% x 1/12)		234	233	233	232	232	231	231	230	230	229	229	228	2,772
8.	Investment Expenses														
a.	Depreciation (C)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858
a.	Recoverable Costs Allocated to Energy		1,166	1,163	1,162	1,159	1,158	1,156	1,154	1,152	1,150	1,148	1,146	1,144	13,858
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		1,129	1,126	1,125	1,121	1,123	1,122	1,120	1,114	1,114	1,112	1,114	1,118	13,438
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,129	\$1,126	\$1,125	\$1,121	\$1,123	\$1,122	\$1,120	\$1,114	\$1,114	\$1,112	\$1,114	\$1,118	\$13,438

Notes:

- (A) Applicable depreciable base for Big Bend; account 311.40
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.0%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$487,100	\$487,100	\$496,100	\$495,700	\$1,966,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	210,000	210,000
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,552,961	\$83,762,961	
3.	Less: Accumulated Depreciation	(26,919,562)	(27,121,365)	(27,323,168)	(27,524,971)	(27,726,774)	(27,928,577)	(28,130,380)	(28,332,183)	(28,533,986)	(28,735,789)	(28,937,592)	(29,139,395)	(29,341,399)	
4.	CWIP - Non-Interest Bearing	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	504,100	991,200	1,487,300	1,773,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$56,650,399	\$56,448,596	\$56,246,793	\$56,044,990	\$55,843,187	\$55,641,384	\$55,439,581	\$55,237,778	\$55,035,975	\$55,321,272	\$55,606,569	\$55,900,866	\$56,194,562	
6.	Average Net Investment		56,549,497	56,347,694	56,145,891	55,944,088	55,742,285	55,540,482	55,338,679	55,136,876	55,178,623	55,463,920	55,753,717	56,047,714	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		415,818	414,334	412,850	411,366	409,882	408,398	406,915	405,431	405,738	407,835	409,966	412,128	\$4,920,661
b.	Debt Component (Line 6 x 2.82% x 1/12)		132,891	132,417	131,943	131,469	130,994	130,520	130,046	129,572	129,670	130,340	131,021	131,712	1,572,595
8.	Investment Expenses														
a.	Depreciation (C)		201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	201,803	202,004	2,421,837
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		750,512	748,554	746,596	744,638	742,679	740,721	738,764	736,806	737,211	739,978	742,790	745,844	8,915,093
a.	Recoverable Costs Allocated to Energy		750,512	748,554	746,596	744,638	742,679	740,721	738,764	736,806	737,211	739,978	742,790	745,844	8,915,093
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		726,948	724,421	723,075	720,442	720,010	718,622	716,915	712,793	714,044	716,743	721,803	728,943	8,644,759
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$726,948	\$724,421	\$723,075	\$720,442	\$720,010	\$718,622	\$716,915	\$712,793	\$714,044	\$716,743	\$721,803	\$728,943	\$8,644,759

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.46 (\$83,318,932) and 312.45 (\$444,029)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 2.9% and 2.3%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737	\$21,739,737
3.	Less: Accumulated Depreciation	(3,532,381)	(3,574,023)	(3,615,665)	(3,657,307)	(3,698,949)	(3,740,591)	(3,782,233)	(3,823,875)	(3,865,517)	(3,907,159)	(3,948,801)	(3,990,443)	(4,032,085)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$18,207,356	18,165,714	18,124,072	18,082,430	18,040,788	17,999,146	17,957,504	17,915,862	17,874,220	17,832,578	17,790,936	17,749,294	17,707,652	
6.	Average Net Investment		18,186,535	18,144,893	18,103,251	18,061,609	18,019,967	17,978,325	17,936,683	17,895,041	17,853,399	17,811,757	17,770,115	17,728,473	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		133,729	133,422	133,116	132,810	132,504	132,198	131,891	131,585	131,279	130,973	130,667	130,360	\$1,584,534
b.	Debt Component (Line 6 x 2.82% x 1/12)		42,738	42,640	42,543	42,445	42,347	42,249	42,151	42,053	41,955	41,858	41,760	41,662	506,401
8.	Investment Expenses														
a.	Depreciation (C)		41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	41,642	499,704
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639
a.	Recoverable Costs Allocated to Energy		218,109	217,704	217,301	216,897	216,493	216,089	215,684	215,280	214,876	214,473	214,069	213,664	2,590,639
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		211,261	210,685	210,455	209,849	209,885	209,642	209,305	208,264	208,123	207,739	208,021	208,822	2,512,051
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$211,261	\$210,685	\$210,455	\$209,849	\$209,885	\$209,642	\$209,305	\$208,264	\$208,123	\$207,739	\$208,021	\$208,822	\$2,512,051

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.45 (\$39,818) and 312.45 (\$21,699,919)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 1.5% and 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$80,000	\$80,000	\$80,000	\$85,000	\$10,000	\$10,000	\$15,000	\$15,000	\$375,000
b.	Clearings to Plant		0	0	0	0	0	0	0	300,000	0	0	0	0	300,000
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,128,210	\$6,428,210	\$6,428,210	\$6,428,210	\$6,428,210	\$6,428,210	
3.	Less: Accumulated Depreciation	(422,927)	(438,854)	(454,781)	(470,708)	(486,635)	(502,562)	(518,489)	(534,416)	(550,668)	(567,245)	(583,822)	(600,399)	(616,976)	
4.	CWIP - Non-Interest Bearing	50,000	50,000	50,000	50,000	50,000	130,000	210,000	290,000	75,000	85,000	95,000	110,000	125,000	
5.	Net Investment (Lines 2 + 3 + 4)	\$5,755,283	5,739,356	5,723,429	5,707,502	5,691,575	5,755,648	5,819,721	5,883,794	5,952,542	5,945,965	5,939,388	5,937,811	5,936,234	
6.	Average Net Investment		5,747,320	5,731,393	5,715,466	5,699,539	5,723,612	5,787,685	5,851,758	5,918,168	5,949,254	5,942,677	5,938,600	5,937,023	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		42,261	42,144	42,027	41,910	42,087	42,558	43,029	43,517	43,746	43,697	43,668	43,656	\$514,300
b.	Debt Component (Line 6 x 2.82% x 1/12)		13,506	13,469	13,431	13,394	13,450	13,601	13,752	13,908	13,981	13,965	13,956	13,952	164,365
8.	Investment Expenses														
a.	Depreciation (C)		15,927	15,927	15,927	15,927	15,927	15,927	15,927	16,252	16,577	16,577	16,577	16,577	194,049
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		71,694	71,540	71,385	71,231	71,464	72,086	72,708	73,677	74,304	74,239	74,201	74,185	872,714
a.	Recoverable Costs Allocated to Energy		71,694	71,540	71,385	71,231	71,464	72,086	72,708	73,677	74,304	74,239	74,201	74,185	872,714
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		69,443	69,234	69,136	68,916	69,283	69,935	70,558	71,276	71,969	71,908	72,105	72,504	846,267
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$69,443	\$69,234	\$69,136	\$68,916	\$69,283	\$69,935	\$70,558	\$71,276	\$71,969	\$71,908	\$72,105	\$72,504	\$846,267

Notes:
 (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,675,171), 312.42 (\$4,013,075), and 312.43 (\$439,964)
 (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
 (C) Applicable depreciation rates are 3.3%, 3.1%, and 2.6%
 (D) Line 9a x Line 10
 (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$75,000	\$100,000	\$125,000	\$125,000	\$50,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
b.	Clearings to Plant		0	0	0	0	475,000	25,000	0	0	0	0	0	0	500,000
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$7,991,052	\$8,466,052	\$8,491,052	\$8,491,052	\$8,491,052	\$8,491,052	\$8,491,052	\$8,491,052	\$8,491,052	\$8,491,052
3.	Less: Accumulated Depreciation	(725,979)	(746,174)	(766,369)	(786,564)	(806,759)	(827,449)	(848,660)	(869,897)	(891,134)	(912,371)	(933,608)	(954,845)	(976,082)	
4.	CWIP - Non-Interest Bearing	0	75,000	175,000	300,000	425,000	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$7,265,073	7,319,878	7,399,683	7,504,488	7,609,293	7,638,603	7,642,392	7,621,155	7,599,918	7,578,681	7,557,444	7,536,207	7,514,970	
6.	Average Net Investment		7,292,476	7,359,781	7,452,086	7,556,891	7,623,948	7,640,498	7,631,774	7,610,537	7,589,300	7,568,063	7,546,826	7,525,589	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		53,623	54,118	54,796	55,567	56,060	56,182	56,118	55,962	55,805	55,649	55,493	55,337	\$664,710
b.	Debt Component (Line 6 x 2.82% x 1/12)		17,137	17,295	17,512	17,759	17,916	17,955	17,935	17,885	17,835	17,785	17,735	17,685	212,434
8.	Investment Expenses														
a.	Depreciation (C)		20,195	20,195	20,195	20,195	20,690	21,211	21,237	21,237	21,237	21,237	21,237	21,237	250,103
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		90,955	91,608	92,503	93,521	94,666	95,348	95,290	95,084	94,877	94,671	94,465	94,259	1,127,247
a.	Recoverable Costs Allocated to Energy		90,955	91,608	92,503	93,521	94,666	95,348	95,290	95,084	94,877	94,671	94,465	94,259	1,127,247
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		88,099	88,655	89,589	90,482	91,776	92,503	92,472	91,985	91,895	91,698	91,796	92,123	1,093,073
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$88,099	\$88,655	\$89,589	\$90,482	\$91,776	\$92,503	\$92,472	\$91,985	\$91,895	\$91,698	\$91,796	\$92,123	\$1,093,073

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 312.41 (\$1,513,263), 312.42 (\$5,153,072), 312.43 (\$955,619), 315.41 (\$17,504), 315.43 (\$500,000), and 315.44 (\$351,594)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 3.3%, 3.1%, 2.6%, 2.5%, 2.5%, and 2.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														\$0
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Plant-in-Service/Depreciation Base (A)	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	\$1,561,473	
3.	Less: Accumulated Depreciation	(205,530)	(209,954)	(214,378)	(218,802)	(223,226)	(227,650)	(232,074)	(236,498)	(240,922)	(245,346)	(249,770)	(254,194)	(258,618)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,355,943	1,351,519	1,347,095	1,342,671	1,338,247	1,333,823	1,329,399	1,324,975	1,320,551	1,316,127	1,311,703	1,307,279	1,302,855	
6.	Average Net Investment		1,353,731	1,349,307	1,344,883	1,340,459	1,336,035	1,331,611	1,327,187	1,322,763	1,318,339	1,313,915	1,309,491	1,305,067	
7.	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)		9,954	9,922	9,889	9,857	9,824	9,792	9,759	9,726	9,694	9,661	9,629	9,596	\$117,303
	b. Debt Component (Line 6 x 2.82% x 1/12)		3,181	3,171	3,160	3,150	3,140	3,129	3,119	3,108	3,098	3,088	3,077	3,067	37,488
8.	Investment Expenses														
	a. Depreciation (C)		4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879
	a. Recoverable Costs Allocated to Energy		17,559	17,517	17,473	17,431	17,388	17,345	17,302	17,258	17,216	17,173	17,130	17,087	207,879
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		17,008	16,952	16,923	16,865	16,857	16,828	16,790	16,696	16,675	16,634	16,646	16,700	201,574
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,008	\$16,952	\$16,923	\$16,865	\$16,857	\$16,828	\$16,790	\$16,696	\$16,675	\$16,634	\$16,646	\$16,700	\$201,574

Notes:

- (A) Applicable depreciable base for Polk; account 342.81
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 4 SOFA
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	\$2,558,730	
3.	Less: Accumulated Depreciation	(203,234)	(208,351)	(213,468)	(218,585)	(223,702)	(228,819)	(233,936)	(239,053)	(244,170)	(249,287)	(254,404)	(259,521)	(264,638)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$2,355,496	2,350,379	2,345,262	2,340,145	2,335,028	2,329,911	2,324,794	2,319,677	2,314,560	2,309,443	2,304,326	2,299,209	2,294,092	
6.	Average Net Investment		2,352,938	2,347,821	2,342,704	2,337,587	2,332,470	2,327,353	2,322,236	2,317,119	2,312,002	2,306,885	2,301,768	2,296,651	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		17,302	17,264	17,226	17,189	17,151	17,113	17,076	17,038	17,001	16,963	16,925	16,888	\$205,136
b.	Debt Component (Line 6 x 2.82% x 1/12)		5,529	5,517	5,505	5,493	5,481	5,469	5,457	5,445	5,433	5,421	5,409	5,397	65,556
8.	Investment Expenses														
a.	Depreciation (C)		5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	5,117	61,404
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096
a.	Recoverable Costs Allocated to Energy		27,948	27,898	27,848	27,799	27,749	27,699	27,650	27,600	27,551	27,501	27,451	27,402	332,096
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		27,071	26,999	26,971	26,896	26,902	26,873	26,832	26,701	26,685	26,637	26,675	26,781	322,023
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$27,071	\$26,999	\$26,971	\$26,896	\$26,902	\$26,873	\$26,832	\$26,701	\$26,685	\$26,637	\$26,675	\$26,781	\$322,023

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 1 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,649,121	\$1,653,621	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	\$1,649,121	
3.	Less: Accumulated Depreciation	(52,165)	(56,700)	(61,235)	(65,770)	(70,305)	(74,840)	(79,375)	(83,910)	(88,445)	(92,980)	(97,515)	(102,050)	(106,585)	
4.	CWIP - Non-Interest Bearing	363,967	363,967	363,967	363,967	363,967	363,967	363,967	363,967	363,967	363,967	363,967	363,967	363,967	
5.	Net Investment (Lines 2 + 3 + 4)	\$1,960,923	1,960,888	1,951,853	1,947,318	1,942,783	1,938,248	1,933,713	1,929,178	1,924,643	1,920,108	1,915,573	1,911,038	1,906,503	
6.	Average Net Investment		1,960,906	1,956,371	1,949,586	1,945,051	1,940,516	1,935,981	1,931,446	1,926,911	1,922,376	1,917,841	1,913,306	1,908,771	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		14,419	14,386	14,336	14,302	14,269	14,236	14,202	14,169	14,136	14,102	14,069	14,036	\$170,662
b.	Debt Component (Line 6 x 2.82% x 1/12)		4,608	4,597	4,582	4,571	4,560	4,550	4,539	4,528	4,518	4,507	4,496	4,486	54,542
8.	Investment Expenses														
a.	Depreciation (C)		4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	4,535	54,420
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		23,562	23,518	23,453	23,408	23,364	23,321	23,276	23,232	23,189	23,144	23,100	23,057	279,624
a.	Recoverable Costs Allocated to Energy		23,562	23,518	23,453	23,408	23,364	23,321	23,276	23,232	23,189	23,144	23,100	23,057	279,624
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		22,822	22,760	22,714	22,647	22,651	22,625	22,588	22,475	22,460	22,417	22,447	22,535	271,141
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,822	\$22,760	\$22,714	\$22,647	\$22,651	\$22,625	\$22,588	\$22,475	\$22,460	\$22,417	\$22,447	\$22,535	\$271,141

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887	\$1,581,887
3.	Less: Accumulated Depreciation	(47,000)	(51,087)	(55,174)	(59,261)	(63,348)	(67,435)	(71,522)	(75,609)	(79,696)	(83,783)	(87,870)	(91,957)	(96,044)	(96,044)
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$1,534,887	1,530,800	1,526,713	1,522,626	1,518,539	1,514,452	1,510,365	1,506,278	1,502,191	1,498,104	1,494,017	1,489,930	1,485,843	
6.	Average Net Investment		1,532,844	1,528,757	1,524,670	1,520,583	1,516,496	1,512,409	1,508,322	1,504,235	1,500,148	1,496,061	1,491,974	1,487,887	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		11,271	11,241	11,211	11,181	11,151	11,121	11,091	11,061	11,031	11,001	10,971	10,941	\$133,272
b.	Debt Component (Line 6 x 2.82% x 1/12)		3,602	3,593	3,583	3,573	3,564	3,554	3,545	3,535	3,525	3,516	3,506	3,497	42,593
8.	Investment Expenses														
a.	Depreciation (C)		4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	4,087	49,044
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909
a.	Recoverable Costs Allocated to Energy		18,960	18,921	18,881	18,841	18,802	18,762	18,723	18,683	18,643	18,604	18,564	18,525	224,909
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		18,365	18,311	18,286	18,229	18,228	18,202	18,169	18,074	18,057	18,020	18,039	18,105	218,085
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,365	\$18,311	\$18,286	\$18,229	\$18,228	\$18,202	\$18,169	\$18,074	\$18,057	\$18,020	\$18,039	\$18,105	\$218,085

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.1%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Big Bend Unit 3 Pre-SCR
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$114,200	\$152,200	\$319,300	\$190,300	\$76,100	\$37,900	\$0	\$0	\$0	\$0	\$0	\$0	\$890,000
b.	Clearings to Plant		0	0	0	3,321,097	76,100	37,900	0	0	0	0	0	0	3,435,097
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$3,321,097	\$3,397,197	\$3,435,097	\$3,435,097	\$3,435,097	\$3,435,097	\$3,435,097	\$3,435,097	\$3,435,097	\$3,435,097
3.	Less: Accumulated Depreciation	0	0	0	0	(3,568)	(10,787)	(18,130)	(25,514)	(32,898)	(40,282)	(47,666)	(55,050)	(62,434)	
4.	CWIP - Non-Interest Bearing	2,545,097	2,659,297	2,811,497	3,130,797	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$2,545,097	2,659,297	2,811,497	3,130,797	3,317,529	3,386,410	3,416,967	3,409,583	3,402,199	3,394,815	3,387,431	3,380,047	3,372,663	
6.	Average Net Investment		2,602,197	2,735,397	2,971,147	3,224,163	3,351,970	3,401,689	3,413,275	3,405,891	3,398,507	3,391,123	3,383,739	3,376,355	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		19,134	20,114	21,847	23,708	24,648	25,013	25,098	25,044	24,990	24,935	24,881	24,827	\$284,239
b.	Debt Component (Line 6 x 2.82% x 1/12)		6,115	6,428	6,982	7,577	7,877	7,994	8,021	8,004	7,986	7,969	7,952	7,934	90,839
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	3,568	7,219	7,343	7,384	7,384	7,384	7,384	7,384	7,384	62,434
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		25,249	26,542	28,829	34,853	39,744	40,350	40,503	40,432	40,360	40,288	40,217	40,145	437,512
a.	Recoverable Costs Allocated to Energy		25,249	26,542	28,829	34,853	39,744	40,350	40,503	40,432	40,360	40,288	40,217	40,145	437,512
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		24,456	25,686	27,921	33,720	38,531	39,146	39,305	39,114	39,092	39,023	39,081	39,235	424,310
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$24,456	\$25,686	\$27,921	\$33,720	\$38,531	\$39,146	\$39,305	\$39,114	\$39,092	\$39,023	\$39,081	\$39,235	\$424,310

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.43 (\$2,724,267) and 315.43 (\$710,830)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.6% and 2.5%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$1,194,577	\$857,573	\$610,490	\$608,245	\$433,244	\$583,511	\$1,559,709	\$1,336,034	\$1,881,997	\$3,308,471	\$1,657,239	\$1,422,100	\$15,453,190
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$28,245,555	\$29,440,132	\$30,297,705	\$30,908,195	\$31,516,440	\$31,949,684	\$32,533,195	\$34,092,904	\$35,428,938	\$37,310,935	\$40,619,406	\$42,276,645	\$43,698,745	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$28,245,555	29,440,132	30,297,705	30,908,195	31,516,440	31,949,684	32,533,195	34,092,904	35,428,938	37,310,935	40,619,406	42,276,645	43,698,745	
6.	Average Net Investment		28,842,844	29,868,919	30,602,950	31,212,318	31,733,062	32,241,440	33,313,050	34,760,921	36,369,937	38,965,171	41,448,026	42,987,695	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.41 and 315.41. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate are 3.3% and 2.5%.
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$6,410,390	\$2,663,758	\$4,718,150	\$2,984,604	\$2,521,269	\$3,091,247	\$2,658,703	\$2,527,843	\$3,113,269	\$3,514,014	\$4,259,416	\$2,832,421	\$41,295,084
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$35,211,612	\$41,622,002	\$44,285,760	\$49,003,910	\$51,988,514	\$54,509,783	\$57,601,030	\$60,259,733	\$62,787,576	\$65,900,845	\$69,414,859	\$73,674,275	\$76,506,696	
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$35,211,612	41,622,002	44,285,760	49,003,910	51,988,514	54,509,783	57,601,030	60,259,733	62,787,576	65,900,845	69,414,859	73,674,275	76,506,696	
6.	Average Net Investment		38,416,807	42,953,881	46,644,835	50,496,212	53,249,149	56,055,407	58,930,382	61,523,655	64,344,211	67,657,852	71,544,567	75,090,486	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.42 and 312.44. These dollars are for tracking purposes only; depreciation and return are not calculated until the project goes in to service.
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 3.1% and 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11
- (F) FPSC ruling in Docket No. 980693-EI does not allow for recovery of dollars associated with this project until placed in-service.

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$2,745,448	\$2,725,065	\$2,650,862	\$2,101,525	\$1,794,928	\$907,213	\$830,715	\$671,303	\$671,303	\$681,303	\$681,303	\$840,503	\$17,301,471
b.	Clearings to Plant		0	0	0	80,579,231	1,794,928	907,213	830,715	671,303	671,303	681,303	681,303	840,503	87,657,802
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$66,414,356	\$69,159,804	\$71,884,869	\$74,535,731	\$80,579,231	\$82,374,159	\$83,281,372	\$84,112,087	\$84,783,390	\$85,454,693	\$86,135,996	\$86,817,299	\$87,657,802	
3.	Less: Accumulated Depreciation	0	0	0	0	(85,168)	(257,447)	(432,654)	(609,743)	(788,460)	(968,631)	(1,150,267)	(1,333,380)	(1,518,141)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5.	Net Investment (Lines 2 + 3 + 4)	\$66,414,356	69,159,804	71,884,869	74,535,731	80,494,063	82,116,712	82,848,718	83,502,344	83,994,930	84,486,062	84,985,729	85,483,919	86,139,661	
6.	Average Net Investment		67,787,080	70,522,337	73,210,300	77,514,897	81,305,388	82,482,715	83,175,531	83,748,637	84,240,496	84,735,896	85,234,824	85,811,790	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		0	0	0	569,980	597,852	606,509	611,604	615,818	619,434	623,077	626,746	630,988	\$5,502,008
b.	Debt Component (Line 6 x 2.82% x 1/12)		0	0	0	182,160	191,068	193,834	195,462	196,809	197,965	199,129	200,302	201,658	1,758,387
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	85,168	172,279	175,207	177,089	178,717	180,171	181,636	183,113	184,761	1,518,141
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	837,308	961,199	975,550	984,155	991,344	997,570	1,003,842	1,010,161	1,017,407	8,778,536
a.	Recoverable Costs Allocated to Energy		0	0	0	837,308	961,199	975,550	984,155	991,344	997,570	1,003,842	1,010,161	1,017,407	8,778,536
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		0	0	0	810,101	931,860	946,445	955,049	959,036	966,221	972,321	981,620	994,353	8,517,006
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$0	\$0	\$0	\$810,101	\$931,860	\$946,445	\$955,049	\$959,036	\$966,221	\$972,321	\$981,620	\$994,353	\$8,517,006

Notes:

- (A) Applicable depreciable base for Big Bend; accounts 311.43 (\$2,939,080), 312.43 (\$79,772,165), and 312.44 (\$4,946,557)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rates are 1.2%, 2.6%, and 2.4%
- (D) Line 9a x Line 10

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655	\$61,896,655
3.	Less: Accumulated Depreciation	(915,952)	(1,039,745)	(1,163,538)	(1,287,331)	(1,411,124)	(1,534,917)	(1,658,710)	(1,782,503)	(1,906,296)	(2,030,089)	(2,153,882)	(2,277,675)	(2,401,468)	
4.	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.	Net Investment (Lines 2 + 3 + 4)	\$60,980,703	60,856,910	60,733,117	60,609,324	60,485,531	60,361,738	60,237,945	60,114,152	59,990,359	59,866,566	59,742,773	59,618,980	59,495,187	
6.	Average Net Investment		60,918,807	60,795,014	60,671,221	60,547,428	60,423,635	60,299,842	60,176,049	60,052,256	59,928,463	59,804,670	59,680,877	59,557,084	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		86,699	86,523	86,347	86,171	85,995	443,395	442,485	441,574	440,664	439,754	438,843	437,933	\$3,516,383
b.	Debt Component (Line 6 x 2.82% x 1/12)		27,708	27,652	27,596	27,539	27,483	141,705	141,414	141,123	140,832	140,541	140,250	139,959	1,123,802
8.	Investment Expenses														
a.	Depreciation (C)		123,793	123,793	123,793	123,793	123,793	123,793	123,793	123,793	123,793	123,793	123,793	123,793	1,485,516
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		238,200	237,968	237,736	237,503	237,271	708,893	707,692	706,490	705,289	704,088	702,886	701,685	6,125,701
a.	Recoverable Costs Allocated to Energy		238,200	237,968	237,736	237,503	237,271	708,893	707,692	706,490	705,289	704,088	702,886	701,685	6,125,701
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	-
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		230,721	230,296	230,246	229,786	230,029	687,743	686,762	683,465	683,125	681,979	683,027	685,785	5,942,964
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13) (F)		\$230,721	\$230,296	\$230,246	\$229,786	\$230,029	\$687,743	\$686,762	\$683,465	\$683,125	\$681,979	\$683,027	\$685,785	\$5,942,964

Notes:

- (A) Applicable depreciable base for Big Bend; account 312.44.
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2008 to December 2008

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

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$300,400	\$393,800	\$487,300	\$487,300	\$206,900	\$108,300	\$20,000	\$20,000	\$420,000	\$420,000	\$420,000	\$420,000	\$3,704,000
b.	Clearings to Plant		0	0	0	5,895,888	186,900	93,300	0	0	0	0	0	0	6,176,088
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$5,007,902	\$5,007,902	\$5,007,902	\$5,007,902	\$10,903,790	\$11,090,690	\$11,183,990	\$11,183,990	\$11,183,990	\$11,183,990	\$11,183,990	\$11,183,990	\$11,183,990	
3.	Less: Accumulated Depreciation	(71,152)	(80,750)	(90,348)	(99,946)	(115,279)	(136,528)	(158,049)	(179,661)	(201,273)	(222,885)	(244,497)	(266,109)	(287,721)	
4.	CWIP - Non-Interest Bearing	4,753,581	5,053,981	5,447,781	5,935,081	526,493	546,493	561,493	581,493	601,493	1,021,493	1,441,493	1,861,493	2,281,493	
5.	Net Investment (Lines 2 + 3 + 4)	\$9,690,331	9,981,133	10,365,335	10,843,037	11,315,004	11,500,655	11,587,434	11,585,822	11,584,210	11,982,598	12,380,986	12,779,374	13,177,762	
6.	Average Net Investment		9,835,732	10,173,234	10,604,186	11,079,021	11,407,830	11,544,045	11,586,628	11,585,016	11,783,404	12,181,792	12,580,180	12,978,568	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		72,324	74,805	77,974	81,466	83,884	84,885	85,198	85,187	86,645	89,575	92,504	95,434	\$1,009,881
b.	Debt Component (Line 6 x 2.82% x 1/12)		23,114	23,907	24,920	26,036	26,808	27,129	27,229	27,225	27,691	28,627	29,563	30,500	322,749
8.	Investment Expenses														
a.	Depreciation (C)		9,598	9,598	9,598	15,333	21,249	21,521	21,612	21,612	21,612	21,612	21,612	21,612	216,569
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		105,036	108,310	112,492	122,835	131,941	133,535	134,039	134,024	135,948	139,814	143,679	147,546	1,549,199
a.	Recoverable Costs Allocated to Energy		105,036	108,310	112,492	122,835	131,941	133,535	134,039	134,024	135,948	139,814	143,679	147,546	1,549,199
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		101,738	104,818	108,948	118,844	127,914	129,551	130,075	129,656	131,676	135,424	139,619	144,203	1,502,466
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$101,738	\$104,818	\$108,948	\$118,844	\$127,914	\$129,551	\$130,075	\$129,656	\$131,676	\$135,424	\$139,619	\$144,203	\$1,502,466

Notes:

- (A) Applicable depreciable base for Big Bend: account 312.44 (\$2,114,410) and 312.45 (\$9,069,580)
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002).
- (C) Applicable depreciation rate is 2.4% and 2.3%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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Return on Capital Investments, Depreciation and Taxes
 For Project: Clean Air Mercury Rule
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Expenditures/Additions		\$115,000	\$335,000	\$5,000	\$5,000	\$5,000	\$1,104,670	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$122,763	\$1,717,433
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Plant-in-Service/Depreciation Base (A)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4.	CWIP - Non-Interest Bearing	0	115,000	450,000	455,000	460,000	465,000	1,569,670	1,574,670	1,579,670	1,584,670	1,589,670	1,594,670	1,717,433	
5.	Net Investment (Lines 2 + 3 + 4)	\$0	115,000	450,000	455,000	460,000	465,000	1,569,670	1,574,670	1,579,670	1,584,670	1,589,670	1,594,670	1,717,433	
6.	Average Net Investment		57,500	282,500	452,500	457,500	462,500	1,017,335	1,572,170	1,577,170	1,582,170	1,587,170	1,592,170	1,656,052	
7.	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)		423	2,077	3,327	3,364	3,401	7,481	11,560	11,597	11,634	11,671	11,707	12,177	\$90,419
b.	Debt Component (Line 6 x 2.82% x 1/12)		135	664	1,063	1,075	1,087	2,391	3,695	3,706	3,718	3,730	3,742	3,892	28,898
8.	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9.	Total System Recoverable Expenses (Lines 7 + 8)		558	2,741	4,390	4,439	4,488	9,872	15,255	15,303	15,352	15,401	15,449	16,069	119,317
a.	Recoverable Costs Allocated to Energy		558	2,741	4,390	4,439	4,488	9,872	15,255	15,303	15,352	15,401	15,449	16,069	119,317
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (D)		540	2,653	4,252	4,295	4,351	9,577	14,804	14,804	14,870	14,917	15,013	15,705	115,781
13.	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$540	\$2,653	\$4,252	\$4,295	\$4,351	\$9,577	\$14,804	\$14,804	\$14,870	\$14,917	\$15,013	\$15,705	\$115,781

Notes:

- (A) Applicable depreciable base for Big Bend and Polk; accounts 315.40, 315.42, 315.43, 315.44, and 345.80
- (B) Line 6 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (C) Applicable depreciation rate is 3.0%, 2.5%, 2.5%, 2.1%, and 2.4%
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2008 to December 2008

Form 42-4P
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For Project: SO₂ Emissions Allowances
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Total
1.	Investments														
a.	Purchases/Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Sales/Transfers		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	30,000,000
c.	Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2.	Working Capital Balance														
a.	FERC 158.1 Allowance Inventory	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d.	FERC 254.01 Regulatory Liabilities - Gains	(130,952)	(122,516)	(114,294)	(105,905)	(97,052)	(88,018)	(79,025)	(69,945)	(60,840)	(51,910)	(42,893)	(33,987)	(25,321)	
3.	Total Working Capital Balance	(\$130,952)	(122,516)	(114,294)	(105,905)	(97,052)	(88,018)	(79,025)	(69,945)	(60,840)	(51,910)	(42,893)	(33,987)	(25,321)	
4.	Average Net Working Capital Balance		(\$126,734)	(\$118,405)	(\$110,099)	(\$101,479)	(\$92,535)	(\$83,522)	(\$74,485)	(\$65,393)	(\$56,375)	(\$47,401)	(\$38,440)	(\$29,654)	
5.	Return on Average Net Working Capital Balance														
a.	Equity Component Grossed Up For Taxes (A)		(932)	(871)	(810)	(746)	(680)	(614)	(548)	(481)	(415)	(349)	(283)	(218)	(6,947)
b.	Debt Component (Line 4 x 2.82% x 1/12)		(298)	(278)	(259)	(238)	(217)	(196)	(175)	(154)	(132)	(111)	(90)	(70)	(2,218)
6.	Total Return Component		(1,230)	(1,149)	(1,069)	(984)	(897)	(810)	(723)	(635)	(547)	(460)	(373)	(288)	(9,165)
7.	Expenses:														
a.	Gains		(2,506,875)	(2,506,875)	(2,506,875)	(2,506,875)	(2,506,875)	(2,506,875)	(2,506,875)	(2,506,875)	(2,506,938)	(2,506,875)	(2,506,938)	(2,506,938)	(30,082,689)
b.	Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	SO ₂ Allowance Expense		56,039	50,853	56,086	55,722	57,441	55,583	57,395	57,370	55,708	57,458	53,732	55,872	669,259
8.	Net Expenses (B)		(2,450,836)	(2,456,022)	(2,450,789)	(2,451,153)	(2,449,434)	(2,451,292)	(2,449,480)	(2,449,505)	(2,451,230)	(2,449,417)	(2,453,206)	(2,451,066)	(29,413,430)
9.	Total System Recoverable Expenses (Lines 6 + 8)		(2,452,066)	(2,457,171)	(2,451,858)	(2,452,137)	(2,450,331)	(2,452,102)	(2,450,203)	(2,450,140)	(2,451,777)	(2,449,877)	(2,453,579)	(2,451,354)	(29,422,595)
a.	Recoverable Costs Allocated to Energy		(2,452,066)	(2,457,171)	(2,451,858)	(2,452,137)	(2,450,331)	(2,452,102)	(2,450,203)	(2,450,140)	(2,451,777)	(2,449,877)	(2,453,579)	(2,451,354)	(29,422,595)
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10.	Energy Jurisdictional Factor		0.9686032	0.9677600	0.9684954	0.9675060	0.9694763	0.9701651	0.9704255	0.9674099	0.9685746	0.9685998	0.9717460	0.9773401	
11.	Demand Jurisdictional Factor		0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	0.9666743	
12.	Retail Energy-Related Recoverable Costs (C)		(2,375,079)	(2,377,952)	(2,374,613)	(2,372,457)	(2,375,538)	(2,378,944)	(2,377,739)	(2,370,290)	(2,374,729)	(2,372,950)	(2,384,256)	(2,395,807)	(28,530,354)
13.	Retail Demand-Related Recoverable Costs (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
14.	Total Juris. Recoverable Costs (Lines 12 + 13)		(\$2,375,079)	(\$2,377,952)	(\$2,374,613)	(\$2,372,457)	(\$2,375,538)	(\$2,378,944)	(\$2,377,739)	(\$2,370,290)	(\$2,374,729)	(\$2,372,950)	(\$2,384,256)	(\$2,395,807)	(\$28,530,354)

Notes:

- (A) Line 4 x 8.8238% x 1/12. Based on ROE of 11.75% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (B) Line 6 is reported on Schedule 6P and 7P
- (C) Line 8 is reported on Schedule 4P and 5P
- (D) Line 9a x Line 10
- (E) Line 9b x Line 11

* Totals on this schedule may not foot due to rounding.

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 ECRC 2008 PROJECTION FILING
 EXHIBIT NO. HTB-3, PAGES 1 - 26
 DOCUMENT NO. 4

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 3 Flue Gas Desulfurization Integration

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007, is \$830,177 compared to the original projection of \$868,973, representing an insignificant variance.

The actual/estimated O&M expense for the period January 2007 through December 2007 is \$4,514,051 compared to the original projection of \$4,013,300 representing a variance of 12.5%. This variance is due to the increase in common maintenance performed on Units 3 and 4 due to the Unit 4 outage.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008, is expected to be \$808,109.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$3,688,900.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

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

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$478,165 compared to the original projection of \$512,817 representing an insignificant variance.

The actual/estimated O&M expense for this project for the period January 2007 through December 2007 is \$0 and did not vary from the original projection.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$459,431.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$0.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 Continuous Emissions Monitors

Project Description:

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

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

Project Accomplishment:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$84,822 compared to the original projection of \$89,714 representing an insignificant variance.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$82,704.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 1 Classifier Replacement

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$148,910 compared to the original projection of \$155,105 representing an insignificant variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$143,853.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 2 Classifier Replacement

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$107,596 compared to the original projection of \$116,875 representing an insignificant variance.

Progress Summary: The project was placed in-service May 1998.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$104,046.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
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Project Title: Big Bend Units 1 & 2 FGD

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$9,156,955 compared to the original projection of \$10,119,550 representing an insignificant variance.

The actual/estimated O&M expense for the period January 2007 through December 2007 is \$5,477,691 as compared to the original estimate of \$6,621,900 resulting in a variance of 17.3%. This variance is primarily due to the ability to coordinate maintenance activity with scheduled outages.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is expected to be \$8,915,093.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$7,243,000.

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Project Title: Big Bend Section 114 Mercury Testing Platform

Project Description:

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

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007, is \$14,137 compared to the original projection of \$14,478 representing an insignificant variance.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is expected to be \$13,858.

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Project Title: Big Bend FGD Optimization and Utilization

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$2,648,825 compared to the original projection of \$2,751,182 representing an insignificant variance.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is expected to be \$2,590,639.

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Project Title: Big Bend PM Minimization and Monitoring

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$1,102,382 as compared to the original projection of \$1,209,451 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2007 through December 2007 is \$310,000 as compared to the original projection of \$450,000 resulting in a variance of 31.1%. This variance is due to the decrease in inspection work during the Unit 4 outage as well as the overall improved precipitator performance.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is expected to be \$1,127,247.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$450,000.

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Project Title: Big Bend NO_x Emissions Reduction

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$866,806 as compared to the original projection of \$921,526 resulting in an insignificant variance.

The actual/estimated O&M expense the period January 2007 through December 2007 is \$490,000 as compared to the original projection of \$350,000 resulting in a variance of 40.0%. This variance is due to unanticipated inspections on boiler tubes and burner modifications.

Progress Summary: The project was placed in-service January 2007.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is expected to be \$872,714.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$350,000.

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

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$57,574 compared to the original projection of \$57,574 representing no variance.

Progress Summary: The project was placed in-service October 1998.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$56,068.

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

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$94,694 compared to the original projection of \$94,694 representing no variance.

Progress Summary: The project was placed in-service December 1998.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$92,212.

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Project Title: Phillips Oil Tank No. 1 Upgrade

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007, is \$6,262 compared to the original projection of \$6,430 representing an insignificant variance.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$6,064.

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Project Title: Phillips Oil Tank No. 4 Upgrade

Project Description:

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

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$9,842 compared to the original projection of \$10,103 representing an insignificant variance.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$9,528.

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Project Title: SO₂ Emission Allowances

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated return on average net working capital for the period January 2007 through December 2007 is (\$66,968) compared to the original projection of (\$5,548) representing a 1107.1% variance. The variance is due to the sale of a portion of SO₂ allowances originally projected to occur in late 2006 but transpired throughout 2007.

The actual/estimated O&M for the period January 2007 through December 2007 is (\$79,602,597) compared to the original projection of (\$74,041,987) representing a variance of 7.5%. The significant variance is due to the sale of SO₂ allowances originally projected to occur in late 2006 that actually transpired in 2007.

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

Project Projections: Estimated return on average net working capital for the period January 2008 through December 2008 is projected to be (\$9,165).

Estimated O&M costs for the period January 2008 through December 2008 are projected to be (\$29,413,430).

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2007 through December 2007 is \$34,500 compared to the original projection of \$34,500 representing no variance.

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

Projections: Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$34,500.

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Project Title: Gannon Thermal Discharge Study

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2007 through December 2007 is \$26,117 compared to the original projection of \$10,000, which represents a variance of 161.2%. The variance is due to unusually wet conditions in 2005, which limited dry season sampling. For that reason, the dry season sampling was rescheduled for 2006 through 2007.

Progress Summary: This project was approved by the Commission in Docket No. 010593-EI on September 4, 2001. The project is expected to continue through at least 2008.

Projections: Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$50,000.

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Project Title: Polk NO_x Emissions Reduction

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$214,062 as compared to the original projection of \$212,592 representing an insignificant variance.

The actual/estimated O&M for the period January 2007 through December 2007 is \$59,725 compared to the original projection of \$57,000, which represents an insignificant variance.

Progress Summary: The project was placed in-service January 2005.

Project Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$207,879.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$65,000.

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Project Title: Bayside SCR Consumables

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M expense for the period January 2007 through December 2007 is \$69,604 compared to the original projection of \$76,000 resulting in an insignificant variance.

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

Projections: Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$70,000.

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Project Title: Big Bend Unit 4 Separated Overfire Air ("SOFA")

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$339,520 compared to the original projection of \$344,073 representing an insignificant variance.

The actual/estimated O&M for the period January 2007 through December 2007 is \$220,000 compared to the original projection of \$250,000, which represents a variance of 12.0%. This variance is due to less maintenance activity than anticipated.

Progress Summary: The project was placed in-service November 2004.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$332,096.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$50,000.

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Project Title: Big Bend Unit 1 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2008 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 1 Pre-SCR technologies include a neural network system, secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$283,636 compared to the original projection of \$332,519 resulting in a variance of 14.7%. This variance is due to lower than anticipated windbox material costs and neural network tuning expenses, which will occur during the fall 2007 maintenance outage.

The actual/estimated O&M for the period January 2007 through December 2007 is \$0 compared to the original projection of \$75,000, which represents a variance of 100.0%. This variance is due to the delay of the in-service date for the capital project.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$279,624.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$75,000.

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Project Title: Big Bend Unit 2 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2008 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 2 Pre-SCR technologies include secondary air controls and windbox modifications.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$228,630 compared to the original projection of \$244,914 resulting in an insignificant variance.

The actual/estimated O&M for the period January 2007 through December 2007 is \$15,000 compared to the original projection of \$75,000, which represents a variance of 80.0%. This variance is due to the delay of the in-service date for the capital project.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$224,909.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$75,000.

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Project Title: Big Bend Unit 3 Pre-SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2008 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. Therefore, this project is a necessary precursor to an SCR system designed to reduce inlet NO_x concentrations to the SCR system thereby mitigating overall capital and O&M costs. The Big Bend Unit 3 Pre-SCR technologies include a neutral network system, secondary air controls, windbox modifications and primary coal/air flow controls.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$133,737 compared to the original projection of \$162,123 resulting in a variance of 17.5%. This variance is due to the deferment of activities and associated costs to 2008 after the completion of the outage scheduled for the end of 2007.

The actual/estimated O&M for the period January 2007 through December 2007 is \$0 compared to the original projection of \$0.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$437,512.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$0.

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

Project Description:

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

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2007 through December 2007 is \$396,758 compared to the original projection of \$736,192, which represents a variance of 46.1%. This variance is due to the sampling of the impingement survival study occurring at a slower rate than originally projected. The sampling activity is anticipated to resume the normal schedule on late 2007.

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

Projections: Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$150,000.

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Project Title: Big Bend Unit 1 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2008 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 1 and is scheduled to go in-service May 2010.

Project Accomplishments:

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

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$0.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$0.

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Project Title: Big Bend Unit 2 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2008 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal, which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 2 and is scheduled to go in-service May 2009.

Project Accomplishments:

Fiscal Expenditures: Based on the Commission's previous ruling in Docket No. 980693-EI, Tampa Electric will not seek ECRC recovery of capital costs for this project until May 2009, the expected in-service date for the project. At that time, the associated depreciation expense and allowance for funds used during construction will be requested for ECRC recovery.

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$0.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$0.

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Project Title: Big Bend Unit 3 SCR

Project Description:

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

Project Accomplishments:

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

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

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$8,778,536.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$1,606,900.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Unit 4 SCR

Project Description:

In order to meet the requirements of the FDEP Consent Final Judgment and the EPA Consent Decree, Tampa Electric is required to make additional reductions of NO_x emissions at Big Bend Station on a per unit basis at prescribed times from 2008 through 2010. Based on a comprehensive study, Tampa Electric has declared the future fuel for Big Bend Station to be coal which will necessitate the installation of cost-effective SCR technology on the generating units to meet NO_x emissions requirements. This project is associated with the installation of an SCR system on Big Bend Unit 4 and is scheduled to go in-service June 2008.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$5,145,048 compared to the original projection of \$5,630,498, which represents an insignificant variance.

The actual/estimated O&M for the period January 2007 through December 2007 is \$759,873 compared to the original projection of \$1,256,000 representing a variance of 39.5%. The significant variance is due to less flyash mitigation costs compared to the original projection as well as the decreased usage of ammonia.

Progress Summary: This project went in to service in May 2007.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$6,125,701.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$1,610,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Arsenic Groundwater Standard Program

Project Description:

The Arsenic Groundwater Standard Program that is required by the Environmental Protection Agency and the Department of Environmental Protection became effective January 1, 2005. It requires regulated entities of the State of Florida to monitor the drinking water and groundwater Maximum Contaminant Level ("MCL") for arsenic under the federal rule known as the Safe Drinking Water Act.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated O&M for the period January 2007 through December 2007 is \$52,500 compared to the original projection of \$105,000, which represents a variance of 50.0%. The project is on hold pending comments from the FDEP.

Progress Summary: In Docket No. 050683-EI, Order No. PSC-06-0138-PAA-EI, issued February 23, 2007, the Commission granted Tampa Electric cost recovery approval for prudent costs associated with this project.

Projections: Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$57,000.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Big Bend Flue Gas Desulfurization ("FGD") System Reliability

Project Description:

The Big Bend FGD Reliability project is necessary to maintain the FGD system operations that are required by the Consent Decree. Tampa Electric is required to operate the FGD systems at Big Bend Station whenever coal is combusted in the units with few exceptions. The compliance dates for the strictest operational characteristics are January 1, 2010 for Big Bend Unit 3 and January 1, 2013 for Big Bend Units 1 and 2.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$778,808 compared to the original projection of \$906,108, which represents a variance of 14.0%. The variance is due to the scheduled delivery of materials in 2007 that were actually received in late 2006.

Progress Summary: In Docket No. 050598-EI, Order No. PSC-06-0602-PAA-EI, issued July 10, 2007, the Commission granted cost recovery approval for prudent costs associated with this project.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$1,549,199.

Tampa Electric Company
Environmental Cost Recovery Clause
January 2008 through December 2008
Description and Progress Report for
Environmental Compliance Activities and Projects

Project Title: Clean Air Mercury Rule ("CAMR")

Project Description:

The EPA established standards of performance for mercury for new and existing coal-fired electric utility steam generating units as defined in the federal CAA Section 111, effective January 2009. CAMR will permanently cap and reduce mercury emissions nation-wide in two phases: Phase I cap is 38 tons per year with a compliance date of 2010 and Phase II cap is 15 tons per year with a compliance date of 2018. Tampa Electric's Big Bend and Polk Power Stations will be affected by the nation-wide mercury emissions reduction rule. According to Rule, the company must install emission-monitoring systems that sample mercury found in flue gas on Big Bend Units 1 through 4 and Polk Unit 1.

Project Accomplishments:

Fiscal Expenditures: The actual/estimated depreciation plus return for the period January 2007 through December 2007 is \$0 compared to the original projection of \$30,226, which represents a variance of 100.0%. The project is on hold pending comments from FDEP before the study can resume.

Progress Summary: A petition was filed on August 30, 2007 seeking Commission approval of cost recovery through the ECRC for the new CAMR program.

Projections: Estimated depreciation plus return for the period January 2008 through December 2008 is projected to be \$119,317.

Estimated O&M costs for the period January 2008 through December 2008 are projected to be \$0.

Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2008 to December 2008

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (kWh)	(3) Projected Avg 12 CP at Meter (kW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (kWh)	(7) Projected Avg 12 CP at Generation (kW)	(8) Percentage of kWh Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)	(10) 12 CP & 1/13 Allocation Factor (%)
RS, RST	56.60%	9,337,418,924	1,883,243	1.0658538	1.0488279	9,793,345,481	2,007,262	46.06%	53.74%	53.15%
GS, GST, TS	59.28%	1,104,962,002	212,782	1.0658538	1.0488279	1,158,914,976	226,795	5.45%	6.07%	6.02%
GSD, GSDT	71.68%	5,673,156,965	903,489	1.0651761	1.0482194	5,946,713,190	962,375	27.97%	25.76%	25.93%
GSLD, GSLDT, SBF	84.31%	2,580,295,464	349,371	1.0514324	1.0372458	2,676,400,633	367,340	12.59%	9.83%	10.04%
IS1, IST1, SBI1, SBIT1, IS3, IST3, SBI3	99.56%	1,434,557,515	164,486	1.0223035	1.0175028	1,459,666,288	168,155	6.86%	4.50%	4.68%
SL/OL	770.77%	216,845,654	3,212	1.0658538	1.0488279	227,433,772	3,424	1.07%	0.09%	0.17%
TOTAL *		20,347,236,524	3,516,583			21,262,474,340	3,735,351	100.00%	100.00%	100.00%

- Notes: (1) Average 12 CP load factor based on actual 2004 load research data
 (2) Projected kWh sales for the period January 2008 to December 2008
 (3) Calculated: (Column 2) / (8,760 hours x Column 1)
 (4) Based on actual 2004 load research data
 (5) Based on actual 2004 load research data
 (6) Column 2 x Column 5
 (7) Column 3 x Column 4
 (8) Column 6 / Total Column 6
 (9) Column 7 / Total Column 7
 (10) Column 8 x 1/13 + Column 9 x 12/13
 * Totals on this schedule may not foot due to rounding

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Tampa Electric Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Energy & Demand Allocation % By Rate Class
 January 2008 to December 2008

Rate Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Percentage of kWh Sales at Generation (%)	12 CP & 1/13 Allocation Factor (%)	Energy-Related Costs (\$)	Demand-Related Costs (\$)	Total Environmental Costs (\$)	Projected Sales at Meter (kWh)	Environmental Cost Recovery Factors (¢/kWh)
RS, RST	46.06%	53.15%	9,847,189	(96,223)	9,750,966	9,337,418,924	0.104
GS, GST, TS	5.45%	6.02%	1,165,158	(10,899)	1,154,259	1,104,962,002	0.104
GSD, GSdT	27.97%	25.93%	5,979,719	(46,944)	5,932,775	5,673,156,965	0.105
GSLD, GSLDT, SBF	12.59%	10.04%	2,691,622	(18,177)	2,673,445	2,580,295,464	0.104
IS1, IST1, SB11, SB1T1, IS3, IST3, SBI3	6.86%	4.68%	1,466,603	(8,473)	1,458,130	1,434,557,515	0.102
SL/OL	1.07%	0.17%	228,756	(308)	228,448	216,845,654	0.105
TOTAL *	100.00%	100.00%	21,379,046	(181,041)	21,198,005	20,347,236,524	0.104

- Notes: (1) From Form 42-6P, Column 8
 (2) From Form 42-6P, Column 10
 (3) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
 (4) Column 2 x Total Demand Jurisdictional Dollars from Form 42-1P, line 5
 (5) Column 3 + Column 4
 (6) From Form 42-6P, Column 2
 (7) Column 5 / Column 6 x 100
 * Totals on this schedule may not foot due to rounding