

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 080317-EI

IN RE: TAMPA ELECTRIC COMPANY'S
PETITION FOR AN INCREASE IN BASE RATES
AND MISCELLANEOUS SERVICE CHARGES



MINIMUM FILING REQUIREMENTS

SCHEDULE C

NET OPERATING INCOME

DOCUMENT NUMBER: DATE

07067 AUG 11 8

FPSC-COMMISSION CLERK



Docket No. 080317-EI
In Re: Tampa Electric Company's
Petition For An Increase In Base Rates
And Miscellaneous Service Charges

MINIMUM FILING REQUIREMENTS INDEX

SCHEDULE C – NET OPERATING INCOME

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SCHEDULE C – NET OPERATING INCOME

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 2,313,599	\$ -	\$ 2,313,599	0.972497	\$ 2,249,968	\$(1,413,571)	\$ 1,454	\$ 837,851
4										
5		Other Operating	7,814	-	7,814	(0.056181)	(439)	27,947	-	27,508
6										
7		Total Operating Revenues	2,321,413	-	2,321,413		2,249,529	(1,385,624)	1,454	865,359
8										
9		Other O&M	404,373	-	404,373	0.970549	392,464	(34,131)	12,601	370,934
10										
11		Fuel	934,334	-	934,334	0.962946	899,715	(893,063)	-	6,652
12										
13		Purchased Power	275,617	-	275,617	0.961515	265,010	(264,048)	-	962
14										
15		Deferred Costs	53,804	-	53,804	0.979797	52,717	(52,717)	-	-
16										
17		Depreciation & Amortization	204,313	-	204,313	0.965152	197,193	(9,475)	6,890	194,608
18										
19		Taxes Other Than Income Taxes	154,894	-	154,894	0.986998	152,880	(97,097)	6,492	62,275
20										
21		Income Taxes	69,133	576	68,557	1.003603	68,804	(9,748)	(10,564)	48,492
22										
23		(Gain)/Loss on Disposal of Plant	(1,593)	-	(1,593)	0.962963	(1,534)	-	-	(1,534)
24		Total Operating Expenses	2,094,875	576	2,094,299		2,027,249	(1,360,278)	15,419	682,390
25										
26		Net Operating Income	\$ 226,538	\$ (576)	\$ 227,114		\$ 222,280	\$ (25,345)	\$ (13,965)	\$ 182,970
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51 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line	Account No.	Account Name	(1) Total Company Per Books	(2) Non-Electric Utility	(3) Total Electric (1)+(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 2,142,270	\$ -	\$ 2,142,270	0.971749	\$ 2,081,749	\$(1,234,147)		\$ 847,602
4										
5		Other Operating	48,372	-	48,372	1.007484	48,734	(8,741)		39,993
6										
7		Total Operating Revenues	2,190,642	-	2,190,642		2,130,483	(1,242,888)		887,595
8										
9		Other O&M	353,786	-	353,786	0.977204	345,721	(24,141)		321,580
10										
11		Fuel	919,856	-	919,856	0.962590	885,444	(879,945)		5,499
12										
13		Purchased Power	306,045	-	306,045	0.960176	293,857	(293,857)		(0)
14										
15		Deferred Costs	(68,106)	-	(68,106)	0.961075	(65,455)	65,455		-
16										
17		Depreciation & Amortization	187,097	-	187,097	0.978445	182,690	(6,914)		175,776
18										
19		Taxes Other Than Income Taxes	146,168	-	146,166	0.990723	144,810	(90,022)		54,788
20										
21		Income Taxes	90,552	978	89,574	1.002132	89,765	(2,070)		87,695
22										
23		(Gain)/Loss on Disposal of Plant	(1,743)	-	(1,743)	0.975330	(1,700)	-		(1,700)
24		Total Operating Expenses	1,933,653	978	1,932,675		1,875,132	(1,231,493)		643,639
25										
26		Net Operating Income	\$ 256,989	\$ (978)	\$ 257,967		\$ 255,351	\$ (11,394)		\$ 243,956
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51 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Commission Jurisdictional Adjustments (Schedule C-2)	(7) Company Jurisdictional Adjustments (Schedule C-2)	(8) Adjusted Jurisdictional Amount (5)+(6)
1										
2										
3		Revenue From Sales	\$ 2,111,724	\$ -	\$ 2,111,724	0.971173	\$ 2,050,849	\$(1,238,371)		\$ 812,478
4										
5		Other Operating	76,708	-	76,708	0.975909	74,860	(36,635)		38,225
6										
7		Total Operating Revenues	2,188,432	-	2,188,432		2,125,709	(1,275,006)		850,703
8										
9		Other O&M	317,439	-	317,439	0.975724	309,733	(6,531)		303,202
10										
11		Fuel	857,368	-	857,368	0.962736	825,419	(821,613)		3,806
12										
13		Purchased Power	271,937	-	271,937	0.964411	262,259	(259,983)		2,276
14										
15		Deferred Costs	90,495	-	90,495	1.001105	90,595	(90,595)		(0)
16										
17		Depreciation & Amortization	178,586	-	178,586	0.973531	173,859	(5,107)		168,752
18										
19		Taxes Other Than Income Taxes	140,366	-	140,366	0.990268	139,000	(88,019)		50,981
20										
21		Income Taxes	85,201	1,429	83,772	0.982942	82,343	1,433		83,776
22										
23		(Gain)/Loss on Disposal of Plant	(1,891)	-	(1,891)	0.973030	(1,840)	-		(1,840)
24		Total Operating Expenses	1,939,501	1,429	1,938,072		1,881,368	(1,270,416)		610,952
25										
26		Net Operating Income	\$ 248,931	\$ (1,429)	\$ 250,360		\$ 244,341	\$ (4,589)		\$ 239,752
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51 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments																	
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Franchise Fees	(4) Optional Provision Rev/Exp	(5) Fuel Rev & Exp	(6) Job Order Revs	(7) Industry Assoc. Dues	(8) Solaris and Waterfall	(9) Stockholder Relations	(10) GPIF Revenues/ Penalties								
1																					
2																					
3		Revenue From Sales	\$ 2,249,968	\$ (18,688)	\$ (47,980)	\$ (96,184)	\$ (344)	\$ (1,251,225)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850
4																					
5		Other Operating	(439)	592	(12,731)	-	-	40,158	(72)	-	-	-	-	-	-	-	-	-	-	-	-
6																					
7		Total Operating Revenues	2,249,529	(18,096)	(60,711)	(96,184)	(344)	(1,211,067)	(72)	-	-	-	-	-	-	-	-	-	-	-	850
8																					
9		Other O&M	392,464	(17,860)	(15,397)	-	-	(573)	-	(75)	(5)	(220)	-	-	-	-	-	-	-	-	-
10																					
11		Fuel	899,715	-	-	-	-	(893,063)	-	-	-	-	-	-	-	-	-	-	-	-	-
12																					
13		Purchased Power	265,010	-	(1,046)	-	(343)	(262,658)	-	-	-	-	-	-	-	-	-	-	-	-	-
14																					
15		Deferred Costs	52,717	-	-	-	-	(52,717)	-	-	-	-	-	-	-	-	-	-	-	-	-
16																					
17		Depreciation & Amortization	197,193	-	(9,226)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18																					
19		Taxes Other Than Income Taxes	152,880	10	-	(96,154)	-	(894)	-	-	-	-	-	-	-	-	-	-	-	-	-
20																					
21		Income Taxes	68,804	(81)	(13,671)	(12)	(0)	(1,566)	(28)	29	2	85	328	-	-	-	-	-	-	-	-
22																					
23		(Gain)/Loss on Disposal of Plant	(1,534)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		Total Operating Expenses	2,027,249	(17,931)	(39,340)	(96,166)	(343)	(1,211,472)	(28)	(46)	(3)	(135)	328	-	-	-	-	-	-	-	-
25																					
26		Net Operating Income	\$ 222,280	\$ (165)	\$ (21,371)	\$ (18)	\$ (1)	\$ 406	\$ (44)	\$ 46	\$ 3	\$ 135	\$ 522	-	-	-	-	-	-	-	-
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41		Totals may be affected due to rounding.																			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Adjustments			(14)
			(11) OUC Acq Adj	(12) Income Tax True-Up	(13) Total Adjustments	Jurisdictional Adjusted Per Commission
1						
2						
3		Revenue From Sales	\$ -	\$ -	\$(1,413,571)	\$ 836,397
4						
5		Other Operating	-	-	27,947	27,508
6						
7		Total Operating Revenues	-	-	(1,385,624)	863,905
8						
9		Other O&M	-	-	(34,131)	358,333
10						
11		Fuel	-	-	(893,063)	6,652
12						
13		Purchased Power	-	-	(264,048)	962
14						
15		Deferred Costs	-	-	(52,717)	-
16						
17		Depreciation & Amortization	(249)	-	(9,475)	187,718
18						
19		Taxes Other Than Income Taxes	(59)	-	(97,097)	55,783
20						
21		Income Taxes	119	5,047	(9,748)	59,056
22						
23		(Gain)/Loss on Disposal of Plant	-	-	-	(1,534)
24		Total Operating Expenses	(189)	5,047	(1,360,278)	666,971
25						
26		Net Operating Income	\$ 189	\$ (5,047)	\$ (25,346)	\$ 196,934
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41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Adjusted Per Commission Schedule C-2 Col. 14	Company Adjustments									Total Adjustments	Jurisdictional Adjusted Per Company
				(1) CISR Contract Expiration	(2) CIS Upgrade	(3) Amortization of Rate Case Expense	(4) Amortization of Dredging O&M	(5) Annualization of May CTs	(6) Annualization of Sept CTs	(7) Storm Reserve Accrual	(8) Annualization of Big Bend Rail Project	(9) Income Tax True-Up		
1														
2														
3		Revenue From Sales	\$ 836,397	\$ 1,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,454	\$ 837,851
4														
5		Other Operating	27,508	-	-	-	-	-	-	-	-	-	-	27,508
6														
7		Total Operating Revenues	863,905	1,454	-	-	-	-	-	-	-	-	1,454	865,359
8														
9		Other O&M	358,333	-	-	1,051	(5,320)	212	658	16,000	-	-	12,601	370,934
10														
11		Fuel	6,652	-	-	-	-	-	-	-	-	-	-	6,652
12														
13		Purchased Power	962	-	-	-	-	-	-	-	-	-	-	962
14														
15		Deferred Costs	-	-	-	-	-	-	-	-	-	-	-	-
16														
17		Depreciation & Amortization	187,718	-	558	-	-	1,391	4,034	-	906	-	6,890	194,608
18														
19		Taxes Other Than Income Taxes	55,783	-	-	-	-	2,226	3,227	-	1,039	-	6,492	62,275
20														
21		Income Taxes	59,056	561	(216)	(406)	2,053	(1,478)	(3,055)	(6,172)	(750)	(1,101)	(10,564)	48,492
22														
23		(Gain)/Loss on Disposal of Plant	(1,534)	-	-	-	-	-	-	-	-	-	-	(1,534)
24		Total Operating Expenses	666,971	561	342	645	(3,267)	2,352	4,864	9,828	1,195	(1,101)	15,419	682,390
25														
26		Net Operating Income	\$ 196,934	\$ 893	\$ (342)	\$ (645)	\$ 3,267	\$ (2,352)	\$ (4,864)	\$ (9,828)	\$ (1,195)	\$ 1,101	\$ (13,965)	\$ 182,970
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41		Totals may be affected due to rounding.												

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Per Books Schedule C-1 Col. 5	Commission Adjustments																		
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Franchise Fees	(4) Optional Provision Rev/Exp	(5) Fuel Rev & Exp	(6) Job Order Revs	(7) Industry Assoc. Dues	(8) Solaris and Waterfall	(9) Stockholder Relations	(10) Income Tax True-Up									
1																						
2																						
3		Revenue From Sales	\$ 2,081,749	\$ (17,278)	\$ (20,253)	\$ (89,198)	\$ (1,163)	\$(1,104,814)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4																						
5		Other Operating	48,734	956	(18,496)	-	-	8,871	(72)	-	-	-	-	-	-	-	-	-	-	-	-	
6																						
7		Total Operating Revenues	2,130,483	(16,322)	(38,749)	(89,198)	(1,163)	(1,095,943)	(72)	-	-	-	-	-	-	-	-	-	-	-	-	
8																						
9		Other O&M	345,721	(16,218)	(5,917)	-	-	(1,716)	-	(73)	(5)	(213)	-	-	-	-	-	-	-	-	-	
10																						
11		Fuel	885,444	-	-	-	-	(879,945)	-	-	-	-	-	-	-	-	-	-	-	-	-	
12																						
13		Purchased Power	293,857	-	(666)	-	(1,163)	(292,026)	-	-	-	-	-	-	-	-	-	-	-	-	-	
14																						
15		Deferred Costs	(65,455)	-	-	-	-	65,455	-	-	-	-	-	-	-	-	-	-	-	-	-	
16																						
17		Depreciation & Amortization	182,690	-	(6,662)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18																						
19		Taxes Other Than Income Taxes	144,810	-	-	(89,169)	-	(792)	-	-	-	-	-	-	-	-	-	-	-	-	-	
20																						
21		Income Taxes	89,765	(31)	(9,699)	(12)	-	3,841	(28)	28	2	82	4,182	-	-	-	-	-	-	-	-	
22																						
23		(Gain)/Loss on Disposal of Plant	(1,700)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
24		Total Operating Expenses	1,875,132	(16,249)	(22,944)	(89,181)	(1,163)	(1,105,185)	(28)	(45)	(3)	(131)	4,182	-	-	-	-	-	-	-	-	
25																						
26		Net Operating Income	\$ 255,351	\$ (73)	\$ (15,805)	\$ (17)	\$ -	\$ 9,242	\$ (44)	\$ 45	\$ 3	\$ 131	\$ (4,182)	-	-	-	-	-	-	-	-	
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41	Totals may be affected due to rounding.																					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments			(14)
			(11) GPIF Revenues/ Penalties	(12) OUC Acq Adj	(13) Total Adjustments	Jurisdictional Adjusted Per Commission
1						
2						
3		Revenue From Sales	\$ (1,441)	\$ -	\$(1,234,147)	\$ 847,602
4						
5		Other Operating	-	-	(8,741)	39,993
6						
7		Total Operating Revenues	(1,441)	-	(1,242,888)	887,595
8						
9		Other O&M	-	-	(24,141)	321,580
10						
11		Fuel	-	-	(879,945)	5,499
12						
13		Purchased Power	-	-	(293,857)	(0)
14						
15		Deferred Costs	-	-	65,455	-
16						
17		Depreciation & Amortization	-	(252)	(6,914)	175,776
18						
19		Taxes Other Than Income Taxes	-	(61)	(90,022)	54,788
20						
21		Income Taxes	(556)	121	(2,070)	87,695
22						
23		(Gain)/Loss on Disposal of Plant	-	-	-	(1,700)
24		Total Operating Expenses	(556)	(192)	(1,231,494)	643,639
25						
26		Net Operating Income	\$ (885)	\$ 192	\$ (11,394)	\$ 243,956
27						
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41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Jurisdictional Amount Schedule C-1 Col. 5	Commission Adjustments										(12) Interest on Tax Issues			
				(1) Conservation Revenues & Expenses	(2) Environmental Revenues & Expenses	(3) Gross Rec. & Franchise Fees	(4) Optional Provision Rev/Exp	(5) Fuel Rev & Exp	(6) Job Order Revs	(7) Industry Assoc Dues & Econ. Dev.	(8) Solaris and Waterfall	(9) Stockholder Relations	(10) GPIF Revenues/ Penalties		(11) OUC Acq Adj		
1																	
2																	
3		Revenue From Sales	\$ 2,050,849	\$ (12,992)	\$ 67,241	\$ (87,439)	\$ (205)	\$(1,205,076)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	
4																	
5		Other Operating	74,860	(7)	(81,423)	-	-	45,377	(581)	-	-	-	-	-	-	-	
6																	
7		Total Operating Revenues	2,125,709	(12,999)	(14,182)	(87,439)	(205)	(1,159,699)	(581)	-	-	-	-	100	-	-	
8																	
9		Other O&M	309,733	(12,887)	7,836	-	-	(1,393)	-	(58)	(5)	(175)	-	-	-	153	
10																	
11		Fuel	825,419	-	(259)	-	-	(821,354)	-	-	-	-	-	-	-	-	
12																	
13		Purchased Power	262,259	-	-	-	(205)	(259,778)	-	-	-	-	-	-	-	-	
14																	
15		Deferred Costs	90,595	-	-	-	-	(90,595)	-	-	-	-	-	-	-	-	
16																	
17		Depreciation & Amortization	173,859	-	(4,856)	-	-	-	-	-	-	-	-	-	(251)	-	
18																	
19		Taxes Other Than Income Taxes	139,000	(8)	40	(87,164)	-	(826)	-	-	-	-	-	-	(61)	-	
20																	
21		Income Taxes	82,343	(24)	(6,484)	(106)	(0)	3,384	(224)	22	2	68	38	120	(59)		
22																	
23		(Gain)/Loss on Disposal of Plant	(1,840)	-	-	-	-	-	-	-	-	-	-	-	-	-	
24		Total Operating Expenses	1,881,368	(12,919)	(3,724)	(87,270)	(205)	(1,170,564)	(224)	(36)	(3)	(108)	38	(192)	93		
25																	
26		Net Operating Income	\$ 244,341	\$ (80)	\$ (10,459)	\$ (169)	\$ (0)	\$ 10,865	\$ (357)	\$ 36	\$ 3	\$ 108	\$ 61	\$ 192	\$ (93)		
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41 Totals may be affected due to rounding.

SCHEDULE C-2

NET OPERATING INCOME ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account Number	Account Name	Commission Adjustments		
			(13) Income Tax True-Up	(15) Total Adjustments	(16) Adjusted Jurisdictional NOI
1					
2					
3		Revenue From Sales	\$ -	\$(1,238,371)	\$ 812,478
4					
5		Other Operating	-	(36,635)	38,225
6					
7		Total Operating Revenues	-	(1,275,006)	850,703
8					
9		Other O&M	-	(6,531)	303,202
10					
11		Fuel	-	(821,613)	3,806
12					
13		Purchased Power	-	(259,983)	2,276
14					
15		Deferred Costs	-	(90,595)	(0)
16					
17		Depreciation & Amortization	-	(5,107)	168,752
18					
19		Taxes Other Than Income Taxes	-	(88,019)	50,981
20					
21		Income Taxes	4,696	1,433	83,776
22					
23		(Gain)/Loss on Disposal of Plant	-	-	(1,840)
24		Total Operating Expenses	4,696	(1,270,416)	610,952
25					
26		Net Operating Income	\$ (4,696)	\$ (4,589)	\$ 239,752
27					
28					
29					
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10

41 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashbum

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Commission Adjustments				
2	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through investments in the ECCR	\$ (165)	1.000000	\$ (165)
3					
4	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through investments in the ECRC clause	(21,033)	1.016058	(21,371)
5					
6	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax.	(18)	1.000000	(18)
7					
8	Optional Provisions Revenues and Expenses	To remove optional provision revenues and expenses	(1)	1.000000	(1)
9					
10	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause.	3,060	0.132560	406
11					
12					
13	Job Order Revenues	To remove job orders related to work done for individual customers.	(44)	1.000000	(44)
14					
15	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy.	47	0.984334	46
16					
17					
18	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663.	3	0.951637	3
19					
20					
21	Stockholders Relations	To remove A&G expenses associated with stockholders relations.	140	0.969991	135
22					
23	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties.	522	1.000000	522
24					
25	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line.	196	0.966206	189
26					
27	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(5,158)	0.978518	(5,047)
28					
29	Total Commission Adjustments		<u>\$ (22,452)</u>		<u>\$ (25,345)</u>
30					
31					
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42 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Company Adjustments				
2	CISR Contract Expiration Upgrade	To include impact for necessary upgrade to CIS	\$ 893	1.000000	\$ 893
3					
4	CIS Upgrade	To amortize \$6.9M Dredging O&M over 5 Years	(342)	1.000000	(342)
5					
6	Amortize Rate Case Expense	To amortize \$3.2M Rate Case Expense over 3 Years	(645)	1.000000	(645)
7					
8	Amortize Dredging O&M	To amortize \$6.9M Dredging O&M over 5 Years	3,390	0.963848	3,267
9					
10	Annualize May In-service - 2 CTs	To annualize impact of May In-service date for 2 CTs	(2,441)	0.963339	(2,352)
11					
12	Annualize Sept In-service - 3 CTs	To annualize impact of September in-service date for 3 CTs	(5,045)	0.964107	(4,864)
13					
14	Storm Reserve Accrual	To reflect increase of Storm Reserve Accrual	(9,828)	1.000000	(9,828)
15					
16	Annualize Dec In-service - Rail Proj.	To annualize impact of December In-service date for Big Bend Rail Project	(1,239)	0.964555	(1,195)
17					
18	Income Tax True-Up - Company Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	1,175	0.937021	1,101
19					
20	Total Company Adjustments		<u>\$ (14,083)</u>		<u>\$ (13,965)</u>
21					
22					
23					
24					
25					
26					
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42	Totals may be affected due to rounding.				

12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1) Total Adjustment	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment
1	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through investments in the ECCR clause	\$ (73)	1.000000	\$ (73)
2					
3	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through investments in the ECRC clause	(15,805)	1.000000	(15,805)
4					
5	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax.	(17)	1.000000	(17)
6					
7	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause.	10,037	0.920761	9,242
8					
9					
10	Job Order Revenues	To remove job orders related to work done for individual customers.	(44)	1.000000	(44)
11					
12	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy.	46	0.977275	45
13					
14	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663.	3	0.951573	3
15					
16					
17	Stockholders Relations	To remove A&G expenses associated with stockholders relations	135	0.970370	131
18					
19	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	(885)	1.000000	(885)
20					
21					
22					
23	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line.	197	0.975971	192
24					
25	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base.	(4,241)	0.985990	(4,182)
26					
27					
28			<u>\$ (10,648)</u>		<u>\$ (11,394)</u>
29					
30					
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42	Totals may be affected due to rounding.				

13

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)	(1)	(2)	(3)
			Total Adjustment	Jurisdictional Factor	Jurisdictional Adjustment
1	Conservation Revenues and Expenses	To remove conservation revenues and expenses that are recoverable through investments in the ECCR clause	\$ (80)	1.000000	\$ (80)
2					
3	Environmental Revenues and Expenses	To remove environmental revenues and expenses that are recoverable through investments in the ECRC clause	(10,459)	1.000000	(10,459)
4					
5	Franchise Fees and Gross receipts Tax	To remove franchise fee and gross receipt tax	(169)	1.000000	(169)
6					
7	Fuel Revenues and Expenses	To remove fuel revenues and expenses which are recoverable through the fuel adjustment clause.	11,530	0.942309	10,865
8					
9					
10	Job Order Revenues	To remove job orders related to work done for individual customers.	(357)	1.000000	(357)
11					
12	Industry Assoc.Dues/Economic Development	To remove industry association dues and 5% of economic development expenses that have been determined to be non-utility related and one-third of EEI dues consistent with past Commission policy.	37	0.982276	36
13					
14					
15	Solaris and Waterfall	To remove the portion of lease expenses associated with the Solaris and the waterfall which were disallowed in Order No. 12663	3	0.951152	3
16					
17					
18	Stockholders Relations	To remove A&G expenses associated with stockholders relations	111	0.973149	108
19					
20	GPIF Revenues/Penalties	To remove income/expenses associated with GPIF revenues/penalties	61	1.000000	61
21					
22	Acquisition Amortization	To remove amortization expense associated with the OUC acquisition of transmission line	196	0.981396	192
23					
24	Interest on Tax Issues	To exclude interest income/expense associated with company's tax positions	(97)	0.965545	(93)
25					
26	Income Tax True-Up - Commission Adjs.	To synchronize interest supported by the capital structure after reconciling to rate base	(4,790)	0.980277	(4,696)
27			<u>\$ (4,014)</u>		<u>\$ (4,589)</u>
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42 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules: C-2

14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

15

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-447	Operating Revenues	\$2,321,413	\$2,249,529	0.96903
3					
4					
5		Oper & Maint Exp			
6		Steam Production Exp			
7		Operations			
8	500	Oper, Supv & Eng	6,000	5,783	0.963833
9	501	Fuel	317,769	305,878	0.962580
10	502	Steam Expense	19,541	18,826	0.963410
11	503	Steam From Oth Sources	-	-	-
12	505	Electric Expense	4,182	4,031	0.963893
13	506	Misc Steam Expense	6,844	6,596	0.963764
14	507	Rents	-	-	-
15	509	Allowances	(13)	-	-
16		Total Steam Oper Exp	<u>354,323</u>	<u>341,114</u>	0.962722
17		Maintenance			
18	510	Mtce, Supv & Eng	309	298	0.964401
19	511	Mtce Of Structures	12,832	12,368	0.963840
20	512	Mtce Of Boiler Plant	45,822	44,161	0.963751
21	513	Mtce Of Electric Plt	10,497	10,115	0.963609
22	514	Mtce Misc Plant	2,432	2,344	0.963816
23		Total Steam Mtce Exp	<u>71,892</u>	<u>69,286</u>	0.963751
24					
25		Other Production Exp			
26		Operations			
27	546	Oper, Supv & Eng	3,439	3,314	0.963614
28	547	Fuel	616,578	593,837	0.963117
29	548	Generation Expense	12,358	11,908	0.963563
30	549	Misc Other Power Exp	7,023	6,766	0.963473
31	550	Rents	-	-	-
32		Total Other Oper Exp	<u>639,398</u>	<u>615,825</u>	0.963133
33		Maintenance			
34	551	Mtce, Supv & Eng	1,547	1,491	0.963914
35	552	Mtce Of Structures	9,702	9,347	0.963453
36	553	Mtce Of General Plant	12,897	12,428	0.963650
37	554	Mtce Other Misc	445	429	0.964262
38	555	Purchased Power	275,617	265,010	0.961514
39	556	Load Dispatching	1,674	1,613	0.963721
40		Total Other Mtce Exp	<u>301,881</u>	<u>290,318</u>	0.961697
41					
42					
43					
44					
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47					
48					

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Revenues And Expenses			
3	40730	Amortization Deferred Fuel	73,857	73,857	1.000000
4	40732	Amortization Deferred Capacity	19,891	19,891	1.000000
5	40734	Amortization Deferred Fuel Wholesale	1,892	-	-
6	40736	Amortization Deferred Ecrc	10,997	10,997	-
7	40738	Amortization Deferred Ecrc	-	-	-
8	40740	Credit Deferred Fuel	(35,451)	(35,451)	1.000000
9	40742	Credit Deferred Capacity	(5,580)	(5,580)	1.000000
10	40744	Credit Deferred Fuel Wholesale	(805)	-	-
11	40746	Credit Amortization Deferred Ecrc	(12,857)	(12,857)	1.000000
12	40748	Credit Amortization Deferred Ecrc	(584)	(584)	1.000000
13		Total Deferred Revenues And Expenses	<u>51,360</u>	<u>50,273</u>	0.978836
14		Total Production O&M	<u>1,418,854</u>	<u>1,366,816</u>	0.963324
15					
16		Transmission			
17		Operations			
18	560	Supv & Eng	694	584	0.841151
19	561	Load Dispatching	2,086	1,754	0.841151
20	562	Station Expenses	925	778	0.841151
21	563	OH Line Expense	-	-	-
22	564	UG Line Expense	-	-	-
23	565	Transm Of Elec By Others	372	313	0.841151
24	566	Misc Transmission Exp	2,013	1,693	0.841151
25	567	Rents	29	24	0.841151
26		Total Transm Oper Exp	<u>6,119</u>	<u>5,147</u>	0.841151
27					
28		Maintenance			
29	568	Supv & Eng	-	-	-
30	569	Structures	2,813	2,366	0.841117
31	570	Station Equipment	1,600	1,346	0.841260
32	571	OH Line Expense	2,895	2,435	0.841260
33	572	UG Line Expense	-	-	-
34	573	Misc Transmission Exp	577	486	0.841260
35		Total Transmission Exp	<u>7,886</u>	<u>6,634</u>	0.841209
36		Total Transmission Oper Exp	<u>14,004</u>	<u>11,780</u>	
37		Distribution			
38		Operations			
39	580	Oper, Supv & Eng Exp	776	776	1.000000
40	582	Station Expense	1,013	1,013	1.000000
41	583	OH Line Expense	120	120	1.000000
42	584	UG Line Expense	16	16	1.000000
43	585	St Lighting & Sign Exp	380	380	1.000000
44	586	Meter Expense	4,043	4,030	0.996785
45	587	Cust Installn Exp	4,258	4,258	1.000000
46	588	Misc Distr Exp	13,564	13,564	1.000000
47	589	Rents	529	529	1.000000
48		Total Distrib Oper Exp	<u>24,699</u>	<u>24,686</u>	0.999474

49 Totals may be affected due to rounding.

16

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

17

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Maintenance			
2	590	Mtce, Supv & Eng	81	81	1.000000
3	591	Mtce Of Structures	-	-	-
4	592	Mtce Of Sta Eqp	2,588	2,588	1.000000
5	593	Mtce Of OH Lines	24,689	24,689	1.000000
6	594	Mtce Of UG Lines	3,660	3,660	1.000000
7	595	Mtce Of Transformers	399	399	1.000000
8	596	Mtce Of St Lighting	2,406	2,406	1.000000
9	597	Mtce Of Meters	604	602	0.996689
10	598	Misc Mtce	-	-	-
11		Total Distrib Mtce Exp	<u>34,428</u>	<u>34,426</u>	0.999942
12		Total Distribution Exp	<u>59,127</u>	<u>59,112</u>	0.999746
13					
14		Customer Accts Expenses			
15	901	Supervision	5,459	5,458	0.999796
16	902	Meter Reading	3,124	3,124	0.999796
17	903	Cust Records & Coll	17,822	17,818	0.999796
18	904	Uncollectible Accts	7,971	7,969	0.999796
19	905	Misc Cust Accts	-	-	-
20		Total Customer Accts Exp	<u>34,376</u>	<u>34,369</u>	0.999796
21					
22		Cust Service & Info Expenses			
23	907	Supervision	-	-	-
24	908	Customer Assistance	18,091	18,091	1.000000
25	909	Info & Instructional	897	897	1.000000
26	910	Misc Cust Svc	-	-	-
27		Total Cust Service & Info	<u>18,988</u>	<u>18,988</u>	1.000000
28					
29		Sales Expenses			
30	911	Supervision	-	-	-
31	912	Demonstrating & Selling	2,222	2,222	1.000000
32	913	Advertising	4	4	1.000000
33	916	Misc Sales Exp	283	283	1.000000
34		Total Sales Expense	<u>2,508</u>	<u>2,508</u>	1.000000
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49	Totals may be affected due to rounding.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Administrative & General Exp			
2	920	A&G Salaries	17,648	17,139	0.971181
3	921	Ofc Supplies & Exp	11,181	10,858	0.971140
4	922	Admin Exp Transferred - Credit	(1,214)	(1,179)	0.971162
5	923	Outside Svc Employed	2,124	2,063	0.971131
6	924	Property Insurance	15,126	14,228	0.940624
7	925	Injuries & Damages	7,733	7,510	0.971100
8	926	Employee Pensions & Benefits	44,030	42,782	0.971647
9	928	Regulatory Commission Exp	2,222	2,128	0.957736
10	929	Dupl Charges - Fringe Alloc	(9,817)	(9,534)	0.971185
11	930	Misc General Expenses	25,481	24,746	0.971142
12	931	Rents	1,056	1,026	0.971591
13	932	Mtce Of General Plant	4,700	4,565	0.971250
14		Total Admin & General Exp	<u>120,271</u>	<u>116,332</u>	0.967248
15					
16					
17		Total Oper And Maintenance Exp	<u>1,668,129</u>	<u>1,609,906</u>	0.965097
18					
19		Depreciation And Amortization Exp	<u>204,313</u>	<u>197,193</u>	0.965153
20					
21		Taxes Other Than Income Taxes			
22		Payroll Taxes	10,587	10,314	0.974214
23		Franchise Fees	41,154	41,154	1.000000
24		Property Taxes	46,304	44,572	0.962598
25		Misc Taxes	228	219	0.960526
26		Regulatory Assessment Fees	1,621	1,621	1.000000
27		Revenue Taxes	55,000	55,000	1.000000
28			<u>154,894</u>	<u>152,880</u>	0.986998
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49		Totals may be affected due to rounding.			

18

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2					
3		Income Taxes			
4		Current	87,280	86,845	0.995014
5		Deferred - Net	(18,356)	(17,681)	0.963198
6		Investment Tax Credit	(367)	(360)	0.980293
7			<u>68,557</u>	<u>68,804</u>	1.003612
8					
9		(Gain)/Loss On Disposition Of Assets	<u>(1,593)</u>	<u>(1,534)</u>	0.962963
10					
11		Total Operating Expenses	<u>2,094,299</u>	<u>2,027,249</u>	0.967984
12					
13		Total Net Operating Income	<u>\$ 227,114</u>	<u>\$ 222,280</u>	0.978719
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19

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2	440-447	Operating Revenues	\$2,188,432	\$2,125,709	0.971339
3					
4					
5		Oper & Maint Exp			
6		Steam Production Exp			
7		Operations			
8	500	Oper, Supv & Eng	4,183	4,061	0.970834
9	501	Fuel	240,632	231,091	0.960350
10	502	Steam Expense	14,870	14,712	0.989375
11	503	Steam From Oth Sources	-	-	-
12	505	Electric Expense	2,792	2,711	0.970989
13	506	Misc Steam Expense	9,905	9,616	0.970823
14	507	Rents	-	-	-
15	509	Allowances	(120)	(116)	0.969396
16		Total Steam Oper Exp	<u>272,262</u>	<u>262,075</u>	0.962583
17		Maintenance			
18	510	Mtce, Supv & Eng	426	413	0.969484
19	511	Mtce Of Structures	5,216	5,086	0.975077
20	512	Mtce Of Boiler Plant	36,807	35,786	0.972261
21	513	Mtce Of Electric Plt	8,159	7,917	0.970340
22	514	Mtce Misc Plant	1,700	1,651	0.971176
23		Total Steam Mtce Exp	<u>52,308</u>	<u>50,853</u>	0.972184
24					
25		Other Production Exp			
26		Operations			
27	546	Oper, Supv & Eng	4,069	3,951	0.970924
28	547	Fuel	616,856	594,444	0.963668
29	548	Generation Expense	12,220	11,878	0.971978
30	549	Misc Other Power Exp	3,842	3,726	0.969740
31	550	Rents	-	-	-
32		Total Other Oper Exp	<u>636,988</u>	<u>613,999</u>	0.963910
33		Maintenance			
34	551	Mtce, Supv & Eng	834	809	0.970549
35	552	Mtce Of Structures	8,045	7,805	0.970174
36	553	Mtce Of General Plant	10,741	10,428	0.970891
37	554	Mtce Other Misc	430	418	0.971496
38	555	Purchased Power	271,937	262,259	0.964412
39	556	Load Dispatching	1,292	1,254	0.970936
40		Total Other Mtce Exp	<u>293,278</u>	<u>282,973</u>	0.964864
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49	Totals may be affected due to rounding.				

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2		Deferred Revenues And Expenses			
3	40730	Amortization Deferred Fuel	157,777	157,667	0.999303
4	40732	Amortization Deferred Capacity	961	961	1.000000
5	40734	Amortization Deferred Fuel Wholesale	1,380	-	-
6	40736	Amortization Deferred Ecrc	-	-	-
7	40738	Amortization Deferred Ecrc	-	-	-
8	40740	Credit Deferred Fuel	(44,117)	(44,117)	1.000000
9	40742	Credit Deferred Capacity	(23,916)	(23,916)	1.000000
10	40744	Credit Deferred Fuel Wholesale	(1,591)	-	-
11	40746	Credit Amortization Deferred Ecrc	(19,113)	(19,113)	1.000000
12	40748	Credit Amortization Deferred Ecrc	(741)	(741)	1.000000
13		Total Deferred Revenues And Expenses	<u>70,641</u>	<u>70,741</u>	1.000000
14		Total Production O&M	<u>1,325,477</u>	<u>1,280,641</u>	0.966174
15					
16		Transmission			
17		Operations			
18	560	Supv & Eng	619	601	0.970870
19	561	Load Dispatching	1,726	1,676	0.970870
20	562	Station Expenses	452	439	0.970870
21	563	OH Line Expense	60	58	0.970870
22	564	UG Line Expense	0	0	-
23	565	Transm Of Elec By Others	298	290	0.970870
24	566	Misc Transmission Exp	1,961	1,904	0.970870
25	567	Rents	42	41	0.970870
26		Total Transm Oper Exp	<u>5,158</u>	<u>5,008</u>	0.970870
27					
28		Maintenance			
29	568	Supv & Eng	-	-	-
30	569	Structures	2,588	2,513	0.970846
31	570	Station Equipment	1,797	1,745	0.970870
32	571	OH Line Expense	2,046	1,986	0.970870
33	572	UG Line Expense	1	1	1.000000
34	573	Misc Transmission Exp	179	174	0.970870
35		Total Transmission Exp	<u>6,611</u>	<u>6,419</u>	0.970865
36		Total Transmission Oper Exp	<u>11,770</u>	<u>11,427</u>	
37		Distribution			
38		Operations			
39	580	Oper, Supv & Eng Exp	1,038	1,038	1.000000
40	582	Station Expense	624	624	1.000000
41	583	OH Line Expense	319	319	1.000000
42	584	UG Line Expense	3	3	1.000000
43	585	St Lighting & Sign Exp	278	278	1.000000
44	586	Meter Expense	59	59	1.000000
45	587	Cust Installn Exp	4,765	4,765	1.000000
46	588	Misc Distr Exp	12,833	12,833	1.000000
47	589	Rents	515	515	1.000000
48		Total Distrib Oper Exp	<u>20,434</u>	<u>20,434</u>	1.000000
49					

49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

22

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Maintenance			
2	590	Mtce, Supv & Eng	82	82	1.000000
3	591	Mtce Of Structures	-	-	-
4	592	Mtce Of Sta Eqp	2,068	2,068	1.000000
5	593	Mtce Of OH Lines	18,287	18,287	1.000000
6	594	Mtce Of UG Lines	3,472	3,472	1.000000
7	595	Mtce Of Transformers	385	385	1.000000
8	596	Mtce Of St Lighting	2,055	2,055	1.000000
9	597	Mtce Of Meters	498	498	1.000000
10	598	Misc Mtce	-	-	-
11		Total Distrib Mtce Exp	<u>26,846</u>	<u>26,846</u>	1.000000
12		Total Distribution Exp	<u>47,280</u>	<u>47,280</u>	1.000000
13					
14		Customer Accts Expenses			
15	901	Supervision	5,900	5,728	0.970870
16	902	Meter Reading	3,341	3,244	0.970870
17	903	Cust Records & Coll	14,237	13,822	0.970870
18	904	Uncollectible Accts	5,527	5,366	0.970870
19	905	Misc Cust Accts	-	-	-
20		Total Customer Accts Exp	<u>29,005</u>	<u>28,160</u>	0.970870
21					
22		Cust Service & Info Expenses			
23	907	Supervision	-	-	-
24	908	Customer Assistance	13,944	13,903	0.997055
25	909	info & Instructional	504	502	0.996288
26	910	Misc Cust Svc	-	-	-
27		Total Cust Service & Info	<u>14,448</u>	<u>14,405</u>	0.997028
28					
29		Sales Expenses			
30	911	Supervision	-	-	-
31	912	Demonstrating & Selling	1,655	1,607	0.970870
32	913	Advertising	4	4	1.000000
33	916	Misc Sales Exp	164	159	0.970870
34		Total Sales Expense	<u>1,823</u>	<u>1,770</u>	0.970934
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49	Totals may be affected due to rounding.				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1		Administrative & General Exp			
2	920	A&G Salaries	16,870	16,378	0.970859
3	921	Ofc Supplies & Exp	8,067	7,832	0.970918
4	922	Admin Exp Transferred - Credit	(2,135)	(2,073)	0.970984
5	923	Outside Svc Employed	2,055	1,995	0.970734
6	924	Property Insurance	13,493	13,100	0.970891
7	925	Injuries & Damages	6,289	6,106	0.970833
8	926	Employee Pensions & Benefits	44,006	42,743	0.971298
9	928	Regulatory Commission Exp	2,336	2,268	0.970834
10	929	Dupl Charges - Fringe Alloc	(10,330)	(10,029)	0.970845
11	930	Misc General Expenses	22,219	21,572	0.970866
12	931	Rents	1,051	1,021	0.971166
13	932	Mtce Of General Plant	3,514	3,409	0.970057
14		Total Admin & General Exp	<u>107,435</u>	<u>104,322</u>	0.971020
15					
16					
17		Total Oper And Maintenance Exp	<u>1,537,239</u>	<u>1,488,005</u>	0.967973
18					
19		Depreciation And Amortization Exp	<u>178,586</u>	<u>173,859</u>	0.973531
20					
21		Taxes Other Than Income Taxes			
22		Payroll Taxes	10,008	9,747	0.973899
23		Franchise Fees	37,254	37,254	1.000000
24		Property Taxes	41,430	40,349	0.973912
25		Misc Taxes	24	23	0.973899
26		Regulatory Assessment Fees	1,542	1,524	0.988016
27		Revenue Taxes	50,108	50,103	0.999897
28			<u>140,366</u>	<u>139,000</u>	0.990266
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49		Totals may be affected due to rounding.			

23

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide jurisdictional factors for net operating income for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account No.	Account Title	(1) Total Company	(2) FPSC Jurisdictional	(3) Jurisdictional Separation Factor
1					
2					
3		Income Taxes			
4		Current	131,067	126,927	0.968417
5		Deferred - Net	(44,861)	(42,290)	0.942687
6		Investment Tax Credit	(2,434)	(2,295)	0.942711
7			<u>83,772</u>	<u>82,343</u>	0.982942
8					
9		(Gain)Loss On Disposition Of Assets	<u>(1,891)</u>	<u>(1,840)</u>	0.973244
10					
11		Total Operating Expenses	<u>1,938,072</u>	<u>1,881,367</u>	0.970742
12					
13		Total Net Operating Income	<u>\$ 250,359</u>	<u>\$ 244,341</u>	0.975962
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49 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line Account No. Number	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	Jurisdictional Adjustments								(12) Total (4) thru (11)	(13) Total Adjusted
					(4) Conservation	(5) ECRC	(6) Franchise Fees / Gross Receipts Tax	(7) Optional Provision Revenue	(8) Job Order Revenues	(9) GPIF	(10) Fuel	(11) CISR Contract Expiration		
2	SALES OF ELECTRICITY													
3 440	Residential Sales	\$ 2,244,504	-	\$ 2,244,504	\$ (18,688)	\$ (47,980)	\$ (96,184)	\$ (344)	\$ -	\$ 850	\$ (1,245,761)	\$ 1,454	\$ (1,406,653)	\$ 837,851
4 442	Commercial Sales													
5 442	Industrial Sales													
6 444	Public Street & Highway Lighting													
7 445	Other Sales to Public Authorities													
8 446	Sales to Railroads & Railways													
9 448	Interdepartmental Sales													
10	Total Sales to Ultimate Consumers	2,244,504	-	2,244,504	(18,688)	(47,980)	(96,184)	(344)	-	850	(1,245,761)	1,454	(1,406,653)	837,851
11 447	Sales for Resale	69,095	63,631	5,464	-	-	-	-	-	-	(5,464)	-	(5,464)	-
12	TOTAL SALES OF ELECTRICITY	2,313,599	63,631	2,249,968	(18,688)	(47,980)	(96,184)	(344)	-	850	(1,251,225)	1,454	(1,412,117)	837,851
13 449.1	(Less) Provision for Rate Refunds													
14	TOTAL REVENUE NET OF REFUND PROVISION	2,313,599	63,631	2,249,968	(18,688)	(47,980)	(96,184)	(344)	-	850	(1,251,225)	1,454	(1,412,117)	837,851
15														
16	OTHER OPERATING REVENUES													
17 450	Forfeited Discounts													
18 451	Miscellaneous Service Revenues	12,785	-	12,785	-	-	-	-	-	-	-	-	-	12,785
19 453	Sales of Water and Water Power													
20 454	Rent from Electric Property	10,372	148	10,224	-	-	-	-	-	-	-	-	-	10,224
21 455	Interdepartmental Rents													
22 456	Deferred Fuel Revenue	(36,569)	(1,933)	(34,636)	-	-	-	-	-	-	34,636	-	34,636	-
23 456	Deferred Capacity Revenue	(5,522)	-	(5,522)	-	-	-	-	-	-	5,522	-	5,522	-
24 456	Deferred Environmental													
25 456	Unbilled Revenue	(1,139)	-	(1,139)	-	-	-	-	-	-	-	-	-	(1,139)
26 456	Wheeling													
27 456	S02 Allowance Sales	13,208	477	12,731	-	(12,731)	-	-	-	-	-	-	(12,731)	-
28 456	Deferred Conservation Revenue	(592)	-	(592)	592	-	-	-	-	-	-	-	592	-
29 456	Other Electric Revenues (1)	15,271	9,561	5,710	-	-	-	-	(72)	-	-	-	(72)	5,638
30	TOTAL OTHER OPERATING REVENUES	7,814	8,253	(439)	592	(12,731)	-	-	(72)	-	40,158	-	27,947	27,508
31														
32	TOTAL ELECTRIC OPERATING REVENUES	\$ 2,321,413	\$ 71,884	\$ 2,249,529	\$ (18,096)	\$ (60,711)	\$ (96,184)	\$ (344)	\$ (72)	\$ 850	\$ (1,211,067)	\$ 1,454	\$ (1,384,170)	\$ 865,359

25

(1) Firm Transmission Service provided to customers under TEC's Open Access Transmission Tariff is treated as a separated revenue in 2009 in contrast to previous treatment of revenue crediting other transmission services.

41 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

SCHEDULE C-5

OPERATING REVENUES DETAIL

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

Docket No.

(Dollars in 000's)

Line Account No. Number	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Conservator	(5) ECRC	Jurisdictional Adjustments					(11) Total (4) thru (10)	(12) Total Adjusted	
							(6) Franchise Fees / Gross Receipts Tax	(7) Optional Provision Revenue	(8) Job Order Revenues	(9) GPIF	(10) Fuel			
1														
2	SALES OF ELECTRICITY													
3 440	Residential Sales	\$ 2,075,497	-	\$ 2,075,497	\$ (17,278)	\$ (20,253)	\$ (89,198)	\$ (1,163)	\$ -	\$ (1,441)	\$ (1,098,562)	\$ (1,227,895)	\$ 847,602	
4 442	Commercial Sales	-	-	-	-	-	-	-	-	-	-	-	-	
5 442	Industrial Sales	-	-	-	-	-	-	-	-	-	-	-	-	
6 444	Public Street & Highway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	
7 445	Other Sales to Public Authorities	-	-	-	-	-	-	-	-	-	-	-	-	
8 446	Sales to Railroads & Railways	-	-	-	-	-	-	-	-	-	-	-	-	
9 448	Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	
10	Total Sales to Ultimate Consumers	2,075,497	-	2,075,497	(17,278)	(20,253)	(89,198)	(1,163)	-	(1,441)	(1,098,562)	(1,227,895)	847,602	
11 447	Sales for Resale	66,773	60,521	6,252	-	-	-	-	-	-	(6,252)	(6,252)	-	
12	TOTAL SALES OF ELECTRICITY	2,142,270	60,521	2,081,749	(17,278)	(20,253)	(89,198)	(1,163)	-	(1,441)	(1,104,814)	(1,234,147)	847,602	
13 449.1	(Less) Provision for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	
14	TOTAL REVENUE NET OF REFUND PROVISION	2,142,270	60,521	2,081,749	(17,278)	(20,253)	(89,198)	(1,163)	-	(1,441)	(1,104,814)	(1,234,147)	847,602	
15														
16	OTHER OPERATING REVENUES													
17 450	Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-	
18 451	Miscellaneous Service Revenues	12,789	-	12,789	-	-	-	-	-	-	-	-	12,789	
19 453	Sales of Water and Water Power	-	-	-	-	-	-	-	-	-	-	-	-	
20 454	Rent from Electric Property	10,450	-	10,450	-	-	-	-	-	-	-	-	10,450	
21 455	Interdepartmental Rents	-	-	-	-	-	-	-	-	-	-	-	-	
22 456	Deferred Fuel Revenue	(6,759)	(759)	(6,000)	-	-	-	-	-	-	6,000	6,000	-	
23 456	Deferred Capacity Revenue	(2,871)	-	(2,871)	-	-	-	-	-	-	2,871	2,871	-	
24 456	Deferred Environmental	-	-	-	-	-	-	-	-	-	-	-	-	
25 456	Unbilled Revenue	1,762	-	1,762	-	-	-	-	-	-	-	-	1,762	
26 456	Wheeling	-	-	-	-	-	-	-	-	-	-	-	-	
27 456	SO2 Allowance Sales	19,202	724	18,478	-	(18,496)	-	-	-	-	-	(18,496)	(18)	
28 456	Deferred Conservation Revenue	(956)	-	(956)	956	-	-	-	-	-	-	956	-	
29 456	Other Electric Revenues	14,755	(327)	15,082	-	-	-	-	(72)	-	-	(72)	15,010	
30	TOTAL OTHER OPERATING REVENUES	48,372	(362)	48,734	956	(18,496)	-	-	(72)	-	8,871	(8,741)	39,993	
31														
32	TOTAL ELECTRIC OPERATING REVENUES	\$ 2,190,642	\$ 60,159	\$ 2,130,483	\$ (16,322)	\$ (38,749)	\$ (89,198)	\$ (1,163)	\$ (72)	\$ (1,441)	\$ (1,095,943)	\$ (1,242,888)	\$ 887,595	
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41	Totals may be affected due to rounding.													

26

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues. Type of data shown: Projected Test Year Ended 12/31/2009
 COMPANY: TAMPA ELECTRIC COMPANY Projected Prior Year Ended 12/31/2008
 Docket No. 080317-EI (Dollars in 000's) XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

Line Account No. Number	Account Title	(1) Per Books	(2) Non-Jurisdictional	(3) Jurisdictional (1)-(2)	(4) Conservation	(5) ECRC	Jurisdictional Adjustments				(10) Fuel	(11) Total (4) thru (9)	(12) Total Adjusted	
							(6) Franchise Fees / Gross Receipts Tax	(7) Optional Provision Revenue	(8) Job Order Revenues	(9) GPIF				
1														
2	SALES OF ELECTRICITY													
3	440 Residential Sales	\$ 2,041,086	-	\$ 2,041,086	\$ (12,992)	\$ 67,364	\$ (87,439)	\$ (205)	\$ -	\$ 100	\$(1,195,556)	\$(1,228,728)	\$ 812,358	
4	442 Commercial Sales	-	-	-	-	-	-	-	-	-	-	-	-	
5	442 Industrial Sales	-	-	-	-	-	-	-	-	-	-	-	-	
6	444 Public Street & Highway Lighting	-	-	-	-	-	-	-	-	-	-	-	-	
7	445 Other Sales to Public Authorities	-	-	-	-	-	-	-	-	-	-	-	-	
8	446 Sales to Railroads & Railways	-	-	-	-	-	-	-	-	-	-	-	-	
9	448 Interdepartmental Sales	-	-	-	-	-	-	-	-	-	-	-	-	
10	Total Sales to Ultimate Consumers	2,041,086	-	2,041,086	(12,992)	67,364	(87,439)	(205)	-	100	(1,195,556)	(1,228,728)	812,358	
11	447 Sales for Resale	70,638	60,875	9,763	-	(123)	-	-	-	-	(9,520)	(9,643)	120	
12	TOTAL SALES OF ELECTRICITY	2,111,724	60,875	2,050,849	(12,992)	67,241	(87,439)	(205)	-	100	(1,205,076)	(1,238,371)	812,478	
13	449.1 (Less) Provision for Rate Refunds	-	-	-	-	-	-	-	-	-	-	-	-	
14	TOTAL REVENUE NET OF REFUND PROVISION	2,111,724	60,875	2,050,849	(12,992)	67,241	(87,439)	(205)	-	100	(1,205,076)	(1,238,371)	812,478	
15														
16	OTHER OPERATING REVENUES													
17	450 Forfeited Discounts	-	-	-	-	-	-	-	-	-	-	-	-	
18	451 Miscellaneous Service Revenues	12,142	-	12,142	-	-	-	-	(581)	-	-	(581)	11,561	
19	453 Sales of Water and Water Power	-	-	-	-	-	-	-	-	-	-	-	-	
20	454 Rent from Electric Property	11,330	-	11,330	-	-	-	-	-	-	-	-	11,330	
21	455 Interdepartmental Rents	-	-	-	-	-	-	-	-	-	-	-	-	
22	456 Deferred Fuel Revenue	(47,022)	(1,645)	(45,377)	-	-	-	-	-	-	45,377	45,377	-	
23	456 Deferred Capacity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
24	456 Deferred Environmental	(6,297)	-	(6,297)	-	6,297	-	-	-	-	-	6,297	-	
25	456 Unbilled Revenue	(70)	-	(70)	-	-	-	-	-	-	-	-	(70)	
26	456 Wheeling	-	-	-	-	-	-	-	-	-	-	-	-	
27	456 SO2 Allowance Sales	91,098	3,377	87,721	-	(87,721)	-	-	-	-	-	(87,721)	-	
28	456 Deferred Conservation Revenue	7	-	7	(7)	-	-	-	-	-	-	(7)	-	
29	456 Other Electric Revenues	15,521	116	15,405	-	-	-	-	-	-	-	-	15,405	
30	TOTAL OTHER OPERATING REVENUES	76,709	1,848	74,861	(7)	(81,424)	-	-	(581)	-	45,377	(36,635)	38,226	
31														
32	TOTAL ELECTRIC OPERATING REVENUES	\$ 2,188,432	\$ 62,723	\$ 2,125,709	\$ (12,999)	\$ (14,183)	\$ (87,439)	\$ (205)	\$ (581)	\$ 100	\$(1,159,699)	\$(1,275,006)	\$ 850,703	
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40														
41	Totals may be affected due to rounding.													

27

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	(1) Account No.	(2) Account Title	(3) 2003		(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3	440-446	RETAIL BILLED	\$ 1,443,591	\$ 1,506,213	\$ 1,670,312	\$ 1,630,853	\$ 1,684,571	\$ 1,654,436	\$ 1,963,449	\$ 1,895,719	\$ 2,100,094	\$ 2,041,086	\$ 2,075,497	\$ 2,244,504		
4	447	SALES FOR RESALE	38,493	41,997	51,531	41,454	52,176	50,733	62,524	71,901	66,456	70,638	66,773	69,095		
5	449	PROVISION FOR REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-		
6	450	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-		
7	451	MISCELLANEOUS SERVICE REVENUES	12,864	12,707	13,131	11,155	11,857	11,683	11,986	12,694	12,592	12,142	12,789	12,785		
8	454	RENT FROM ELECTRIC PROPERTY	11,522	11,388	10,923	12,102	10,387	10,826	10,301	10,960	10,147	10,905	10,098	10,018		
9	455	INDEPARTMENTAL RENTS	448	449	448	454	400	400	384	389	425	425	352	354		
10	456	OTHER ELECTRIC REVENUES	19,715	18,755	11,703	13,927	19,263	15,144	14,835	14,999	13,742	15,521	14,539	15,270		
11	456	UNBILLED REVENUES	3,523	4,544	1,347	(51)	1,333	1,490	125	(1,309)	(1,329)	(70)	1,762	(1,139)		
12	419.13	INTEREST INCOME FROM AFFILIATE (GAS UTILITY)	-	-	-	-	-	-	-	-	-	-	216	-		
13	407.3 & 407.4	DEFERRED CLAUSE REVENUES	(15,195)	(10,159)	(7,872)	(22,644)	(11,860)	(77,655)	48,558	34,540	(58,011)	(53,312)	(10,586)	(42,683)		
14	411.8	SO2 ALLOWANCES	-	-	-	-	-	79,758	22,600	45,032	75,182	91,098	19,202	13,208		
15		OPERATING REVENUES	<u>\$ 1,514,961</u>	<u>\$ 1,585,875</u>	<u>\$ 1,751,523</u>	<u>\$ 1,687,251</u>	<u>\$ 1,768,127</u>	<u>\$ 1,746,815</u>	<u>\$ 2,134,762</u>	<u>\$ 2,084,925</u>	<u>\$ 2,219,298</u>	<u>\$ 2,188,432</u>	<u>\$ 2,190,642</u>	<u>\$ 2,321,412</u>		
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39	Totals may be affected due to rounding.															

28

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	(1) Account No.	(2) Account Title	(3) 2003		(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1		STEAM POWER GENERATION														
2																
3	500	OPR SUPV & ENG-STEAM POWER GENERATION	\$ 6,544	\$ 3,670	\$ 2,846	\$ 1,538	\$ 4,036	\$ 3,124	\$ 4,301	\$ 3,835	\$ 4,256	\$ 4,183	\$ 6,075	\$ 6,000		
4	501	FUEL STEAM POWER GENERATION	296,717	254,223	217,901	214,111	211,129	208,355	247,903	258,148	258,128	240,632	261,142	317,769		
5	502	STEAM EXP STEAM POWER GENERATION	17,922	13,279	13,346	10,526	13,181	13,103	13,258	14,893	16,113	14,870	17,339	19,541		
6	503	STEAM FROM OTHER SOURCES	-	(13)	-	1	-	4	-	(4)	-	-	-	-		
7	505	ELECTRIC EXPENSES STEAM POWER GENERATION	1,536	4,040	3,183	2,440	3,589	2,504	3,530	2,620	4,071	2,792	4,222	4,182		
8	506	MISC STEAM POW EXP-STEAM POWER GENERATION	9,933	10,911	9,862	8,533	8,590	6,677	7,890	6,934	9,359	9,905	6,323	6,844		
9	507	RENTS STEAM POWER GENERATION	-	-	-	-	-	-	-	-	-	-	-	-		
10	508	STEAM EMISSION ALLOWANCE	-	-	-	-	-	-	-	-	-	-	-	-		
11	509	ALLOWANCE EXPENSE	(642)	(493)	(224)	(7,544)	(218)	(120)	(224)	(169)	(132)	(120)	(28)	(13)		
12	509.70	LESS: RECOV. FUEL POLK-ALLOW EXPENSE	14	14	20	31	20	17	18	13	13	10	3	1		
13		STEAM POWER GENERATION	332,023	285,630	246,934	229,636	240,326	233,664	276,676	286,270	291,808	272,272	295,076	354,324		
14																
15		STEAM POWER MAINTENANCE														
16	510	STEAM POWER MAINTENANCE	1,226	448	109	417	50	442	105	445	232	426	679	309		
17	511	MAINT OF STRUCTURE STEAM POWER GENERATION	4,521	7,753	3,793	6,247	5,297	2,977	6,160	5,674	4,272	5,216	5,595	12,832		
18	512	MAINT OF BOILER PLT STEAM POWER GEN	30,658	40,580	27,860	35,102	27,065	33,827	33,695	37,551	36,090	36,807	35,496	45,822		
19	513	MAINT OF ELECT PLANT STEAM POWER GEN	5,323	7,271	6,814	4,508	6,676	7,219	7,819	8,484	7,069	8,159	6,766	10,497		
20	514	MAINT OF MISC STEAM PLANT STEAM POWER GEN	1,666	1,663	887	1,801	2,098	1,609	2,150	2,212	2,248	1,700	2,928	2,432		
21		STEAM POWER MAINTENANCE	43,393	57,715	39,064	48,075	41,186	46,074	49,928	54,366	49,912	52,308	51,465	71,891		
22																
23		OTHER POWER GENERATION														
24	509.7	RECOV. FUEL POLK-ALLOW EXPENSE	(14)	(14)	(20)	(31)	(20)	(17)	(18)	(13)	(13)	(10)	(3)	(1)		
25	546	OP SUPV & ENG-OTHER POWER GENERATION	2,475	2,223	6,008	2,141	3,876	3,825	2,952	4,136	2,732	4,069	3,275	3,439		
26	547	FUEL-OTHER POWER GENERATION	176,206	220,073	433,811	394,815	443,943	569,813	514,227	560,988	633,184	616,856	658,742	616,578		
27	548	GENERATION EXPENSES OTHER POWER GEN	6,959	6,953	10,395	10,756	13,302	11,283	12,035	12,089	11,687	12,220	11,044	12,358		
28	549	MISC OTHER PWR GEN EXP-OTHER POWER GEN	3,433	3,489	4,234	4,881	3,742	3,219	7,396	3,766	7,244	3,842	6,721	7,023		
29	550	RENTS-OTHER POWER GENERATION	-	1	-	0	-	-	-	-	-	-	-	-		
30		OTHER POWER GENERATION	189,059	232,725	454,428	412,563	464,844	588,123	536,592	560,967	654,835	636,978	679,779	639,397		
31																
32		OTHER POWER MAINTENANCE														
33																
34	551	MAINT SUPV & ENG-OTHER POWER SUPPLY EXP	889	698	913	706	944	826	1,122	834	1,196	834	1,460	1,547		
35	552	SYS CONTR & LOAD DISPATCH-OTH POW SUP	6,958	8,159	7,091	8,051	7,476	7,991	8,345	8,389	8,304	8,045	8,279	9,702		
36	553	MAINT GEN & ELEC PLT-OTHER POWER GEN	6,572	4,492	4,843	8,895	8,979	8,834	9,764	9,973	10,959	10,741	14,007	12,897		
37	554	MAINT MISC OTHER PWR GEN-OTHER POW GEN	226	185	250	600	409	278	137	386	163	430	278	445		
38		OTHER POWER MAINTENANCE	14,645	13,535	13,098	18,252	17,809	17,928	19,368	19,583	20,623	20,049	24,024	24,590		
39		Totals may be affected due to rounding.														

29

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	(1) Account No.	(2) Account Title	(3) 2003		(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3		OTHER POWER SUPPLY														
4																
5	555	PUR POWER-OTHER POWER SUPPLY EXP	151,569	234,929	104,419	172,344	162,389	269,719	272,102	221,274	240,594	271,937	306,045	275,617		
6	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP	1,368	1,179	1,215	1,251	1,081	1,295	1,308	1,413	1,424	1,292	1,698	1,674		
7	557	OTHER EXP OTHER POWER SUPPLY EXP	2,697	2,672	2,704	2,703	-	-	-	-	-	-	-	-		
8		OTHER POWER SUPPLY	155,635	238,779	108,338	176,297	163,470	271,013	273,410	222,687	242,018	273,228	307,743	277,291		
9																
10		TRANSMISSION EXPENSES OPERATING														
11																
12	560	OPER SUPERV & ENG-TRANSMISSION	1,131	894	784	675	698	721	668	643	119	619	577	694		
13	561	LOAD DISPATCHING-TRANSMISSION	865	836	588	542	661	475	705	797	1,167	1,726	1,028	2,086		
14	562	STATION EXPENSES-TRANSMISSION	492	491	488	384	570	490	693	531	707	452	719	925		
15	563	OVERHEAD LINE EXPENSES-TRANSMISSION	311	311	227	336	364	339	417	352	-	60	-	-		
16	564	UNDERGROUND LINE EXPENSES-TRANS	-	-	-	-	-	-	-	-	-	0	-	-		
17	565	TRANSMISSION OF ELECTRICITY BY OTHERS	312	309	312	293	300	305	312	303	324	298	309	372		
18	566	MISCELLANEOUS EXPENSES-TRANSMISSION	1,696	2,285	1,352	1,524	1,985	1,901	2,167	1,839	2,589	1,961	1,973	2,013		
19	567	RENTS TRANSMISSION	0	31	-	22	25	9	32	32	35	42	28	29		
20		TRANSMISSION EXPENSES OPERATING	4,806	5,157	3,751	3,778	4,603	4,240	4,994	4,497	4,942	5,158	4,634	6,119		
21																
22		TRANSMISSION EXPENSES MAINTENANCE														
23																
24	568	MAINT SUPERVISION AND ENGIN-TRANS	-	-	-	-	-	-	-	-	-	-	-	-		
25	569	MAINT OF STRUCTURES-TRANSMISSION	-	-	-	0	-	-	-	2,270	2,583	2,588	2,746	2,813		
26	570	MAINT OF STATION EQUIPMENT-TRANS	1,275	1,456	1,298	1,446	877	1,492	1,935	1,848	1,298	1,797	1,216	1,600		
27	571	MAINT OF OVERHEAD LINES-TRANSMISSION	1,201	877	2,282	1,324	2,285	1,256	2,530	2,407	2,605	2,046	2,624	2,895		
28	572	MAINT OF UNDERGROUND LINES-TRANS	0	-	-	-	-	-	-	-	-	1	-	-		
29	573	MAINT OF MISC PLANT-TRANSMISSION	-	-	-	-	-	-	-	-	258	179	360	577		
30		TRANSMISSION EXPENSES MAINTENANCE	2,476	2,333	3,580	2,770	3,162	2,748	4,466	6,525	6,745	6,612	6,945	7,886		
31																
32																
33																
34																
35																
36																
37																
38																
39	Totals may be affected due to rounding.															

30

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	(1) Account No.	(2) Account Title	(3) 2003		(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2																
3		DISTRIBUTION EXPENSES OPERATING														
4																
5	580	OPERATION SUPERV AND ENGING DIST	2,106	1,255	1,439	1,117	1,598	1,245	1,535	1,111	645	1,038	626	776		
6	581	LOAD DISPATCHING DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-		
7	582	STATON EXPENSES-DISTRIBUTION	400	616	481	516	809	585	651	631	665	624	877	1,013		
8	583	OVERHEAD LINE EXPENSES DISTRIBUTION	837	408	536	544	488	566	506	817	156	319	115	120		
9	584	UNDERGROUND LINE EXPENSES-DIST	410	50	106	39	2	4	-	5	2	3	15	16		
10	585	ST LIGHTING AND SIGNAL SYST EXP-DIST	37	389	31	442	762	205	169	284	307	278	369	380		
11	586	METER EXPENSES-DISTRIBUTION	3,442	4,186	2,531	2,531	1,929	1,954	3,001	1,632	3,494	59	2,569	4,043		
12	587	CUSTOMER INSTALLATIONS EXP-DIST	1,501	1,744	2,905	2,963	3,491	3,803	4,366	4,589	4,940	4,765	4,007	4,258		
13	588	MISCELLANEOUS EXPENSES-DIST	9,796	14,188	17,210	13,074	10,902	11,638	12,189	11,755	12,759	12,833	13,414	13,564		
14	589	RENTS-DISTRIBUTION	29	30	48	24	61	495	528	514	517	515	518	529		
15		DISTRIBUTION EXPENSES OPERATING	18,557	22,866	25,288	21,248	20,043	20,496	22,947	21,338	23,485	20,434	22,511	24,699		
16																
17		DISTRIBUTION EXPENSES MAINTENANCE														
18																
19	590	MAINT SUPERVISION & ENGINEERING-DIST	661	1,003	732	288	576	177	154	119	136	82	78	81		
20	591	MAINT OF STRUCTURES-DIST	-	(0)	-	3	-	20	-	4	-	-	-	-		
21	592	MAINT STATION EQUIPMENT-DIST	956	1,208	948	1,006	733	1,146	1,799	2,070	1,846	2,068	2,163	2,588		
22	593	MAINT OF OVERHEAD LINES-DIST	8,956	6,601	7,971	7,775	7,984	10,303	16,521	15,596	17,486	18,287	18,160	24,689		
23	594	MAINT OF UNDERGROUND LINES-DIST	1,447	1,592	628	1,398	1,382	2,557	3,052	3,258	3,123	3,472	3,460	3,660		
24	595	MAINT OF LINE TRANSFORMERS-DIST	316	372	651	504	541	510	478	436	352	385	382	399		
25	596	MAINT ST LIGHTNING & SIGNAL SYST-DISTRIB	884	3,906	2,440	3,197	3,177	2,709	2,601	2,067	2,347	2,055	2,302	2,406		
26	597	MAINT OF METERS-DISTRIBUTION	435	343	329	321	240	270	284	318	(188)	498	555	604		
27	598	MAINT OF MISC PLANT-DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-		
28		DISTRIBUTION EXPENSES MAINTENANCE	11,657	15,024	13,698	14,491	14,633	17,893	24,891	23,867	25,103	26,846	27,100	34,428		
29																
30		CUSTOMER ACCOUNTS EXPENSES														
31																
32	901	SUPERVISION-CUSTOMER ACCOUNTS	6,118	5,833	48	3,873	4,540	4,540	5,903	5,897	5,956	5,900	5,831	5,459		
33	902	METER READING EXP-CUSTOMER ACCTS	3,577	3,130	2,823	3,098	3,055	3,410	3,175	3,516	2,841	3,341	2,833	3,124		
34	903	RECORDS & COLLECTION EXP-CUST ACCTS	15,857	14,992	13,513	12,307	12,893	12,744	13,802	13,368	14,348	14,237	16,313	17,822		
35	904	UNCOLLECTIBLE ACCOUNTS-CUST ACCTS	3,042	3,296	3,402	3,261	3,345	4,761	4,232	4,812	4,850	5,527	5,104	7,971		
36	905	MISC EXPENSES-CUSTOMER ACCTS	-	-	-	-	-	-	-	-	-	-	-	-		
37		CUSTOMER ACCOUNTS EXPENSES	28,594	27,251	19,786	22,538	23,834	25,454	27,112	27,594	27,995	29,005	30,081	34,376		
38																
39	Totals may be affected due to rounding.															

31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	(1) Account No.	(2) Account Title	(3) 2003		(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1		CUSTOMER SERVICE & INFORMATION EXPENSES														
2																
3	908	ASSISTANCES EXP-CUSTMR SERV & INFO	19,175	18,602	18,955	17,272	17,879	16,833	15,743	15,076	14,778	13,944	16,316	18,091		
4	909	INFO & INSTRCTL ADVTG CUST SERV & INFO	644	677	808	599	632	695	607	665	80	504	898	897		
5	910	MISC EXP-CUSTOMER SERVICE & INFO	-	-	-	-	-	-	-	-	-	-	-	-		
6		CUST SERVICE & INFORMATION EXP	19,819	19,279	19,763	17,871	18,510	17,528	16,350	15,741	14,858	14,448	17,214	18,988		
7																
8		SALES EXPENSES														
9																
10	911	SUPERVISION-SALES	-	-	-	-	-	-	-	-	-	-	-	-		
11	912	DEMONSTRATING & SELLING EXP-SALES	1,831	1,594	1,398	1,417	732	1,199	487	1,126	655	1,655	2,044	2,222		
12	913	ADVERTISING EXPENSE	47	37	81	47	87	49	4	17	4	4	4	4		
13	916	MISCELLANEOUS EXPENSES-SALES	86	79	-	69	90	56	-	79	-	164	149	283		
14		SALES EXPENSES	1,964	1,709	1,479	1,533	910	1,304	491	1,222	658	1,823	2,197	2,508		
15																
16		ADMINISTRATIVE & GENERAL OPERATING														
17																
18	920	SALARIES-ADMINISTRATIVE & GENERAL	16,130	6,443	14,168	12,137	13,735	16,875	15,227	15,500	16,878	16,870	16,612	17,648		
19	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL	26,737	6,935	15,848	6,979	8,951	7,470	10,816	7,538	11,115	8,067	12,825	11,181		
20	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL	(2,297)	(1,008)	(2,149)	(1,601)	(1,537)	(2,191)	(1,687)	(2,330)	(1,541)	(2,135)	(1,033)	(1,214)		
21	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL	800	4,321	788	2,217	1,692	1,443	2,411	2,377	1,929	2,055	1,943	2,124		
22	924	PROPERTY INSURANCE-ADMIN & GENERAL	7,266	7,107	7,952	7,104	7,569	8,045	9,699	13,377	13,099	13,493	13,686	15,126		
23	925	INJURIES AND DAMAGES-ADMIN & GENERAL	3,534	9,985	7,682	12,649	9,196	11,408	9,333	9,526	8,556	6,289	7,910	7,733		
24	926	EMPLY PENSION AND BENEFITS-ADMIN & GENERAL	29,214	38,607	44,542	34,890	36,019	37,413	41,133	43,496	44,611	44,006	43,973	44,030		
25	928	REGULATORY COMMISSION EXP ADMIN & GENERAL	1,874	2,137	2,161	2,607	2,105	2,036	2,172	2,570	2,306	2,336	2,341	2,222		
26	929	DUPLICATED CHARGES-CREDIT ADMIN & GENERAL	(7,656)	(7,689)	(15,939)	(11,662)	(9,243)	(11,060)	(9,686)	(9,627)	(9,769)	(10,330)	(8,871)	(9,817)		
27	930	MISCELLANEOUS GENERAL EXPENSES	12,583	11,941	12,481	15,739	18,624	18,167	24,063	20,701	25,019	22,219	25,967	25,481		
28	931	RENTS ADMIN & GENERAL	2,239	2,108	2,267	2,237	2,029	(1,531)	1,043	1,030	1,054	1,051	1,056	1,056		
29		ADMINISTRATIVE & GENERAL OPERATING	90,425	80,888	89,802	83,295	89,138	86,075	104,524	104,155	113,257	103,921	116,408	115,571		
30																
31		ADMINISTRATIVE & GENERAL MAINTENANCE														
32																
33	932	MAINTENANCE OF GENERAL PLANT	2,552	2,236	1,633	3,594	4,114	3,642	4,112	3,342	3,544	3,514	4,153	4,700		
34		ADMINISTRATIVE & GENERAL MAINTENANCE	2,552	2,236	1,633	3,594	4,114	3,642	4,112	3,342	3,544	3,514	4,153	4,700		
35																
36		TOTAL O & M EXCLUDING DEF EXPENSE	\$ 915,605	\$ 1,005,128	\$ 1,040,645	\$ 1,055,943	\$ 1,106,582	\$ 1,337,983	\$ 1,365,860	\$ 1,372,154	\$ 1,479,781	\$ 1,466,598	\$ 1,589,330	\$ 1,616,768		
37																
38																

39 Totals may be affected due to rounding.

32

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2003		(4) 2004		(5) 2005		(6) 2006		(7) 2007		(8) 2008		(9) 2009	
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1																
2	407.30 & 40	DEF RETAIL FUEL EXPENSE	(21,427)	(29,496)	59,356	14,987	287	(228,077)	123,853	85,316	119,539	113,660	(72,235)		38,406	
3	407.32 & 42	DEF CAPACITY EXPENSE	(2,536)	(3,292)	132	(4,600)	4,178	3,435	(1,633)	(3,735)	(3,796)	(22,955)	6,780		14,311	
4	407.34 & 44	DEF WHSL FUEL EXPENSE	(629)	(340)	340	(1,524)	900	(6,630)	5,195	6,289	1,913	(210)	(2,651)		1,087	
5	407.36 & 46	DEF ENVIR EXPENSE	(8)	(115)	(1,038)	(1,732)	(922)	(1,653)	(4,102)	(3,131)	(45,747)	(19,113)	(9,080)		(1,860)	
6	407.38 & 48	DEF CONSERVATION EXPENSE	-	-	-	-	-	-	-	(745)	(518)	(741)	(563)		(584)	
7		TOTAL DEF CLAUSE EXPENSE	(24,600)	(33,244)	58,790	7,132	4,443	(232,925)	123,313	83,995	71,391	70,641	(77,749)		51,360	
8																
9		TOTAL O & M INCLUDING DEF EXPENSE	\$ 891,005	\$ 971,884	\$ 1,099,435	\$ 1,063,074	\$ 1,111,025	\$ 1,105,058	\$ 1,489,173	\$ 1,456,150	\$ 1,551,172	\$ 1,537,239	\$ 1,511,581		\$ 1,668,128	
10																
11	403	DEPRECIATION	208,283	203,612	176,447	174,135	180,950	180,593	183,362	181,502	185,501	176,028	184,061		199,028	
12	404	AMORTIZATION EXPENSE	7,053	6,880	6,836	6,930	6,729	6,689	5,911	4,971	4,193	2,772	3,247		5,471	
13	406	MISC AMORTIZATION	(374)	(232)	(229)	(214)	(229)	(214)	(211)	(214)	(211)	(214)	(211)		(186)	
14		DEPRECIATION & AMORTIZATION	214,962	210,259	183,054	180,851	187,450	187,068	189,062	186,259	189,483	178,586	187,097		204,313	
15																
16	408	TAXES OTHER THAN INCOME TAX	112,042	112,705	128,216	120,878	128,939	125,896	143,045	138,179	148,852	140,462	146,261		154,990	
17	40820	TAXES OTHER THAN INC TAX BTL	(72)	(72)	(72)	(92)	(96)	(96)	(92)	(92)	(96)	(96)	(96)		(96)	
18		TAXES OTHER THAN INCOME TAX	111,970	112,633	128,144	120,784	128,843	125,800	142,953	138,087	148,756	140,366	146,165		154,894	
19																
20	41160	GAIN-PRO HELD FOR FUTURE USE	(108)	(164)	(251)	(252)	(240)	(558)	(469)	(1,082)	(1,056)	(1,053)	(1,001)		(900)	
21	41170	LOSS-PROP HELD FOR FUTURE USE	-	0	3	-	-	-	-	-	-	-	-		-	
22	42110	GAIN NON UTIL & UTIL EXCL PHFFU	(199)	(344)	(332)	(343)	(324)	(813)	(921)	(995)	(933)	(838)	(742)		(693)	
23	42120	LOSS-UTL PROP EXCL PHFFU	359	359	-	22	-	32	-	-	-	-	-		-	
24		(GAIN)/LOSS ON DISP OF UTIL PLANT	52	(148)	(583)	(571)	(564)	(1,338)	(1,390)	(2,077)	(1,989)	(1,891)	(1,743)		(1,593)	
25																
26	40910	INCOME TAXES CURRENT	87,498	105,072	85,463	37,861	106,910	20,620	128,017	97,459	139,343	131,066	42,113		87,280	
27		INCOME TAXES CURRENT	87,498	105,072	85,463	37,861	106,910	20,620	128,017	97,459	139,343	131,066	42,113		87,280	
28																
29	410 & 41110	DEFERRED INCOME TAXES	(5,874)	(21,806)	8,921	47,966	(11,390)	71,392	(45,562)	(16,742)	(56,161)	(44,862)	48,501		(18,356)	
30		DEFERRED INCOME TAXES	(5,874)	(21,806)	8,921	47,966	(11,390)	71,392	(45,562)	(16,742)	(56,161)	(44,862)	48,501		(18,356)	
31																
32	41130	INVESTMENT TAX CREDIT-CURR	-	-	-	-	-	-	-	-	-	-	-		-	
33	41131	INVESTMENT TAX CREDIT-AMORT	(4,170)	(4,560)	(2,747)	(2,747)	(2,619)	(2,619)	(2,522)	(2,522)	(2,433)	(2,434)	(1,042)		(368)	
34		INVESTMENT TAX CREDIT	(4,170)	(4,560)	(2,747)	(2,747)	(2,619)	(2,619)	(2,522)	(2,522)	(2,433)	(2,434)	(1,042)		(368)	
35																
36		TOTAL OPERATING EXPENSES	\$ 1,295,443	\$ 1,373,334	\$ 1,501,687	\$ 1,447,218	\$ 1,519,655	\$ 1,505,980	\$ 1,897,731	\$ 1,856,614	\$ 1,968,171	\$ 1,938,072	\$ 1,932,672		\$ 2,094,298	
37																
38		NET OPERATING INCOME	\$ 219,518	\$ 212,541	\$ 249,836	\$ 240,032	\$ 248,472	\$ 240,835	\$ 237,031	\$ 228,311	\$ 251,127	\$ 250,360	\$ 257,970		\$ 227,114	
39		Totals may be affected due to rounding.														

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: Not Applicable

Line No.	Account No.	Account Title	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Total
1														
2														
3														
4		Not Applicable												
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8														
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34

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/M. J. Hornick/
R. B. Haines/J. T. Wehle

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-E1

(Dollars in 000's)

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2009	(4) Prior Year Ended 12/31/2008	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) >10% and Exceeds 0.0005 of Total Expense \$966	(8) Reason(s) for Change
					Dollars (3)-(4) (\$)	Percent (5)/(4) (%)			
1									
2	511	Maintenance of Structures	12,832	5,595	7,236	129.33	Yes	See Note 1	
3									
4	512	Maintenance of Boiler Plant	45,822	35,496	10,326	29.09	Yes	See Note 1	
5									
6	513	Maintenance of Electric Plant	10,497	6,766	3,730	55.13	Yes	See Note 1	
7									
8	548	Generation Expenses	11,907	10,514	1,393	13.25	Yes	See Note 1	
9									
10	552	Maintenance of Structures	9,702	8,279	1,423	17.19	Yes	See Note 1	
11									
12	561	Load Dispatching	2,086	1,028	1,057	102.84	Yes	See Note 1	
13									
14	586	Meter Expenses	4,043	2,569	1,474	57.36	Yes	See Note 1	
15									
16	593	Maintenance of Overhead Lines	24,689	18,160	6,529	35.95	Yes	See Note 1	
17									
18	904	Uncollectible Accounts	7,971	5,104	2,867	56.18	Yes	See Note 1	
19									
20	924	Property Insurance	15,126	13,686	1,441	10.53	Yes	See Note 1	
21									
22	Recoverable Clause	Environmental	18,038	15,801	2,237	14.16	Yes	See Note 1	
23									
24	Deferred Clause	Environmental	(1,860)	(9,080)	7,220	(79.52)	Yes	See Note 1	
25									
26	Deferred Clause	Capacity	14,311	6,781	7,531	111.07	Yes	See Note 1	
27									
28	Deferred Clause	Fuel Retail	38,406	(72,235)	110,641	(153.17)	Yes	See Note 1	
29									
30	Deferred Clause	Fuel Wholesale	1,087	(2,651)	3,738	(140.99)	Yes	See Note 1	
31									
32	404	Utility Amortization Expense - Limited Term	5,471	3,247	2,224	68.49	Yes	See Note 1	
33									
34	409-10	Income Taxes Current Payable - ATL	87,280	42,113	45,167	107.25	Yes	See Note 1	
35									
36	410's	Deferred Income Tax - ATL	4,780	66,101	(61,321)	(92.77)	Yes	See Note 1	
37									
38	411's	Deferred Income Tax Credits - ATL	(23,136)	(17,600)	(5,536)	31.45	Yes	See Note 1	
39									
40		Note: The FERC accounts exclude recoverable clause.							

Supporting Schedules:

Recap Schedules: C-4

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/M. J. Hornick/

R. B. Haines/J. T. Wehle

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2009	(4) Prior Year Ended 12/31/2008	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) >10% and Exceeds 0.0005 of Total Expense \$966	(8) Reason(s) for Change
					Dollars (3)-(4) (\$)				
1	Note 1:								
2									
3	511	Maintenance of Structures							
4									
5	512	Maintenance of Boiler Plant							
6									
7	513	Maintenance of Electric Plant							
8									
9	548	Generation Expenses							
10									
11									
12	552	Maintenance of Structures							
13									
14									
15	561	Load Dispatching							
16									
17	586	Meter Expenses							
18									
19									
20									
21									
22									
23	593	Maintenance of Overhead Lines							
24									
25									
26	904	Uncollectible Accounts							
27									
28									
29									
30	924	Property Insurance							
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/M. J. Hornick/

R. B. Haines/J. T. Wehle

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account Number	(2) Account	(3) Test Year Ended 12/31/2009	(4) Prior Year Ended 12/31/2008	(5) Increase / (Decrease)		(6) Percent (5)/(4) (%)	(7) >10% and Exceeds 0.0005 of Total Expense \$966	(8) Reason(s) for Change
					Dollars (3)-(4) (\$)				
1									
2		Recoverable Clause							
3		Environmental							Not included in Rate Base - Recovery Clause
4									
5		Deferred Clause							
6		Environmental							Not included in Rate Base - Recovery Clause
7		Capacity							Not included in Rate Base - Recovery Clause
8		Fuel Retail							Not included in Rate Base - Recovery Clause
9		Fuel Wholesale							Not included in Rate Base - Recovery Clause
10									
11	404	Utility Amortization Expense - Ltd Term							Approximately 50% of the increase in amortization expense from the Projected Prior Year to the Projected Test Year is due to the Enterprise GIS project going in service in mid-2008. The remainder of the increase is caused by other projects with in-service dates during the course of 2008 receiving a full year's amortization during 2009.
12									
13									
14									
15	409-10	Incomes Taxes Curr Payable - ATL							The increase in current tax expense is generated by higher book/tax differences related to fuel clauses, sale of SO2 allowances, capitalized interest and cost of removal, partially offset by a current tax benefit resulting from lower pre-tax income and lower permanent book/tax differences related to AFUDC equity and the domestic activity production.
16									
17									
18									
19	410's	Deferred Income Tax - ATL							The increase in deferred income tax credit is primarily due to book/tax timing differences related to fuel clauses, sale of SO2 allowances, capitalized interest and cost of removal.
20									
21									
22	411's	Deferred Income Tax Credit - ATL							The increase in deferred income tax credit is primarily due to book/tax timing differences related to fuel clauses, sale of SO2 allowances, capitalized interest and cost of removal.
23									
24									
25									
26									
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40									

37

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle

DOCKET No. 080317-EI

Line No.	(1) Description of Functional Group	(2) Type of Cost	2003		2004		2005		2006		2007	
			(3) Dollars (000's)	(4) Percent Change	(5) Dollars (000's)	(6) Percent Change	(7) Dollars (000's)	(8) Percent Change	(9) Dollars (000's)	(10) Percent Change	(11) Dollars (000's)	(12) Percent Change
1												
2	Fuel	Variable	\$ 476,475	29.23%	\$ 604,086	26.78%	\$ 778,048	28.80%	\$ 818,968	5.26%	\$ 857,368	4.69%
3												
4	Interchange	Semi-Variable	234,929	-7.39%	172,344	-26.64%	269,719	56.50%	221,274	-17.96%	271,937	22.90%
5												
6	Production	Semi-Variable	116,981	-11.29%	108,394	-7.34%	109,036	0.59%	123,632	13.39%	125,531	1.54%
7												
8	Transmission	Semi-Variable	7,491	-0.99%	6,548	-12.59%	6,988	6.72%	11,027	57.80%	11,770	6.74%
9												
10	Distribution	Semi-Variable	37,890	1.67%	35,739	-5.68%	38,189	6.86%	45,205	18.37%	47,280	4.59%
11												
12	Customer Account	Semi-Variable	27,251	-6.12%	22,538	-17.29%	25,454	12.94%	27,594	8.41%	29,005	5.11%
13												
14	Customer Service & Information & Sales	Semi-Variable	20,988	-8.64%	19,404	-7.55%	18,833	-2.94%	16,963	-9.93%	16,271	-4.08%
15												
16	Administrative and General	Semi-Variable	83,124	-7.10%	86,890	4.53%	91,717	5.56%	107,500	17.21%	107,435	-0.06%
17												
18	Depreciation	Fixed	210,259	10.92%	180,851	-13.99%	187,068	3.44%	186,259	-0.43%	178,586	-4.12%
19												
20	Taxes	Semi-Variable	219,072	10.42%	223,446	2.00%	229,759	2.83%	218,561	-4.87%	224,137	2.55%
21												
22	Interest (without AFUDC)	Semi-Variable	92,624	51.48%	96,051	3.70%	98,264	2.30%	108,492	10.41%	113,918	5.00%
23												
24	TOTAL		<u>\$ 1,527,084</u>	9.89%	<u>\$ 1,556,291</u>	1.91%	<u>\$ 1,853,075</u>	19.07%	<u>\$ 1,885,475</u>	1.75%	<u>\$ 1,983,238</u>	5.19%
25												
26												
27												
28												
29												
30	Note:											
31	Amounts do not include deferred expenses recorded in account 407.XX.											
32	Taxes include income taxes, investment tax credits and taxes other than income.											
33												
34												
35												
36												
37												
38												
39	Totals may be affected due to rounding.											

38

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 090317-EI

(Dollars in 000's)

Line No.	(1) Vendor Name	(2) Counsel, Consultant, Or Witness	(3) Specific Services Rendered	(4) Fee (\$)	(5) Basis Of Charge	(6) Travel Expenses (\$)	(7) Other (\$)	(8) Total (4+6+7) (\$)	(9) Type of Services (a)
1									
2									
3	Dr. D. A. Murry, Ph.D.	Witness	Cost of Capital	48	Studies/Testimony/Discovery	10	10	68	B
4	J. M. Cannell	Witness	Financial Integrity	80	Analysis/Testimony/Discovery	20	16	116	O
5	Huron Consulting Services, LLC	Consulting	Accounting	1,050	Consulting/Review/Analysis/Testimony	50	210	1,310	A/O
6	New Harbor, inc.	Consulting/Witness	Financial Integrity	225	Consulting	20	45	290	O
7	ABSG, Inc.	Consulting/Witness	Storm Damage	160	Studies/Testimony/Discovery	10	32	202	O
8	William J. Slusser, Jr.	Consulting	Rate Design/Cost of Service	131	Consulting	6	-	137	R/S
9									
10									
11	TOTAL OUTSIDE CONSULTANTS			\$ 1,694		\$ 116	\$ 313	\$ 2,123	
12									
13									
14									
15	Various	Counsel	Outside Legal	\$ 850		\$ 10	\$ 170	\$ 1,030	L
16									
17									
18									
19	TOTAL OUTSIDE LEGAL SERVICES			\$ 850		\$ 10	\$ 170	\$ 1,030	
20									
21	TOTAL OUTSIDE CONSULTANT/LEGAL EXPENSES			\$ 2,544		\$ 126	\$ 483	\$ 3,153	

39

- 23 (a) PLACE THE APPROPRIATE LETTER(S) IN COLUMN (9)
- 24 A = ACCOUNTING
- 25 B = COST OF CAPITAL
- 26 C = ENGINEERING
- 27 L = LEGAL
- 28 O = OTHER
- 29 R = RATE DESIGN
- 30 S = COST OF SERVICE

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR						
Rate Case	Total Expenses	Rate Order Date	Amortization Period	Unamortized Amount	Test Year Amortization	
2009	3,153	N/A	3	3,153	1,051	

Supporting Schedules:

Recap Schedules:

UNCOLLECTIBLE ACCOUNTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Year	(1) Write-Offs (Retail)	(2) Gross Revenues From Sales Of Electricity (Retail)	(3) Adjustments to Gross Revenues (Specify)	(4) Adjusted Gross Revenues	(5) Bad Debt Factor (1)/(2)
1						
2	2004 Actual	3,261	1,642,008		1,642,008	0.199%
3						
4	2005 Actual	4,761	1,666,119		1,666,119	0.286%
5						
6	2006 Actual	4,812	1,908,413		1,908,413	0.252%
7						
8	2007 Actual	5,527	2,053,228		2,053,228	0.269%
9						
10	2008 Prior Year	5,104	2,146,235		2,146,235	0.238%
11						
12	2009 Test Year	7,971	2,282,562		2,282,562	0.349%
13						
14						
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40 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

ADMINISTRATIVE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(2) Jurisdictional Test Year Ended 12/31/2009	(3) Jurisdictional Historical Year Ended 12/31/2007	(4) Difference (2)-(3)	(5) Percent Increase/(Decrease) (4)/(3)
1	Customer Accounts Expenses	\$ 34,369	\$ 28,160	\$ 6,209	22.05%
2	Customer Service and Informational Expenses	1,108	920	188	20.43%
3	Sales Expenses	2,508	1,770	738	41.69%
4	Administrative and General Expenses	116,332	104,322	12,010	11.51%
6	Total Jurisdictional Administrative Expenses	\$ 154,317	\$ 135,172	\$ 19,145	14.16%
8	Average Number of Retail Customers	679,941	666,354	13,587	2.04%
10	Administrative Expenses Per Retail Customer	\$ 226.96	\$ 200.00	\$ 26.96	13.48%

41

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of data shown:

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Description	(1)	(2)	(3)
		Electric Utility	Jurisdictional Factor	Amount
1	Industry Association Dues	\$ 612	0.970866	\$ 594
2	Pub & Dist Info to Stockholders & Servicing outstanding securities	142	0.970866	138
3	Director's Fees and Expenses	173	0.970866	168
4	Allocation of Parent Costs	21,543	0.970866	20,915
5	Environmental	638	0.970866	619
6	Miscellaneous	(1,153)	0.970866	(1,119)
7				
8				
9	Total Miscellaneous General Expenses	\$ 21,955		\$ 21,315
10				
11	Average Number of Customers	666,354		666,354
12				
13	Miscellaneous General Expenses Per Customer	\$ 32.95		\$ 31.99
14				
15				
16				
17				
18				
19				
20				
21				
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23				
24				
25				
26				
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39	Totals may be affected due to rounding.			

42

ADVERTISING EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	90912	INFO/INSTRUCT ADVERTISE EXPEN	\$ 129		
2				1.000000	\$ 129
3		Total Account 909	\$ 129		
4					\$ 129
5	91301	SALES-RELATED ADVERTISING EXP	\$ 4		
6				1.000000	\$ 4
7		Total Account 913	\$ 4		
8					\$ 4
9		Total Account 930.1	\$ 320		
10				0.971140	\$ 311
11		Total Advertising Expenses	\$ 453		
12					\$ 444
13		Average Number of Customers	679,941		
14					679,941
15		Advertising Expenses per Customer	\$ 0.67		
16					\$ 0.65
17					
18					
19					
20					
21					
22					
23					
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38					

43

39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/W. R. Ashburn

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Account/ Sub-Account Number	Account/ Sub-Account Title	(1) Electric Utility	(2) Jurisdictional Factor	(3) Amount
1	90912	INFO/INSTRUCT ADVERTISE EXPEN	\$ 82	0.996288	\$ 82
2					
3		Total Account 909	\$ 82		\$ 82
4					
5	91301	SALES-RELATED ADVERTISING EXP	\$ 4	1.000000	\$ 4
6					
7		Total Account 913	\$ 4		\$ 4
8					
9		Total Account 930.1	\$ 265	0.970866	\$ 257
10					
11					
12		Total Advertising Expenses	\$ 351		\$ 343
13					
14		Average Number of Customers	666,354		666,354
15					
16		Advertising Expenses per Customer	\$ 0.53		\$ 0.51
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
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33					
34					
35					
36					
37					
38					

39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

44

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/ W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

45

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		(5) Amount
				Factor	Amount	
1						
2	Baker Bolts	Technical/Professional	33	0.971142		32
3	Chicago Climate Exchange	Business Association	35	0.971142		34
4	Edison Electric Institute	Technical/Professional	483	0.971142		469
5	Electric Power Research Institute	Technical/Professional	119	0.971142		116
6	Fla Electric Pwr Coordinating Group	Business Association	111	0.971142		108
7	Fla Reliability Coordinating Council Inc	Technical/Professional	180	0.971142		175
8	Greater Tampa Chamber of Commerce	Economic Development	14	0.971142		14
9	North Amer Elec Reliability Corp	Technical/Professional	116	0.971142		113
10	Public Utility Research Center	Technical/Professional	37	0.971142		36
11	SE Electric Exchange	Technical/Professional	15	0.971142		15
12	USWAG	Technical/Professional	32	0.971142		31
13	USF Power Center	Economic Development	25	0.971142		24
14						
15						
16	Dues less than the \$10,000.00 Aggregated		100	0.971142		97
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	Total Industry Association Dues		<u>\$ 1,300</u>			<u>\$ 1,262</u>
31						
32	Average Number of Customers		679,941			679,941
33						
34	Dues Per Customer		<u>\$ 1.91</u>			<u>\$ 1.86</u>
35						
36						
37						
38						
39	Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/ W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

46

Line No.	(1) Name of Organization	(2) Nature of Organization	(3) Electric Utility	(4) Jurisdictional		
				Factor	(5) Amount	
1						
2	Baker Botts	Technical/Professional	30	0.970866	29	
3	Chicago Climate Exchange	Business Association	35	0.970866	34	
4	Edison Electric Institute	Technical/Professional	409	0.970866	397	
5	Electric Power Research Institute	Technical/Professional	119	0.970866	116	
6	Fla Electric Pwr Coordinating Group	Business Association	91	0.970866	88	
7	Fla Reliability Coordinating Council Inc	Technical/Professional	172	0.970866	167	
8	Greater Tampa Chamber of Commerce	Economic Development	14	0.970866	14	
9	North Amer Elec Reliability Corp	Technical/Professional	84	0.970866	82	
10	Public Utility Research Center	Technical/Professional	35	0.970866	34	
11	SE Electric Exchange	Technical/Professional	15	0.970866	15	
12	USWAG	Technical/Professional	20	0.970866	19	
13	USF Power Center	Economic Development	25	0.970866	24	
14						
15						
16	Dues less than the \$10,000.00 Aggregated		100	0.970866	97	
17						
18						
19						
20						
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22						
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24						
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26						
27						
28						
29						
30	Total Industry Association Dues		<u>\$ 1,149</u>		<u>\$ 1,116</u>	
31						
32	Average Number of Customers		666,354		666,354	
33						
34	Dues Per Customer		\$ 1.72		\$ 1.67	
35						
36						
37						
38						
39	Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Type of Service or Vendor	(2) Description of Service(s)	(3) Account(s) Charged	(4) 2009 Costs	(5) 2008 Costs	(6) 2007 Costs
1						
2						
3	Accounting					
4	None over the threshold					
5						
6						
7						
8						
9	Financial					
10	None over the threshold					
11						
12						
13						
14						
15						
16	Engineering					
17	None over the threshold					
18						
19						
20	Legal	Various TEC Legal Matters	Various O&M	\$ 3,256	\$ 3,191	\$ 3,119
21						
22						
23						
24	Other (specify)					
25						
26	Consultants	Energy Supply, Energy Delivery & Corporate Projects	Various O&M	5,544	5,433	5,311
27						
28	Security	Security for Plants & Property*	Various O&M	<u>4,115</u>	<u>3,827</u>	<u>3,762</u>
29						
30						
31						
32						
33						
34	Total Outside Professional Services			<u>\$ 12,915</u>	<u>\$ 12,451</u>	<u>\$ 12,192</u>
35						

*These physical security expenses include the security expenses per MFR C43 plus other physical security expenses.

39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Description	Amount		
		(2) Test Year 2009	(3) Historical Year 2007	
1				
2	Service Cost	\$ 16,000	\$ 16,000	
3	Interest Cost	31,700	33,000	
4	Expected / Actual Return on Assets	(37,900)	(36,300)	
5	Amortization of Actuarial Loss	4,000	9,100	
6	Amortization of Prior Service (Benefit) Cost	(400)	(500)	
7	Curtailment Loss	-	(400)	
8	Total Net Periodic Pension Cost	13,400	20,900	
9			Note B	
10	For the Year:			
11	Expected Return on Assets	37,900	36,300	
12	Assumed Rate of Return on Plan Assets	8.25%	8.25%	
13	Amortization of Transition Asset or Obligation	-	-	
14	Percent of Pension Cost Capitalized	- Note A	- Note A	
15	Pension Cost Recorded in Account 926	7,372 Note A	11,245 Note A	
16	Minimum Required Contribution Per IRS	15,000	-	
17	Maximum Allowable Contribution Per IRS	293,000	256,100	
18	Actual Contribution Made to the Trust Fund	10,349 Note A	17,851 Note A	
19	Actuarial Attribution Approach Used for Funding	Normal cost	Normal cost	
20	Assumed Discount Rate for Computing Funding	6.00%	8.00%	
21	Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures.	Note D	Note D	
22				
23				
24	At Plan Year End (Note C):	12/31/09	9/30/07	
25	Accumulated Benefit Obligation	475,000	493,000	
26	Projected Benefit Obligation	537,200	557,200	
27	Vested Benefit Obligation	463,000	480,600	
28	Assumed Discount Rate (Settlement Rate)	6.00%	6.20%	
29	Assumed Rate for Salary Increases	4.25%	4.25%	
30	Fair Value of Plan Assets	502,500	492,700	
31	Market Related Value of Assets	488,400	477,900	
32	Balance in Working Capital (Specify Account No.)	223 Note A	223 Note A	
33				
34	Note A	Tampa Electric Company is a participant in the comprehensive retirement plans of TECO Energy, including a non-contributory defined benefit retirement plan which covers substantially all employees and a non-qualified, non-contributory, supplemental executive retirement plan which is available to certain members of senior management. All of the information presented above, except for the items labeled		
35		with "Note A", is for the comprehensive retirement plans of TECO Energy.		
36				
37	Note B	In addition to the costs shown above, \$0.6 million of special termination benefit costs were recognized in 2007.		
38				
39	Totals may be affected due to rounding.			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: J. S. Chronister/D. S. Merrill

Line No.	(1) Description	(2) Test Year 2009	Amount	
			(3) Historical Year 2007	(3)
1	Note C			
2				
3	Note D			
4				
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8				
9				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

Line No.

1 No lobbying expenses, other political expenses, or civic/charitable contributions are included in determining
2 Net Operating Income. All are accounted for "below the line."
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50

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amortization / Recovery Period	(6) Reason
1						
2						
3	406.01	Misc. Amort. - Acquis. Adj. OUC (114.01)	209	10/1/1995	31 Years	Amortization of Acquisition Adjustment as a result of the Orlando Utilities Commission's Lake Agnes-Cane Island transmission line acquisition, in compliance with instructions in FERC Docket AC96-115-000 (9608190126) dated August 9, 1996.
4						
5						
6						
7						
8						
9	425.02	Misc. Amort. - Acquis. Adj. FPL (114.02)	34	10/1/2002	27 Years	Amortization of Acquisition Adjustment as a result of the Florida Power & Light transmission line acquisition, in compliance with instructions in FERC Docket AC03-30-000 dated May 19, 2003.
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39 Totals may be affected due to rounding.

Supporting Schedules:

Recap Schedules:

51

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:

Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amorization / Recovery Period:	(6) Reason
1						
2						
3	406.01	Misc. Amort. - Acquis. Adj. OUC (114.01)	209	10/1/1995	31 Years	Amortization of Acquisition Adjustment as a result of the Orlando Utilities Commission's Lake Agnes-Cane Island transmission line acquisition, in compliance with instructions in FERC Docket AC96-115-000 (9608190126) dated August 9, 1996.
4						
5						
6						
7						
8						
9	425.02	Misc. Amort. - Acquis. Adj. FPL (114.02)	34	10/1/2002	27 Years	Amortization of Acquisition Adjustment as a result of the Florida Power & Light transmission line acquisition, in compliance with instructions in FERC Docket AC03-30-000 dated May 19, 2003.
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39	Totals may be affected due to rounding.					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009.

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account / Sub-account No.	(2) Plant Account Title	(3) Total Amort / Recovery Expense	(4) Effective Date	(5) Amortization / Recovery Period:	(6) Reason
1						
2						
3	406.01	Misc. Amort. - Acquis. Adj. OUC (114.01)	209	10/1/1995	31 Years	Amortization of Acquisition Adjustment as a result of the Orlando Utilities Commission's Lake Agnes-Cane Island transmission line acquisition, in compliance with instructions in FERC Docket AC96-115-000 (9608190126) dated August 9, 1996.
4						
5						
6						
7						
8						
9	425.02	Misc. Amort. - Acquis. Adj. FPL (114.02)	34	10/1/2002	27 Years	Amortization of Acquisition Adjustment as a result of the Florida Power & Light transmission line acquisition, in compliance with instructions in FERC Docket AC03-30-000 dated May 19, 2003.
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38						
39	Totals may be affected due to rounding.					

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/ W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount	(4) Amount Charged to Operating Expenses	(5) Jurisdictional		(6) Amount	(7) Jurisdictional Amount Charged to Operating Expenses
						Factor			
1									
2	Federal Unemployment	0.800%	17,375	\$ 139	\$ 139	0.974210		\$ 135	\$ 135
3									
4	State Unemployment	0.90%	17,333	156	156	0.974210		152	152
5									
6	FICA	7.65%	187,477	14,342	10,292 (1)	0.974210		10,027	10,027
7									
8	Regulatory Assessment Fee	0.072%	2,251,828	1,621	1,621	1.000000		1,621	1,621
9									
10	Property	Variable	Variable	46,400	46,304 (2)	0.962600		44,572	44,572
11									
12	Gross Receipts	2.5%	2,200,019	55,000	55,000	1.000000		55,000	55,000
13									
14	Franchise Fee	Variable	Variable	41,154	41,154	1.000000		41,154	41,154
15									
16	Sales & Use Tax	Variable	Variable	209	209	0.960530		201	201
17									
18	Other	Variable	Variable	19	19 (3)	0.960530		18	18
19									
20	Total			<u>\$ 159,040</u>	<u>\$ 154,894</u>			<u>\$ 152,880</u>	<u>\$ 152,880</u>

(1) Excludes \$4,050 of payroll taxes capitalized.

(2) Excludes \$96 of non-utility property tax expense.

(3) City & county occupational licenses, federal excise tax on property insurance, heavy trucks & LP truck fuel, and state government leasehold tax.

39 Totals may be affected due to rounding.

54

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/ W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Type of Tax	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Rate	Tax Basis	Total Amount	Amount Charged to Operating Expenses	Jurisdictional Factor	Jurisdictional Amount	Jurisdictional Amount Charged to Operating Expenses
1								
2	Federal Unemployment	0.800%	17,250	\$ 138	\$ 138			
3								
4	State Unemployment	0.90%	32,222	290	290			
5								
6	FICA	7.65%	179,843	13,758	10,027 (1)			
7								
8	Regulatory Assessment Fee	0.072%	2,123,147	1,529	1,509 (2)			
9								
10	Property	Variable	Variable	44,900	44,804 (3)			
11								
12	Gross Receipts	2.5%	2,033,240	50,831	50,831			
13								
14	Franchise Fee	Variable	Variable	38,338	38,338			
15								
16	Sales & Use Tax	Variable	Variable	197	197			
17								
18	Other	Variable	Variable	12	12 (4)			
19								
20	Total			<u>\$ 149,993</u>	<u>\$ 146,146</u>		<u>\$ -</u>	<u>\$ -</u>
21								
22								
23								
24								
25	(1) Excludes \$3,731 of payroll taxes capitalized.							
26	(2) Excludes \$20 of regulatory assessment fee associated with GPIF, ECCR and ECRC.							
27								
28	(3) Excludes \$96 of non-utility property tax expense.							
29								
30	(4) City & county occupational licenses, federal excise tax on heavy trucks & LP truck fuel, and state government leasehold tax.							
31								
32								
33								
34								
35								
36								
37								
38								
39	Totals may be affected due to rounding.							

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/ W. R. Ashburn

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Type of Tax	(1) Rate	(2) Tax Basis	(3) Total Amount	(4) Amount Charged to Operating Expenses	(5) Jurisdictional		(6) Jurisdictional		(7) Amount Charged to Operating Expenses
						Factor	Amount	Amount	Amount	
1										
2	Federal Unemployment	0.800%	18,203	\$ 146	\$ 146	0.973899	\$ 142	\$ 142	\$ 142	
3										
4	State Unemployment	1.69%	18,118	306	306	0.973899	298	298	298	
5										
6	FICA	7.65%	170,715	13,060	9,556 (1)	0.973899	9,307	9,307	9,307	
7										
8	Regulatory Assessment Fee	0.072%	2,141,667	1,542	1,542	0.988016	1,524	1,524	1,524	
9										
10	Property	Variable	Variable	41,526	41,430 (2)	0.973912	40,349	40,349	40,349	
11										
12	Gross Receipts	2.5%	1,996,381	49,910	49,910	0.999897	49,904	49,904	49,904	
13										
14	Franchise Fee	Variable	Variable	37,254	37,254	1.000000	37,254	37,254	37,254	
15										
16	Sales & Use Tax	Variable	Variable	199	199	0.973899	193	193	193	
17										
18	Other	Variable	Variable	24	24 (3)	0.973899	23	23	23	
19										
20	Total			<u>\$ 143,966</u>	<u>\$ 140,366</u>		<u>\$ 138,995</u>	<u>\$ 138,995</u>		

(1) Excludes \$3,504 of payroll taxes capitalized.

(2) Excludes \$96 of non-utility property tax expense.

(3) City & county occupational licenses, federal excise tax on property insurance, heavy trucks & LP truck fuel, and state government leasehold tax.

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

COMPANY: TAMPA ELECTRIC COMPANY

Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.		(1)	(2)	(3)	(4)	(5)	(6)
		GROSS RECEIPTS TAX			REGULATORY ASSESSMENT FEE		
		HISTORICAL BASE YEAR 2007	HISTORICAL BASE YEAR + 1 2008	TEST YEAR 2009	HISTORICAL BASE YEAR 2007	HISTORICAL BASE YEAR + 1 2008	TEST YEAR 2009
1							
2	TOTAL OPERATING REVENUES	\$ 2,188,432	\$ 2,190,642	\$ 2,321,413	\$ 2,188,432	\$ 2,190,642	\$ 2,321,413
3							
4	LESS ACCRUED UNBILLED REVENUE	(70)	1,762	(1,139)	-	-	-
5							
6	BILLED REVENUE	\$ 2,188,502	\$ 2,188,800	\$ 2,322,552	\$ 2,188,432	\$ 2,190,642	\$ 2,321,413
7							
8	SALES FOR RESALE	\$ 70,638	\$ 66,773	\$ 69,095	\$ 70,638	\$ 66,773	\$ 69,095
9							
10	SO2 ALLOWANCES (WHOLESALE)	3,373	722	490	3,373	722	490
11							
12	SO2 ALLOWANCES (RETAIL)	87,724	18,480	12,718	-	-	-
13							
14	DEFERRED REVENUE	(53,312)	(10,586)	(42,684)	-	-	-
15							
16	OTHER ELECTRIC REVENUE	15,521	14,539	15,271	-	-	-
17							
18	MISCELLANEOUS SERVICE REVENUE	12,142	12,789	12,785	-	-	-
19							
20	RENT FROM ELECTRIC PROPERTY	11,330	10,450	10,372	-	-	-
21							
22	OTHER ELECTRIC REVENUE - GREEN POWER	(147)	(174)	(179)	-	-	-
23							
24	OTHER ADJUSTMENTS (1)	44,853 (1)	42,647 (1)	44,665 (1)	(27,246) (2)	-	-
25							
26	TOTAL ADJUSTMENTS	\$ 192,122	\$ 155,640	\$ 122,533	\$ 46,765	\$ 67,495	\$ 69,585
27							
28	ADJUSTED OPERATING REVENUES	\$ 1,996,380	\$ 2,033,240	\$ 2,200,019	\$ 2,141,667	\$ 2,123,147	\$ 2,251,828
29							
30	TAX RATE	2.5%	2.5%	2.5%	0.0720%	0.0720%	0.0720%
31							
32	TAX AMOUNT	\$ 49,910	\$ 50,831	\$ 55,000	\$ 1,542	\$ 1,529	\$ 1,621
33							

(1) Outdoor & street lights rental, energy management, uncollectible accounts and interest income from affiliate.

(2) Deferred & other revenues are not available at time of regulatory assessment fee. Journal entry therefore, like most taxes & fees, the regulatory assessment fee accrual is based on an estimate.

39 Totals may be affected due to rounding

57

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: A. D. Felsenthal / J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

58

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 242,607	\$ 242,607				
3	ADD INCOME TAX ACCOUNTS	68,555	68,555				
4	LESS INTEREST CHARGES (FROM C-23)	116,770	116,770				
5							
6	INCOME PER BOOKS	194,392	194,392				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	204,436	204,436				
10	LESS: TAX DEPRECIATION	(271,748)	(282,406)				
11	TAX OVER BOOK DEPRECIATION	(67,312)	(77,970)		3,702	25,789	
12	TAX INTEREST CAPITALIZED	29,933	29,933		(1,646)	(9,900)	
13	CIAC	11,000	11,000		(605)	(3,638)	
14	COST OF REMOVAL	(24,194)	(24,194)		1,331	8,002	
15	UNBILLED REVENUE	5,373	5,373		(296)	(1,777)	
16	MEDICAL & LIFE BENEFITS-FAS 106	1,436	1,436		(79)	(475)	
17	LONG TERM MEDICAL - FAS 112	(327)	(327)		18	108	
18	PENSION	(4,452)	(4,452)		245	1,472	
19	VACATION	548	548		(30)	(181)	
20	DEFERRED FUEL	91,619	91,619		(5,039)	(30,303)	
21	BOND REFINANCING	3,563	3,563		(196)	(1,178)	
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	217	217		(12)	(72)	
23	OTHER TEMPORARY DIFFERENCES	150	150		(8)	(50)	
24	DISMANTLEMENT COSTS	1,337	1,337		(74)	(442)	
25	DEFERRED LEASE - UTILITY	85	85		(5)	(28)	
26	BAD DEBT	59	59		(3)	(20)	
27	INSURANCE RESERVE	4,960	4,960		(273)	(1,841)	
28	EARLY CAPACITY PAYMENT	(1,079)	(1,079)		59	357	
29	EMISSION ALLOWANCE	-	-		-	-	
30	AMORT ACQ ADJ	2,541	2,541		(140)	(840)	
31	BOND REFINANCING - PREMIUM	788	788		(43)	(261)	
32	TOTAL TEMPORARY DIFFERENCES	56,245	45,587		(3,094)	(15,078)	
33							
34							
35							
36							
37							
38							
39	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: A. D. Feisenthal / J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

59

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
3	AFUDC EQUITY	(12,607)	(12,607)				
4	DEPR-PERMANENT DIFFERENCES	4	4				
5	DEPR-AFUDC EQUITY	5,918	5,918				
6	50% MEALS	436	436				
7	CONTRIBUTIONS	100	100				
8	PRODUCTION DEDUCTION	(7,039)	(7,039)				
9	MEDICARE PART D	(1,519)	(1,519)				
10	TOTAL PERMANENT ADJUSTMENTS	(14,707)	(14,707)				
11							
12	STATE TAXABLE INCOME (L6+L32+L10)	235,930					
13	STATE INCOME TAX (5.5%)	12,976					
14	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
15	OUT OF PERIOD ADJUSTMENTS						
16	TOTAL ADJUSTMENTS TO STATE INCOME TAX						
17							
18	STATE INCOME TAX	\$ 12,976			\$ (3,094)		
19							
20							
21							
22							
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28							
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37							
38							
39	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: A. D. Felsenthal / J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME (L6+L32+L10-L13state)		212,296				
3	FEDERAL INCOME TAX (35%)		74,304				
4							
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS						
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX						
8							
9	FEDERAL INCOME TAX		\$ 74,304		\$ (15,078)		69,108
10							
11	ITC AMORTIZATION						(368)
12							
13	WRITE-OFF OF EXCESS DEFERRED TAXES						(185)
14							
15	TOTAL INCOME TAXES						\$ 68,555
16							
17							
18							
19							
20							
21							
22							
23							
24	SUMMARY OF INCOME TAX EXPENSE:						
25		FEDERAL	STATE	TOTAL			
26	CURRENT TAX EXPENSE	\$ 74,304	\$ 12,976	\$ 87,280			
27	DEFERRED INCOME TAXES	(15,078)	(3,094)	(18,172)			
28	INVESTMENT TAX CREDITS, NET	(368)		(368)			
29	WRITE-OFF OF EXCESS DEFERRED TAXES	(185)		(185)			
30	TOTAL INCOME TAX PROVISION	\$ 58,673	\$ 9,882	\$ 68,555			
31							
32							
33							
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37							
38							
39	Total may not foot due to rounding.						

09

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: A. D. Felsenthal / J. S. Chronister

61

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	NET UTILITY OPERATING INCOME	\$ 260,442	\$ 260,442				
3	ADD INCOME TAX ACCOUNTS	83,771	83,771				
4	LESS INTEREST CHARGES (FROM C-23)	112,191	112,191				
5							
6	INCOME PER BOOKS	232,022	232,022				
7							
8	TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST)						
9	ADD: BOOK DEPRECIATION	177,672	177,672				
10	LESS: TAX DEPRECIATION	(212,550)	(210,256)				
11	TAX OVER BOOK DEPRECIATION	(34,878)	(32,584)		1,918	10,023	
12	TAX INTEREST CAPITALIZED	13,047	13,047		(717)	(4,315)	
13	CIAC	11,265	11,265		(619)	(3,726)	
14	COST OF REMOVAL	(18,922)	(18,922)		1,040	6,258	
15	UNBILLED REVENUE	5,834	5,834		(320)	(1,930)	
16	MEDICAL & LIFE BENEFITS-FAS 106	4,094	4,094		(225)	(1,354)	
17	LONG TERM MEDICAL - FAS 112	(1,359)	(1,359)		75	449	
18	PENSION	(3,813)	(3,813)		210	1,261	
19	VACATION	565	565		(31)	(187)	
20	DEFERRED FUEL	132,014	132,014		(7,260)	(43,664)	
21	BOND REFINANCING	3,614	3,614		(199)	(1,195)	
22	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	626	626		(34)	(207)	
23	DISMANTLEMENT COSTS	1,337	1,337		(74)	(442)	
24	DEFERRED LEASE - UTILITY	76	76		(4)	(25)	
25	BAD DEBT	(58)	(58)		3	19	
26	INSURANCE RESERVE	3,933	3,933		(216)	(1,300)	
27	EARLY CAPACITY PAYMENT	(1,079)	(1,079)		59	357	
28	EMISSION ALLOWANCE	(4,464)	(4,464)		245	1,476	
29	AMORT ACQ ADJ	196	196		(10)	(64)	
30	TOTAL TEMPORARY DIFFERENCES	112,028	114,322		(6,159)	(38,565)	
31							
32							
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37							
38							
39	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: A. D. Feisenthal / J. S. Chronister

62

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	PERMANENT ADJUSTMENTS TO TAXABLE INCOME (LIST)						
3	AFUDC EQUITY	(4,479)	(4,479)				
4	DEPR-PERMANENT DIFFERENCES	50	120				
5	DEPR-AFUDC EQUITY	5,733	5,711				
6	50% MEALS	523	523				
7	PRODUCTION DEDUCTION	(8,233)	(8,233)				
8	MEDICARE PART D	(685)	(685)				
9	TOTAL PERMANENT ADJUSTMENTS	(7,091)	(7,043)				
10							
11	STATE TAXABLE INCOME (L6+L30+L9)	336,959					
12	STATE INCOME TAX (5.5%)	18,533					
13	ADJUSTMENTS TO STATE INCOME TAX (LIST)						
14	OUT OF PERIOD ADJUSTMENTS	52			(135)		
15	TOTAL ADJUSTMENTS TO STATE INCOME TAX	52					
16							
17	STATE INCOME TAX	\$ 18,585			\$ (6,294)		
18							
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38							
39	Total may not foot due to rounding.						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: A. D. Felsenthal / J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	DESCRIPTION	CURRENT TAX			DEFERRED TAX		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1							
2	FEDERAL TAXABLE INCOME (L6+L30+L9-L12state)		320,768				
3	FEDERAL INCOME TAX (35%)		112,269				
4							
5	ADJUSTMENTS TO FEDERAL INCOME TAX						
6	OUT OF PERIOD ADJUSTMENTS		213			(3)	
7	TOTAL ADJUSTMENTS TO FEDERAL INCOME TAX		213				
8							
9	FEDERAL INCOME TAX		\$ 112,482			\$ (38,568)	86,205
10							
11	ITC AMORTIZATION						(2,434)
12							
13	TOTAL INCOME TAXES						\$ 83,771
14							
15							
16							
17							
18							
19							
20							
21							
22	SUMMARY OF INCOME TAX EXPENSE:						
23							
24	CURRENT TAX EXPENSE	\$ 112,482	\$ 18,585	\$ 131,067			
25	DEFERRED INCOME TAXES	(38,568)	(6,294)	(44,862)			
26	INVESTMENT TAX CREDITS, NET	(2,434)		(2,434)			
27	TOTAL INCOME TAX PROVISION	\$ 71,480	\$ 12,291	\$ 83,771			
28							
29							
30							
31							
32							
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37							
38							
39	Total may not foot due to rounding.						

63

INTEREST IN TAX EXPENSE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22
 If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current
 income tax expense, the differing bases should be clearly identified.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Description	(1)	(2)
		Historical Base Year Ended 12/31/2007	Test Year Ended 12/31/2009
1			
2			
3	Interest on Long Term Debt	\$ 100,356	\$ 105,232
4			
5	Amortization of Debt Discount, Premium, Issuing	5,470	6,470
6	Expense & Loss on Reacquired Debt		
7			
8	Interest on Short Term Debt	637	2,279
9			
10	Interest on Customer Deposits	6,034	7,390
11			
12	Other Interest Expense	1,420	258
13			
14	Less Allowance for Funds Used During Construction	(1,727)	(4,859)
15			
16			
17	Total Interest Expense	<u>\$ 112,191</u>	<u>\$ 116,770</u>
18			
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38 Note 1: Other Interest Expense includes lines of credit fees.

39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: G. L. Gillette

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

65

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost	
1						
2						
3						
4						
5						
6	<u>2009</u>					
7	Long Term Debt	\$ 404,090	19.01%	6.9%	1.3%	
8	Short Term Debt	-	0.00%	0%	0%	
9	Preferred Stock	-	0.00%	0%	0%	
10	Common Equity	1,721,791	80.99%		0%	
11	Deferred Income Tax	-	0.00%		0%	
12	Investment Tax Credits	-	0.00%		0%	
13	Other (specify)	-	0.00%		0%	
14	Total	<u>\$ 2,125,881</u>	<u>100.00%</u>		<u>1.3%</u>	
15						
16						
17						
18						
19						
20						
21	<u>2007</u>					
22	Long Term Debt	\$ 1,635,081	49.28%	7.0%	3.5%	
23	Short Term Debt	-	0.00%	0%	0%	
24	Preferred Stock	-	0.00%	0%	0%	
25	Common Equity	1,683,090	50.72%		0%	
26	Deferred Income Tax	-	0.00%		0%	
27	Investment Tax Credits	-	0.00%		0%	
28	Other (specify)	-	0.00%		0%	
29	Total	<u>\$ 3,318,171</u>	<u>100.00%</u>		<u>3.5%</u>	
30						
31						
32						
33	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary					
34		1.3%	38.575%	\$72,958	\$ - (1)	
35						
36	(1) Per Gordon Gillette testimony, no portion of the \$404 million of parent debt was used to invest in the \$72.958 million external equity capital need of Tampa Electric.					
37						
38						
39						
40						
41						
42	Totals may be affected due to rounding					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

Type of data shown:

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

COMPANY: TAMPA ELECTRIC COMPANY

Witness: A. D. Felsenthal / J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.		Protected	Unprotected	Total Excess/(Deficient)
1				
2				
3	Balance at Beginning of the Historical Year	\$ 4,588	\$ 4,182	\$ 8,770
4	Historical Year Amortization	(94)	(185)	(279)
5				
6	Balance at Beginning of Historical Year + 1	4,494	3,997	8,491
7	Historical Year + 1 Amortization	(12)	(177)	(189)
8				
9	Balance at Beginning of Projected Test Year	4,482	3,820	8,302
10	Projected Test Year Amortization	(13)	(172)	(185)
11				
12	Balance at End of Projected Test Year	\$ 4,469	\$ 3,648	\$ 8,117
13				
14				
15				
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38				
39	Total may not foot due to rounding.			

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State income Tax Return and most recent final IRS revenue agent's report.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: A. D. Felsenthal / J. S. Chronister

Line
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Tampa Electric Company (TEC) and its subsidiaries income tax returns and the Internal Revenue Service revenue agent's report are proprietary confidential business information under Section 366.093, Florida Administrative Code, and Section 6103(a) of the Internal Revenue Code. Provided that appropriate confidentiality arrangements are made, the income tax returns and most recent final IRS revenue agent's report for TEC and its subsidiaries will be made available for review at the Company's office located at 702 North Franklin Street, Tampa, Florida 33602.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: A. D. Felsenthal / J. S. Chronister

Line
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Tampa Electric Company (TEC) is a member of a consolidated group, TECO Energy, Inc. and Subsidiaries, which files a consolidated Federal Income Tax Return.

For the purpose of determining earnings and profits, the consolidated income tax liability is apportioned to TEC and its subsidiaries in accordance with Internal Revenue Code Section 1552(a)(1).

Pursuant to a tax sharing agreement among the members of the consolidated group under Treasury Reg. 1.1502-33(d)(2), TEC and its subsidiaries are allocated income taxes on a separate company basis.

It is not anticipated that there will be any significant benefit or detriment to either TEC or its ratepayers as a result of being included in a consolidated income tax return for the test year.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the requested miscellaneous tax information.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: A. D. Felsenthal / J. S. Chronister

Line No.

- 1
 2 1. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?
 3 A. Section 1552 (a)(1)
 4
 5 2. What tax years are open with the IRS?
 6 A: 2007
 7
 8 3. For the last three tax years, what dollars were paid to or (received) from the parent for federal income taxes?
 9 A:

2006	2005	2004
82,326	30,377	17,098

Note: Payments include audit adjustments made during these years.

- 15 4. How were the amounts in (3) treated?
 16 A: Tampa Electric Company computes taxes on a separate company basis and remits to Parent.
 17
 18 5. For each of the last three years, what was the dollar amount of
 19 interest deducted on the parent ONLY tax return?
 20 A:

2006	2005	2004
123,737	126,540	113,260

- 24 6. Complete the following chart for the last three years:
 25 A:

	Income (loss)					
	Book Basis			Tax Basis (See Note)		
	2006	2005	2004	2006	2005	2004
Parent Only	247,362	306,186	(688,879)	(109,204)	(217,964)	(142,026)
Applicant Only	135,864	147,069	146,032	242,537	86,799	50,877
Total Group	246,333	274,492	(1,296,464)	28,930	(1,589,100)	(451,463)
Total Group Excluding Parent & Applicant	(136,893)	(178,763)	(753,617)	(104,403)	(1,457,935)	(360,314)

37 Total may not foot due to rounding.

38 Note: Income/(Loss) amounts do not include audit adjustments.

39 Note: Net income from continued operations does not include earnings from equity investments

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of data shown:

- XX Projected Test Year Ended 12/31/2009
 - XX Projected Prior Year Ended 12/31/2008
 - XX Historical Prior Year Ended 12/31/2007
- Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 050317-EI

(Dollars in 000's)

Line No.	(1) Description of Property	(2) Date Acquired	(3) Date Disposed	(4) Original Classification Account	(5) Reclassification Account(s)	(6) Date(s)	(7) Original Amount Recorded	(8) Additions or (Retirements)	(9) Depreciation and Amortization	(10) Net Book Value on Disposal Date	(11) Gain or (Loss)	(12) Amounts Allowed Prior Cases	(13) Prior Cases Test Year Ended 12/31/93
1													
2													
3	2009 - Summary											N/A	N/A
4													
5													
6													
7													
8	2008 - Summary											N/A	N/A
9													
10													
11													
12													
13	2007 - Summary											N/A	N/A
14													
15													
16													
17													
18	2006 - Summary											N/A	N/A
19													
20													
21													
22	2005 - Summary											N/A	N/A
23													
24													
25													
26													
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35													
36													
37													
38	Totals may be affected due to rounding.												

Supporting Schedules:

Recap Schedules:

70

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or Credit During Year		Amount Included in Test Year	Allocation Method Used to Allocate Charges Between Companies	
					Amount	Acct. No.			
1									
2	TECO Energy, Inc.	Parent Company	See Note 1	01/01/09	\$ 24,931	Various 900's	\$ 24,931	Direct Cost and Lower of Equity Method or Massachusetts Method	
3									
4									
5									
6	TECO Energy, Inc.	Parent Company	See Note 2	01/01/09	4,048	146-[09,69]	4,048	Direct Cost	
7									
8	TECO Properties	Affiliate Company	See Note 2	01/01/09	19	146-03	19	Direct Cost	
9									
10	TECO Gemstone, Inc.	Affiliate Company	See Note 2	01/01/09	12	146-07	12	Direct Cost	
11									
12	TECO Coal Corporation	Affiliate Company	See Note 2	01/01/09	459	146-11	459	Direct Cost	
13									
14	TECO Guatemala, Inc.	Affiliate Company	See Note 2	01/01/09	359	146-[29,68]	359	Direct Cost	
15									
16	Peoples Gas System	Affiliate Company	See Note 2	01/01/09	9,970	146-[50,60]	9,970	Direct Cost	
17									
18	TECO Partners	Affiliate Company	See Note 2	01/01/09	346	146-[58,70]	346	Direct Cost	
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34	Note 1 Services received from TECO Energy include Audit, Risk Management, Insurance, Shareholder Relations, Treasury Management, Economic Development, Governmental Affairs, Corporate Tax, Legal, Accounting, Financial Reporting and Regulatory Services. These charges from TECO Energy are booked as debits to O&M accounts 920, 921, 923, 926 and 930.								
35									
36									
37	Note 2 Services provided by Tampa Electric include Facility, Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Relations, Environmental, Accounting, Procurement and Regulatory Services. These services provided to the Affiliates are booked as debits to Working Capital Receivables in account 146.								
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: J. S. Chronister

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See Attachment - Tampa Electric Company's most recently filed Diversification Report

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Florida Public Service Commission

Diversification Report
Tampa Electric Company

2007

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
1. Sherrill W. Hudson	Chairman of the Board and Chief Executive Officer of Tampa Electric Company	Chairman of the Board and Chief Executive Officer	TECO Energy, Inc. Tampa, Florida
		President and Director	TECO Diversified, Inc. Tampa, Florida
		Director	Publix Super Markets, Inc. Lakeland, Florida
		Director	The Standard Register Company Dayton, Ohio
		Director	A. Duda & Sons, Inc. Oviedo, Florida
2. Charles R. Black	President of Tampa Electric Company	President and Director	McAdams Holding, LLC Tampa, Florida
		Manager	TPGC, LP Tampa, Florida
		President and Director	TECO Wholesale Generation, Inc. Tampa, Florida
		President and Director	TIE NEWCO Holdings, LLC Tampa, Florida
		President and Director	TM Delmarva Power, L.L.C. Tampa, Florida
		President and Director	TM Power Ventures, L.L.C. Tampa, Florida
		President and Director	TPS Dell, LLC Tampa, Florida
		President and Director	TPS GP, Inc. Tampa, Florida
		President and Director	TPS LP, Inc. Tampa, Florida
		President and Director	TPS McAdams Operations Company Tampa, Florida
3. Charles A. Attal III	General Counsel of Tampa Electric Company (effective 7/1/07)	Vice President-General Counsel and Chief Legal Officer (effective 7/1/07)	TECO Energy, Inc. Tampa, Florida
		Director and Assistant Secretary (effective 7/1/07)	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Director (effective 7/1/07)	TECO Energy Foundation, Inc. Tampa, Florida
		Director and Assistant Secretary (effective 7/1/07)	TECO Oil & Gas, Inc. Tampa, Florida
		Vice President-General Counsel (effective 7/1/07)	TPS International Power, Inc. Grand Cayman, Cayman Islands

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2005

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
4. Phil L. Barringer	Chief Accounting Officer of Tampa Electric Company	Vice President - Controller, Operations	TECO Energy, Inc. Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	H Power I, Inc. Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	H Power II, Inc. Tampa, Florida
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	McAdams Holding, LLC Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	Palm Import and Export Corporation British Virgin Islands
		Vice President - Controller, Assistant Secretary and Director	Pasco Power GP, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	Peoples Gas System (Florida), Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	Prior Energy Corporation Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	Tasajero I, LDC Grand Cayman, Cayman Islands
		Vice President - Controller	TECO Barge Line, Inc. Tampa, Florida (through 12/4/07)
		Vice President - Controller	TECO Bulk Terminal, L.L.C. Davant, Louisiana (through 12/4/07)
		Vice President-Controller (effective 5/2/07)	TECO Diversified, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary (effective 1/31/07)	TECO EnergySource, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Fiber, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Gas Services, Inc. Tampa, Florida
		Vice President - Controller (effective 11/29/07)	TECO Gemstone, Inc. Tampa, Florida
		Vice President - Controller	TECO Global Logistics, LLC Tampa, Florida (through 12/4/07)
Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TECO Guatemala Holdings, LLC Tampa, Florida		
Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands		
Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TECO Guatemala, Inc. Tampa, Florida		
Vice President - Controller	TECO Marine Services, L.L.C. Tampa, Florida (through 12/4/07)		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Phil L. Barringer (continued)		Vice President - Controller	TECO Ocean Shipping, Inc. Tampa, Florida (through 12/4/07)
		Vice President - Controller	TECO Ocean Shipping, LLC Tampa, Florida (through 12/4/07)
		Vice President - Controller and Assistant Secretary	TECO Partners, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Vice President - Controller	TECO Properties Corporation Tampa, Florida
		Vice President - Controller and Assistant Secretary	TECO Solutions, Inc. Tampa, Florida
		Director (effective 1/31/07)	TECO Synfuel Holdings, LLC Corbin, Kentucky
		Director (effective 1/31/07)	TECO Synfuel Operations, LLC Corbin, Kentucky
		Vice President - Controller	TECO Towing Company Tampa, Florida (through 12/4/07)
		Vice President - Controller	TECO Transport Corporation Tampa, Florida (through 12/4/07)
		Vice President - Controller and Assistant Secretary (effective 1/31/07)	TECO Wholesale Generation, Inc. Tampa, Florida
		Vice President - Controller and Assistant Secretary (effective 1/31/07)	TIE NEWCO Holdings, LLC Tampa, Florida
		Vice President and Director (effective 1/31/07)	TM Delmarva Power, LLC Tampa, Florida
		Vice President and Director (effective 1/31/07)	TM Power Ventures, LLC Tampa, Florida
		Vice President - Controller	TOS-II, LLC Tampa, Florida (through 12/4/07)
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS de Ultramar, Ltd Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS Dell, LLC Tampa, Florida
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS GP, Inc. Tampa, Florida
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TPS Guatemala One, Inc. Tampa, Florida
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS International Power, Inc. Grand Cayman, Cayman Islands
	Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS LP, Inc. Tampa, Florida	
	Vice President - Controller, Assistant Secretary and Director	TPS McAdams Operations Company Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Phil L. Barringer (continued)		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TPS Palmera, LDC Grand Cayman, Cayman Islands
		Vice President-Controller, Assistant Secretary and Director (effective 1/31/07)	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TIPS Tejas GP, LLC Tampa, Florida
		Director (effective 1/31/07)	Triangle Finance Company, LLC Tampa, Florida
		Vice President-Controller and Assistant Secretary (effective 1/31/07)	TWG Merchant, Inc. Tampa, Florida
5. Deidre A. Brown	Vice President - Customer Service and and Regulatory Affairs of Tampa Electric Division of Tampa Electric Company	None	
6. Sandra W. Callahan	Vice President-Treasurer and Assistant Secretary of Tampa Electric Company	Vice President-Treasury and Risk Management (Treasurer and Chief Accounting Officer) Assistant Secretary	TECO Energy, Inc Tampa, Florida
		Treasurer and Assistant Secretary	Bear Branch Coal Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Clintwood Elkhom Mining Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Galliff Coal Company Corbin, Kentucky
		Treasurer and Assistant Secretary	H Power I, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	H Power II, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	McAdams Holding, LLC Tampa, Florida
		Treasurer and Assistant Secretary	Palm Import and Export Corporation British Virgin Islands
		Treasurer, Assistant Secretary and Director (effective 1/31/07)	Pasco Power GP, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Perry County Coal Corporation Corbin, Kentucky
		Treasurer and Assistant Secretary	Pike-Letcher Land Company Corbin, Kentucky
		Treasurer and Assistant Secretary	Power Engineering & Construction, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Premier Elkhom Coal Company Corbin, Kentucky

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Treasurer and Assistant Secretary	Prior Energy Corporation Tampa, Florida
		Treasurer and Assistant Secretary	Raven Rock Development Corporation Corbin, Kentucky
		Treasurer and Assistant Secretary	Ray Coal Company, Inc. Corbin, Kentucky
		Treasurer and Assistant Secretary	Rich Mountain Coal Company Corbin, Kentucky
		Treasurer and Assistant Secretary	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands
		Vice President, Treasurer, Assistant Secretary and Director	TEC Receivables Corp. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Barge Line, Inc. Tampa, Florida (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Bulk Terminal, L.L.C. Davant, Louisiana (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Coal Corporation Corbin, Kentucky
		Treasurer and Assistant Secretary	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Diversified, Inc. Tampa, Florida
		Vice President, Treasurer and Assistant Secretary (effective 1/31/07)	TECO Energy Foundation, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO EnergySource, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Fiber, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director	TECO Finance, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director (effective 6/5/07)	TECO Funding Company III, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TECO Gas Services, Inc. Tampa, Florida
		Treasurer and Assistant Secretary (effective 11/26/07)	TECO Gemstone, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Global Logistics, LLC Tampa, Florida (through 12/4/07)
	Treasurer and Assistant Secretary	TECO Guatemala Holdings, LLC Tampa, Florida	
	Treasurer and Assistant Secretary	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands	

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Treasurer and Assistant Secretary	TECO Guatemala, Inc. Tampa, Florida
		Vice President, Treasurer, Assistant Secretary and Director	TECO Investments, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Marine Services, L.L.C. Tampa, Florida (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Ocean Shipping, Inc. Tampa, Florida (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Ocean Shipping, LLC Tampa, Florida (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Oil & Gas, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Partners, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TECO Properties Corporation Tampa, Florida
		Treasurer and Assistant Secretary	TECO Solutions, Inc. Tampa, Florida
		Treasurer and Assistant Secretary (effective 12/19/07)	TECO Synfuel Administration, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TECO Synfuel Holdings, LLC Corbin, Kentucky
		Treasurer and Assistant Secretary	TECO Synfuel Operations, LLC Corbin, Kentucky
		Treasurer and Assistant Secretary	TECO Thermal Systems, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TECO Towing Company Tampa, Florida (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Transport Corporation Tampa, Florida (through 12/4/07)
		Treasurer and Assistant Secretary	TECO Wholesale Generation, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TIE NEWCO Holdings, LLC Tampa, Florida
		Treasurer	TM Delmarva Power, L.L.C. Tampa, Florida
		Treasurer	TM Power Ventures, L.L.C. Tampa, Florida
	Treasurer and Assistant Secretary	TOS-II, LLC Tampa, Florida (through 12/4/07)	
	Treasurer and Assistant Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Sandra W. Callahan (continued)		Treasurer and Assistant Secretary	TPS Dell, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TPS Escuintla I, LDC Grand Cayman, Cayman Islands (dissolved 9/28/07)
		Treasurer and Assistant Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS McAdams Operations Company Tampa, Florida
		Treasurer and Assistant Secretary	TPS Palmera, LDC Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS Pavana, Ltd. Grand Cayman, Cayman Islands (dissolved 9/28/07)
		Treasurer and Assistant Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Treasurer and Assistant Secretary	TPS Tejas GP, LLC Tampa, Florida
		Treasurer and Assistant Secretary	TWG Merchant, Inc. Tampa, Florida
		Treasurer and Assistant Secretary	Whitaker Coal Corporation Corbin, Kentucky
		Treasurer and Director (effective 5/9/07)	Florida Self-Insurers Guaranty Association, Inc. Tallahassee, Florida
7. William N. Cantrell	President-Peoples Gas System Division of Tampa Electric Company	President and Director	Peoples Gas System (Florida), Inc. Tampa, Florida
		Director	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO Solutions, Inc. Tampa, Florida
		President and Director	TECO Partners, Inc. Tampa, Florida
		President and Director	TECO Propane Ventures, LLC Tampa, Florida
		Vice President and Director	Prior Energy Corporation Tampa, Florida
		Director	TECO Thermal Systems, Inc. Tampa, Florida
		President and Director	TECO Fiber, Inc. Tampa, Florida
8. Clinton E. Childress	Chief Human Resources Officer and Procurement Officer of Tampa Electric Company	Senior Vice President-Corporate Services and Chief Human Resources Officer	TECO Energy, Inc. Tampa, Florida
		President and Director	TECO Properties Corporation Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
9. R. Bruce Christmas	Vice President - Fuels of Tampa Electric Division of Tampa Electric Company	Vice President - Fuels Management	TECO Energy, Inc. Tampa, Florida
	Vice President - Fuels of Peoples Gas System Division of Tampa Electric Company	President	Prior Energy Corporation Tampa, Florida
		President	TECO Gas Services, Inc. Tampa, Florida
		President and Director	TECO Thermal Systems, Inc. Tampa, Florida
10. Gordon L. Gillette	Senior Vice President-Finance and Chief Financial Officer of Tampa Electric Company	Executive Vice President and Chief Financial Officer	TECO Energy, Inc. Tampa, Florida
		Director	Bear Branch Coal Company Corbin, Kentucky
		Director	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Director	Gatliff Coal Company Corbin, Kentucky
		President and Director	H Power I, Inc. Tampa, Florida
		President and Director	H Power II, Inc. Tampa, Florida
		Director	McAdams Holding, LLC Tampa, Florida
		President and Director	Palm Import and Export Corporation British Virgin Islands
		President and Director	Pasco Power GP, Inc. Tampa, Florida
		Vice President and Director	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Director	Perry County Coal Corporation Corbin, Kentucky
		Director	Pike-Letcher Land Company Corbin, Kentucky
		Director	Power Engineering & Construction, Inc. Tampa, Florida
		Director	Premier Elkhorn Coal Company Corbin, Kentucky
		Director	Prior Energy Corporation Tampa, Florida
		Director	Raven Rock Development Corporation Corbin, Kentucky
Director	Ray Coal Company, Inc. Corbin, Kentucky		
Director	Rich Mountain Coal Company Corbin, Kentucky		

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		President and Director	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		President	Tasajero I, LDC Grand Cayman, Cayman Islands
		President and Director	TECO Receivables Corp. Tampa, Florida
		Director	TECO Barge Line, Inc. Tampa, Florida (through 12/4/07)
		Director	TECO Bulk Terminal, L.L.C. Davant, Louisiana (through 12/4/07)
		Director	TECO Coal Corporation Corbin, Kentucky
		President and Director	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Director	TECO Diversified, Inc. Tampa, Florida
		Director	TECO Energy Foundation, Inc. Tampa, Florida
		President and Director	TECO EnergySource, Inc. Tampa, Florida
		Director	TECO Fiber, Inc. Tampa, Florida
		President and Director	TECO Finance, Inc. Tampa, Florida
		President	TECO Funding Company III, LLC Tampa, Florida
		Vice President and Director	TECO Gas Services, Inc. Tampa, Florida
		Director (effective 11/26/07)	TECO Gemstone, Inc. Tampa, Florida
		Director	TECO Global Logistics, LLC Tampa, Florida (through 12/4/07)
		President and Director	TECO Guatemala Holdings, LLC Tampa, Florida
		President and Director	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		President and Director	TECO Guatemala, Inc. Tampa, Florida
		President and Director	TECO Investments, Inc. Tampa, Florida
	Director	TECO Marine Services, L.L.C. Tampa, Florida (through 12/4/07)	
	President and Director	TECO Oil & Gas, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		Director	TECO Partners, Inc. Tampa, Florida
		Vice President and Director	TECO Propane Ventures, LLC Tampa, Florida
		Director	TECO Properties Corporation Tampa, Florida
		Director	TECO Solutions, Inc. Tampa, Florida
		Director (effective 12/19/07)	TECO Synfuel Administration, LLC Tampa, Florida
		Director	TECO Synfuel Holdings, LLC Corbin, Kentucky
		Director	TECO Synfuel Operations, LLC Corbin, Kentucky
		Director	TECO Thermal Systems, Inc. Tampa, Florida
		Director	TECO Towing Company Tampa, Florida (through 12/4/07)
		Director	TECO Transport Corporation Tampa, Florida (through 12/4/07)
		Director	TECO Wholesale Generation, Inc. Tampa, Florida
		Director	TIE NEWCO Holdings, LLC Tampa, Florida
		Director	TM Delmarva Power, L.L.C. Tampa, Florida
		Director	TM Power Ventures, L.L.C. Tampa, Florida
		President and Director (effective 11/5/07)	TPS de Ultramar Guatemala, S.A. Guatemala
		President and Director	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Director	TPS Dell, LLC Tampa, Florida
		President	TPS Escuintla I, LDC Grand Cayman, Cayman Islands (dissolved 9/28/07)
		President and Director	TPS Guatemala One, Inc. Tampa, Florida
		President and Director	TPS International Power, Inc. Grand Cayman, Cayman Islands
	Director	TPS McAdams Operations Company Tampa, Florida	
	President and Director	TPS Palmera, LDC Grand Cayman, Cayman Islands	
	President and Director	TPS Pavana, Ltd. Grand Cayman, Cayman Islands (dissolved 9/28/07)	

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Gordon L. Gillette (continued)		President and Director	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		President	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Director	TPS Tejas GP, LLC Tampa, Florida
		Director (effective 6/11/07)	Triangle Finance Company, LLC Tampa, Florida
		Director	TWG Merchant, Inc. Tampa, Florida
		Director	Whitaker Coal Corporation Corbin, Kentucky
11. Thomas L. Hernandez	Vice President-Energy Supply of Tampa Electric Division of Tampa Electric Company	None	
12. Sheila M. McDevitt	General Counsel of Tampa Electric Company (through 6/30/07)	Senior Vice President-General Counsel and Chief Legal Officer (through 6/30/07)	TECO Energy, Inc. Tampa, Florida
		Assistant Secretary and Director (through 6/30/07)	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Director (through 6/30/07)	TECO Energy Foundation, Inc. Tampa, Florida
		Assistant Secretary and Director (through 6/30/07)	TECO Oil and Gas, Inc. Tampa, Florida
		Vice President-General Counsel (through 6/30/07)	TPS International Power, Inc. Grand Cayman, Cayman Islands
13. Karen M. Mincey	Chief Information Officer of Tampa Electric Company	Vice President-Information Technology and Chief Information Officer	TECO Energy, Inc. Tampa, Florida
14. David E. Schwartz	Secretary of Tampa Electric Company	Vice President-Governance and Compliance, Associate General Counsel and Corporate Secretary (effective 8/1/07)	TECO Energy, Inc. Tampa, Florida
		Secretary	Bear Branch Coal Company Corbin, Kentucky
		Secretary	Clintwood Elkhorn Mining Company Corbin, Kentucky
		Secretary	Gatliff Coal Company Corbin, Kentucky
		Secretary	H Power I, Inc. Tampa, Florida
		Secretary	H Power II, Inc. Tampa, Florida
		Secretary	McAdams Holding, LLC Tampa, Florida
		Secretary	Palm Import and Export Corporation British Virgin Islands
		Secretary	Pasco Power GP, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	Peoples Gas System, (Florida), Inc. Tampa, Florida
		Secretary	Perry County Coal Corporation Corbin, Kentucky
		Secretary	Pike-Letcher Land Company Corbin, Kentucky
		Secretary	Power Engineering & Construction, Inc. Tampa, Florida
		Secretary	Premier Elkhorn Coal Company Corbin, Kentucky
		Secretary	Prior Energy Corporation Tampa, Florida
		Secretary	Raven Rock Development Corporation Corbin, Kentucky
		Secretary	Ray Coal Company, Inc. Corbin, Kentucky
		Secretary	Rich Mountain Coal Company Corbin, Kentucky
		Secretary	San Jose Power Holding Company, Ltd. Grand Cayman, Cayman Islands
		Secretary	Tasajero I, LDC Grand Cayman, Cayman Islands
		Secretary	TEC Receivables Corp. Tampa, Florida
		Secretary	TECO Barge Line, Inc. Tampa, Florida (through 12/4/07)
		Secretary	TECO Bulk Terminal, L.L.C. Davant, Louisiana (through 12/4/07)
		Secretary	TECO Coal Corporation Corbin, Kentucky
		Secretary	TECO Coalbed Methane Florida, Inc. Tampa, Florida
		Secretary	TECO Diversified, Inc. Tampa, Florida
		Secretary	TECO Energy Foundation, Inc. Tampa, Florida
		Secretary	TECO EnergySource, Inc. Tampa, Florida
		Secretary	TECO Fiber, Inc. Tampa, Florida
	Secretary	TECO Finance, Inc. Tampa, Florida	
	Secretary	TECO Funding Company III, LLC Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TECO Gas Services, Inc. Tampa, Florida
		Secretary (effective 11/26/07)	TECO Gemstone, Inc. Tampa, Florida
		Secretary	TECO Global Logistics, LLC Tampa, Florida (through 12/4/07)
		Secretary	TECO Guatemala Holdings, LLC Tampa, Florida
		Secretary	TECO Guatemala Services, Ltd. Grand Cayman, Cayman Islands
		Secretary	TECO Guatemala, Inc. Tampa, Florida
		Secretary	TECO Investments, Inc. Tampa, Florida
		Secretary	TECO Marine Services, L.L.C. Tampa, Florida (through 12/4/07)
		Secretary	TECO Ocean Shipping, Inc. Tampa, Florida (through 12/4/07)
		Secretary	TECO Ocean Shipping, LLC Tampa, Florida (through 12/4/07)
		Secretary	TECO Oil & Gas, Inc. Tampa, Florida
		Secretary	TECO Partners, Inc. Tampa, Florida
		Secretary	TECO Propane Ventures, LLC Tampa, Florida
		Secretary	TECO Properties Corporation Tampa, Florida
		Secretary	TECO Solutions, Inc. Tampa, Florida
		Secretary (effective 12/19/07)	TECO Syntel Administration, LLC Tampa, Florida
		Secretary	TECO Syntel Holdings, LLC Corbin, Kentucky
		Secretary	TECO Syntel Operations, LLC Corbin, Kentucky
		Secretary	TECO Thermal Systems, Inc. Tampa, Florida
		Secretary	TECO Towing Company Tampa, Florida (through 12/4/07)
	Secretary	TECO Transport Corporation Tampa, Florida (through 12/4/07)	
	Secretary	TECO Wholesale Generation, Inc. Tampa, Florida	

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
David E. Schwartz (continued)		Secretary	TIE NEWCO Holdings, LLC Tampa, Florida
		Secretary	TM Delmarva Power, L.L.C. Tampa, Florida
		Secretary	TM Power Ventures, L.L.C. Tampa, Florida
		Secretary	TOS-II, LLC Tampa, Florida (through 12/4/07)
		Secretary	TPS de Ultramar, Ltd. Grand Cayman, Cayman Islands
		Secretary	TPS Dell, LLC Tampa, Florida
		Secretary	TPS Escuintla I, LDC Grand Cayman, Cayman Islands (dissolved 9/28/07)
		Secretary	TPS GP, Inc. Tampa, Florida
		Secretary	TPS Guatemala One, Inc. Tampa, Florida
		Secretary	TPS International Power, Inc. Grand Cayman, Cayman Islands
		Secretary	TPS LP, Inc. Tampa, Florida
		Secretary	TPS McAdams Operations Company Tampa, Florida
		Secretary	TPS Palmira, LDC Grand Cayman, Cayman Islands
		Secretary	TPS Pavana, Ltd. Grand Cayman, Cayman Islands (dissolved 9/28/07)
		Secretary	TPS San Jose International, Inc. Grand Cayman, Cayman Islands
		Secretary	TPS San Jose, LDC Grand Cayman, Cayman Islands
		Secretary	TPS Tejas GP, LLC Tampa, Florida
		Secretary	TWG Merchant, Inc. Tampa, Florida
Secretary	Whitaker Coal Corporation Corbin, Kentucky		
15 W. T. Whale	Vice President-Energy Delivery of Tampa Electric Division of Tampa Electric Company	President and Director	Power, Engineering & Construction, Inc. Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
16. DuBose Ausley	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Attorney and former Chairman	Ausley & McMullen, P.A. Tallahassee, Florida
		Director	Capital City Bank Group, Inc. Tallahassee, Florida
		Director	Blue Cross Blue Shield of Florida, Inc. Jacksonville, Florida
		Director	Capital Health Plan, Inc. Tallahassee, Florida
		Director	Huron Consulting Group, Inc. Chicago, Illinois
		Assistant Secretary and Assistant Treasurer	A.C.T., Inc. Tallahassee, Florida
		General Partner (through 4/30/07)	Washington Square Partnership Tallahassee, Florida
		Trustee	Trust U/W Charles S. Ausley Tallahassee, Florida
		Partner	Dog Island Venture Tallahassee, Florida
		Partner as Trustee	Smith Interests General Partnership, LLP Tallahassee, Florida
		Trustee	Trust U/W Julian V. Smith for Elaine W. Smith Tallahassee, Florida
		Chairman	Ausley Timber Corp. Tallahassee, Florida
		Member	SNA Aviation II, LLC Tallahassee, Florida
17. Sara L. Baldwin	Director of Tampa Electric Company (through 5/2/07)	Director (through 5/2/07)	TECO Energy, Inc. Tampa, Florida
18. James L. Ferman, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Chairman of the Board and Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida
		Director	Florida Investment Advisers, Inc. Tampa, Florida
		President and Director	Ferman Motor Car Company, Inc. Tampa, Florida
		President and Director	Ferman Motor Leasing Corporation Tampa, Florida
		President & Director	Ferman Management Services Corporation Tampa, Florida

Affiliation of Officers and Directors

Company: **TAMPA ELECTRIC COMPANY**
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
James L. Ferman, Jr. (continued)		President and Director	Sunshine Chevrolet-Oldsmobile of Tarpon Springs, Inc Tarpon Springs, Florida
		Vice President and Director	Cigar City Motors, Inc. Tampa, Florida
		Vice President and Director	Cigar City Motor Leasing, Inc. Tampa, Florida
		President and Director	Ferman Jeep, Inc. Tampa, Florida
		Vice President	F-Jets, LLC Tampa, Florida
		Vice President	F-Jet Charters, LLC Tampa, Florida
		Vice President, Secretary and Director	SFFIG, Inc. Tampa, Florida
		President and Director	FTK Corporation Tampa, Florida
		President and Director	Ferman on 54, Inc., Tampa, Florida
		President and Director	Island Center Corporation, Inc. Tampa, Florida
		Manager	Ferman Premiere Finance LLC Tampa, Florida
		Vice President	Gulf Coast Harley Davidson, Inc. New Port Richey, Florida
		Member/Director	Brandon H-D Properties LLC Tampa, Florida
		President	Ferman of Plant City, LLC Tampa, Florida
19. Luis Gulnot, Jr.	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
20. Joseph P. Lacher	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
21. Loretta A. Penn	Director of Tampa Electric Company	Director	Parry Ellis International, Inc. Miami, Florida
		Director	TECO Energy, Inc. Tampa, Florida
22. Tom L. Rankin	Director of Tampa Electric Company	Senior Vice President and Chief Service Excellence Officer (effective 11/13/07)	Spherion Corporation McLean, Virginia
		Director	TECO Energy, Inc. Tampa, Florida
		Director	Media General, Inc. Richmond, Virginia

Affiliation of Officers and Directors

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
23. William D. Rockford	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director (effective 7/1/07)	Lakeside Energy, LLC Chicago, Illinois
24. William P. Sovey	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		Director	Actuant Corporation Milwaukee, Wisconsin
25. J. Thomas Touchton	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President	The Witt-Touchton Company LLC Tampa, Florida
		Vice President	Witoco Holdings, LLC Tampa, Florida
26. Paul L. Whiting	Director of Tampa Electric Company	Director	TECO Energy, Inc. Tampa, Florida
		President and Chief Executive Officer	Seabreeze Holdings, Inc. Tampa, Florida
		Chairman of the Board	Sykes Enterprises, Incorporated Tampa, Florida
		Director	The Tampa Banking Company and its affiliate, The Bank of Tampa Tampa, Florida

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
1. Sandra W. Callahan Sherrill W. Hudson Phil L. Barringer Clinton E. Childress R. Bruce Christmas Gordon L. Gillette Sheila M. McDevitt Charles A. Attal III Karen M. Minczy David E. Schwartz DuBose Ausley Sara L. Baldwin James L. Ferman, Jr. Luis Guinot, Jr. Joseph P. Lacher Loretta A. Penn Tom L. Rankin William D. Rockford William P. Sovey J. Thomas Touchton Paul L. Whiting	TECO Energy, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Energy, Inc.	
2. Sherrill W. Hudson Sandra W. Callahan Gordon L. Gillette David E. Schwartz Phil L. Barringer	TECO Diversified, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc.	
3. Charles R. Black Sandra W. Callahan Gordon L. Gillette David E. Schwartz Phil L. Barringer	TECO Wholesale Generation, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc.	
4. Sandra W. Callahan William N. Cantrell Gordon L. Gillette David E. Schwartz Phil L. Barringer	TECO Fiber, Inc. TECO Solutions, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
5. R. Bruce Christmas Sandra W. Callahan William N. Cantrell Gordon L. Gillette David E. Schwartz Phil L. Barringer	Prior Energy Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
6. Gordon L. Gillette David E. Schwartz Sandra W. Callahan	Bear Branch Coal Company Clintwood Elkhorn Mining Co. Gatiff Coal Company Perry County Coal Corporation Pike-Letcher Land Company Premier Elkhorn Coal Company Raven Rock Development Corp Ray Coal Company, Inc. Rich Mountain Coal Company TECO Coal Corporation Whitaker Coal Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
7. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Phil L. Barringer	TECO Synfuel Holdings, LLC TECO Synfuel Operations, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
Gordon L. Gillette Sandra W. Callahan David E. Schwartz	TECO Synfuel Administration, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
8. Phil L. Barringer Gordon L. Gillette David E. Schwartz Sandra W. Callahan	TECO Barge Line, Inc. TECO Bulk Terminal, L.L.C. TECO Towing Company TECO Transport Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
9. Phil L. Barringer David E. Schwartz Sandra W. Callahan Sandra W. Callahan	TECO Ocean Shipping, Inc. TECO Ocean Shipping, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
10. R. Bruce Christmas William N. Cantrell Phil L. Barringer Gordon L. Gillette David E. Schwartz Sandra W. Callahan	TECO Gas Services, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
Phil L. Barringer Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Gemstone, Inc	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
11. Clinton E. Childress Phil L. Barringer Gordon L. Gillette David E. Schwartz Sandra W. Callahan	TECO Properties Corporation	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
12. Sandra W. Callahan Gordon L. Gillette Sheila M. McDevitt David E. Schwartz Charles A. Attai III	TECO Coalbed Methane Florida, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	
13. Phil L. Barringer Sandra W. Callahan William N. Cantrell Gordon L. Gillette David E. Schwartz	TECO Partners, Inc. TECO Propane Ventures, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
14. Gordon L. Gillette Sandra W. Callahan David E. Schwartz Phil L. Barringer	Pasco Power GP, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
15. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Phil L. Barringer	H Power I, Inc. H Power II, inc. Palm Import and Export Corporation Tasajero I LDC TPS de Ultramar, Ltd. TPS Escuintla I, LDC p TPS Guatemala One, Inc. TPS Palmera, LDC TPS Pavana, Ltd.p TPS San Jose International Inc. TPS San Jose, LDC San Jose Power Holding Company, Ltd TECO EnergySource, Inc. G	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
16. Gordon L. Gillette	TPS de Ultramar Guatemals, S.A.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
17. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Charles R. Black Phil L. Barringer	McAdams Holding, LLC TIE NEWCO Holdings, LLC TM Power Ventures, L.L.C. TPS Dell, LLC TPS Tejas GP, LLC TWG Merchant, Inc. TM Delmarva Power, LLC	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
18. Gordon L. Gillette Sandra W. Callahan David E. Schwartz Phil L. Barringer Charles R. Black	TPS McAdams Operations Company	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
19. Gordon L. Gillette David E. Schwartz Sandra W. Callahan Sheila M. McDevitt Phil L. Barringer Charles A. Attal III	TPS International Power, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
20. Phil L. Barringer William N. Cantrell Sandra W. Callahan Gordon L. Gillette David E. Schwartz Phil L. Barringer	Peoples Gas System (Florida), Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Peoples Gas System	
21. Charles R. Black David E. Schwartz Phil L. Barringer	TPS LP, Inc. TPS GP, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
22. Charles R. Black	TPGC, LP	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc. and its subsidiaries.	
23. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Investments, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Investments, Inc.	
24. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Finance, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Finance, Inc.	
25. Sandra W. Callahan Gordon L. Gillette David E. Schwartz W. T. Whale	Power Engineering & Construction, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and Power Engineering & Construction, Inc.	
26. Sandra W. Callahan Gordon L. Gillette David E. Schwartz Sheila M. McDevitt Charles A. Attal III	TECO Oil & Gas, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Oil & Gas Inc.	
27. Sandra W. Callahan William N. Cantrell R. Bruce Christmas Gordon L. Gillette David E. Schwartz	TECO Thermal Systems, Inc.	See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Diversified, Inc. and its subsidiaries.	

Business Contracts with Officers, Directors and Affiliates

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

List all contracts, agreement, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated

Note* Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
28. Gordon L. Gillette Sheila M. McDevitt David E. Schwartz Sandra W. Callahan Charles A. Attal III	TECO Energy Foundation, Inc.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Foundation, Inc.
29. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Funding Company III, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Funding Company III, LLC.
30. Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TEC Receivables Corporation		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TEC Receivables Corporation.
31. Phil L. Barringer Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Global Logistics, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Transport Corporation.
Phil L. Barringer Sandra W. Callahan David E. Schwartz	TOS-II, LLC G		
32. Sandra W. Callahan Gordon L. Gillette David E. Schwartz Phil L. Barringer	TECO Guatemala, Inc. TECO Guatemala Holdings, LLC TECO Guatemala Services, Ltd.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc.
33. Gordon L. Gillette Phil L. Barringer	Triangle Finance Company, LLC		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Wholesale Generation, Inc.
34. Phil L. Barringer Sandra W. Callahan Gordon L. Gillette David E. Schwartz	TECO Marine Services, Ltd.		See Pages 456-458 for details of transactions and amounts between Tampa Electric Company and TECO Transport Corporation.
35. DuBose Ausley	Ausley & McMullen, PA	\$1,357,997	Legal services
36. James L. Ferman, Jr.	Ferman Acura/Mazda/Chrysler/Jeep/Nissan/S	\$116,251	Electrical/lighting contract work, gas sales
Loretta A Penn	Spherion Corporation	\$109,377	Temprary Employees
37. Tom L. Rankin	Media General, Inc.	\$14,137	Ads/ Subscriptions
38. Sherill W. Hudson	Publix Super Markets, Inc.	\$11,029	Groceries, products, gift certificates

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: Tampa Electric

For the Year Ended December 31, 2007

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	2,041,085,828	\$ -	\$ 2,041,085,828	2,041,085,828		\$ 2,041,085,828	\$ 0
2	Sales for Resale (447)	70,637,722	70,637,722	-	70,637,722	70,637,722	-	
3	Total Sales of Electricity	2,111,723,550	70,637,722	2,041,085,828	2,111,723,550	70,637,722	2,041,085,828	0
4	Provision for Rate Refunds (449.1)	-	-	-				
5	Total Net Sales of Electricity	2,111,723,550	70,637,722	2,041,085,828	2,111,723,550	70,637,722	2,041,085,828	0
6	Total Other Operating Revenues (450-456)	38,922,560	-	38,922,560	38,922,560		38,922,560	-
7	Other			-	37,785,492	1,727,949	36,057,543	(36,057,543)
8								
9								
10	Total Gross Operating Revenues	\$ 2,150,646,110	\$ 70,637,722	\$ 2,080,008,388	\$ 2,188,431,602	\$ 72,365,671	\$ 2,116,065,931	\$ (36,057,543)

Notes:

SO2 allowance sales (retail & wholesale portions) and net deferred clause revenues are included on the FERC Form 1 Income Statement, page 114-115.

The amount in column (e), Line 7, is made up of the retail and wholesale portions of SO2 allowance sales, \$91,097,535 and net deferred clause revenues (including deferred fuel - wholesale), \$53,312,043.

The adjustment in column (f), Line 7, is made up of revenues from the wholesale portion of SO2 Allowance sales, \$3,373,226 and deferred fuel - wholesale revenues, \$1,645,277.

The difference in column (h), Line 7, is made up of the retail portion of SO2 Allowance Sales, \$87,724,309 and net retail deferred clause revenues of \$51,666,766.

*Analysis of Diversification Activity
Changes in Corporate Structure*

*Company: Tampa Electric Company
For the Year Ended December 31, 2007*

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.	
Effective Date (a)	Description of Change (b)
	Additions to Corporate Structure:
November 26, 2007	TECO Gemstone, Inc.
December 18, 2007	TECO Synfuel Administration, LLC
	Deletions to Corporate Structure:
February 26, 2007	TECO Funding Company I, LLC
February 26, 2007	TECO Funding Company II, LLC
September 28, 2007	TPS Escuintla I, LDC
September 28, 2007	TPS Pavana, LTD
December 4, 2007	TECO Transport Corporation
December 4, 2007	TECO Ocean Shipping, Inc.
December 4, 2007	TECO Ocean Shipping, LLC
December 4, 2007	TOS II, LLC
December 4, 2007	TECO Barge Line, Inc.
December 4, 2007	TECO Bulk Terminal, L.L.C.
December 4, 2007	TECO Towing Company
December 4, 2007	TECO Global Logistics, L.L.C.
December 4, 2007	TECO Marine Services, L.L.C.
December 4, 2007	Ocean Dry Bulk, LLC
December 24, 2007	Pasco Cogen, Ltd.
December 24, 2007	Pasco Cogen Realty, L.P.

**Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies**

**Company: Tampa Electric Company
For the Year Ended December 31, 2007**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.	
Name of Affiliated Company (a)	Synopsis of Contract (b)
Peoples Gas System (Tampa Division)	Service agreement effective March 1, 2007 through February 29, 2008. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.587 per reading. For 2007, both parties mutually agree to establish the volume for billing for January - June at 60,000 meters. An automatic review of billing volumes will occur should a 10% differential exist. Prior to July 1, 2007 the meter volume and price per read will be reviewed and upon completion of the analysis and mutual agreement of both parties, the monthly gas meter reading price of \$0.51 per read will be applied for July - December at 61,000 meters. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
Peoples Gas System (Lakeland Division)	Service agreement effective March 1, 2007 through February 29, 2008. Peoples Gas System contracted Tampa Electric to provide monthly gas meter reading at a price of \$0.857 per reading. For 2007, both parties mutually agree to establish the volume for billing for January - December at 7,000 meters. An automatic review of billing volumes will occur should a 10% differential exist. Review dates are June and December each calendar year and both parties will mutually agree to changes. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
Peoples Gas System	Construction agreement effective from December 2007. Tampa Electric Company contracted Peoples Gas Systems to construct, own, operate, and maintain a new 20 inch steel pipeline extending from the Gulfstream Natural Gas System, LLC to Tec's Bayside Station. The Bayside Lateral will be owned by Peoples Gas Systems. TEC will be entitled to use 90% of the capacity of the Bayside Lateral, and will pay Peoples Gas System 90% of the ongoing costs of ownership incurred by Peoples. Peoples will be entitled to use 10% of the as built rated capacity. Additional terms and prices are provided for under this agreement between Tampa Electric and Peoples Gas System.
TECO Coal Corporation (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Coal Corporation contracted Tampa Electric to provide selected services such as Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Coal Corporation.
TECO Energy, Inc. (Parent Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. Tampa Electric contracted TECO Energy, Inc. to provide selected services such as Management Services, Audit Services, Energy Risk Management Services, Insurance Risk Management Services, Shareholder / Investor Relations Services, Treasury / Credit / Cash Management Services, Economic Development / Governmental Affairs Services, Corporate Tax, Legal, Accounting, Financial Reporting and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between TECO Energy, Inc. and Tampa Electric.
TECO Energy, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Energy, Inc. contracted Tampa Electric to provide selected services such as Facility Services, Information Technology, Telecommunications, Human Resources, Corporate Communications, Community Affairs, Environmental, Accounting, Procurement and Regulatory Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Energy, Inc.
TECO Solutions, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Solutions contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Solutions.
TECO Partners, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Partners contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Partners.
TECO Gas Services, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Gas Services contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Gas Services.
TECO Properties, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Properties contracted Tampa Electric to provide selected services such as Facilities Services, Information Technology, Telecommunications, Corporate Communications, Community Affairs, Storage and/or Environmental Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Properties.
TECO Transport Corporation (Service Agreement)	Service agreement effective January 1, 2007 through December 4, 2007. TECO Transport Corporation contracted Tampa Electric to provide selected services such as Facility Services, Information Technology, Telecommunications, Human Resources, Engineering, Corporate Communications, Community Affairs, Accounting and/or Procurement Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Transport Corporation.
TECO Guatemala, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TECO Guatemala contracted Tampa Electric to provide selected services such as IT, Telecommunications, Human Resources, Training, O&M Services, Corporate Communications, Community Affairs, Environmental, Facility, Accounting, Engineering and/or Procurement Services. An automatic renewal provision stipulates a renewal period of one year each thereafter, unless a party delivers to the other party (at least 60 days prior to the end of current term) written notice of intent not to renew this service agreement. Additional terms and prices are provided for under this agreement between Tampa Electric and TECO Guatemala.
TEC Receivables, Inc. (Service Agreement)	Service agreement effective January 1, 2007 through December 31, 2007. TEC Receivables contracted Tampa Electric to provide selected services such as Financial and Accounting, Credit and Banking, Payroll, Legal, Licensed Broker of Record Compliance, Facility, Mail and Switchboard Services. Tampa Electric is required to submit written notice to TEC Receivables, no more than once a year, requesting the extension of the scheduled termination date of the service agreement. Any request for such an extension shall not be made more than 60 nor less than 45 days prior to the then current commitment termination date. Additional terms and prices are provided for under this agreement between Tampa Electric and TEC Receivables.

Schedule 2 - PSC/AFA 16

Analysis of Diversification Activity
Individual Affiliated Transactions in Excess of \$500,000

Company: Tampa Electric Company
For the Year Ended December 31, 2007

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.		
Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
TECO Energy, Inc	Parent Services - Cost Allocation Service Agreement 1/1/07	\$29,449,663
TECO Transport Corporation	Coal transportation, transfer and storage Waterbourne Transportation Contract	\$93,224,909
Peoples Gas System	Data Processing Services - Cost Allocation Service Agreement 1/1/07	\$6,784,586

*Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations*

**Company: Tampa Electric Company
For the Year Ended December 31, 2007**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "P" if the service or product is a purchased by the Respondent; "S" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Energy, Inc.	Management services, audit, financial reporting, insurance, shareholder services, treasury, tax risk management, regulatory policy economic development, legal and governmental affairs (1)	Parent Svcs Agreement 1/1/07	P	234-09	29,449,663
TECO Energy, Inc.	Accounting & Regulatory Services	Service Agreement 1/1/07	S	146-09	35,012
TECO Energy, Inc.	Building and Facilities Services	Service Agreement 1/1/07	S	146-09	269,373
TECO Energy, Inc.	Data Processing Services	Service Agreement 1/1/07	S	146-09	2,211,510
TECO Energy, Inc.	Engineering Services	Service Agreement 1/1/07	S	146-09	27,541
TECO Energy, Inc.	Marketing & Communications Services	Service Agreement 1/1/07	S	146-09	499,132
TECO Energy, Inc.	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/07	S	146-09	1,157,424
TECO Energy, Inc.	Personnel Services	Service Agreement 1/1/07	S	146-09	56,848
TECO Energy, Inc.	Purchasing Activity (Materials & Supplies)	Service Agreement 1/1/07	S	146-09	10,089
TECO Energy, Inc.	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-09	111,173
TECO Properties	Building and Facilities Services	Service Agreement 1/1/07	S	146-03	1,488
TECO Properties	Data Processing Services	Service Agreement 1/1/07	S	146-03	5,097
TECO Properties	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/07	S	146-03	5,865
TECO Properties	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-03	480
TECO Bulk Terminal	Data Processing Services	Service Agreement 1/1/07	S	146-04	2,036
TECO Bulk Terminal	Environmental Services	Service Agreement 1/1/07	S	146-04	1,060
TECO Bulk Terminal	Personnel Services	Service Agreement 1/1/07	S	146-04	1,473
TECO Barge Line	Data Processing Services	Service Agreement 1/1/07	S	146-05	2,895
TECO Barge Line	Environmental Services	Service Agreement 1/1/07	S	146-05	1,124
TECO Barge Line	Marketing & Communications Services	Service Agreement 1/1/07	S	146-05	12,497
TECO Barge Line	Personnel Services	Service Agreement 1/1/07	S	146-05	505
TECO Ocean Shipping	Data Processing Services	Service Agreement 1/1/07	S	146-06	11,233
TECO Ocean Shipping	Engineering Services	Service Agreement 1/1/07	S	146-06	318,587
TECO Ocean Shipping	Environmental Services	Service Agreement 1/1/07	S	146-06	2,083
TECO Ocean Shipping	Marketing & Communications Services	Service Agreement 1/1/07	S	146-06	3,696
TECO Ocean Shipping	Personnel Services	Service Agreement 1/1/07	S	146-06	3,440
TECO Ocean Shipping	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-06	3,318

(1) Expenses incurred by the Parent Company on behalf of Tampa Electric
(1) Does not include cash transfers for taxes, insurance, employee benefits and etc.

*Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations*

Company: Tampa Electric Company
For the Year Ended December 31, 2007

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "P" if the service or product is a purchased by the Respondent; "S" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
TECO Transport Corporation	Coal transportation, transfer and storage	Waterbourne Transportation Contract	P	234-02	93,224,909
TECO Transport Corporation	Accounting & Regulatory Services	Service Agreement 1/1/07	S	146-10	190,553
TECO Transport Corporation	Building and Facilities Services	Service Agreement 1/1/07	S	146-10	73,051
TECO Transport Corporation	Data Processing Services	Service Agreement 1/1/07	S	146-10	570,786
TECO Transport Corporation	Engineering Services	Service Agreement 1/1/07	S	146-10	388
TECO Transport Corporation	Environmental Services	Service Agreement 1/1/07	S	146-10	652
TECO Transport Corporation	Marketing & Communications Services	Service Agreement 1/1/07	S	146-10	24,499
TECO Transport Corporation	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/07	S	146-10	316,057
TECO Transport Corporation	Personnel Services	Service Agreement 1/1/07	S	146-10	4,596
TECO Transport Corporation	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-10	14,622
TECO Coal Corporation	Data Processing Services	Service Agreement 1/1/07	S	146-11	584,747
TECO Coal Corporation	Environmental Services	Service Agreement 1/1/07	S	146-11	1,279
TECO Coal Corporation	Marketing & Communications Services	Service Agreement 1/1/07	S	146-11	5,331
TECO Coal Corporation	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-11	6,000
TECO Guatemala, Inc.	Accounting & Regulatory Services	Service Agreement 1/1/07	S	146-29	15,236
TECO Guatemala, Inc.	Building and Facilities Services	Service Agreement 1/1/07	S	146-29	21,843
TECO Guatemala, Inc.	Data Processing Services	Service Agreement 1/1/07	S	146-29	245,044
TECO Guatemala, Inc.	Engineering Services	Service Agreement 1/1/07	S	146-29	97,912
TECO Guatemala, Inc.	Environmental Services	Service Agreement 1/1/07	S	146-29	4,231
TECO Guatemala, Inc.	Marketing & Communications Services	Service Agreement 1/1/07	S	146-29	7,084
TECO Guatemala, Inc.	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/07	S	146-29	86,306
TECO Guatemala, Inc.	Personnel Services	Service Agreement 1/1/07	S	146-29	4,311
TECO Guatemala, Inc.	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-29	6,252
TECO Solutions	Data Processing Services	Service Agreement 1/1/07	S	14641	433
TECO Guatemala	Data Processing Services	Service Agreement 1/1/07	S	14666	3,184

*Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations*

**Company: Tampa Electric Company
For the Year Ended December 31, 2007**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.
(b) Give description of type of service, or name the product involved.
(c) Enter contract or agreement effective dates.
(d) Enter the letter "P" if the service or product is a purchased by the Respondent; "S" if the service or product is sold by the Respondent.
(e) Enter utility account number in which charges are recorded.
(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"P" or "S" (d)	Account Number (e)	Dollar Amount (f)
Peoples Gas System	Accounting & Regulatory Services	Service Agreement 1/1/07	S	146-50	491,039
Peoples Gas System	Building and Facilities Services	Service Agreement 1/1/07	S	146-50	169,959
Peoples Gas System	Data Processing Services	Service Agreement 1/1/07	S	146-50	6,784,586
Peoples Gas System	Engineering Services	Service Agreement 1/1/07	S	146-50	29,650
Peoples Gas System	Environmental Services	Service Agreement 1/1/07	S	146-50	90,540
Peoples Gas System	Marketing & Communications Services	Service Agreement 1/1/07	S	146-50	3,358
Peoples Gas System	Office Space Cost Allocation for TECO Plaza	Service Agreement 1/1/07	S	146-50	655,951
Peoples Gas System	Personnel Services	Service Agreement 1/1/07	S	146-50	30,975
Peoples Gas System	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-50	112,488
TECO Partners	Accounting & Regulatory Services	Service Agreement 1/1/07	S	146-58	10,072
TECO Partners	Data Processing Services	Service Agreement 1/1/07	S	146-58	156,472
TECO Partners	Marketing & Communications Services	Service Agreement 1/1/07	S	146-58	47,782
TECO Partners	Personnel Services	Service Agreement 1/1/07	S	146-58	3,278
TECO Partners	Telecommunication Equipment & Services	Service Agreement 1/1/07	S	146-58	12,504

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Company: Tampa Electric Company
For the Year Ended December 31, 2007

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.							
Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates: NONE		\$	\$	\$	\$	\$	
Total		0.00	0.00	0.00	0.00	0.00	
Sales to Affiliates: NONE		\$	\$	\$	\$	Sales Price	
Total		0.00	0.00	0.00	0.00	0.00	
Total		0	0	0	0	0	

Schedule 5 - PSC/AFA 16

Analysis of Diversification Activity
Employee Transfers

Company: Tampa Electric Company
For the year Ended December 31, 2007

List employees earning more than \$30,000 annually transferred to/from the utility to/from affiliate company.

Employee Name	Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Perm or Temp and Duration
Bell Jr., Henry	Teco Energy	Tampa Electric	Admtr. Training & Development	Admtr. Performance & Development	Permanent
Bernal, Victoria	Tampa Electric	Peoples Gas System	Sr. Admin Specialist	Coordinator Regulatory	Permanent
Hernandez, Irene	Teco Energy	Tampa Electric	Sr. Admin Aide	Sr. Admin Specialist	Permanent
Inostroza, Emmeline	Tampa Electric	Teco Energy	Associate CSP	Admin Specialist	Permanent
Jones, Fanny	Teco Ocean Shipping	Tampa Electric	Company Services Assistant	Technical Aide	Permanent
Kallaher, James	Peoples Gas System	Tampa Electric	Customer Srvc Professional-Intermediate	Customer Engineering Rep	Permanent
Torres, Ena	Peoples Gas System	Tampa Electric	Customer Srvc Professional-Intermediate	Customer Engineering Rep	Permanent

**Analysis of Diversification Activity
Non-Tariffed Services and Products Provided by the Utility**

**Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007**

Provide the following information regarding all non-tariffed services and products provided by the utility		
Description of Product or Service (a)	Account No. (b)	Regulated or non-regulated (c)
Zap Cap Commercial - power conditioning (Surge Suppression) equipment marketing program	415.11 and 416.11	Non-regulated
Zap Cap Residential - power conditioning (Surge Suppression) equipment marketing program	415.12 and 416.12	Non-regulated
Tree Care Service - residential and commercial tree trimming and removal program	415.41 and 416.41	Non-regulated
PE&C - Power Engineering & Construction job order program provides reliable, effective and innovative, energy, Telecommunications and technical solutions for commercial and industrial businesses.	456.41 and 456.42	Regulated
Metro Link - business relationships with 3rd parties who use Tampa Electric's telecommunications facilities	456.21	Regulated

Nonutility Property (Account 121)

Company: TAMPA ELECTRIC COMPANY
For the Year Ended December 31, 2007

1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year. 4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. 5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.			
Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
121 12 Zap Cap In Service Account	5,122,745	496,778	5,619,523
121 14 Zap Cap For Business	565,996	(50,072)	515,924
121 17 Artwork - TECO Plaza 702 N. Franklin St.	164,280	0	164,280
121 22 GTE FCU 902 N. Franklin St.	102,099	0	102,099
121 50 Land - Port Manatee N. of Hillsb/Manatee Co. line, W of Hwy. 41	785,303	0	785,303
Minor Items Previously devoted to Public Service	5,541	0	5,541
Minor Items Other Nonutility Property	195,265	4,417	199,682
TOTAL	6,941,229	451,123	7,392,352

Number of Electric Department Employees

Company:

For the Year Ended December 31, 2007

<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	12/31/07
2. Total Regular Full-Time Employees	2470
3. Total Part-Time and Temporary Employees	61
4. Total Employees	2531
Details	
Empty space for details	

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company:
For the Year Ended December 31, 2007

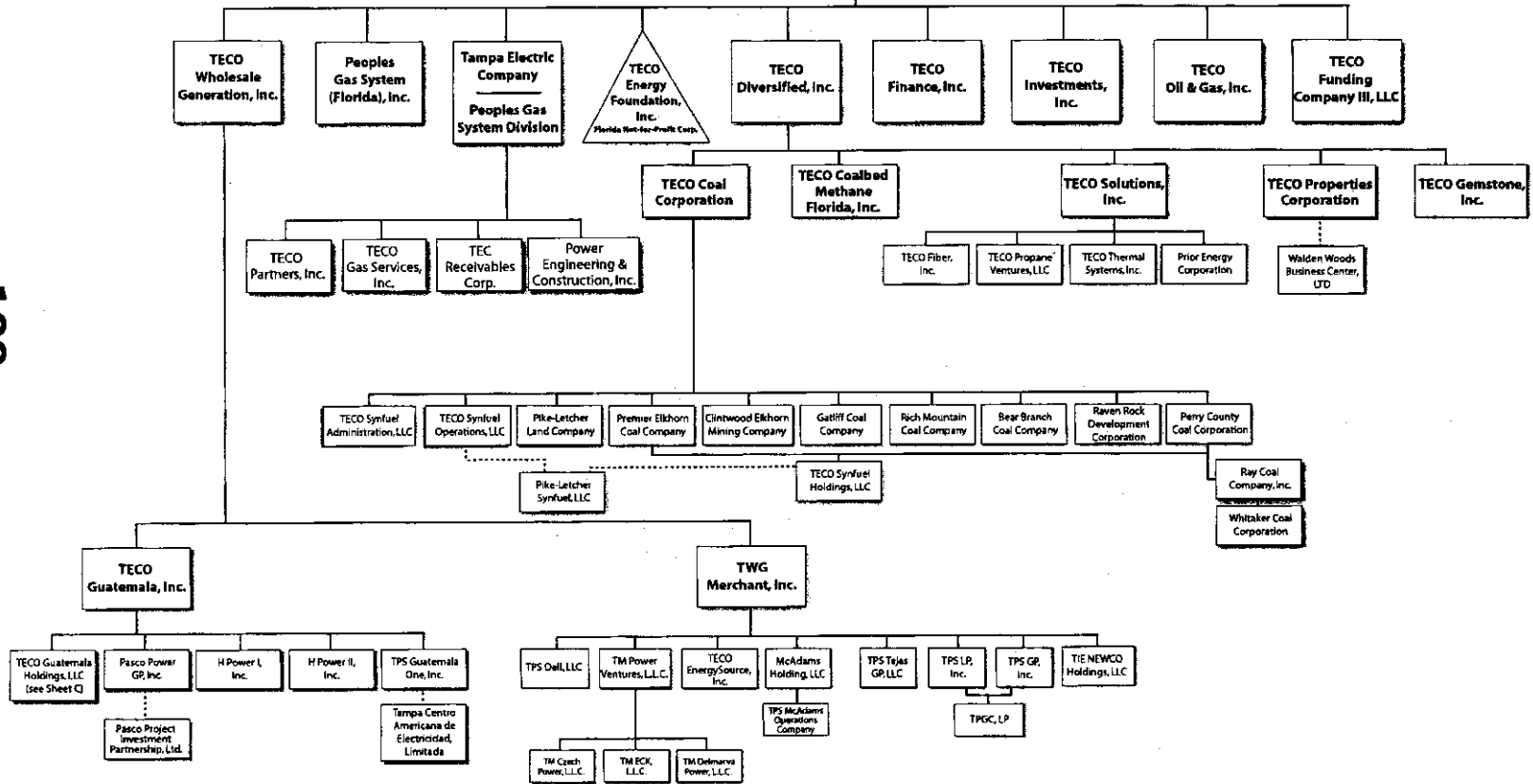
Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.	
Item	Amount
Account 425 Acquis Adj BB Tr (Contra Account - 114.02, Amortization period - 2002-2030)	34,459
Account 426.1 Donations	380,924
Account 426.2 Life Insurance	0
Account 426.3 Penalties	12,000
Account 426.4 Dues Legislative Lobbying	155,145 55,509
Account 426.5 Preliminary Business Development Costs Other Deductions-Miscellaneous	11,133 41,298
Account 430 Interest on Debt to Associated Companies	488
Account 431 Interest Expense - Customer Deposits Interest Expense - Federal Income Tax Interest Expense - State Income Tax Interest Expense - Commercial Paper Interest Expense - Deferred WHSL Fuel Interest Expense - Deferred ECRC Interest Expense - Deferred Conservation Interest Expense - Base Rate Loan Interest Expense - LIBOR loan Interest Expense - Lines of Credit Commitment Fees Interest Expense - Int Exp on A/R Securitization Interest Expense - A/R Securitization Loan Exp Interest Expense - Federal Funds Interest Expense - Misc. Other	6,033,510 157,318 20,436 0 6,650 224,237 41,218 189 0 476,793 562,304 322,554 75,077 170,509



Corporate Structure

TECO Energy, Inc.

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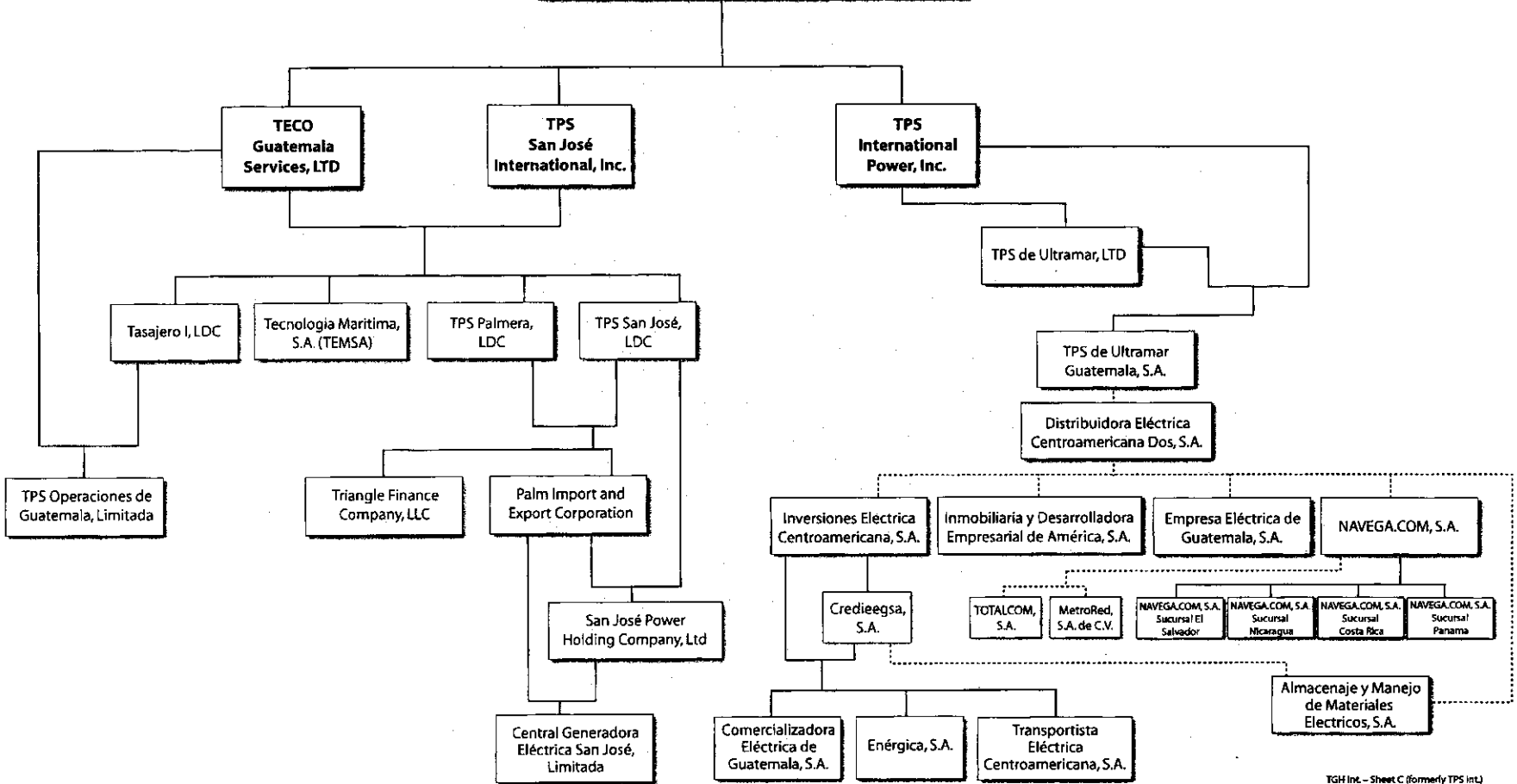


Denotes less than 100% ownership

All Companies - Sheet A
095.005 12/31/07



TECO Guatemala Holdings, LLC



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TGH Inc. - Sheet C (formerly TPS Int.)
095005 12/31/07

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

Line No.	(1) Account Name	(2) Description	(3) Original Purchase Cost	(4) Test Year Revenues (All Accts. 454)	(5) Expense Amounts	(6) Net Revenues
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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III

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of data shown:

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/M. J. Hornick/

R. B. Haines/L. L. Cifuentes

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

Line No.	(1) 2004	(2) 2005	(3) 2006	(4) 2007	(5) 2008	(6) 2009	(7) Avg Annual Growth Rate
1							
2	SUMMARY OF OTHER O&M EXPENSES (\$ PER CUSTOMER) (b)						
3	\$ 174.96	\$ 171.51	\$ 189.12	\$ 188.39	\$ 196.79	\$ 231.70	
4	10.57	10.99	16.87	17.66	17.24	20.60	
5	57.69	60.07	69.15	70.95	73.86	86.96	
6	36.38	40.04	42.21	43.53	44.78	50.56	
7	28.85	27.57	24.08	21.68	25.63	27.93	
8	2.47	2.05	1.87	2.74	3.27	3.69	
9	140.25	144.27	164.45	161.23	179.48	176.88	
10	<u>\$ 451.17</u>	<u>\$ 456.50</u>	<u>\$ 507.75</u>	<u>\$ 506.18</u>	<u>\$ 541.05</u>	<u>\$ 598.31</u>	
11							
12							
13	GROWTH INDICES						
14	188.9	195.3	201.6	207.3	213.4	217.8	
15	619,535	635,748	653,706	666,354	671,707	679,941	
16	2.68%	3.39%	3.23%	2.85%	2.93%	2.06%	
17	2.42%	2.62%	2.82%	1.93%	0.80%	1.23%	
18	1.051	1.061	1.061	1.048	1.038	1.033	
19	14,635	16,213	17,958	12,648	5,353	8,234	
20							
21							
22	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:						
23	\$ 0.01463	\$ 0.01476	\$ 0.01669	\$ 0.01650	\$ 0.01708	\$ 0.01952	6.12%
24	\$ 584.09	\$ 587.56	\$ 595.91	\$ 588.18	\$ 607.77	\$ 706.92	4.07%
25	\$ 0.08833	\$ 0.08874	\$ 0.10484	\$ 0.10708	\$ 0.10293	\$ 0.11138	5.02%
26							
27							
28	AVERAGE NUMBER OF CUSTOMERS (b) (c)						
29	544,313	558,728	575,111	586,776	591,398	598,482	
30	57,488	69,027	70,205	70,891	71,572	72,640	
31	1,299	1,337	1,485	1,494	1,420	1,427	
32	209	209	199	201	204	206	
33	6,225	6,447	6,706	6,992	7,113	7,186	
34	<u>619,535</u>	<u>635,748</u>	<u>653,706</u>	<u>666,354</u>	<u>671,707</u>	<u>679,941</u>	
35							

Footnote (a): The revenue per KWH sold presented on this schedule reflects the revenue used in the projected prior year ended 12/31/2008. (b) However, the number of customers presented on this schedule reflects the data used to determine the revenue for the projected test year ended 12/31/2009. The number of customers used for 2008 in calculating revenue for the projected prior year ended 12/31/2008 was 684,705.

(c) Excludes un-metered customers.

39 Totals may be affected due to rounding.

Supporting Schedules: C-40, C-6, B-4

Recap Schedules:

112

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 historical years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: L. L. Cifuentes/R. B. Haines/
M. J. Hornick

DOCKET No. 080317-EI

Line No.	(1)	(2) 2003	(3) 2004	(4) 2005	(5) 2006	(6) 2007	(7) Average Annual Growth Rate
1							
2	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
3							
4	Peak Load MW	3,881	3,737	3,968	4,010	4,123	1.52%
5							
6	Peak Load Per Customer (KW)	6.4	6.0	6.2	6.1	6.2	-0.91%
7							
8	Energy Sales (MWH)	18,247,605	18,436,670	18,911,843	19,025,065	19,532,756	1.72%
9							
10	Energy Sales Per Customer	30,166	29,759	29,747	29,103	29,313	-0.71%
11							
12	Number of Customers (Average)	604,900	619,535	635,748	653,706	666,354	2.45%
13							
14	Installed Generating Capacity (MW)	3,862	4,473	4,426	4,386	4,326	2.88%
15							
16	Population of Service Area	1,298,533	1,332,787	1,361,142	1,403,191	1,438,365	2.59%
17							
18	End of Year Miles of Distribution Lines	10,290	10,370	13,195	13,431	14,030	8.06%
19							
20	End of Year Miles of Jurisdictional Transmission Lines	1,308	1,304	1,305	1,307	1,309	0.02%
21							
22							
23							
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Supporting Schedules:

Recap Schedules:

113

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/D. S. Merrill/

L. L. Cifuentes

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1)	(2) 2009 Amount	(3) 2009 % Increase	(4) 2009 % CPI	(5) 2008 Amount	(6) 2008 % Increase	(7) 2008 % CPI	(8) 2007 Amount	(9) 2007 % Increase	(10) 2007 % CPI	(11) 2006 Amount	(12) 2006 % Increase	(13) 2006 % CPI	(14) 2005 Amount
1	Total Company Basis:													
2														
3	Gross Payroll (A)	\$ 205,133	7.15	2.06	\$ 191,441	5.60	2.93	\$ 181,290	7.35	2.85	\$ 168,885	2.25	3.23	\$ 165,162
4	Gross Average Salary*	\$ 77,761	4.84		\$ 74,173	1.75		\$ 72,895	5.45		\$ 69,130	(0.30)		\$ 69,337
5														
6	Fringe Benefits:													
7														
8	Medical & Dental Insurance	19,513	9.00		17,901	12.88		15,859	8.12		14,668	27.01		11,548
9	Federal Insurance Contributions Act	14,342	4.25		13,758	5.35		13,060	8.76		12,008	1.80		11,795
10	Postretirement Medical	13,110	0.03		13,106	1.31		12,936	1.85		12,701	5.85		11,999
11	Pension Plan	7,379	(0.30)		7,401	(34.18)		11,245	7.38		10,472	35.31		7,739
12	Long Term Disability	5,380	(1.53)		5,463	95.68		2,792	(50.54)		5,645	24.06		4,550
13	Retirement Savings Plan	4,977	10.23		4,515	(15.89)		5,355	41.32		3,789	(30.27)		5,434
14	Worker's Compensation Insurance	3,429	(0.64)		3,451	85.61		1,859	(59.19)		4,556	92.05		2,372
15	Stock Compensation	2,570	4.89		2,450	(0.85)		2,471	(7.11)		2,660	171.12		981
16	Other Benefits	1,214	5.80		1,148	20.40		953	17.99		808	5.86		753
17	Vacation Carryover	873	(8.49)		954	(4.21)		996	19.31		835	63.41		511
18	Group Life Insurance	724	4.07		695	2.69		677	(14.60)		793	3.73		764
19	Federal & State Unemployment Taxes	295	(31.09)		428	(5.29)		452	(28.73)		634	5.55		601
20														
21	Subtotal Fringe Benefits	\$ 73,804	3.56		\$ 71,270	3.81		\$ 68,655	(1.31)		\$ 69,567	17.79		\$ 59,058
22														
23	Total Payroll and Fringes	\$ 278,937	6.18		\$ 262,710	5.11		\$ 249,945	4.82		\$ 238,452	6.35		\$ 224,220
24														
25	Average # of Employees*	2,636	2.21		2,581	3.78		2,487	1.80		2,443	2.56		2,382
26														
27	Payroll and Fringes Per Employee*	\$ 105,738	3.88		\$ 101,786	1.28		\$ 100,500	2.97		\$ 97,606	3.69		\$ 94,131
28														
29														
30														
31														
32														
33														
34														
35														
36														
37	(A) Gross Payroll includes all wages and salaries, overtime, premium and Success Sharing Plan pay.													
38	* Figures not shown in 000's													
39	Totals may be affected due to rounding.													

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding clause) for the last three years and the test year to the CPI.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/M. J. Hornick/
L. L. Cifuentes

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1)	(2) 2008	(3) 2007	(4) 2008	(5) 2009
1					
2	Non-Clause Operations & Maintenance				
3	Expenses (Excluding Fuel, ECRC, ECCR,				
4	Adjusted for Regulatory and Proforma)	\$ 312,989	\$ 321,082	\$ 339,159	\$ 390,002
5					
6	Percent Change in Non-Clause				
7	Operations & Maintenance Expense				
8	Over Previous Year.		2.59%	5.63%	14.99%
9					
10	Percent Change in CPI Over				
11	Previous Year.		2.85%	2.93%	2.06%
12					
13	Difference Between Change in				
14	CPI and Non-Clause Operations				
15	& Maintenance Expense.		(0.26%)	2.70%	12.93%
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39	Totals may be affected due to rounding.				

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For test year functionalized O & M expenses, provide the benchmark variances.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J.S. Chronister/M.J. Hornick
 R.B. Haines/J.T. Wehle

DOCKET No. 080317-EI

(Dollars in 000's)

R.B. Haines/J.T. Wehle

Line No.	(1) Function	(2) Test Year		(3)	(4)	(5) Base Year		(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Total Company Per Books 2009	O & M Adjustments 2009	O & M Test Year Year O & M 2009	Adjusted Test Year Year O & M 2009	Total Company Per Books 1991	O & M Adjustments 1991	Adjusted Base Year Year O & M 1991	Compound Multiplier	Per Books Base Year Benchmark (5) x (8)	Adjusted Base Year Benchmark (7) x (8)	Per Books Benchmark Variance (2) - (9)	Adjusted Benchmark Variance (4) - (10)	
1														
2														
3	Production	\$ 1,418,853	\$ (1,276,424)	\$ 142,429	\$ 477,318	\$ (402,285)	\$ 75,033	1.59931	\$ 763,379	\$ 150,122 *	\$ 655,473	\$ (7,693)		
4														
5	Transmission	14,004	-	14,004	6,685	-	6,685	2.35243	15,726	15,726	(1,721)	(1,721)		
6														
7	Distribution	59,127	-	59,127	24,855	-	24,855	2.35243	58,470	58,470	657	657		
8														
9	Customer Accounts	34,376	-	34,376	17,120	-	17,120	2.35243	40,275	40,275	(5,899)	(5,899)		
10														
11	Customer Service and Information	18,989	(17,701)	1,287	16,966	(14,395)	2,572	2.35243	39,912	6,050	(20,924)	(4,762)		
12														
13	Sales Expenses	2,508	(49)	2,459	273	-	273	2.35243	641	641	1,867	1,818		
14														
15	Administrative and General	120,271	16,048	136,319	62,754	(2,104)	60,650	2.35243	147,624	142,674	(27,353)	(6,355)		
16														
17	Total O&M Expenses	\$ 1,668,128	\$ (1,278,126)	\$ 390,002	\$ 605,971	\$ (418,784)	\$ 187,187	2.21146	\$ 1,066,027	\$ 413,957	\$ 602,101	\$ (23,955)		
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* For benchmark purposes, Production O&M was adjusted for new capacity additions.

1991 Benchmark Year O&M of \$120,001 was adjusted for new 2009 Test Year capacity additions; Polk 1-5 O&M of \$27,838 + Bayside CT 3-6 of \$1,955 + Big Bend CT 4 O&M of \$328 = \$30,121

39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the detail of adjustments made to test year per books O&M expenses by function.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

(Dollars in 000's)

Witness: J. S. Chronister

Line No.	Function	(1) 2009 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable Other	(6) Accounting Regulatory Adjustments	(7) Proforma Adjustments	(8) 2009 Adjusted System Amount
1									
2									
3	Production	\$ 1,418,853	\$ (1,254,917)	\$ (17,131)	\$ 584	\$ -	\$ (343)	\$ (4,617)	\$ 142,429
4									
5	Transmission	14,004							14,004
6									
7	Distribution	59,127							59,127
8									
9	Customer Accounts	34,376							34,376
10									
11	Customer Service and Information	18,988			(17,701)				1,287
12									
13	Sales Expenses	2,508					(49)		2,459
14									
15	Administrative & General	120,271			(743)		(280)	17,051	136,319
16									
17	Total O&M Expenses by Function	\$ 1,668,128	\$ (1,254,917)	\$ (17,131)	\$ (17,860)	\$ -	\$ (652)	\$ 12,434	\$ 390,002
18									
19									
20									
21									
22									
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117

39 Totals may be affected due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister/M. J. Hornick/

R. B. Haines/J. T. Wehle

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Function	(1) 1991 System Per Books	(2) Eliminate Recoverable Fuel Expense	(3) Eliminate Recoverable ECRC	(4) Eliminate Recoverable ECCR	(5) Eliminate Recoverable Other	(6) Accounting Regulatory Adjustments	(7) Benchmark Adjustments	(8) 1991 Adjusted System Amount
1									
2									
3	Production	\$ 477,318	\$ (394,871)	\$ -	\$ -	\$ -	\$ -	\$ (7,414) *	
4								\$ 75,033	
5	Transmission	6,685						6,685	
6									
7	Distribution	24,855						24,855	
8									
9	Customer Accounts	17,120						17,120	
10									
11	Customer Service and Information	16,966			(14,395)			2,572	
12									
13	Sales Expenses	273						273	
14									
15	Administrative & General	62,754				(2,104)	-	60,650	
16									
17	Total O&M Expenses by Function	\$ 605,971	\$ (394,871)	\$ -	\$ (14,395)	\$ -	\$ (2,104)	\$ (7,414)	
18								\$ 187,187	
19									
20									
21									
22									
23									
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34									
35									
36									
37									
38									
39	Totals may be affected due to rounding.								

* For benchmark purposes, Production O&M was adjusted for retired capacity.

1991 Base Year O&M was adjusted to remove retired capacity; Hookers Point O&M of (\$6,688) + Dinner Lake O&M of (\$684) + Park Street O&M of (\$42) = (\$7,414)

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

XX Projected Prior Year Ended 12/31/2008

XX Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: J. S. Chronister/L. L. Cifuentes

Line No.		(1) Total Customers		(3) Compound Multiplier	(4) Average CPI-U (1984-82 = 100)		(6) Compound Multiplier	(7) Inflation and Growth Compound Multiplier (3) x (6)
		Amount	% Increase		Amount	% Increase		
1								
2	1991	462,260		1.00000	136.19		1.00000	1.00000
3								
4	1992	468,995	1.46%	1.01457	140.32	3.03%	1.03033	1.04534
5								
6	1993	477,010	1.71%	1.03191	144.46	2.95%	1.06072	1.09457
7								
8	1994	485,699	1.82%	1.05071	148.23	2.61%	1.08841	1.14359
9								
10	1995	495,197	1.96%	1.07125	152.38	2.80%	1.11888	1.19660
11								
12	1996	506,037	2.19%	1.09470	156.85	2.93%	1.15170	1.26077
13								
14	1997	518,367	2.44%	1.12138	160.52	2.34%	1.17865	1.32171
15								
16	1998	530,251	2.29%	1.14708	163.01	1.55%	1.19693	1.37298
17								
18	1999	543,660	2.53%	1.17609	166.58	2.19%	1.22314	1.43853
19								
20	2000	560,101	3.02%	1.21166	172.20	3.37%	1.26441	1.53203
21								
22	2001	575,780	2.80%	1.24558	177.07	2.83%	1.30017	1.61946
23								
24	2002	590,199	2.50%	1.27677	179.88	1.59%	1.32080	1.68636
25								
26	2003	604,900	2.49%	1.30857	183.96	2.27%	1.35076	1.76757
27								
28	2004	619,535	2.42%	1.34023	188.88	2.67%	1.38689	1.85875
29								
30	2005	635,748	2.62%	1.37530	195.29	3.39%	1.43395	1.97212
31								
32	2006	653,706	2.82%	1.41415	201.59	3.23%	1.48021	2.09324
33								
34	2007	666,354	1.93%	1.44151	207.34	2.85%	1.52243	2.19461
35								
36	2008(a)	671,707	0.80%	1.45309	213.41	2.93%	1.56700	2.27700
37								
38	2009	679,941	1.23%	1.47091	217.81	2.06%	1.59931	2.35243
39								
40								

Note (a): The number of customers presented on this schedule reflects the data used to determine the revenue for the projected test year ended 12/31/2009.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle/
 D. S. Merrill

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	Function	(1) Test Year Total Company Per Books 2009	(2) O&M Expense Adjustments 2009	(3) Adjusted Test Year O&M Expense (1) - (2)	(4) Adjusted Base Year Benchmark 1991	(5) Adjusted Benchmark Variance (3) - (4)	(6) Reason(s) for Variance
1							
2							
3	Production	\$ 1,418,853	\$ (1,276,424)	\$ 142,429	\$ 150,122	\$ (7,693)	See Note 1
4							
5	Transmission	14,004		14,004	15,726	(1,721)	See Note 2
6							
7	Distribution	59,127		59,127	58,470	657	See Note 3
8							
9	Customer Accounts	34,376		34,376	40,275	(5,899)	See Note 4
10							
11	Customer Service and Information	18,988	(17,701)	1,287	6,050	(4,762)	See Note 5
12							
13	Sales Expenses	2,508	(49)	2,459	641	1,818	See Note 6
14							
15	Administrative & General	120,271	16,048	136,319	142,674	(6,355)	See Note 7
16							
17	Total O&M Expenses	\$ 1,668,128	\$ (1,278,126)	\$ 390,002	\$ 413,957	\$ (23,955)	
18							
19							
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39 Totals may be affected due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehler/
 D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

Line No.

Variance Explanation

1				
2	Note 1:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Production	\$ 142,429	\$ 150,122	\$ (7,693)
5				
6				
7				
8	The decrease is due to generation technology improvements offset by higher than benchmark escalations of commodities and materials.			
9				
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19				
20	All Other			

	Production O&M	Hookers Point	Dinner Lake	Part Street	Subtotal	Polk 1-5	Bayside CT 3-4	Bayside CT 5-6	Big Bend CT 4	Amount
21										
22	1991 Actual	\$ 75,033	\$ 6,688	\$ 684	\$ 42	\$ 82,447	\$ -	\$ -	\$ -	\$ 82,447
23										
24	Capacity Retirements	-	(6,688)	(684)	(42)	(7,414)	-	-	-	(7,414)
25										
26	Subtotal	75,033	-	-	-	75,033	-	-	-	75,033
27										
28	Inflation Multiplier	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931	1.59931
29										
30	Adjusted Amount	120,001	-	-	-	120,001	-	-	-	120,001
31										
32	Capacity Additions	-	-	-	-	27,838	873	1,082	328	30,121
33										
34	Benchmark	120,001	-	-	-	120,001	27,838	873	1,082	150,122
35										
36										
37										
38										
39										

121

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehler/
 D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

Line

Line No.	Variance	Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1					
2		Note 2:	Adjusted	Adjusted	Benchmark
3		Function	Test Year	Base Year	Variance
4	\$	Transmission	14,004	\$ 15,726	\$ (1,721)
5					
6					
7					
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The 2009 Test Year budget represents a 109% growth in Transmission function O&M expense over the 1991 benchmark. However the forecast compounded impact of a projected 47.1% increase in customers and cumulative projected inflation as measured by CPI-U of 59.9% results in a benchmark multiplier increase of over 135%. Therefore, the test year budgeted transmission expenses reflect over a 26% absorption of the customer growth and inflation impact due to the company's efforts in achieving process efficiencies and effective cost containment. Through continuous improvement and innovation this function is \$1,721 below the benchmark.

122

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle/
 D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

Line No.

Variance Explanation

Line No.	Function	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 3:			
3	Function			
4	Distribution	\$ 59,127	\$ 58,470	\$ 657
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7				
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The 2009 Test Year budget represents a 138% increase in Distribution function O&M expense over the 1991 benchmark. The forecast compounded customer growth and inflation impact is projected to be 135%. The most significant reason for the 3% or \$657 variance is that the 1991 base year costs included a four-year distribution tree trim cycle while the 2009 test year costs includes a three-year distribution tree trim cycle. Trimming one-third of the distribution system rather than one-quarter represents a 32% increase in tree trimming activity. The company is moving to a three-year tree trim cycle to improve reliability during normal weather conditions as well as major storm events such as hurricanes. In both the 1991 Base Year and in the 2009 Test Year, 100% of the labor for distribution tree trimming is provided through tree trimming contractors. The Distribution O&M expenditures for tree trimming contractors is projected to increase \$10,453 or 207.8%, from 1991 to 2009.

While the 2009 test year Distribution function O&M expenses are slightly over the 1991 Test Year benchmark due primarily to the increased tree trimming, the company has taken a number of steps to ensure that spending is done in a prudent manner. Similar to the Transmission function costs, the company has implemented a number of practices and programs that have improved the overall efficiency and effectiveness of operating and maintaining the distribution system while maintaining SAIDI performance in the first quartile as compared to other utilities included in the Southern Company Distribution Benchmarking Consortium.

123

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle/
 D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

Line No.

Variance Explanation

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 4:			
3	Function			
4	Customer Accounts	\$ 34,376	\$ 40,275	\$ (5,899)

Despite not having a base rate increase since 1992, the company has responded quickly to changes in customer's needs and requirements while providing high quality customer service. Customers are increasingly demanding greater conveniences and more accessibility, which the company is providing through web-based services, electronic billing, enhanced IVR operations, additional payment channels and prompt customer service response. These changes have enhanced the quality of service provided to all customer segments. In 2001 and 2007, J.D. Powers ranked Tampa Electric as one of the top five utilities in the southern region of the U.S. for customer satisfaction. This was accomplished by expanding services while absorbing cost increases. The 2009 Test Year budget represents a 101% growth in Customer Accounts function O&M expense over the 1991 benchmark. The forecast compounded customer growth and inflation impact is projected to be 135%. Therefore, the test year budgeted Customer Accounts expenses reflects a 34% absorption of the customer growth and inflation impact due to the company's efforts in utilizing technology and continually improving processes.

124

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle/
 D. S. Merrill

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

Line

No.

Variance Explanation

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 5:			
3	Function			
4	Customer Service and Information	\$ 1,287	\$ 6,050	\$ (4,762)
5				
6				
7				
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The 2009 Test Year budget represents a 79% decrease in the expense for this function as compared to the 1991 benchmark. The significant decrease in costs is attributable to eliminating business offices and non-core business activities as customer's needs and requirements have changed.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle/
 D. S. Merrill

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

Line No.

Variance Explanation

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 6:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Sales Expenses	\$ 2,459	\$ 641	\$ 1,818

2009 Sales Expense (FERC accounts 911 to 916) totaled \$2,459 compared to the benchmark amount of \$641 due to a change in the grouping of expenses. Included in the 2009 Sales Expense total is \$901 for economic development (reflected in FERC account 912 - Demonstration and Selling Expenses); in 1991, these expenses were mainly posted to FERC accounts 908 and 921. The change to using account 912 for economic development expenses was prescribed by the Commission in 1995 in Order No. PSC-95-0583-NOR-PU, Docket No. 930165-PH. Also included in the 2009 Sales Expense total is \$1,182 for wholesale sales and marketing (reflected in FERC account 912); in 1991, these expenses were posted to FERC account 561 - Load Dispatching. The change to using account 912 for wholesale sales and marketing expenses was prescribed by FERC in 1996 in FERC Order No. 888. Excluding these reclassifications of expense items that were previously included in other FERC account groupings, the 2009 Sales Expense amount is under the benchmark amount.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

Type of data shown:

XX Projected Test Year Ended 12/31/2009
 Projected Prior Year Ended 12/31/2008
 Historical Prior Year Ended 12/31/2007
 Witness: J. S. Chronister/M. J. Hornick/
 R. B. Haines/J. T. Wehle/
 D. S. Merrill

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

(1)

127

Line No.	Variance Explanation	Adjusted Test Year	Adjusted Base Year	Benchmark Variance
1				
2	Note 7:	Adjusted	Adjusted	Benchmark
3	Function	Test Year	Base Year	Variance
4	Administrative & General	\$ 136,319	\$ 142,674	\$ (6,355)
5				
6				
7	920.01 - A&G Salaries			(19,760) Lower head count.
8	921.01 - Office Supplies			(9,918) Lower head count. PC computing and automation.
9	922.00 - A&G Allocation to Capital			8,279 Allocating less overhead costs to capital.
10				
11	924 - Property Insurances			5,443 Extreme increases in price of property insurance, mainly due to the impact of hurricane activity in recent years.
12	924.12 - Storm Damage Accrual			20,000 Storm Damage Accrual was prescribed by the Commission in 1994 in Order No. PSC-94-0337-FOF-EI, Docket No. 930987-EI.
13				
14	925 - Liability Insurances			6,263 In 2004, changed to a 3rd party actuaries' methodology for calculating the reserve and expenses.
15	925.90 - A&G Allocation to Capital			(2,274) Allocating more insurance costs to capital.
16				
17	926 - Employee Benefits			4,451 Primarily due to implementation of FAS 106 in 1993; this expense which was zero in 1991 and is \$13,110 in 2009.
18	926.03 - Benefits Capitalized			(7,150) Allocating more benefit costs to capital.
19				
20	929.01 - Benefits Allocation Other			(9,817) Allocation of benefits cost to non-O&M FERC accounts, not performed in 1991.
21				
22	Rate Case Expense Amortization			1,051 2009 Rate Case filing.
23				
24	Other Items			(2,923)
25				
26	Total			(6,355)
27				
28				
29				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

Type of data shown:
 XX Projected Test Year Ended 12/31/2009
 XX Projected Prior Year Ended 12/31/2008
 XX Historical Prior Year Ended 12/31/2007
 Witness: J.T. Wehle/ J.S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-EI

(Dollars in 000's)

Line No.	(1) Account No.	(2) Account Title	(3) 2006		(5) 2007		(7) 2008		(9) 2009	
			Base Rates	(4) Clause	Base Rates	(6) Clause	Base Rates	(8) Clause	Base Rates	(10) Clause
1										
2										
3		Incremental Hedging Expense (1)								
4	920	Payroll and Fringe Benefits	\$ 169	\$ 278	\$ 289	0	\$ 301	0	\$ 313	0
5	501/ 547	Consultants / Subscriptions to Market Publications		36	38		39		41	
6	547	System License Fees		65	68		71		73	
7		Total Hedging Expense		\$ 380	\$ 395		\$ 411		\$ 427	
8		Portion of hedging program included in base rates (2)		(169)						
9										
10										
11										
12										
13										
14										
15										
16		Total Incremental Hedging Expense	\$ 169	\$ 211	\$395	\$0	\$411	\$0	\$427	\$0
17										
18										
19										
20										
21										
22										
23		ANNUAL PLANT IN SERVICE								
24		Incremental Hedging related capital investment								
25		There are no capital investments for incremental hedging.								
26										
27										
28										
29										
30										
31										
32		Total incremental Hedging investment								
33										
34										
35		NOTES:								
36		(1) Account 501, 547, 920 incremental hedging includes O&M expenses - payroll, consultants, market publications and system license fees.								
37		(2) The base rate amount includes the 2001 base year hedging-related costs of \$169,153 calculated at the inception of the hedging program.								
38										
39		Totals may not foot due to rounding.								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

Type of data shown:

xx Projected Test Year Ended 12/31/2009

xx Projected Prior Year Ended 12/31/2008

xx Historical Prior Year Ended 12/31/2007

Witness: J. S. Chronister

COMPANY: TAMPA ELECTRIC COMPANY

DOCKET No. 080317-E1

Line No.	(1) Account No.	(2) Account Title	(Dollars in 000's)									
			(3) 2006		(4) 2007		(5) 2008		(6) 2009			
			Base Rates	Clause	Base Rates	Clause	Base Rates	Clause	Base Rates	Clause		
1												
2		EXPENSES (Security)										
3	506	Misc. Steam Power Expenses	\$ 684	\$ 146	\$ 698	\$ 159	\$ 670	\$ 185	\$ 1,289	\$ -		
4	548	Generation Expenses	617	131	608	139	678	188	768	-		
5	549	Misc. Other Power Generation Expenses	434	92	442	101	424	117	539	-		
6	921	Office Supplies and Expenses	1,026	218	1,028	234	1,063	294	1,304	-		
7		Total Security Expense	<u>\$ 2,761</u>	<u>\$ 588</u>	<u>\$ 2,775</u>	<u>\$ 633</u>	<u>\$ 2,835</u>	<u>\$ 785</u>	<u>\$ 3,899</u>	<u>\$ -</u>		
8												
9		ANNUAL PLANT IN SERVICE										
10												
11		Security capital investment *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
12		Total Security investment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
13												
14		* The company has not distinguished between capital incremental to the events of 9/11/2001 and normal operations since the capital amounts spent and recovered through base rates in the first few years after 9/11/2001.										
15		All base rate security capital is reflected in MFRs B-01 through B-13.										
16												
17												
18												
19		EXPENSES (NERC)										
20	163	IT - Other	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -		
21	514	Maintenance of Misc Steam Plant	-	-	-	-	-	-	2	-		
22	552	Maintenance of Structures	-	-	-	-	-	-	114	-		
23	580	Operation Supervision & Engineering	-	-	-	0	-	-	-	-		
24	932	Maintenance of General Plant	-	-	-	137	-	365	708	-		
25		Total Expenses (NERC)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 365</u>	<u>\$ 825</u>	<u>\$ -</u>		
26												
27		ANNUAL PLANT IN SERVICE										
28												
29		Capital investment (NERC)	\$ -	\$ -	\$ 172	\$ 134	\$ -	\$ 917	\$ 964	\$ -		
30		Total Capital investment (NERC)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172</u>	<u>\$ 134</u>	<u>\$ -</u>	<u>\$ 917</u>	<u>\$ 964</u>	<u>\$ -</u>		
31												
32												
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39												
40		Totals may be affected due to rounding.										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the revenue expansion factor for the test year.

Type of data shown:

COMPANY: TAMPA ELECTRIC COMPANY

XX Projected Test Year Ended 12/31/2009

Projected Prior Year Ended 12/31/2008

Historical Prior Year Ended 12/31/2007

DOCKET No. 080317-EI

Witness: J. S. Chronister

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Line No.	Description	Factor With Gross Receipts Breakout on Customer Bill Percent
1		
2	1. Revenue Requirement	1.00000
3		
4	2. Gross Receipts Tax Rate	-
5		
6	3. Regulatory Assessment Rate	0.00072
7		
8	4. Bad Debt Rate	0.00349
9		
10	5. Net Before Income Taxes	<u>0.99579</u>
11	(1) - (2) - (3) - (4)	
12		
13	6. State Income Tax Rate	0.05500
14		
15	7. State Income Tax (5) x (6)	<u>0.05477</u>
16		
17	8. Net Before Federal Income Tax (5) - (7)	<u>0.94102</u>
18		
19	9. Federal Income Tax Rate	0.35000
20		
21	10. Federal Income Tax (8) x (9)	<u>0.32936</u>
22		
23	11. Revenue Expansion Factor (8) - (10)	<u>0.61166</u>
24		
25	12. Net Operating Income Multiplier (100% / Line 11)	<u><u>1.63490</u></u>
26		
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